

## STUDY ABOUT THE IMPORTANCE OF *E-FATURA* AND *IVAUCHER* IN THE TOURISM AND CULTURE SECTORS IN PANDEMIC TIMES

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### Abstract

Since February 2015, Portuguese citizens can deduct from VAT a percentage of the expenses on their invoices. This deduction includes expenses related to accommodation, catering and similar. This action is done through the online *E-fatura* platform, a space where Portuguese taxpayers can check their invoices and the amounts of deductions. By encouraging taxpayers to ask for an invoice, the Portuguese Government intends to fight tax evasion and fraud and to privilege sectors of the economy such as tourism. With the pandemic caused by SARS-COV-2, the Government is preparing to launch another technological platform to put into practice another measure to support tourism called *IVAucher* and which it presented in the State Budget for 2021. This temporary measure will allow citizens accumulate VAT on consumption in restaurants, hotels and culture, in vouchers that can be discounted in the following quarter on new consumption in the same activities.

This study aims to present the opinion of the Portuguese about these measures. A national survey was carried out through an electronic survey to understand whether the Portuguese know the measures and whether they use or intend to use it, and to know their opinion about the impact of this on the consumption of products and services related to the tourism and culture sector. The results show an overall positive view of these measures, although they do not seem, by themselves, to induce significant changes in consumer's behaviours. The study also makes clear the need for further research on the interplay between these measures and other public policies being implemented, particularly those focused on the stimulus of the demand.

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**Keywords:** Tourism; Culture; Information and Communication Technologies; *IVAucher*; *E-fatura*; Pandemic; Economic activity.

## **ESTUDO SOBRE A IMPORTÂNCIA DA *E-FATURA* E DO *IVAUCHER* NO TURISMO NOS SETORES DO TURISMO E CULTURA EM TEMPOS DE PANDEMIA**

### **Resumo**

Desde fevereiro de 2015 que os portugueses têm a possibilidade de deduzir em IRS uma percentagem das despesas das suas faturas. Nessa dedução estão incluídas despesas relacionadas com alojamento, restauração e similares. Esta ação é feita através da plataforma online *E-fatura*, um espaço onde os contribuintes portugueses podem verificar as suas faturas e os montantes de deduções. Ao incentivar os contribuintes a pedir fatura, o Estado Português pretende combater a fraude e evasão fiscal e privilegiar setores da economia como é o caso do turismo. Com a pandemia provocada pelo SARS-COV-2, o Governo prepara-se para lançar mais uma plataforma tecnológica para colocar em prática mais uma medida de apoio ao turismo que designou de *IVAucher* e que apresentou no Orçamento de Estado para 2021. Esta medida temporária permitirá que os cidadãos acumulem o IVA dos consumos feitos em restauração, hotelaria e cultura, em vouchers que poderão ser descontados no trimestre seguinte em novos consumos nas mesmas atividades.

Através deste estudo pretende-se dar a conhecer a opinião dos portugueses acerca destas medidas. Será feito um levantamento nacional através de questionário eletrónico para perceber se os portugueses conhecem as medidas e se fazem uso ou pretendem fazer uso destas, e para saber a sua opinião acerca do impacto destas no consumo de produtos e serviços ligados ao sector do turismo e cultura. Os resultados demonstram que existe uma perceção geralmente positiva das medidas, mas que, por si mesmas, não aparentam induzir mudanças significativas nos hábitos de consumo. O estudo também torna clara a necessidade de futuras investigações sobre a interação entre estas medidas e o conjunto das políticas públicas que estão a ser implementadas, particularmente aquelas focadas no estímulo da procura.

**Palavras-Chave:** Turismo; Cultura; Tecnologias de Informação e Comunicação; *IVAucher*; *E-fatura*; Pandemia; Atividade Económica.

### **1. INTRODUCTION**

If there ever has been a more pertinent time in recent memory for academia to aid in pointing the path forward, it is now. In his September 2020 article on the role of taxation for the responses to the pandemic, Pascal Saint-Amans, the director of the OECD Centre

for Tax Policy and Administration, stated how, “rather than simply returning to business as usual, the goal should be to ‘build back better’ and address some of the structural weaknesses that the crisis has laid bare” (2020). As of the writing of this article, a year into the pandemic declaration by the WHO and with the world nearing 130 million reported cases of Covid-19, Saint-Amans’ argument has become a commonly echoed talking point among policy makers. Although an end to the pandemic is still far from sight, the initial shock has waned and academic literature is starting to provide clearer insights into the effectiveness of the first responses by governments. Whilst these reflections do not yet benefit from historical hindsight, they are nonetheless important tools in informing public policy moving forward and establishing long-term responses to the monumental shifts this pandemic is sure to cause.

In their analysis for the World Trade Organization of the initial responses of global governments for the tourism and travel industry, Barkas, Honeck and Colomer (2020) described how “firstly, governments have focused on employment and social measures protecting the livelihoods of employees. These often comprise financial support to protect the income of the millions of workers of the tourism industry” (2020, p. 10). After those, the authors observed how governments took up measures aimed at “[softening] the burden of increased costs for tourism businesses at a time of weak demand.” (2020, pp. 10-11) To do so, as the authors pointed out, the adopted policies were generally comprised of the postponement or cancelation of taxation and other fiscal obligations, the opening of relief credit lines and other economic benefits, as well as the instalment of legal options as alternatives to the refunding of undelivered services due to the sanitary restrictions.

Following this period of uncertainty, governments by the end of 2020 could start to strategize in a more mid to long-term framework. The Portuguese strategy fell within the general approaches of other EU countries, retaining some of the initial drive for industry support but investing on consumer stimulus and demand-sided measures (Abdulkadirov, Biryukov, & Yudina, 2020, p. 26). This strategy was made clear by state officials such as the Portuguese minister of the Economy, Siza Vieira, which stated: “we have to stimulate demand”, when talking about a “formula of VAT return supported by consumers in the sector of tourism, culture and transportation, as a means to induce demand where it would not be so” (Villalobos, 2020).

This VAT return was just one of the proposed measures that are now part of the stimulus package in the 2021 state budget and the proposed “Recovery and Resilience Plan”. These general measures include halting of increases in indirect taxation, opening of investment credit-lines and credit with public guarantee for businesses and for their internationalization efforts, the elimination of capital gains tax on allocation of personal property to commercial activity, increase in tax benefits for small-medium-sized businesses, increase in support for private patronage of cultural heritage, among others (Ministry of Finance, 2020, p. viii). And although, as Harba, Parteca and Bujduveanu pointed out, “realistically, no one can provide a definite answer at this point, since what we are witnessing is very much history still in the making” (2020, p. 1254), it remains

crucial that academic contributions be made to analyse these strategies while they are being implemented.

As such, this study aims to provide some insights into two measures: *E-fatura*, put in place in 2015 in circumstances of similar need to stimulate economic growth, and *IVAucher*, which is part of the aforementioned 2021 recovery package. Despite being measures put in place in different circumstances, their common intended purpose as tools to incentivize behaviour in consumers and stimulate demand makes for a valuable discussion point. The aim is to understand how these two measures fare as responses to the need to stimulate the tourism and cultural sectors and so contribute to inform public policy moving forward. It does so by analysing the generalized opinion and perceived effects of *E-Fatura* and *IVAucher*, by polling business owners and private consumers on their knowledge of these measures, its impact on consumption habits and their opinion on their efficacy. By doing so, this study aims to contribute to the discussions around the measures currently being implemented and help to inform future public policy that is sure to itself determine the future of the sector and of all those who depend on it.

The study itself, following these introductory remarks, is comprised of a brief contextualization of *E-fatura* and *IVAucher* as measures implemented to induce specific consumer behaviour in times of crises, followed by observations on the methodological approaches, as well as a characterization of the surveyed sample. The main body of the text is comprised of the results and the discussion, which show that these measures, whilst seen as generally positive, are not perceived as significantly impactful by themselves. The study concludes with observations on directions for further research and debate.

## **2. ABOUT *E-FATURA* AND *IVAUCHER***

*E-fatura* was created as an incentive for consumers to request a registered invoice upon purchasing goods and services, as a means for the Portuguese state to combat fraud and tax evasion and to privilege specific sectors of the economy, such as tourism. It allows consumers to deduct a percentage of expenses from the earnings tax (IRS), including in hospitality, restaurant meals and some others in the culture and tourism sectors. The measure came as a follow up to the stimulus package that was implemented as a response to the economic crisis and the Troika intervention in Portugal (Melo, 2018, p. 26). This specific measure was installed, in part, to increase the government’s tax revenue and it was overall positively received by the general public (Costa, 2018, pp. 62-63), with a 93.58% increase in the amount conferred for IRS deduction in 2015 (Melo, 2018, p. 64). It was also part of the effort to expand the digital infrastructure of the Tributary and Customs Authority of the Ministry of Finance, and so a technological platform was created to host the invoice registry by consumers.

Much like *E-fatura* was implemented within a context of economic recovery following the 2008 economic crisis, *IVAucher* was created as one of the stimulus responses to the economic downturn initiated by the still ongoing pandemic, included in the 2021 state budget and the so-called “Recovery and Resilience Plan”. This initiative

allows citizens to accumulate the value of Value Added Tax (VAT) in restaurants, hospitality and culture in vouchers that can be used as discounts in the following trimester in the same activities. This measure echoes the measures implemented in other European countries, such as Iceland, where “vouchers were introduced as a direct response to COVID-19 and were successful in motivating locals to visit attractions which are otherwise almost completely dependent on foreign travellers” (Grančay, 2020, p. 3). For the implementation of this measure, the government allocated 200 million euros, about 0.1% of the Portuguese GDP, of the 2021 state budget and, much like it was the case of *E-fatura*, a portion of that will be allocated to the development of a technological platform by the company *Pagaqui*.

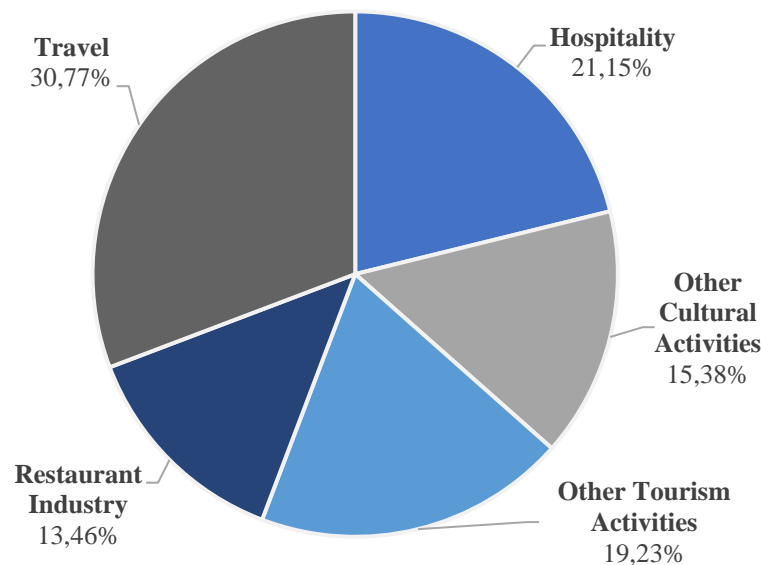
### 3. METHODOLOGY

Two online surveys were conducted from December 2020 to February 2021 and distributed at a national level within Industry networks and relevant social media groups. In order to ensure the scientific rigor of the surveys, these were validated by specialists in the field before being distributed. The surveyed samples amounted to 53 business owners and 222 private consumers. Of the 53 business owner respondents, 58.5% were female and 41.5% were male, with an average age of 39.8 years of age. When asked about their academic qualifications, 37.74% stated that they held a bachelor’s degree, 22.64% secondary education (high school), 18.87% a master’s degree, 9.43% a higher education technical degree (diploma degree), 7.55% a pre-Bologna bachelor’s degree, 1.89% a basic education and 1.89% a doctorate degree. When asked what sector they operated in, 39.77% stated that they operated in travel, 21.15% in hospitality, 19.23% in other tourism related activities, 15.38% in other culture related activities and 13.46% in the restaurant industry.

**Figure 1.** What sector do you operate in?

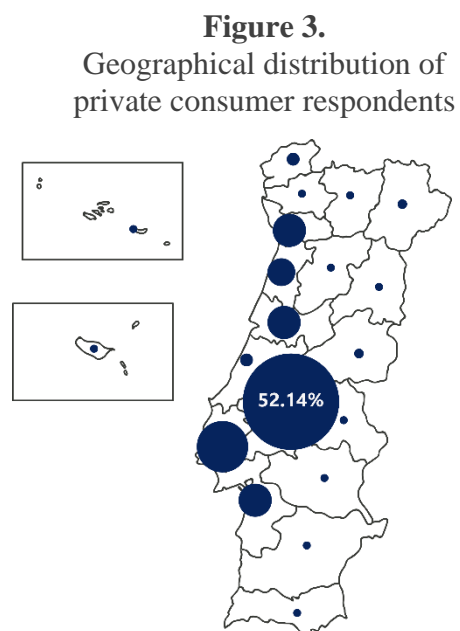
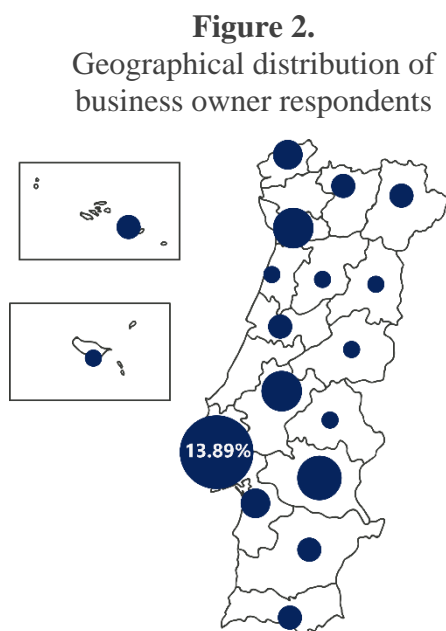
Of  
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consumers, 170 (73%) were female and 64 (27%) were male, with an average age of 41,7 years old. When asked about their employment status, 69.66% were wage employees, 13.25% were self-employed, 11.97% were students, 4.7% were unemployed and 0.43% were retired. When asked about their academic qualifications, 54.7% reported to have a bachelor’s degree, 16.24% secondary education (high school), 14.53% a master’s degree, 6.84% a doctorate degree, 4.7% a higher education technical degree (diploma degree), 2.14% a pre-Bologna bachelor’s degree and 0.85% basic education.

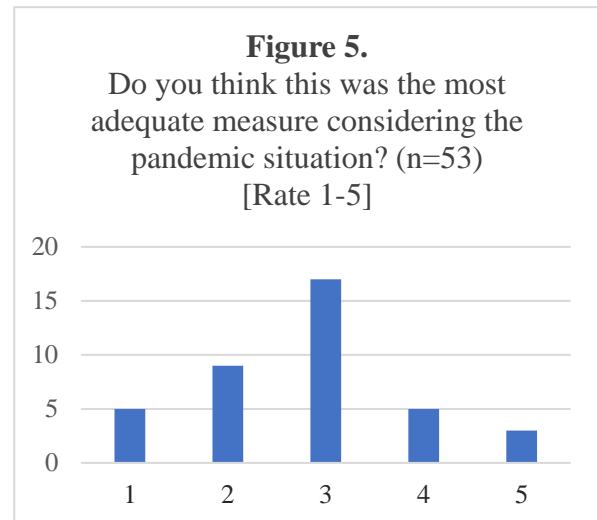
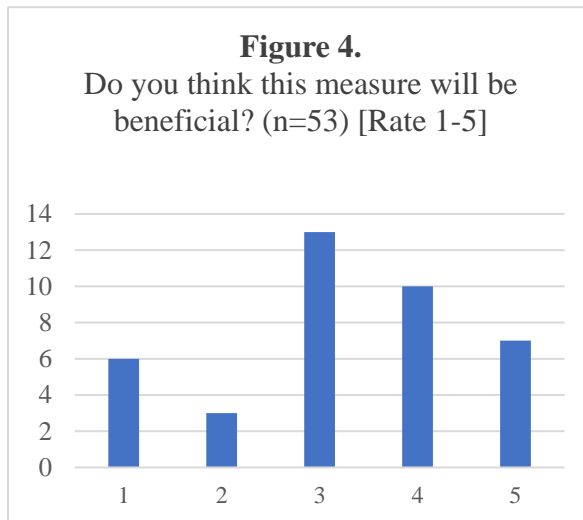
Regarding geographical distribution, of the 53 business owners, the largest percentage (13.89%) operated in the Lisbon district, with the following operating in the Évora (7.89%), Santarém (7.89%) and Porto (7.89%) districts. Regarding their sector of activity, 30.77% stated that they operated in the travel sector, 21.15% in Hospitality, 13.46% in the restaurant industry, 19.23% in other tourism activities and 15,38% in other cultural activities. Of the 222 private consumers poled, a large portion (52.14%) lived in the Santarém district, followed by the Lisbon (14.1%) and the Coimbra (5.55%) districts. This prevalence of the Santarém district in the sample can possibly be attributed to where the research was conducted from, as this is the district where the TECHN&ART research centre is located. Nonetheless, despite the concentration of the sample in specific geographical areas, the data does not seem to indicate any correlation between differences in responses and geographical distribution of the respondents.



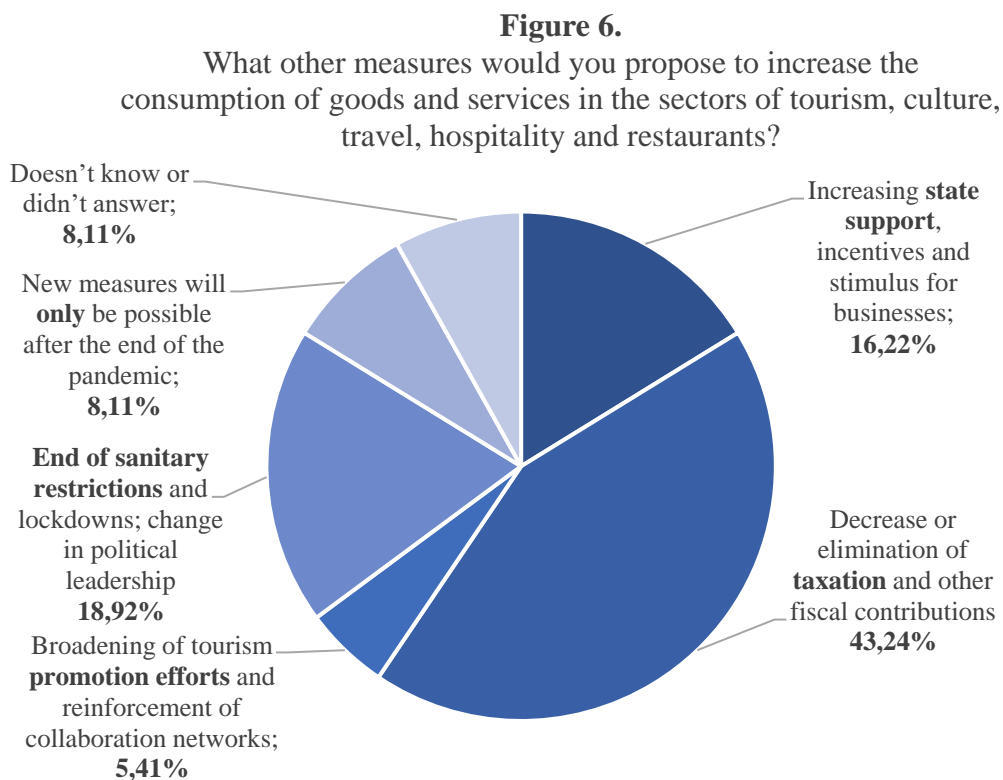
#### 4. RESULTS AND DISCUSSION

The surveys point out to an overall perception of these measures as generally positive and welcome, but in the end insufficient (at least by themselves) as tools to meaningfully stimulate consumption of goods and services in the tourism and culture sectors. Of the surveyed business owners, when asked if they had seen an increase in consumption



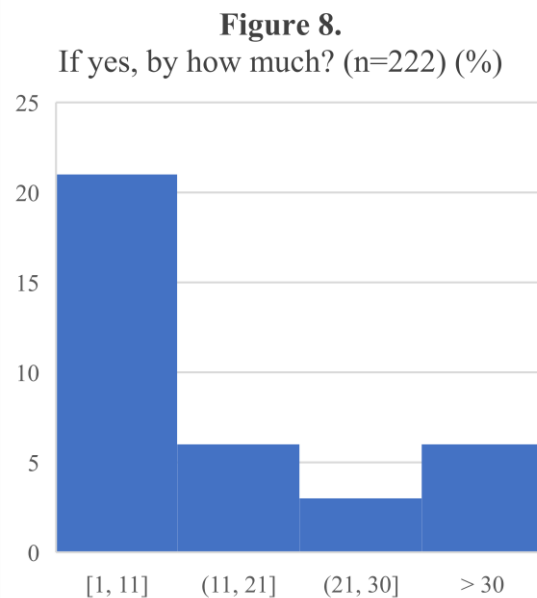
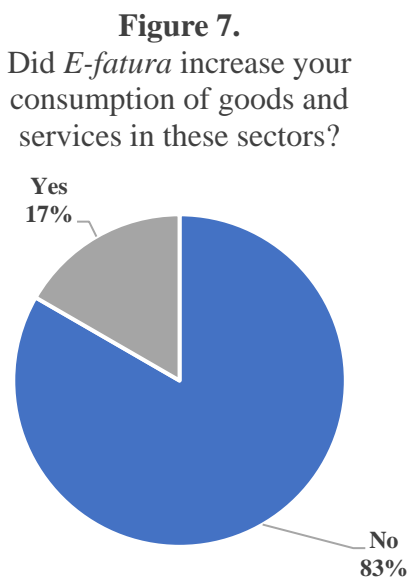


following the implementation of *E-fatura* in 2015, 68% responded no. When asked if they knew of *IVAucher*, likewise, 68% responded that they were aware of this new measure. Of these, when asked to rate its predicted benefits in their sector from 1 to 5 (from least to most beneficial), the responses were mostly positive, with the most frequent being 3, followed by 4 and by 5 (Figure 4). However, despite this overall positive perception, when asked if they thought this was the most appropriate measure for the current circumstances, whilst 3 was still the most common response, 2 and 1 took second and third incidence (Figure 5). When asked what other measures they would propose to increase overall consumption in their sector (open question), the responses fell within the following general ideas: a nearly half, 43.24%, responded with the decrease or elimination

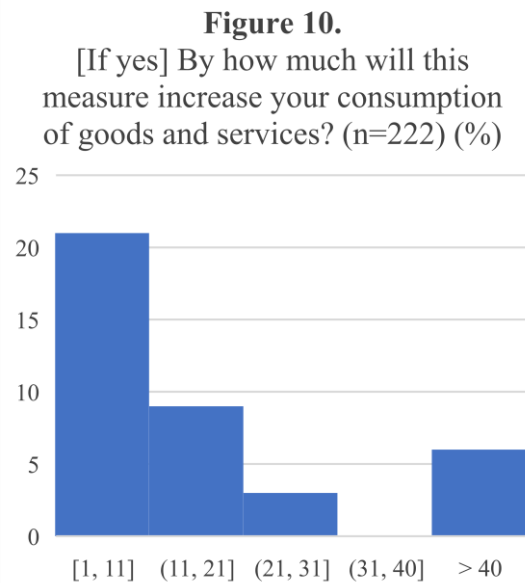
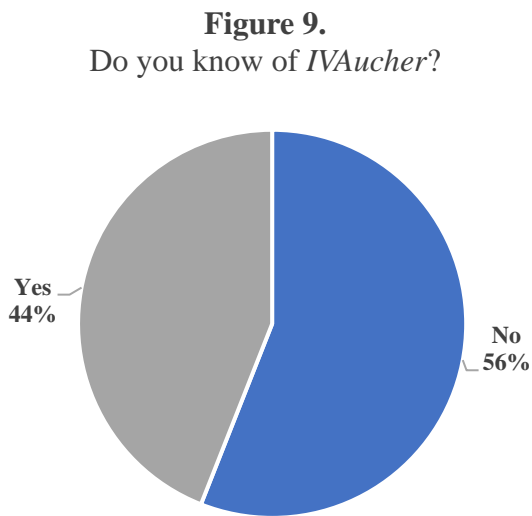


of taxation and other fiscal contributions. Among these, the most mentioned was the VAT, with a large portion proposing a decrease or an exemption for the sector. Likewise, a large portion suggested the decrease in the fiscal contributions businesses make to social security. The following most common answers, 18.92%, particularly prevalent in the respondents of the restaurant industry, responded with the end of sanitary restrictions, which were put in place as a response to the increase of Covid-19 cases and transmission rate in Portugal. These were frequently accompanied by a stated desire for change in political leadership. 16.22% responded with an increase in state support for businesses in the tourism and culture sectors, namely through an increase in fiscal benefits and with the simplification of bureaucratic processes. The remaining fell within either the statement that new measure will only be possible when the pandemic is over (8.11%), that they either did not know or did not have any suggestions (8.11%) and that the increase in consumption should be driven by better promotional efforts and campaigns by businesses and sector networks (5.41%).

Whilst many common points can be observed in the responses of business owners and private consumers, there are some key differences. A significant majority of the 222, 92%, respondents were aware of *E-fatura*, and of these 87% knew what expenses allow for a partial VAT return. However, much like the business owners observed, only 17% stated that this measure increased their consumption of goods and services in the tourism and culture sectors. Of these, when asked by what general percentage did the consumption increase due to this measure, the median value of the responses was an increase of about 10%, with some statistically insignificant outliers that brought the observed average increase in consumption to up to 26.72%. Even so, of those who did not know of *E-fatura*,

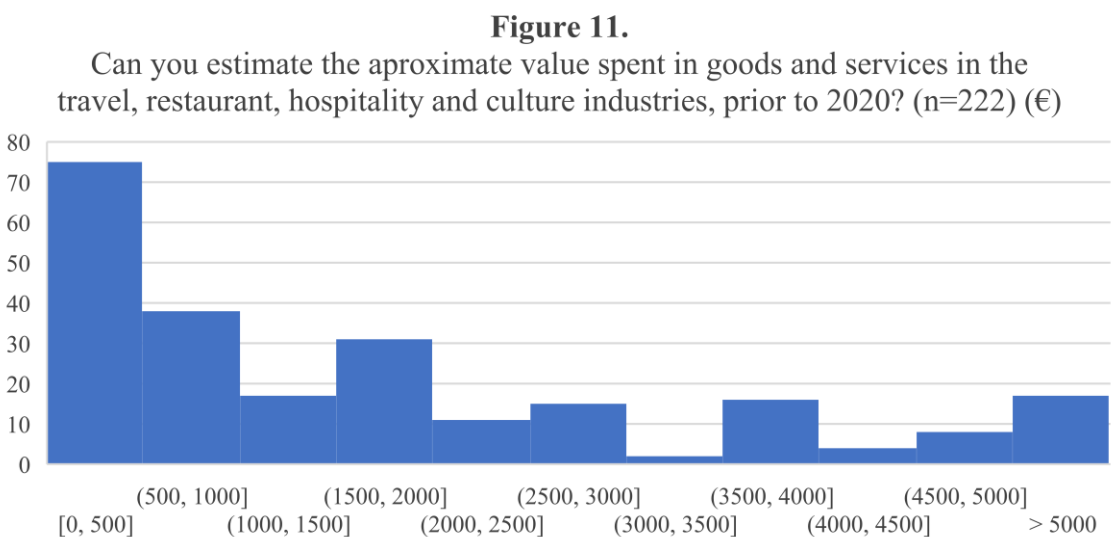






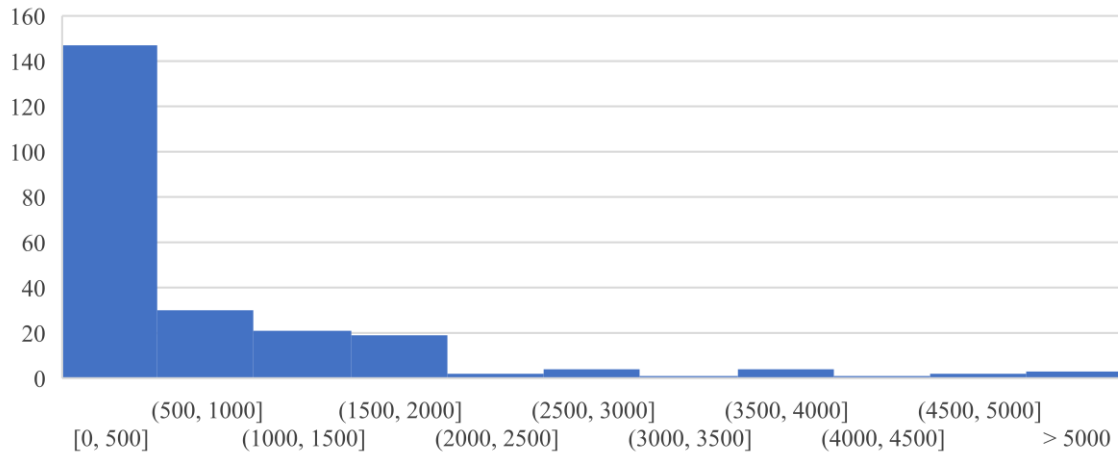
when asked if a 15% return of the VAT increase your consumption habits, 67% stated yes, with those estimating an average 16.6% increase. Regarding *IVAucher*, of the surveyed respondents, only 44% knew of this new measure, and of those, when asked if they expected it to increase their consumption habits, only 38% said that it would. Of these, when asked to estimate the increase, the median response was 10%, with some insignificant outlier observations that brought the average up to 17.7%. Of the respondents that did not know of *IVAucher*, 68% stated affirmatively that a return of the VAT via voucher would increase their consumption of these goods and services. In this group, the stated estimation of increase in consumption varied significantly, with the median of estimated percentile increase being 20% and an average of 34.56%.

The following questions regarded the private consumer’s consumption habits of goods and services in the tourism and culture sectors. Its goal is to understand the changes in consumption prior and after the beginning of the covid-19 pandemic. When asked



**Figure 12.**

Can you estimate the approximate value spent in goods and services in the travel, restaurant, hospitality and culture industries, in 2020? (n=222) (€)

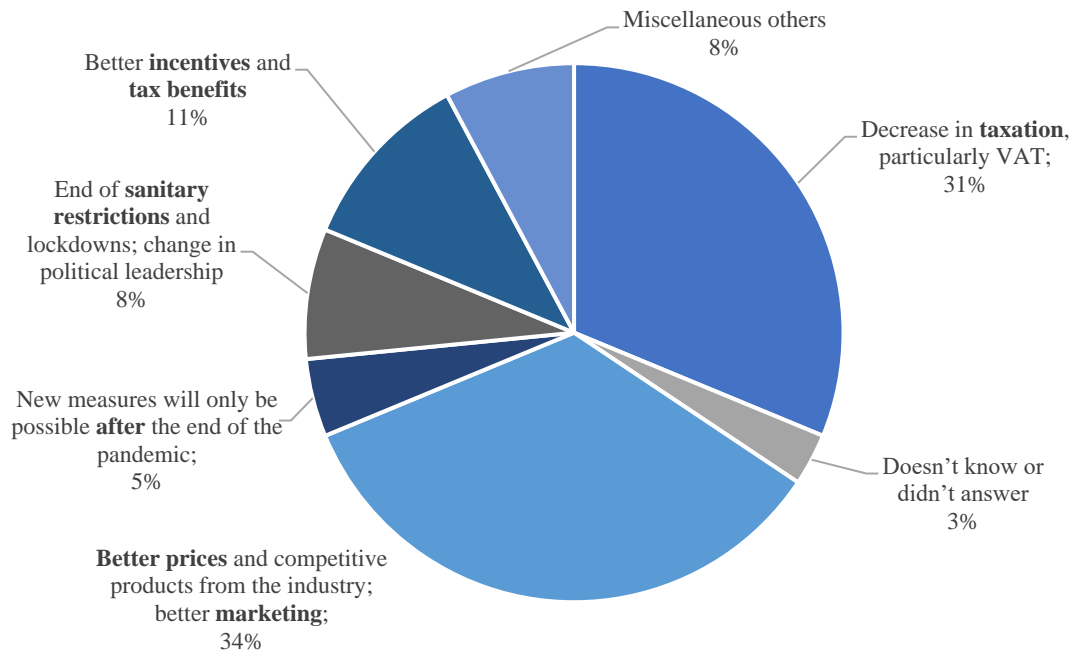


about the estimated value in euros spent in these sectors before 2020, the average of responses was 2269,5€, with the value distribution being a Q1 of 500€, a Q2 of 1300€ and a Q3 of 3000€. In comparison, 2020 saw a drop of estimated consumer spending of 47.37%, with the average dropping to 1540€ spent in the sector. The significant drop in quartile values, however, shows an even steeper drop in consumer spending, with the value distribution being a Q1 of 100€, a Q2 of 300€ and a Q3 of 1000€.

Much like the business owners, the private consumers were asked for other measures they saw fit to stimulate consumption in the sector. Although nearly of the responses fell within, more or less, the same general categories observed in the surveyed business owners, their prevalence shows different priorities between the two groups. While the actions taken by businesses and sector networks to increase their competitiveness was the lowest observed priority in the first survey, it seems to be the main suggestion by private consumers. 34% of respondents suggested actions that businesses can take to make their products more appealing to consumers. However, whilst businesses owners who responded likewise seem to lean more towards promotional efforts and network cooperation, private consumers seem to place more importance on lower and more accessible prices and better marketing campaigns. Close to this category was, much like the first survey, the decrease in the VAT, with 31% of responses. State incentives for consumption also appear in private consumers', namely tax benefits for the consumer, with 11% of responses, which were very similar to those given by business owners in this category. The end of sanitary restrictions to combat the spread of Covid-19 appears lower in the priorities of private consumers than in business owners, with only 8% of respondents, in contrast with 18.92% of business owners as previously stated. Despite this, the stated desire for change in political leadership also appears within responses in this category. The remaining answers fell within 8% of miscellaneous other responses, 5% stating that further measures would not be possible or relevant until the end of the pandemic and 5% who stated that they did not know nor had any further recommendation.

**Figure 13.**

What other measures would you propose to increase the consumption of goods and services in the sectors of tourism, culture, travel, hospitality and restaurants?



## 5. CONCLUDING REMARKS

The overall results of the surveys seem to indicate that, although *E-fatura* and *IVAucher* are seen as positive, the perception is that they do not produce major changes in the consumption patterns by themselves. This echoes the arguments put forward by authors such as Abdulkadirov, Biryukov and Yudina, who argue that while it is important to implement measures to mitigate the impact of the pandemic, these ought to be “followed by their transformation into longer-term measures to restore and stimulate the functioning of the tourism industry” (2020, p. 26). This points out not only to the need to further analyse these measures in reference to the totality of economic stimulus measures being implemented right now and in the near future (as well as the multiplying effect that these produce), but also the need to continue to critically engage with the overall strategies put forward by governmental forces.

As in all situations of crises, there are voices, both in academia and in the political sphere, arguing for and against the strategies heavy on stimulating demand. Authors such as Martin Grančay argue that:

There are numerous advantages of demand-side measures – such as the suggested vouchers – over the supply-side ones: they provide aid to a critically endangered sector without distorting supply, they let demand decide which businesses are

healthy enough to survive and which should exit the market (note: the STAPP programme should be retained to protect strategic attractions that focus entirely on foreign visitors and have considerable benefits for local communities), they minimize the risk of fraud inherent to direct governmental subsidies, they minimize bureaucracy for the service providers, and they bring higher long-term multiplication effect, possibly leading to a sustained increase of the volume of domestic tourism. (Grančay, 2020, p. 2)

At the same time, voices who call for reduction of taxation as the primary strategy argue how much “VAT reduction policy is a necessity [...] and [that] it is important for overcoming the difficulties resulting from the pandemic” (Guo & Shi, 2021, p. 263). Regardless, the current challenges being faced, particularly by the tourism and culture sectors, will continue to reveal themselves as more intricate and impactful, as further analyses are conducted. That is why authors such as Shirley Banús have called out for international coordination in regard to taxation, as a means to “prevent tax disputes from turning into trade wars, which would harm recovery at a time when the global economy can least afford it” (2021, p. 7). It is the role of future academic analyses to provide the frameworks for this coordination.

But the call for international coordination has not come only for the taxation reform efforts. The UN Secretary-General António Guterres, in his august policy brief stated that “it is imperative that we rebuild the tourism sector in a safe, equitable and climate friendly manner ... [to] ensure tourism regains its position as a provider of decent jobs, stable incomes and the protection of our cultural and natural heritage” (World Tourism Organization, 2020, p. 1). As such, the policy brief outlined five priorities for the restart of the sectors:

1. Mitigate socio-economic impacts on livelihoods, particularly women’s employment and economic security.
2. Boost competitiveness and build resilience, including through economic diversification and encouragement of MSMEs.
3. Advance innovation and digital transformation of tourism
4. Foster sustainability and green growth
5. Enhanced focus on coordination, and responsible leadership (World Tourism Organization, 2020, p. 2)

It will be the role of coming academic efforts to ensure these priorities are brought to the forefront of the discussions regarding the recovery, be they on economic stimulation or any other measure implemented by governmental forces. These discussions have become more and more key to the contributions that academia can bring to the table, especially now, as the world starts to readjust with newer opportunities to meaningfully intervene in the concrete needs of every society.

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