

# TAX

## THE IVAUCHER PROGRAMME – VAT VOUCHER

VdA EXPERTISE



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**Following the State Budget Law for 2021, which has introduced the IVAucher programme, Regulatory Decree no. 2-A/2021, of 28 May defines the scope and governs the specific conditions of the programme and Ordinance no. 119/2021, of 7 June, determines the start date and duration of the phases of the programme.**

## IVAUCHER PROGRAMME – VAT VOUCHER

The programme allows consumers (individuals) to accumulate the VAT paid in the accommodation, culture and catering sectors during one quarter and use it in the following quarter as a benefit in these sectors.

## PHASES OF THE PROGRAMME

The “IVAucher” programme is temporary and has three phases: (i) the benefit *accumulation phase*, which runs from 1 June to 31 August 2021, (ii) the benefit *assessment phase*, running from 1 to 30 September 2021, and (iii) the benefit *utilization phase*, between 1 October to 21 December 2021.

During the **accumulation phase**, consumers collect the VAT paid in the restaurant, accommodation and culture sectors, without the prior need to adhere to the programme, simply by requesting an invoice with their Tax Identification Number (“NIF”).

In the **assessment phase**, the amount of VAT borne is subject to assessment and validation by the Portuguese Tax Authority (“PTA”) based on the information contained on the invoices issued during the benefit accumulation phase and communicated to the PTA until 12 September 2021. The amount of the benefit accumulated will be available for consultation on the PTA’s app or on the PTA’s website (“*Portal das Finanças*”), until 30 September 2021.

During the **utilization phase**, consumers who have joined the programme may use the benefit obtained on purchases of goods and services from suppliers covered by the IVAucher programme, deducting the accumulated amount up to a limit of 50% of the purchased good or

service. Consumers will be able to consult the amount of the benefit available and respective movements in real time, in the PTA’s app, or on the PTA’s website (“*Portal das Finanças*”).

## CONDITIONS FOR JOINING THE PROGRAMME

Consumers may adhere to the programme through (i) from 15 June, the website [www.ivaucher.pt](http://www.ivaucher.pt) (ii) the IVAucher app, available from 1 September, or (iii) the SaltPay Customer network (the entity operating the system). The adhesion consists of the association of the consumer’s NIF with one or more bank cards.

The adhesion to the IVAucher programme by suppliers operates automatically, through the use of compatible Automatic Payment Terminals (“APT”) or compatible Points of Sale (“PoS”), (e.g. a SaltPay payment terminal).

Suppliers who do not have a compatible TPA or PoS may join the programme by (i) registering on the Membership Form, available from 15 June, with the IVAucher platform available free of charge, (ii) using the IVAucher App for suppliers, or (iii) updating the compatible invoicing software in order to have the new “IVAucher” functionality available.

The adhesion of suppliers in the IVAucher programme also operates through the electronical acceptance of the respective terms of membership of the SaltPay system operator, from 15 June.



#### ARTICULATION WITH THE PERSONAL INCOME TAX ( "IRS") DEDUCTIONS

The amount of VAT used under the programme is excluded from the IRS deductions from the taxable income (deduction of general family expenses or deduction for the request of an invoice). The amount of VAT accumulated and not used is considered for the purposes of deduction to the taxable income for the request of an invoice.

#### USE OF THE PROGRAMME BY TAXABLE PERSONS

In order to benefit from the programme, private individuals who are taxable persons (earn income falling under category B of the IRS), must ensure that they validate and classify the invoices as outside the scope of their professional activity, through the PTA's app, or on the PTA's website ("Portal das Finanças").

# Contacts



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