

## Analysis of the Cartoons Day without VAT, from a Critical Look at the Measures Taken from the COVID-19 Health Emergency

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### *Abstract*

The different cartoons published in various newspapers in Colombia were analyzed with reference to the three days without the value added tax during the year 2020 and 2021, which is regulated by Law 2155 of September 14, 2021, to encourage purchases in the trade of the different products determined by the regulations, and contribute in itself to the country's economy, the representations through distorted cartoon portraits represent the events and circumstances of the measures taken by the Colombian government, in the course of the health crisis of Covid-19, through a descriptive study, the representation of the facts of the execution of the benefits granted by the government were reviewed, the results determine a certain constant criticism on the measures in the initiatives of the day without the value added tax in the time of the pandemic and in its own way in the business field to obtain their own benefit in the rise of products, which is necessary for citizens to analyze the events that occurred and advantages that were obtained in a certain way over the benefits provided by law.

**Keywords:** Government, Taxpayers, day without VAT, taxes, cartoons.

## Introduction

Some of the ways to understand the social, political and economic situations is through newspaper cartoons, which usually take political themes and the representation of fiscal policies, however in the health emergency due to the closure of commercial operations, and of quarantine of citizens, the different artists represented the Covid-19 crisis through cartoons, from many areas, however the presentation was constantly reflected on the three days without VAT in relation to Covid-19, originating a dynamic of reflection on the benefits granted by the regulations. In accordance with Law 2155 of September 14, 2021, it established three days without VAT in the fiscal year, to stimulate trade in the country, through the VAT exception, thus promoting the reactivation of the national economy, in the direction of stimulating electronic commerce, reactivating the economy, offering goods that improve the quality of life, encouraging consumption and increasing consumer confidence. Therefore is intended to answer the following question ***whatThe representations through the cartoons published by the newspapers in Colombia represent the events and circumstances of the three days without VAT in the fiscal year during the COVID-19 health crisis.?*** To give an answer, the different published cartoons were reviewed, to analyze the factors that were intended to make the population aware of the benefits of the 3 days without (VAT), of added value.

The article is organized as follows: Section II presents the literature review, Section III presents the experimental method. In section IV the results and V the Conclusions and we point out the limitations that were identified in the research and possible future research.

## Theoretical Framework

VAT is of a national nature and of a direct nature of those products and services recorded with the general rate of 19% or differential, this tax is considered regressive to the extent that it does not measure the economic capacity of taxpayers on consumption or goods. The government created the benefit on the day if VAT for the Colombian population where the exception of tax collection is established, the main objective is to promote the recovery of the economy affected by the epidemic in 2020, 2021; lockdowns, quarantines and fears of contagion caused trade and consumption to fall as much as economic growth. In Decree 682 of May 21, 2020. The government determined that three days of the year, people will be able to obtain some products of their choice without VAT of 19%. So consumers save, merchants will increase sales and the economy will be restored. The decree intends to benefit the trade since it can contain a greater quantity, sales and will allow consumers to restock out of season when they can buy products at a lower price is exactly 19% less, to allow the establishment of the trade and generate more income to from the aforementioned increase in sales. Law 2155 Art. 39 indicates that the exemption in the VAT sales tax

will be applicable as long as some requirements are met and among these the most important are: perform electronic invoicing, the means payment is cash or through debit or credit cards, the purchase limit per person maximum 3 products of the same reference, failure to comply with the requirements originates the respective tax sanctions.

### Methodology

The research was carried out through a qualitative study with a study approach of situations presented through the cartoons made through the web browsers of the pages of the newspapers that are in circulation in Colombia, such as the Colombian, the portfolio, the time and from press communication magazines, compared to the cartoons that represented the three days without VAT with reference to COVID-19, representing the situations in the application of the regulations, mainly focused on the study on the analysis of the tax implications. From the measures taken by the government to strengthen trade and their analysis in the graphic representations by the different authors, the cartoons were classified according to a level of representation (1) Beginning of the days without VAT, (2) Economic implications for buyers (3) Mechanisms used by merchants, (4) Impacts on the impact of Covid-19, of which the representations are clear and one is more amorphous.

### Results

During the Covid-19 pandemic, the strategies implemented by the Colombian government on the three days without VAT, scheduled on the dates, were canceled due to the high peaks of concentration of the virus in the population, affecting the health of the community, Therefore, the days on the dates where the peaks decreased or in their defects caused by the stabilization of the virus were rescheduled. The guidelines in public policies were framed in the benefits and protection of Colombian society.

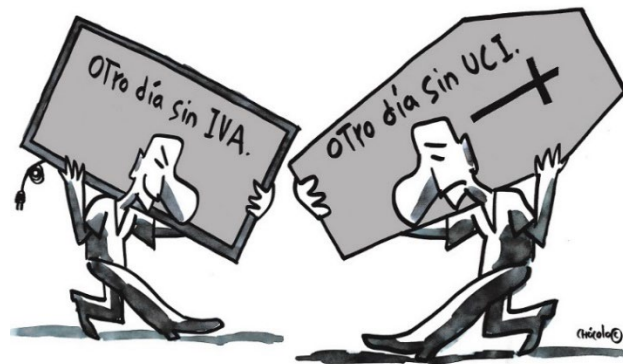
**Figure 1: Cancellation of the day without VAT**



**Source:** newspaper El Tiempo by Matador

The dynamics of the government's decisions to cancel the days without VAT, due to the high peaks, caused in itself a dynamic of the businessmen, a discomfort with the financial planning that was had in sales and collection, to mitigate the financial impact that it caused. the virus in the results in the vast majority of companies, without selecting all, the author makes a comparison of how another day without VAT in commerce, it also reflects that the installed capacity in ICU beds, were at their maximum occupancy of which those affected were recommended to take care of themselves at home with medical recommendations.

**Figure 2: another day without VAT and another day without Uci**



Source: The viewer, 2021.

**Figure 3: day without VAT and with Virus**



Source: The viewer, 2021.

The author highlights that the caricature that the deceased people who are in the cemetery due to covid-19, failing that, was caused by the days

without VAT, causing an increase in those infected and failing that, causing the death of a number of citizens.

**Figure 4: Product price increase**



**Source:** Twitter Caricature yeyo, 2020.

The law of demand is explained, explaining that the price increase on days without VAT obeys the law of supply and demand, explaining from an ironic point of view the situation of high prices.

**Figure 5: ready for the day without VAT**



**Source:** The talking zebra, 2020.

The cartoon represents the labeling of the increased prices of the products, on the day without VAT, companies prepared to receive users.

**Figure 6: day without VAT**

**Source:** boyaca7dias.

The author Mil, also represents the high prices on days without VAT, where he demonstrates a lady requesting a helmet to protect herself from the high prices of products.

**Figure 7: days without VAT**

**Source:** The opinion, 2020.

Regarding the cartoon of the day without VAT by the cartoonist Yeyo of the newspaper La Opinión on Tuesday, May 19, 2020, it is possible to represent the duality of two scenarios, that is, the interest of the State in allowing a day without VAT to encourage consumption and boost the economy of companies in an attempt to create employment; but at the same time, the State was not efficient at the time of providing aid to the most disadvantaged families who had to remove a cloth from the windows as a way of expressing the unsatisfied basic need for food; In this sense, the caricature is a faithful sample of the citizenship that did not need a day without VAT, but an efficient allocation of State aid to try to solve the food issue.

**Figure 8: The important thing is that we have a new television, on the occasion of the day without VAT**



**Source:** Public Reason, 2020.

The caricature of the cartoonist @Anyelik from the newspaper La Razón Pública on Monday, June 22, 2020, highlights the importance of people's health that must take precedence over other interests, contrary to the desire of the State to boost the economy by allowing a day without VAT, in which the contagion rates skyrocketed and the situation in Colombia worsened, for which reason the hospitals were collapsed and had 100% occupancy rates of the ICU rooms and could not care for more patients with COVID, in this way, the world was facing a serious public health situation in the face of an unknown virus and the health system had no way of dealing with it with vaccines or conventional treatment, the State, contrary to the needs of the people, allows one day without VAT, where companies could do well economically; but the following two weeks saw the disastrous effects for the population that contracted COVID while shopping.

**Figure 9. The time for the three days without VAT that will take place between June and July 2020**



**Source:** Time, 2020.

The cartoon manages to represent, the impact of the pandemic caused companies not to hire employees, sufficient resources to pay the employees' payroll, thus causing layoffs, of the personnel plant, it is detailed in the cartoon that a population Colombiana did not have the necessary resources to take advantage of the three days without VAT.

### Conclusions

The cartoons reflect several situations that originated during the three days without VAT with the economic reactivation and from the taxpayer's point of view, the description of the situations reflect the situation of the tax regulations in their performance, from the different cartoons analyzed it can be concluded that during the days without VAT many businessmen were not prepared with the technological platform for the reception of orders through the internet network in which many of the cases were saturated, causing consumer complaints to the control entities, the physical preparation is observed where an employee of a company is represented labeling the price of the products and prepared to receive the buyers, Are you ready for the day without VAT? , Undoubtedly the business sector benefited from the tax regulation, now the labeling of the products was notorious in its graphic presentation in the different figures with an increase in the value of the products of 10%, by the companies, demonstrating that the buyers undoubtedly noticed the rise of the products in the days without VAT, failing the explanation of the law of supply and demand in the economy from a funny sense for the explanation of the buyers. Now from an analysis of public policies one of the social problems of Colombians was the loss of jobs or in its defects, without the timely payment of wages, caused not to take advantage of the benefits of tax regulations, in addition to the



protests from the homes of people with the red rag requesting aid to the Colombian government with subsidies, bonuses or employment generation, for those social classes that were contributed by quarantines and closure of trade. Undoubtedly, this opens the door to the question: what is the culture of financial education and tax analysis of the buyers who took advantage of the three days? The improvisation of the Colombian government in the follow-up of the Covid-19 during the peaks of the pandemic also caused that it was not developed in the initial days stipulated by the government, in addition to the increase of contagions.

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