

## Title: Legal instruments for helping tourism sector in Macedonia during COVID 19

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### Abstract

**Purpose:** Objectives and research questions in the research are related to analyze legal instruments which were undertook in past and that are taken in Macedonia during COVID 19 pandemics, in order to help tourism sector in better way, to "survive" very hard period of this situation. Analyses of key Macedonian tourism parameters are done in the research.

**Research Methods:** Different methods are used in the research, such as analysis of legal instruments represent by passed bylaws of the Macedonian Government and Ministry of economy, then, analysis of the statistical data. Case-study method is used, also statistical method and its characteristics, and of course different logical methods are used. The most appropriate, research instruments and analysis of significant and valorized data is done and implemented.

**Results and Discussion:** The key findings of the study are that beside other economic instruments and measures, also legal instruments help a lot to the tourism sector in this very tough period, and with that it impacts to other related segments of economy. This successful tool should be continued in the future.

**Implications:** This research will help a lot to policy makers and also tourism stakeholders, for projection of next steps that should be undertaking in the future in order to help tourism sector, and to adapt to different situations and scenarios which COVID 19 and all related to that, will affect also in the next period.

**Keywords:** Legal instruments; Decrees; Tourism sector; COVID 19

### 1. Introduction

In the end of 2019 the Earth was attacked by "invisible enemy" – COVID 19, which is changed everything in the life so far of all inhabitants. COVID 19 affected all the people, and all the countries, whenever it's a developed or less developed or undeveloped, that means all the humanity was united in that threat. Of course mainly health sector was affected, and then immediately the economy. Tourism as an integral part of economy was destroyed in a short time. All the capacities were closed, there were no flights, the sky was empty and anticipation and uncertainty were present. In one term all the Earth stopped. In tourism sector, beginning with the end of 2019, whole 2020, and in 2021 there are continuous struggle and tries to fight this situation caused by pandemic. According to the data of UN Economic and Social Council, during this period of pandemic almost 140 millions of jobs are lost, 165 millions child are without school, and 120 million people were left in poverty.

According World Tourism Organization, Main facts about International Tourism and COVID-19, are that there are 1 billion fewer international tourist arrivals in the global level, there are loss of 1.3 trillion US\$ in total export revenues from international tourism, and 100 to 120 million direct tourism jobs are at risk. Different parameters for world tourism and indicator are analyzed below in figure 1 and figure 2, where International Tourist arrivals in the world for the 2012-2021, predicted scenarios, are presented.

In Macedonia during this extremely difficult period different measures were adopted from different stakeholders in terms of helping many varieties of society sectors to cope with consequences which arose from the pandemic of COVID19. Budget was projected and focused especially for determination of some kind of stability of key functions of state regarding and facing this worldwide threat.

Government, Parliament, different Ministries, Municipalities, its working abilities and knowledge were and are focused for coping of this crisis. Some significant measures and instruments that were and that will be undertaken are analyzed in the paper.

From economical perspective state manners and finances were directed exclusively for maintain financial stability and to prevent wider social crisis and turbulences. Tourism as a very essential part of economy was and it is affected by this crisis at all. On legal terms, different laws, by-laws were amended, and also new acts were passed in order to help the whole economy and also tourism. Very important is that the situation in Macedonia in spring 2020 was more complicated because 2020 was parliamentary election year, and the Parliament was dismissed earlier, and because of that, according to the constitutional provisions, the state of emergency must be proclaimed in order to maintain the system. This means that Parliament didn't function and all the State-power was focused on Government, which was created by all relevant political parties in the state, and actually this was Broad Government, with limited mandate. According to the Constitution, and laws, in the state of emergency the Government issues only Decrees with legal force, and its replacing laws. Decrees from legal aspect are By-laws, but in this kind of situations are more than laws.

## **2. Literature review**

Significant about the tourism sector is a Decree with legal force, which allows to the specific category of citizens to use some state help, in form of vouchers, in order to use it in domestic hospitality facilities, and with that the idea was somehow to help the tourism sector. Other measures assure some one-time money assistance for subjects in tourism and hospitality sector, which were closed due to the lockdown period in 2020. The main focus and source which is analyzed in the paper is Decree with legal force for issuing of vouchers for tourism to employees with low-incomes for encouragement of domestic tourism in the state of emergency, passed in 30th of May 2020 by the Macedonian Government. It is a legal instrument that helps tourism in the situation affected by COVID19.

This Decree legally regulates the conditions, manner and procedure for issuance and use of vouchers to encourage domestic tourism in conditions of reduced economic activity due to the health and economic crisis caused by the COVID-19, financed from the Budget of Republic of Macedonia through the Program of the Ministry of Economy, and Measures for dealing with the COVID-19 crisis.

Voucher for tourism is issued to low-income employees-as beneficiaries, for payment of used tourist and hospitality accommodation service, or accommodation and food service in categorized hospitality facilities for accommodation, through tourist service providers, registered performers of tourist activity.

Beneficiaries of tourism vouchers are low-income employees, which are citizens of Macedonia are employed and for the period January-April 2020 earned income only on the basis of salary and salary allowances in net amount not exceeding 60.000 denars, equals to 1000 €, on a full-time basis,

according to the records of the Public Revenue Office.

Tourist service providers as performers of tourist activity are:

- Resident trade companies;
- Sole proprietors, registered in the appropriate register for performing tourist activity and hospitality activity for accommodation or accommodation and food;
- Natural persons registered in the register for accommodation or accommodation and food, kept by mayors of municipalities,
- Travel agencies and tourist bureaus.

Hospitality facilities for accommodation are:

- Hotels, motels, boarding houses, residences, hotel settlements, apartment settlements, tourist settlements and
- Accommodation, inns, camps, private accommodation facilities (rooms, apartments, flats, houses), resorts (for children, youth, workers, people with disabilities, etc.), other complementary facilities (holiday homes, mountaineering and hunting lodges and houses and temporary accommodation facilities).

The tourism service providers submitted to the Ministry of Economy a request for acquiring the status of tourist service provider for the users of tourism vouchers in accordance with the Decree.

Provider of tourist and hospitality services, submitted the request for acquiring that status with the following content: name of the provider, name and surname of the legal representative, name and surname of the natural persons registered for accommodation, address of the provider and address of the hospitality facilities for accommodation, municipality, telephone number, e-mail address, number of rooms, unified tax number, ID number of subjects, transaction account of the tourist service provider to which the value of the used vouchers for tourism should be paid, and attached current status from the Central Register, Decision for enrolment in the appropriate register, Decision for categorization.

The completeness of the request for acquiring the status of a provider of tourist and hospitality services was checked and the approval was issued by the Ministry of Economy.

By submitting the request, at the same time the tourist service provider accepted a formal (typical) agreement from the Ministry of Economy which contains a statement in e-form that the tourist and hospitality service provider is familiar and accepts the terms of the published agreement.

After the approval of the request, providers of tourist services were published on the internet platform [www.domasiedoma.gov.mk](http://www.domasiedoma.gov.mk) and were notified about the approval of the request and the announcement on the internet platform with a single PIN code, account with username and platform login password.

Through the internet platform, the tourist service provider registered the tourism voucher as used by entering the voucher markings and validating with the PIN code or by scanning the QR code of the voucher using a mobile application.

Tourism voucher is a value voucher with a nominal value of 6.000 denars, equals to 100 €, issued by the Ministry of Economy, which is used for obtaining tourist and hospitality services for accommodation or accommodation and food in the categorized hospitality facilities through tourist service providers.

The tourism voucher reads on the name and surname of the voucher user-beneficiary, and contains a unique QR code, pin code, voucher code and voucher validity period, as well as other useful information and instructions for use.

Used voucher for tourism is a voucher that the tourist service provider has registered as used through the internet platform [www.domasiedoma.gov.mk](http://www.domasiedoma.gov.mk).

The List of users of tourism vouchers is prepared by the Public Revenue Office and submitted to the General Secretariat of the Government of Macedonia.

The General Secretariat of the Government submits such List to the Ministry of Economy, with the following data: name and surname; personal ID number; residential address, e-mail address, contact telephone number, municipality, ID card registration number, the competent authority that issued it and the date of validity of the ID card. Very important is that the data from the List of users of tourism vouchers is submitted and downloaded in encrypted form. The collection, processing and storage of personal data contained in the List of users of tourism vouchers are performed in accordance with the regulations for personal data protection.

The Ministry of Economy sent tourism vouchers to beneficiaries of tourism vouchers through the e-mail address. Users were able to download and print the tourism voucher through the internet platform by entering their personal ID number.

The users were able to use the tourism voucher for obtaining tourist and hospitality service of accommodation or service of accommodation and food in categorized hospitality facilities from 15th of July 2020 until 15th of December 2020, in the registered providers of tourist services published on the internet platform.

The tourism voucher should be used for a one-time stay in a provider of tourist and hospitality services, without the possibility for termination and division of the stay and use of several services with different price. The tourism voucher could be used only by the person using the tourism voucher whose name and surname the issued voucher reads.

If the value of the tourist or hospitality service that was paid with the tourism voucher was less than 6.000 denars, 100 €, it would be considered that the voucher was fully used. If the value of the tourist or hospitality service that was paid with the tourism voucher was bigger than that sum, the difference of the amount should be paid by the user of the tourism voucher.

The Ministry of Economy made payment to the tourist service providers on the basis of a submitted monthly invoice and a monthly report on the used tourism vouchers registered by the tourist service providers.

Inspection supervision over the implementation of the provisions of the Decree was performed by the State Market Inspectorate.

The Decree contains provisions about fines and punishment for disrespecting of the Decree.

A fine in the amount of 100 to 500 € in denars counter value, shall be imposed for a committed tort on a legal entity (micro trader), from 300 to 1,000 € of a legal entity (small trader), from 1,000 to 3,000 € of a legal entity (middle trader) and from 1,000 to 3,000 € of a legal entity (large trader) if it acts contrary to the provisions of the decree and if it submits an incorrect or false report.

A fine in the amount of 50 to 250 € shall be imposed for a misdemeanor to a responsible person in a legal entity (micro trader), from 100 to 500 € to a responsible person in a legal entity (small trader), from 150 to 500 € of a responsible person in a legal entity (medium trader) and from 200 to 500 € of a responsible person in a legal entity (large trader) for the committed tort.

A fine in the amount of 100 to 250 € shall be imposed for a committed tort on a sole proprietor, a natural person performing economic activity and a natural person registered in the accommodation register if he acts otherwise of proscribed provisions, or if he submits an inaccurate or false report.

Abuse and falsification of a tourism voucher is subject of punishment in accordance with the Criminal Code.

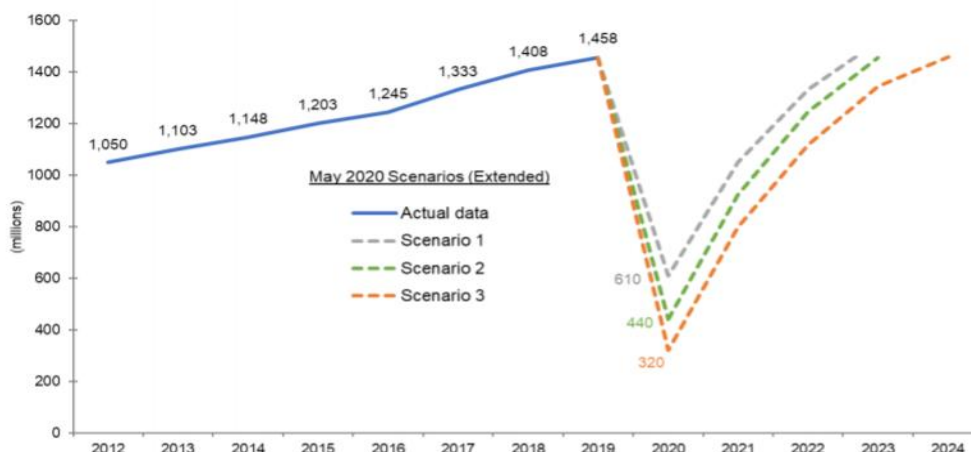
### 3. Research methodology

Regarding research and methodological design of the paper, and data gathering procedures, it can be said that all of it were done and collected by the official sources. The world tourism indicators and parameters were taken by official site of World Tourism Organization. Macedonian parameters for this issue were collected by the official statistical office and Agency for promotion of tourism in and Statistical State Office in Macedonia. Analyze was done and presented, also Case-study method of the Macedonian case of coping with pandemic, and appropriate suggestions are given in the conclusions.

### 4. Findings and analysis

Globally, world tourism trends are very indicative. As it can be seen from data about International Tourist arrivals in the world for the period of 2012 to 2020, and predicted scenarios for 2021, as it is shown on the Figure 1 below, from 1050 millions of arrivals in 2012, next years were period of increasing trends, and from 1103 million in 2013, 1148 in 2014, until maximum extreme value in 2019 of 1458 millions of arrivals. And from then there is massacre in the trends as it can be seen, almost for the 400% arrivals decreased in 2020, and the trend is continuing. With the predictions of the World Tourism Organization is that maybe from the middle of 2021, and 2022 the trend will be back on track for increasing of numbers of arrivals in the world.

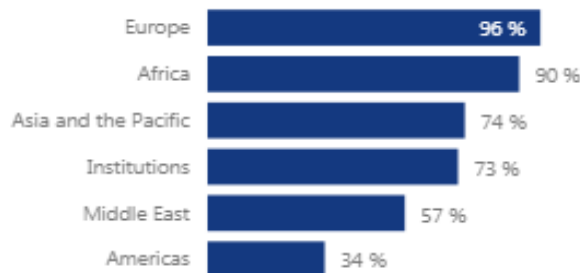
Figure 1. International Tourist arrivals in the world (2012-2021-prediction scenarios, in millions)



Source: <https://www.e-unwto.org/doi/epdf/10.18111/wtobarometereng.2020.18.1.5>

About the state inclusion for the helping of tourism in this period according to the data from the Figure 2, about countries with taken policy instruments in tourism sector, it can be seen that Europe as a continent with 96% is fully dedicated for undertaking a policy instruments in tourism sector in this period.

Figure 2. Share of countries with taken policy instruments in tourism sector regarding different continents in the world



Source: <https://www.unwto.org>

Trend in Macedonian case are quite similar to the world trends. All these facts are shown below in the Table 1. and in Figures 3 and 4, where information about number of tourist and number of nights spent are given, for the very big period of 1995 till 2020. It can be seen that from 2001, the year when war conflicts was conducted in the country, when total 333.308 tourists visited, and 1.254.582 nights spent were registered in the country. These numbers from 2001 are extreme minimum, and from then till 2019 the trends were only increasing, the similar as it were in globally level. In 2018 for the first time of the past 30 years, there were more that 1 million visitors, exactly 1.126.935 tourists visited the country, with more that 3 million night spent, exactly 3.176.808 nights spent, which were proud trends for the country certainly. In 2019 country reached extreme maximum, with 1.184.963 tourists and 3.262.398 nights spent. Unfortunately in 2020 trends are tremendously decreased, which means that only 467.514 tourists were registered and only 1.697.535 nights spent. These numbers compared with 2019, show that the number of tourists is decreased almost for 300%, and the nights spent decreased almost for 200%, which are big indicators of the destructive action of COVID 19 to the Macedonian tourism.

Table 1. Information about Number of tourists and Number of nights spent in Macedonia from 1995-2020

Year	Number of tourists			Number of nights spent		
	Total	Domestic	Foreign	Total	Domestic	Foreign
1995	503 837	356 830	147 007	1 804 310	1 528 561	275 749
1996	476 205	340 068	136 137	1 696 930	1 419 665	277 265
1997	451 871	330 534	121 337	1 587 146	1 321 622	265 524
1998	575 080	418 410	156 670	2 426 461	2 066 923	359 538
1999	549 630	368 842	180 788	2 313 142	1 838 748	474 394
2000	632 523	408 507	224 016	2 434 639	1 940 772	493 867
2001	333 308	234 362	98 946	1 254 582	1 041 831	212 751
2002	441 712	318 851	122 861	1 850 384	1 575 664	274 720
2003	483 151	325 459	157 692	2 006 867	1 660 667	346 200
2004	465 015	299 709	165 306	1 865 434	1 504 845	360 589
2005	509 706	312 490	197 216	1 970 041	1 527 053	442 988

2006	499 473	297 116	202 357	1 917 395	1 474 550	442 845
2007	536 212	306 132	230 080	2 019 712	1 501 624	518 088
2008	605 320	350 363	254 957	2 235 520	1 648 073	587 447
2009	587 770	328 566	259 204	2 101 606	1 517 810	583 796
2010	586 241	324 545	261 696	2 020 217	1 461 185	559 032
2011	647 568	320 097	327 471	2 173 034	1 417 868	755 166
2012	663 633	312 274	351 359	2 151 692	1 339 946	811 746
2013	701 794	302 114	399 680	2 157 175	1 275 800	881 375
2014	735 650	310 336	425 314	2 195 883	1 273 370	922 513
2015	816 067	330 537	485 530	2 394 205	1 357 822	1 036 383
2016	856 843	346 359	510 484	2 461 160	1 407 143	1 054 017
2017	998 841	368 247	630 594	2 775 152	1 480 460	1 294 692
2018	1 126 935	419 590	707 345	3 176 808	1 685 273	1 491 535
2019	1 184 963	427 370	757 593	3 262 398	1 684 627	1 577 771
2020	467 514	349 308	118 206	1 697 535	1 444 605	252 930

Source: <https://stat.gov.mk>

The findings rise upon the analysis of the Macedonian legal instruments in-depth, with the results of implementation from the Macedonian institutions.

In this direction, it is a very significant for the parameters of the Decree and numbers of financial manners which were used in order to implement the provisions of the Decree. Information about tourism vouchers that were issued, their total number, users of vouchers, how many people are covered by this measure, how many entities offered such services, as registered providers, how many vouchers were used, and what was the financial value, and of course existing of future plans for helping of this sector.

According to the relevant data issued by this Ministry, on the demand of the author of the paper, it can be seen that, vouchers for low-income employees, covered a total of 117.351 persons. A total of 565 entities offered accommodation for persons with vouchers-categorized hotels and private accommodation. Until with 15th of December 2020, exactly 64.788 vouchers for tourism were used.

The Ministry of Economy spent 388.000.000 denars, for the payment of these vouchers, which is 6.350.000 €. That means that 6.35 millions € were injected in domestic tourism sector, as a indirect help of the sector. All this is shown on the Table 2. below.

Table 2. Information about issued vouchers for tourism in Macedonia in 2020

Number of issued vouchers	117.351
Number of used vouchers	64.788
Number of registered tourist service providers for vouchers	565
Financial paid for used	6.350.000

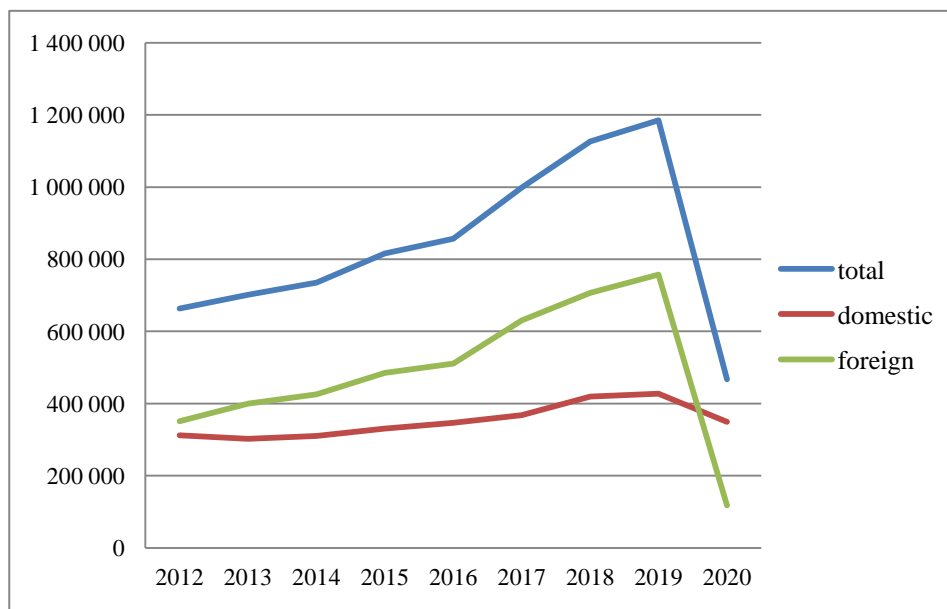
vouchers in €	
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Source: Ministry of economy, Macedonia, February 2021

### 3. Discussion

When the key parameters are analyzed, as it can be seen in Figures 3 and 4, when the structure of tourists and night spent are taken into account from the Table 1., the ratio between domestic and foreign tourists in the previous period before 2020 was 1 to 2 for foreign tourists, and in 2020 that ratio is 2.5 to 1 for Macedonian tourists. This is truly very significant indicator that these legal instruments that were undertaken by the state, gave the results and the number of domestic tourists dramatically was increased in 2020. The lack of international tourists' presence is changed with bigger presence of domestic tourists, which in short term is good but not enough in the long terms because with that, results can be achieved in short term. The national strategy of the country is to attract more and more foreign tourists, which doesn't mean that domestic tourists are not welcomed and recommended, but it is notorious fact the tourism development in such countries as Macedonia is deeply depending from international tourists' arrivals in the country. Hope must exist that in the next period the situation will be taken under control, and the trends will restarting to increase, but it must be clear that all that will take some time, maybe 3-4 years in future in order to achieve the limits from 2019.

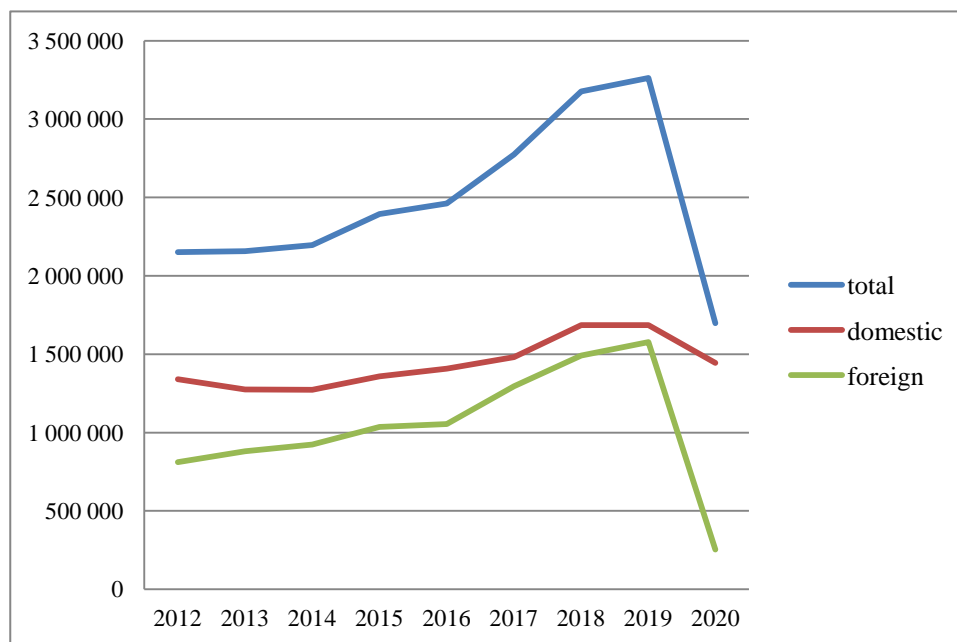
Figure 3. Number of tourists in Macedonia 2012-2020



Source: <https://stat.gov.mk>



Figure 4. Number of nights spent in Macedonia 2012-2020



Source: <https://stat.gov.mk>

It is very important that the Ministry of Economy plans all measures and activities in accordance with the requirements and coordination with the private tourism sector.

Beside the decree that was fully analyzed in the previous rows, Macedonian institutions take different sets of measures and instruments for helping of the economy and the society during this crisis.

In 2020 the Macedonian Government was fully focused on supporting tourism as the most affected branch of the pandemic. In all four sets of measures adopted by the Government, support was provided to the tourism and hospitality sector.

Intensive support is continued in 2021, for which the Program for development of tourism in Macedonia in 2021 provides 31,000,000 denars, or 510,000 €.

This program provides measures to promote the tourist offer of the country, as follows:

- For digital marketing for the tourism potential on the social media;
- Subsidies for equipment and tools to improve Active Tourism;
- Subsidies for tourism purposes of rural households;
- Promotion of ecological zones (eco-tourism) preparation of a Study for eco-tourism and a Plan for promotion of the potentials for development of eco-tourism;
- Campaign for safe travel - marking of tourist centers with certificates for safe tourism, promotional material safe travel and media campaign for tourists;
- Upgrading of the mobile application "Visit Macedonia" for the tourist potentials of the country, as well as the possibility for reservation of: hotel, restaurant, cultural event, as well as checking the offers for visiting certain places in the region;
- Subsidies for digitalization of the tourism and hospitality sector that will contribute to the

digitalization of the tourist offer and improvement of the digital promotion of the tourism and hospitality sector in Macedonia.

In the field of tourism, in 2021 the measure for organized vacation of low-income workers is continued. The effects of home tourism vouchers for low-income citizens that were realized in 2020 as a measure to support tourism during a pandemic gave results especially for domestic tourism facilities. In 2021 for organized vacation of low-income workers whose monthly income in the family does not exceed the net amount of 30,000 denars, or 500 €. The support will be in amount to 12,000 denars, 200 € per applicant, according to the principle "first come, first served".

The Agency for Promotion and Support of Tourism has launched a new campaign and a proposal for support of domestic tour operators. Additional support for tour operators, which will include the domestic tourist centers in their program for 2021. Also a new campaign which will focus on regional guests is on the way, from the beginning of June and July 2021, tourists from the traditional markets such as Netherlands, Turkey and Poland are expected to come.

The expectations for 2021, according to the experiences from 2020, the tourism sector to exceed the number of 2 million nights spent and to approach the foreign exchange inflow of 300 million US\$.

Experiences should also be used for destinations such as Berovo and Mavrovo, as destinations, which through rural and eco-tourism did not show any decline.

In 2020, tourism gave 252 million US\$ to the Macedonian economy. Predictions that domestic tourism in 2020 will bring more than 200 million US\$ have been confirmed. The decline in foreign exchange inflow compared to 2019 was 36 %. This shows that the measures taken by the Government, the Coordination Body and the entire tourism sector to mitigate the effects of the pandemic obviously had effects.

In April 2021, The Fifth package of economic measures was issued, intended for the Macedonian citizens and the real sector, for a stable and developing and improving of economy.

This package directly builds on the previous four, and aims to move the economy towards economic growth rates ranging 4%-5%, the growth dynamics from before the pandemic.

For most measures, support should be used by the end of 2021. More serious GDP growth rates are expected from the second quarter of 2021.

The fifth set contains a total of 29 measures, worth 9.7 billion denars or about 160 million €, of which 10% are direct budget expenditures.

The measures are divided into 4 main pillars:

1. Direct financial support for companies in order to keep the jobs in the sectors of tourism, crafts, hospitality, transport, industry for organizing events.
2. Financial support for the liquidity of the private sector with interest-free loans to keep and increase the number of employees.
3. Creating a more favorable business environment by systematically redefining the customs tariff, reducing Para-fiscal duties and tax relief and deferral of several public duties
4. Support for citizens

For tourism and hospitality sector the most important are several measures from this fifth package.

1. Financial support of salaries for the employees in the amount of 1.920 million denars, or 32 millions €, for the months of February and March 2021, with coverage of about 60,000 employees per month.

Financial support will be in the amount of 14,500 to 21,776 denars, or 230 €-350€, for a monthly salary per employee, to support jobs in domestic companies depending on which company had a

decline in revenue during November and December 2020 and January 2021, compared to November and December 2019 and January 2020.

This measure is optional and companies have the choice to use either it or other measure - loans with 0% interest for companies in the fields of tourism, crafts, hospitality, transport, event industry, private health facilities, through the Development Bank of Macedonia

2. Financial support from 3,000 to 10,000 € for companies that have a decline in revenue in 2020 by more than 50% compared to 2019. It will be realized step by step depending on the drop in revenues of 50% and up, and is provided for registered companies that perform passenger transport. The amount for realization of this measure is 40 million denars, or 655.000 € for about 200 users.

3. The other measure for the tourism sector is about financial support of hotels that operate outside the tourist centers. The amount is 64.6 million denars, or 1 million € for 2021. The support will be calculated according to registered beds at the hotels and in accordance with the categorization methodology defined by the Ministry of Economy.

4. Extensions of the licenses and permits for one year more, of: night clubs, cabaret, hunting grounds, and airports. The measure will enable the extension of the right to use without compensation.

5. Supporting for digital transformation of businesses that have a low level of digitalization in order to accelerate post-COVID revitalization.

The newest sixth package of economic measures which will be implemented in May-June 2021, includes 7 measures that target the most affected sectors of the COVID-crisis, in value of 17.8 million €, which will support 10.000 companies, which employed about 60,000 citizens.

From this sixth package the significant measures for the tourism and hospitality sector are:

1. Financial support of 9.9 million € for 6.000 hospitality subjects with about 17.000 employees. All hospitality subjects will be covered 30% of the revenues, an amount that will be calculated as an average of the average monthly income in 2019 and 2020, to which will be applied the days in which these activities were closed. Additionally, all registered hospitality subjects will receive 15.200 denars, or 250 €, financial support per employee, till 06th of April 2021.

2. With 2.5 million € will be supported categorized-restaurants for weddings, “event” industry, playgrounds, nightclubs, private children's resorts, fitness centers, photographers and photographic studios. These categories include about 1.200 companies, and will be covered 30% of income, an amount that will be calculated as an average of the average monthly income in 2019, and it will additionally receive support of 15.200 denars, 250 € per employee, till 31st December 2020.

3. Categorized travel agencies will be supported with 1.4 million €. Travel agencies with an A-license will receive up to 5.000 €, and travel agencies with a B-license will receive up to 2.000 €.

4. All musicians and tour guides will receive financial support of 30.750 denars, or 500 €, which during 2020 had an average monthly net income below 15.000 denars, or 250 €.

## 5. Conclusions

From all mentioned above it can be concluded that:

1. COVID 19 affects whole the world and societies especially economy and tourism, that there are 1 billion fewer international tourist arrivals in the global level, there are loss of 1.3 trillion US\$ in total export revenues from international tourism, and 100-120 million direct tourism jobs are at risk. Many responses to the crisis were launched in different levels and institutions.

2. In Macedonia different packages, measures and instruments were undertaken for helping of tourism and hospitality sector.

3. The Decree with legal force for issuing of vouchers for tourism to employees with low-incomes for encouragement of domestic tourism in the state of emergency, which was passed in May 2020, is one of the most credible legal instruments focused on healing of wounded tourism sector, in 2020, and it will be continued in 2021. With that instrument 6.35 millions € was directly injected in Macedonian tourism sector, only in 2020.

4. The number of tourists and night spent in Macedonia tremendously decreased in 2020 and the trend is very unpopular in the beginning of 2021. These numbers compared to 2019, show that the number of tourists is decreased almost for 300%, and the nights spent decreased almost for 200%, which are big indicators of the destructive action of COVID 19 to the tourism. There is a hope that in the second half of 2021, there will be a little bit reconciliation of the whole economy and tourism.

5. Throughout this period, beginning from March 2020, maximum commitment had to be shown to take care of health, the operation of enterprises and the preservation of jobs. The goal was clear - to keep the economy vital, with activities that enable flow, liquidity, activity. Everyone must learn lessons from the COVID 19 pandemic and everyone must contribute to the development and growth of the economy.

6. This situation with COVID 19 is unpredictable and it will be for a help of everyone in the future, to have continuously follow-up studies about all these issues. It is a challenge for the science and for the humanity.

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