The Rate for the Job

SINCE 1 JANUARY, anyone who sells an ebook to a customer in another EU country has had to charge the Value Added Tax rate applied in the country of the consumer who bought the ebook. This is the result of a 2008 European Commission ruling covering taxation of a range of “digital services”. This means that Amazon, based for tax purposes in EU member state and tax haven the Grand Duchy of Luxembourg, will no longer be able to benefit from that principality’s 3 per cent VAT rate.

The consumer will now have to pay the tax rate of their own member state when buying an ebook. The Freelance understands that some individual NUJ members who have ebooks for sale via Amazon have been able to put their prices up to reflect this VAT increase. It remains unclear what will happen next.

The Bookseller reports that so far, there’s no sign of Amazon going to the publishers to “ask” them to take a hit and offer their books at an even bigger discount to cover the costs to Amazon of the VAT increase.

While ebooks are defined by the EU regulations as taxable “digital services”, printed books sold to consumers in the UK continue to attract VAT at zero per cent. For guidance from Her Majesty’s Revenue and Customs on how to register to fill in one return every three months, covering sales to all EU countries, see www.gov.uk/register-and-use-the-vat-mini-one-stop-shop – which offers a fairly clear exposition of a bizarre set of rules.

You do not have to register for, and charge VAT on, sales to the UK unless you turn over more than a threshold amount – currently £81,000 a year. If you do register, you can claim back VAT you pay on supplies used in your business. There is no threshold for the new rules. If you sell one ebook to another EU country, you must register. HMRC says that when you register under the new rules, you can declare that you are not registering for UK VAT – and you can still claim back VAT on the part of your UK purchases that relate to sales elsewhere in the EU even though you’re registered as unregistered!

© Mike Holderness

eBizarre VAT rise on eBooks

The Trireme Award

This month’s Trireme Award, for what one freelance described as “the worst terms since I was last chained to the oars,” goes to the Southport Reporter. This publication paid one freelance photographer the grand total of nothing for six photos from music gigs.

Standing room only at former organiser’s funeral

WE SAID a final goodbye to former NUJ National Organiser Gary Morton on 5 January at the City of London Crematorium at Wanstead. It was standing room only, with friends and colleagues from all parts of his life – as a student, a trade union organiser, and ultimately as a barrister specialising in employment law.

Among the tributes was a reminder from Paul Smith of Keele University – with whom Gary wrote on industrial relations – that Gary was one of the few people who was prepared to take on the late and unimpressed Robert Maxwell in court. Gary’s widow, Jenny Golden, herself a former NUJ member, tells the story thus: “Gary was sued by Robert Maxwell in the early 1980s for bringing Pergamon Press into disrepute. The (NUJ) National Executive Council backed Gary by one vote… [at] a pre-hearing… the judge described the libel as “small bee stings”, but still put it to trial.

“The case was heard at the High Court… On the first morning Maxwell’s barrister went on about what an awful Communist Gary was (a bit rich, given that Maxwell famously published books on the eastern European leaders of the time). Gary remembered that his own barrister was more concerned that Maxwell’s lawyer was being paid more than him. Surprising, Maxwell was present and was pacing up and down the corridor during adjournments.”

At lunchtime a deal was struck, which involved Gary having to put out a circular to Mothers and Fathers of Chapels in books and magazines. Gary was at the time NUJ Organiser for this sector; Mothers and Fathers of Chapel are the NUJ’s elected organisers in workplaces. The circular said that Gary had not meant to injure the reputation of Pergamon Press. Most chapel leaders had no idea why they received the circular and they duly binned it.

© Jenny Vaughan

This MONTH’S Rate for the Job includes fees for being an expert in a televised debate and for discussion at a live event – keep them coming, please. And someone reports doing work with terms “not discussed” – at less than the house agreement rate. Always do discuss it, in advance!

Thinking about work for a company you’ve not dealt with before? Simply look at the Rate for the Job to find out what companies in similar niches have paid. Then aim higher.

You can submit rates online, in confidence, at any time, at www.londonfreelance.org/rates – please give not only the basic rate (e.g. for FBS, First British Serial rights) but extra payments negotiated for extra uses, like the Web. These are shown as (eg) £400+100. We now record rates in Euro as well.

Rates marked X are, in the editor’s fallible opinion, below par. Treat all rates as minima, even perhaps the happy ♥ few.

Punditry: Forum-style chaired crowd debate programme “expert” pundit, fares paid £75 X; South Bank Centre, participant in expert panel discussion for 90 mins, exes £60 + £300 fee.

Photography: Single A5 image in exhibition catalogue per picture usage £165; Belfast Telegraph image use per photo online £15 X; Southport Reporter music events, 6 images £0 XXXX.

Shifts: Men’s Fitness subbing day £135; GQ subbing day £125; NME subbing day £110; Mail Online subbing day, 9 hours, including night shifts £100 XXX; Mirror online subbing day, 8 hours – worrying! taxed at source £100 XXX; South London Press reporting day no expenses £100; Government per day (doing unspecified activity) £250; BBC Wales researcher day (9 hours) £106 XX.

Words, per 1000: Uncredit feature £170; Petroleum Economist features, 2000 words £350; Guardian online feature, terms “not discussed” is below house agreement rate for the paper; so do! £310; Mixmag music writing £250; 3Fox International feature no exes £200; Uncredit feature £143 X; New Statesman online column — 600 words at £75 terms “not discussed” = £125; Backpass magazine features £45 X; Greener Copywriting agency online article writing £25 XXX; Loaded short feature £166; Hertfordshire Life, © assigned to customer, no expenses £100.

Words, other: Mail On Sunday page lead news story £500; a serious Irish newspaper 300 – 400 word property reviews €150; website (unnamed) writing and editing per 300 words £30.

A smartphone will convey you directly to the Rate for the Job page (www.londonfreelance.org/rates) by means of the above QR code.