

The Rate for the Job

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



Galley slaves in Greenwich

There's no contest for this issue's Trireme Award – inspired by a freelance who remarked of one job that it had “the worst terms since I was last chained to the oars”. The London Borough of Greenwich offers, a member reports, no pounds for opinion pieces. Interestingly, much of its *Greenwich Time* website is in green ink – which anyone who's had to deal with readers' letters will recognise as what you often get for that sum.

Which training?

NUJ Training is soliciting ideas for new courses for it to run for journalists. Do we want more courses to help us adapt to recession and media industry meltdown, or in going “multimedia”, or on the business side, or more simple things like how to invoice? Please take the time to fill in the survey on this at www.surveystraining.notlog.com

– 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 – or for print if it's a Rate for the Online Job. These are shown as (eg) £400 + 100. We now record rates paid 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 ☺.

Broadcasting: Sky News short “pundit” spot on camera live and recorded £100.

Shifts: small music promoter – six days writing press release, obtaining pix from friend of band, researching media in NW UK, sending out press releases, phoning to check contacts, no exes, £400.

Words, other: Unique Broadcasting (as subcontractors for BBC) 300-350-word album reviews, all rights £50 **X**; pocket-lint.com online

features, min 500 words, typically 1000+ with 5 or 6 photos, all rights, no exes, £50 **XXXX**; *Songlines* short album review (for terms see website – then negotiate!) £20 **X**; *The Tablet* feature FBS £200; *Greenwich Time* opinion piece for council paper FBS £0 **XXXX**.

Words, per 1000: *Financial Times* How to Spend It magazine feature £450; *Leeds* (Leeds University alumni magazine) features, additional days' research paid at Fees Guide rate; FBS £375; *Saga* culture page FBS £667; *Reader's Digest* tried to cut rate from £1000 to £500, demanding all rights – member got £600; *Daily Express* Your Health feature £400; *Guardian* Money piece £295; *Emerging Health Threats* researched scientific news report/commentary, terms FBS £270; *History Today* all rights demanded, licensed FBS £120 **X**.

A tale of taxing terror

HER MAJESTY'S Revenue and Customs say “Tax Needn't be Taxing”. I believed them and I was wrong.

I am a cautionary tale. Like most people reading this I'm a freelance journalist and I filled out an annual tax return. It was a complicated form but my income was small and simple so I gave it a go (rather than shell out £300 plus for an accountant). When an investigation was launched just under five years ago it all went horribly wrong.

No detail was too small to question. A £10 David Beckham book became of great interest: “Are there any documents to show that you purchased the book in the belief that you would get to interview him... that shows that it was not purchased for your enjoyment?”

Beckhamgate went on over nine months, two interviews and many letters; it was the beginning of a Kafkaesque nightmare. I was presented with a blur of figures on stacks of headed paper. Further years were opened for investigation; more documents were requested; statements were examined with forensic intensity. There was talk of negligence and of large amounts to pay with penalties and interest too.

In January 2007 I used the 1998 Data Protection Act to get copies of my HMRC file – which anybody can do. The true picture of the investigation emerged. The inspector – so bullish on the phone and in meetings – admitted in an email: “I haven't insulted him, mostly I was... trying to make him go away.” And in another she confessed: “I'm feeling a bit

lost... [it's] not a large settlement.” Here are five things you need to know about tax investigations and HMRC would rather keep quiet.

Tax is not simple Advertising front man Adam Hart-Davis, who had been delivering the “Tax doesn't have to be taxing” line for five years, walked out in January last year saying that VAT in particular was “absurdly complicated”.

You get the allowances you negotiate An inspector opening a case simply looks at a list of expenses and says, “That's not allowable, that needs to be reduced to 80 per cent... do you get personal enjoyment from this? We will have to reduce that...” When your expenses are eroded your profits shoot up – *et voilá* – the taxman gets a result.

I put in expenses of just under £4000. Every item was questioned, from newspapers and magazines to office rent. After a year I was told I'd be allowed just £1000 of that figure. I dug my heels in and stuck to my guns; the figure went up to £2500 and then to £3000.

You are guilty unless you can prove otherwise Under criminal law you are innocent until proven guilty. The tax system turns this on its head: the burden is on you to prove your innocence. Say your grandmother gave you a cheque for £100 for your birthday four years ago. HMRC will seek out your personal statements and question where that amount came from:

if you can't provide proof they will most likely assume that the money is undeclared income and you will be taxed on it.

The interview is a trap In a criminal investigation you are cautioned that what you say may be used against you – no such niceties are offered by HMRC. You can be represented – which HMRC is vocal about – but then there are other rights they prefer to keep quieter.

You can have the interview at the location of your choice (go for neutral ground), you can ask for a detailed agenda of the meeting beforehand and you can also record the interview (an invaluable tool). You can also refuse to attend an interview. HMRC may argue that this is being uncooperative (making you vulnerable to heavy penalties) but provided you answer all questions in writing you can argue that you have cooperated.

They bully HMRC know that representation is expensive so they drag the investigation out before presenting a settlement offer. This offer may be unfair, but the option is to go on paying high fees for months, possibly years. Most are pragmatic and will do anything to end the investigation.

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● Nick Morgan's ebook, *Tax Investigation for Dummies: Everything you wanted to know about a tax investigation but were too afraid (or skint) to ask* is available at www.tax-hell.co.uk