



INTERNATIONAL JOURNAL FOR LEGAL RESEARCH AND ANALYSIS

Open Access, Refereed Journal Multi Disciplinary
Peer Reviewed Edition :

www.ijlra.com

DISCLAIMER

No part of this publication may be reproduced or copied in any form by any means without prior written permission of Managing Editor of IJLRA. The views expressed in this publication are purely personal opinions of the authors and do not reflect the views of the Editorial Team of IJLRA.

Though every effort has been made to ensure that the information in Volume 2 Issue 7 is accurate and appropriately cited/referenced, neither the Editorial Board nor IJLRA shall be held liable or responsible in any manner whatsoever for any consequences for any action taken by anyone on the basis of information in the Journal.

Copyright © International Journal for Legal Research & Analysis

IJLRA

EDITORIAL TEAM

EDITORS



Megha Middha

Megha Middha, Assistant Professor of Law in Mody University of Science and Technology, Lakshmangarh, Sikar

Megha Middha, is working as an Assistant Professor of Law in Mody University of Science and Technology, Lakshmangarh, Sikar (Rajasthan). She has an experience in the teaching of almost 3 years. She has completed her graduation in BBA LL.B (H) from Amity University, Rajasthan (Gold Medalist) and did her post-graduation (LL.M in Business Laws) from NLSIU, Bengaluru. Currently, she is enrolled in a Ph.D. course in the Department of Law at Mohanlal Sukhadia University, Udaipur (Rajasthan). She wishes to excel in academics and research and contribute as much as she can to society. Through her interactions with the students, she tries to inculcate a sense of deep thinking power in her students and enlighten and guide them to the fact how they can bring a change to the society

Dr. Samrat Datta

Dr. Samrat Datta Seedling School of Law and Governance, Jaipur National University, Jaipur. Dr. Samrat Datta is currently associated with Seedling School of Law and Governance, Jaipur National University, Jaipur. Dr. Datta has completed his graduation i.e., B.A.LL.B. from Law College Dehradun, Hemvati Nandan Bahuguna Garhwal University, Srinagar, Uttarakhand. He is an alumnus of KIIT University, Bhubaneswar where he pursued his post-graduation (LL.M.) in Criminal Law and subsequently completed his Ph.D. in Police Law and Information Technology from the Pacific Academy of Higher Education and Research University, Udaipur in 2020. His area of interest and research is Criminal and Police Law. Dr. Datta has a teaching experience of 7 years in various law schools across North India and has held administrative positions like Academic Coordinator, Centre Superintendent for Examinations, Deputy Controller of Examinations, Member of the Proctorial Board



Dr. Namita Jain



Head & Associate Professor

School of Law, JECRC University, Jaipur Ph.D. (Commercial Law) LL.M., UGC -NET Post Graduation Diploma in Taxation law and Practice, Bachelor of Commerce.

Teaching Experience: 12 years, AWARDS AND RECOGNITION of Dr. Namita Jain are - ICF Global Excellence Award 2020 in the category of educationalist by I Can Foundation, India. India Women Empowerment Award in the category of "Emerging Excellence in Academics by Prime Time & Utkrisht Bharat Foundation, New Delhi.(2020). Conferred in FL Book of Top 21 Record Holders in the category of education by Fashion Lifestyle Magazine, New Delhi. (2020). Certificate of Appreciation for organizing and managing the Professional Development Training Program on IPR in Collaboration with Trade Innovations Services, Jaipur on March 14th, 2019

Mrs.S.Kalpana

Assistant professor of Law

Mrs.S.Kalpana, presently Assistant professor of Law, VelTech Rangarajan Dr. Sagunthala R & D Institute of Science and Technology, Avadi. Formerly Assistant professor of Law, Vels University in the year 2019 to 2020, Worked as Guest Faculty, Chennai Dr. Ambedkar Law College, Pudupakkam. Published one book. Published 8 Articles in various reputed Law Journals. Conducted 1 Moot court competition and participated in nearly 80 National and International seminars and webinars conducted on various subjects of Law. Did ML in Criminal Law and Criminal Justice Administration. 10 paper presentations in various National and International seminars. Attended more than 10 FDP programs. Ph.D. in Law pursuing.



Avinash Kumar



Avinash Kumar has completed his Ph.D. in International Investment Law from the Dept. of Law & Governance, Central University of South Bihar. His research work is on "International Investment Agreement and State's right to regulate Foreign Investment." He qualified UGC-NET and has been selected for the prestigious ICSSR Doctoral Fellowship. He is an alumnus of the Faculty of Law, University of Delhi. Formerly he has been elected as Students Union President of Law Centre-1, University of Delhi. Moreover, he completed his LL.M. from the University of Delhi (2014-16), dissertation on "Cross-border Merger & Acquisition"; LL.B. from the University of Delhi (2011-14), and B.A. (Hons.) from Maharaja Agrasen College, University of Delhi. He has also obtained P.G. Diploma in IPR from the Indian Society of International Law, New Delhi. He has qualified UGC - NET examination and has been awarded ICSSR - Doctoral Fellowship. He has published six-plus articles and presented 9 plus papers in national and international seminars/conferences. He participated in several workshops on research methodology and teaching and

learning.

ABOUT US

INTERNATIONAL JOURNAL FOR LEGAL RESEARCH & ANALYSIS

ISSN

2582-6433 is an Online Journal is Monthly, Peer Review, Academic Journal, Published online, that seeks to provide an interactive platform for the publication of Short Articles, Long Articles, Book Review, Case Comments, Research Papers, Essay in the field of Law & Multidisciplinary issue. Our aim is to upgrade the level of interaction and discourse about contemporary issues of law. We are eager to become a highly cited academic publication, through quality contributions from students, academics, professionals from the industry, the bar and the bench. INTERNATIONAL JOURNAL FOR LEGAL RESEARCH & ANALYSIS ISSN 2582-6433 welcomes contributions from all legal branches, as long as the work is original, unpublished and is in consonance with the submission guidelines.

TAX CONSIDERATION FOR FREELANCE **PHOTOGRAPHERS**

AUTHORED BY - RASI KAVIYA. K

In the rapidly evolving landscape of freelance photography, navigating the details of taxation is imperative for financial stability and compliance, this research paper will provide an intricate and peculiar view on the responsibilities that independent photographers bear in contrast to traditional employees, also dissects the array of deductible expenses available to freelance photographers, from equipment investments to studio space, travel, marketing, and professional development, a comprehensive list of potential deductions is presented, ensuring that photographers are equipped to maximize their financial efficiency. It explores the fundamental concepts that define a photography business, establishing a clear framework for tax planning. This research addresses the nuanced landscape of intellectual property rights in photography, it illuminates the importance of licensing agreements, royalties, and valuing creative works, providing guidance on monetizing photographic assets while maintaining compliance with taxation laws. The paper also emphasizes the importance of discerning between hobbyist pursuits and professional enterprises, providing clarity on the criteria that determine the tax status of a photography venture, depending on the location and the nature of the photography business, there may be requirements to collect and remit sales tax on services, prints, or other products sold, this paper tells us how photographers manage license agreements and understand how royalty works for commercial use, how photographers must be aware of their location and comply with state and local tax regulations. This paper serves as a valuable resource for freelance photographers, providing them with the tools and knowledge needed to achieve financial proficiency and tax compliance in their professional interests.

KEYWORDS: FREELANCE PHOTOGRAPHERS, TAXATION, TAX REGULATION, FINANCIAL STABILITY, DEDUCTIONS, TAX FILINGS.

INTRODUCTION

Every country must have taxes because they influence public services and government revenue. The tax system in India is multi-user and applies to many areas of the country's economy. In India, taxpayers must file their tax returns on a yearly basis. Individual income tax returns must normally be filed by July 31st. Depending on the nature and turnover, the due date for corporations and businesses may change. India follows a progressive tax system for individual income tax, where higher income earners pay a higher percentage of their income in taxes. The income tax rates are categorized into slabs, with different rates for different income ranges. Penalties, interest, and legal consequences may result from breaking tax rules. To prevent such problems, it is essential to keep correct records and make sure that they are filed on time. Freelancers, also known as entrepreneurs or self-employed individuals, now make up an important percentage of the workforce. These professionals provide a wide range of services, such as software development, graphic design, writing, photography, and consultancy. Specifically, analyzing how tax brackets are structured and deductions are set up, can provide insight into what policies deter under reporting by benefiting those who register. Numerous online resources, journals, and periodicals were analyzed to determine:

- (1) what differences there are, if any, between paying taxes as a self-employed or freelance worker versus an employee, and
- (2) what deductions or benefits are offered to freelancers when reporting their taxes.

However, for freelancers operating in India, navigating the tax system can be a challenging task. Keeping track of taxes is essential to becoming a successful freelance photographer. Acquiring an understanding of the tax ramifications, deductions, and compliance requirements can help you avoid legal issues, save money, and save time.

STATUS OF FILLING AND TAX FORMS:

In India, individuals can file their taxes as Resident Individual, Non-Resident Individual, Hindu Undivided Family (HUF), or various types of businesses such as Partnership Firms, Limited Liability Partnerships (LLPs), and Companies. One will probably function as a sole proprietorship or a single-member LLC as a freelancer. This implies that his individual tax filing includes both your business and personal revenue, it is necessary for freelancers to use appropriate tax forms to disclose their income and expenses. For this purpose, they most frequently use Schedule C (Form 1040). They can record their business income and make deductions for

allowable business costs using this form. The tax year in India runs from April 1 to March 31. Individual taxpayers generally need to file their income tax returns by July 31 of the assessment year, the deadline can be extended, and specific dates may vary. To guarantee correct reporting and compliance with tax rules, freelancers must keep careful records of their profits and spending failing of which will result in penalties. Late filing, inaccurate reporting, or non-compliance with other tax provisions can lead to financial penalties and legal consequences. tax filings in India involve a systematic process for individuals and businesses. Accurate documentation, adherence to deadlines, and compliance with tax regulations are key elements of the filing process. The shift towards digital platforms and e-filing has streamlined the process, making it more accessible and efficient for taxpayers. Seeking professional advice and staying informed about tax law changes contribute to successful and compliant tax filings.

DEDUCTION AND EXPENCES

For many freelancers, their principal place of business is at home. They might be able to claim a deduction for the home office if they have a space set aside just for business use. This includes a percentage of your upkeep, utilities, and rent or mortgage. Remember that the area needs to meet the requirements set forth by tax authorities and be utilized entirely and on a regular basis for commercial activities. Purchasing the appropriate tools and equipment is necessary to produce work of excellent quality. Expenses for professional software, a powerful computer for graphic designers, or a state-of-the-art camera for photographers are all deductible. Freelancers additionally have the option of depreciating larger investments over several years, or deducting the entire cost of smaller purchases in the year that they were made. Software and subscription services are frequently used by freelance photographers to increase efficiency and provide excellent work. They can deduct costs associated with subscription services, cloud storage, project management tools, and professional software. These resources are thought to be necessary for effectively managing your freelancing business. One of the most important things one can do to draw clients and expand their business is to market their freelance services. One may deduct costs for advertising campaigns, website building, marketing materials, and even fees paid to freelance platforms. This covers the price of business cards, fliers, internet advertisements, and any other marketing-related expenses. Whenever their freelancing employment requires them to travel, then they may deduct the cost of any business-related travel expenditures. Maintaining a competitive advantage in their field requires remaining up to date. It is feasible to claim costs for books, conferences, online courses, workshops, and industry publication subscriptions. In

In addition to improving their skills, these expenditures in your professional development additionally reduce their taxable income. Over time, even what seem like little expenses can mount up. Stationery, office supplies, printer ink, and mail are examples of deductible items. Any additional business-related costs that do not fit into a particular area can also be listed here. For freelancers, successfully handling deductions and expenditures is essential to their financial success. Freelancers may optimize their financial situation and maintain compliance with tax regulations by comprehending the different kinds of deductible expenses and maintaining proper records, they can succeed in their chosen careers and meet their long-term financial objectives with sound money management.

the question might be asked, "How much is really deductible?" When an artist who rents or owns a home uses part of the dwelling for business, only the cost of the business part can be deducted. The cost of the part used for business may be determined in any reasonable way, but it is most commonly determined on the basis of square footage. Deductions are only permitted to the extent that the gross income from the home's business use exceeds the total of all other business deductions plus the local itemised deductions. Put otherwise, gross income is not the same as actual gross income. Alternatively, there is a specific definition of gross income, which is defined as gross income less other deductions allocable to the home use (like labour and supplies) less other permissible deductions (like real property taxes and mortgage interest). Any appropriate method must be used to allocate resources. If there is sufficient gross income in the following taxable year to support it, an item that has been rejected may be deducted in that year.

INTERNATIONAL TAXATION: CONSIDERATION FOR FREELANCERS:

Freelancers frequently collaborate and work with clients from around the world in today's globalized environment. This presents a special set of tax considerations in addition to attractive prospects. For freelancers to maintain compliance and improve their financial situation, they must comprehend and manage foreign taxation. Understanding one's obligations regarding international taxes begins with determining one's tax residency. The length of time spent in a nation, or the location of a freelancer's permanent residence are usually considered for determining tax residency. If they are a tax resident in one nation and receive income from another, they may be subject to double taxation, which is when two jurisdictions tax the same income. Many nations have created double taxation treaties to lessen this, providing relief and

clarification over which nation has the primary taxing authority. International freelancers may have their profits subject to withholding taxes. Usually, before money is sent to the freelancer, the customer or a third-party payment provider withholds these taxes. Tax treaties may regulate the withholding tax rates and thresholds, which differ depending on the nation. To guarantee correct billing and budgeting, freelancers should acquaint themselves with the specific withholding tax rates in the nations in which they conduct business.

Freelancers must understand the rules surrounding Value Added Tax (VAT) and Goods and Services Tax (GST) while offering services to clients who are based in different nations. The laws and thresholds governing the application of GST or VAT vary throughout nations. In the nation where the client resides, freelancers might need to register for GST or VAT, it may be necessary for freelancers to register for GST or VAT in the nation where the client resides, charge the proper tax rate, and send the money they have collected to the local tax authorities. Penalties and legal ramifications may follow noncompliance with VAT or GST requirements of the country. When conducting business abroad, freelancers should be aware of the notion of "permanent establishment" (PE). A fixed place of business, or PE, is where a freelancer carries out their business operations. Tax responsibilities in a foreign jurisdiction may arise from owning a PE there. To make sure that their business operations comply with local tax rules and regulations, freelancers should thoroughly review their operations. Working with multiple currencies is a common aspect of working overseas. It is important for freelancers to understand the possible profits or losses in foreign currencies that could result from currency changes. These gains or losses should be included in financial reporting and tax filings as they may have tax ramifications. Freelancers' photographers working abroad, precise and thorough record-keeping is essential. Contracts, invoices, payments, and costs pertaining to foreign projects must all be properly documented to prove conformity with tax regulations in both the client's jurisdiction and the freelancer's home country.

Tax on Professional Income (TPI), a new experimental tax system on freelancers in Russia, was implemented in 2019 and is only applicable in four regions: Kaluga, the Republic of Tatarstan, Moscow, and Moscow Region (Korobkova & Patturi, 2020). Freelancers must pay 4% tax on business with individuals and 6% tax on business with legal entities under the new regime, which is significantly less than Russia's previous Personal Income Tax (PIT) policy, which was adopted in 2001 and levied taxes of 13% to 15% based on income (Gorodnichenko et al., 2008). German

independent contractors, however, are not granted any kind of preferential treatment through tax brackets. Depending on their income, they pay taxes in bands ranging from 15 to 42%. German independent contractors can deduct a wide range of expenses from their income, including rent or a lease on their place of business, internet and phone bills, travel expenses, costs associated with buying tools and equipment for their business, and other purchases made specifically for the purpose of conducting business. Such deductions are not available to Russian freelancers; in Russia, anyone who does not pay the basic 13% tax rate, even independent contractors covered by the experimental TPI, is not permitted to deduct expenses from their taxes.

INSURANCE AND TAX BENEFITS

Professional indemnity insurance is crucial for those professions, like financial analysts, consultants, and attorneys. This coverage guards against accusations of errors and omissions or professional negligence. Professional indemnity insurance premiums are deductible from the freelancer's taxable income since they are considered a business cost, but life insurance policies are normally tax-free under Section 10(10D). Under Section 80CCD(1B) and Section 80CCC of the Income Tax Act, contributions made to these programs are deductible from taxes. This promotes retirement savings for independent contractors while offering tax advantages. If a freelancer's disability keeps them from working, disability insurance protects their income. Under Section 80D of the Income Tax Act, premiums paid for disability insurance policies are deductible from taxes in India. This encourages independent contractors to protect their financial security in the event of unanticipated events.

FREELANCING

Professional life and personal life is indistinguishably merged together when one owns a business of his own. An artist must be a salaried employee, have worked a particular number of days in a given time, and have earned a minimum amount on which their employer has paid contributions in order to be eligible for various social security and other social and employment insurance benefits. Since most artists in the India work for themselves or as independent contractors, they won't be able to achieve these requirements⁵. Additionally, artists may mix self-employment with waged work, which might result in financial constraints and administrative complexities without the benefits of sufficient social security protection. In certain member states, additional mechanisms have been implemented to cater to the requirements of artists. These mechanisms might be either standalone projects for artists or part of the public tax and social welfare system.

EQUIPMENT:

It's possible that recently hired independent contractors received their outdated gear from their employer, but most of the time it's beyond repair. It will be enough to have two strobes, a Jackrabbit/Quantum battery pack, and redundant camera bodies and lenses, ranging from ultra-wide 14-24mm Nikon or 16-35mm Canon, all the way up to 200mm lenses for each. If you are covering sports or important news events, a 300mm lens with a 1.4x or 2x tele converter can be helpful. Utilize fewer, less expensive equipment when beginning.

MARKETING:

The most crucial thing is to have a website that freelance photographers can easily edit and modify and that they can access quickly. As soon as they have a website, they may start their advertising effort. These days, the idea of having a printed portfolio only applies to around 5% of assignment work, most of which is in the advertising industry, thus the online version is the ideal option.

PRICING AND RATES:

The NPPA calculator is required for all freelancers; it covers the great majority of photography-related sectors and forces you to consider the genuine costs of running a business, which helps you choose how much to charge. The primary issue with photography rates is not that they have been artificially raised to an excessively high price, but rather that photographers undervalue their profession because they do not account for all of the expenses associated with operating a business.

By focusing on these main aspects of freelancing the artist can reduce their tax liability and both the clients and the freelancer can lower their tax liability and improve cash flow and gradually build wealth with the appropriate tactics.

CONCLUSION:

Many artists do not meet the requirements for state unemployment benefits or minimum income support, despite the fact that they frequently experience prolonged periods of underemployment or unemployment.

For instance, even though they make less than the minimal income criteria, self-employed artists are by definition never unemployed and hence may not be eligible to receive unemployment benefits. For some artists, the true issue is not that they lack a job, but rather that they lack income, and this may persist for the duration of their artistic careers. The artist should appear to be actively seeking employment, which means that they should not be focusing on creating art, mastering their craft, or practising. In many situations, they should be prepared to accept any job that is offered, regardless of how unsuited it may be.

To maximize financial results and guarantee compliance with relevant legislation, independent contractors in the photography industry need to proactively handle their tax obligations. Photographers can handle the complexity of self-employment taxes by carefully evaluating business structure, tax identity, diligent record-keeping, and calculated deductions.

In the end, tax issues should be seen as an essential component of a freelance photographer's business plan. The whole financial well-being of a freelance photography business is influenced by hiring experts, maintaining organization, and learning about tax breaks. Photographers may concentrate on their work knowing that their tax matters are handled successfully and efficiently by implementing these practices.

Examining the tax environment's logistics and accommodations for independent contractors is known as taxation policy. Regarding tax policy, accommodations for freelancers include tax brackets, tax exemptions, and tax deductions. Furthermore, the payment schedule, the associated paperwork and forms, and the structural division of labour between the governments are all discussed in relation to the logistics of freelancer taxation.

REFERENCES:

["Income Tax Planning for Visual Artists, Their Dealers, Investors and Collectors," Income Tax Planning for Visual Artists, Their Dealers, Investors and Collectors HI Lazerow - TaxNotes, February, 2021 - Papers.Ssrn.Com, 2021](https://papers.ssrn.com/sol3/papers.cfm?abstract_id=2960640)
<<https://deliverypdf.ssrn.com/delivery.php?ID=29606400308602302503111907601100802305108405104406802200910007902711902806511810202506100111105501000112112501703001803110811712604603605107801607312306707700409705501602811809100207>>

["Tax by Design for the Netherlands," Google Books](https://books.google.co.in/books?hl=en&lr=&id=BoRSEAAAQBAJ&oi=fnd&pg=PA295&dq=tax+and+freelancers&ots=WUcaOXSufl&sig=7JiuOKBxkwQcpowbLyQw05ELOAc&redir_esc=y#v=onepage&q=tax%20and%20freelancers&f=false)
<https://books.google.co.in/books?hl=en&lr=&id=BoRSEAAAQBAJ&oi=fnd&pg=PA295&dq=tax+and+freelancers&ots=WUcaOXSufl&sig=7JiuOKBxkwQcpowbLyQw05ELOAc&redir_esc=y#v=onepage&q=tax%20and%20freelancers&f=false>
[4065116102095116079064095127011004087122019083113089004125082091001&EXT=pdf
&INDEX=TRUE](https://books.google.co.in/books?hl=en&lr=&id=4065116102095116079064095127011004087122019083113089004125082091001&EXT=pdf&INDEX=TRUE)> [accessed 11 November 2023]

["The Freelance Photographer's Guide to Success," Google Books](https://books.google.co.in/books?hl=en&lr=&id=t-QsEAAAQBAJ&oi=fnd&pg=PT7&dq=tax+considerations+for+freelance+photographer&ots=JW-ENd3GEk&sig=IuiLT6Z3N5dQj1d581kOrtM4pl4&redir_esc=y#v=onepage&q=tax%20considerations%20for%20freelance%20photographer&f=false)
<https://books.google.co.in/books?hl=en&lr=&id=t-QsEAAAQBAJ&oi=fnd&pg=PT7&dq=tax+considerations+for+freelance+photographer&ots=JW-ENd3GEk&sig=IuiLT6Z3N5dQj1d581kOrtM4pl4&redir_esc=y#v=onepage&q=tax%20considerations%20for%20freelance%20photographer&f=false>

["Artists' Rights: European and International Comparators," 2002](https://www.darkmatterarchives.net/wp-content/uploads/2011/11/Artists%E2%80%99-Rights-EU-International.pdf)
<<https://www.darkmatterarchives.net/wp-content/uploads/2011/11/Artists%E2%80%99-Rights-EU-International.pdf>> [accessed 18 November 2023]

["____," Google Books](https://books.google.co.in/books?hl=en&lr=&id=t-QsEAAAQBAJ&oi=fnd&pg=PT7&dq=tax+considerations+for+freelance+photographer&ots=JW-ENe0AD1&sig=QhxISHTA1dMZ4DdMqQc1gsGWyY&redir_esc=y#v=onepage&q=tax%20considerations%20for%20freelance%20photographer&f=false)
<https://books.google.co.in/books?hl=en&lr=&id=t-QsEAAAQBAJ&oi=fnd&pg=PT7&dq=tax+considerations+for+freelance+photographer&ots=JW-ENe0AD1&sig=QhxISHTA1dMZ4DdMqQc1gsGWyY&redir_esc=y#v=onepage&q=tax%20considerations%20for%20freelance%20photographer&f=false>

["Best Business Practices for Photographers, Third Edition," Google Books](https://books.google.co.in/books?hl=en&lr=&id=UNEwDwAAQBAJ&oi=fnd&pg=PT24&dq=tax+considerations+for+freelance+photographer&ots=BdhQUBOUy&sig=KcISUaEaI0w8Cdh-0izyxaSdLDw&redir_esc=y#v=onepage&q&f=false)
<https://books.google.co.in/books?hl=en&lr=&id=UNEwDwAAQBAJ&oi=fnd&pg=PT24&dq=tax+considerations+for+freelance+photographer&ots=BdhQUBOUy&sig=KcISUaEaI0w8Cdh-0izyxaSdLDw&redir_esc=y#v=onepage&q&f=false>

["Artists' Rights: European and International Comparators," 2002](https://www.darkmatterarchives.net/wp-content/uploads/2011/11/Artists%E2%80%99-Rights-EU-International.pdf)
<<https://www.darkmatterarchives.net/wp-content/uploads/2011/11/Artists%E2%80%99-Rights-EU-International.pdf>> [accessed 18 November 2023]

[“Working for Yourself,”](#) [Google](#) [Books](#)

https://books.google.co.in/books?hl=en&lr=&id=IKZJEAAAQBAJ&oi=fnd&pg=PP1&dq=tax+and+freelancers&ots=Bnx9BCQV_5&sig=ex6M_7u-hF0reHqrG1m-tlhxhzI&redir_esc=y#v=onepage&q=tax%20and%20freelancers&f=false

[Evaluating the Impact of GST on the Growth of Manufacturers, Distributors, Retailers, Freelancers, Startups Etcetera Differently in the IT Sector -An Empirical Research \(2019\)](#)

<https://media.neliti.com/media/publications/430551-gst-on-freelancers-an-exploratory-study-4c952913.pdf>

