



## Opportunities for Freelancers and Impact of GST on Freelancers

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### Introduction-

Self employment is one of the important way to earn income. Freelancer is the self employed person who works for project or specific task. For such work there is no need of special education or qualification. It includes Business Process Outsourcing (BPO) Knowledge Process(KPO) Designing, Photography and much more. This is unorganized sector. But this sector is growing day by day. It is having great scope for youngsters. In America 57 million Americans were freelancers in 2017. And as per current trends half of Americans will freelancing by 2027. More than 65% population of India is of youths. Bur rate of unemployment is too much. Youths are able to acquire skills as freelancer. So this field is having scope..

### Objectives of the study-

1. To study the concept of freelancers and OIDAR.
2. To Study types of freelancers.
3. To study GST provisions to freelancers.
4. To study various opportunities in freelancers field.
5. To study the impact of GST on freelancers.

### Research Methodology\_

For this study secondary data collection method is used. Internet, Magazines, books etc. are used.

### Concept of freelancers and OIDAR-

Freelancers are person or firm who works on project basis on specific object. For Such work special knowledge or qualification is not necessary. Freelancers are available in all fields like accounting, designing, Photography, data searching etc. It is best source of income specially who is having technological knowledge. Youngsters is having scope who secures knowledge and skill easily in present era. This is major platform for people to display talents. Such persons are service providers. Clients pay fees to such agencies.

OIDAR means Online Information Database Access and Retrieval System which is based on Internet work. It is having world wide scope.

### Types of Freelancers-

Following are the different types of freelancers-

1. Accounting and book keeping
2. Designing and graphics
3. Projects
4. Marketing
5. Writing articles

  
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## 6. Advertising

### GST provisions for Freelancers-

1. GST to freelancers within state-  
Who provides services within state has to register compulsory under GST Act if his turnover exceeds 20 lakhs.
2. GST to freelancers when interstate services-  
Only registered person can provide interstate services. Such person is provides services to GST registered client then he is require to deposit GST under Reverse Charge Mechanism(RCM)
3. GST to freelancers when foreign services are provided-  
If foreign services are provided free then such person need not required to be registered. But if he is providing paying services then it is mandatory to register under GST.
4. GST to OIDAR –  
Such agencies required to be registered under GST Act id services are provided on payment basis.

### Opportunities in freelancers field-

In this field following opportunities are available-

1. Online advertising-  
Now days advertising is crucial part of every product and services. Freelancers are having opportunity is this field.
2. Services based on Graphics-  
If any person is having skill in graphics and designing then such services are required in now days.
3. Writing articles-  
If any person is having skill in writing articles on blog or other internet media, then he is having opportunity as freelancer in this field.
4. Online Marketing-  
Today era is of marketing. Online marketing and buying is increasing day by day. Freelancers are having opportunity in this field.
5. Accounting-  
For up keeping accounting is essential for every organization. Even such organization may be profit based or not, it requires accounting. KPO's are having opportunity is this field.

### Impact of GST on Freelancers-

Even freelancer is having scope in now days. But impact of GST on freelancers are covered under with following points-

1. **Impact on freelancers who interstate services providers-**  
When any person is providing services as interstate then he is required to be registered. Even such person is turnover below 20 lakhs , such registration is compulsory. It badly affects on freelancers.
2. **Impact on freelancers who foreign services providers-**



When any person is providing services in foreign countries then he is required to be registered compulsory. Even such person is turnover below 20 lakhs, such registration is compulsory. It affected adversely on foreign service providers. Even though freelancers are facing problems of lacking of job, no security in work, cut throat competition etc. GST also badly affected on the affairs of the freelancers.

#### Conclusion-

From the above discussion it is clear that freelancers are having greater opportunities. But due to provisions of GST small freelancers and OIDAR who are interstate and foreign suppliers have to register under GST Act even turnover is below 20 lakhs. This provision adversely affects on freelancers. There may be possibility of shut down of such firms. Government should make necessary changes to boost freelancers. Because this industry exports their services and foreign currency make available due to it.

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Attested by

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