

## Offer components (annex to the GTCs)

This document lists the points that must be included in an offer in order for the offer and the GTCs of Illustrators Switzerland together to constitute a basis of legal certainty for the illustrator.

Components of a model offer	Commentary/explanation
	These components can be used to draw up an individualised model offer in line with the GTCs.
Offer valid until ...	The contract only comes into being when the offer is accepted. Until then the offer is in limbo, but the illustrator remains bound by it. In the interest of clarity, it is advisable to limit the validity of the offer to a number of days or weeks, especially if there is more than one potential producer involved.
Description of the work	The work that is to be created should be described in as much detail as possible.
Nature, type of illustration	Illustration: drawing, graphic, texture, design, animation, etc.
Intended use	Book for children or young people, textbook, academic/scientific publication, novel, comic, cartoon film, annual report, programme booklet, poster, website, specific advertising campaign, commercial, packaging, logo, corporate identity, etc.
Number, size	Multiple uses – for example of a drawing for an annual report plus a poster or website – should be explicitly specified.
Submission format, resolution	The description of the work forms the basis for the services to be provided and the rights to be granted. Anything extending beyond the scope of the description must be agreed and compensated additionally.
Services to be provided	List all services that are to be invoiced individually, stating the work involved and the costs.
Briefing	Offers are normally drawn up free of charge.
...	

Conception  
 Clarification of rights  
 Draft and detailed design  
 Presentations  
 Drawing of the work  
 Corrections  
 Data export  
 Production monitoring  
 ...

Expenses (transport, materials, specimen copies, etc.)

Third-party services

VAT

The prices stated are indicative

with a cost ceiling

Alternative: All-in fee

Rights of use

The Illustrator grants the Client

on Swiss territory / in Europe / worldwide

However, costs may be invoiced when the offer has been commissioned, the work involved in drawing it up is relatively extensive, and it is not clear whether the illustrator will receive the assignment. The corresponding text in the offer is as follows:  
 Offer if the assignment is carried out: CHF 0  
 Offer if the assignment is not carried out: CHF ...

Where these costs are to be invoiced separately, list them or include a proviso, such as: If the costs of expenses and materials exceed CHF ..., these will be invoiced separately. The same applies to third-party services.

Freelancers with an annual turnover of at least CHF 100,000 must charge VAT at a rate of **currently 7.7%**. Fees and royalties for cultural services – i.e. not sales of works or commercial uses – are excluded from this.

However, illustrators may opt in to VAT voluntarily, irrespective of whether their annual turnover reaches CHF 100,000. In this case a reduced rate of **currently 2.5%** applies. The advantage for the freelancer is that they may make a small profit: a few tenths of a percent with the simplified calculation when using the net tax debt rates and fixed rates method; more, depending on the VAT paid on services used and materials purchased, when employing input tax deduction.

Indicative prices are provisional and can be adjusted later.

In practice, cost overruns of up to 20% are deemed to be accepted, but be aware that decisions of the Federal Supreme Court have only allowed for 10%. In order to avoid disputes later on, the offer may already stipulate a cost ceiling.

For all-in offers the situation is different: they cannot be adjusted once the offer has been accepted – unless the client volunteers to agree to this.

The offer should contain an exhaustive list of all partial rights of use. Imprecise expressions such as “for example”, “in particular” or “inter alia” should be avoided.

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**Kommentar [1]:** Die MwSt.-Sätze können sich jedoch ändern. In diesem Fall müsste man die Zahlen anpassen oder den Satz von vorherein anders formulieren, z.B. ohne Nennung – "must charge VAT" bzw. unten "a reduced rate applies" oder mit dem Zusatz "currently": "VAT, currently at a rate of 7.7%" bzw. "a reduced rate of 2.5% currently applies".

exclusively / non-exclusively	The grant of exclusive rights of use means that only the client is permitted to use the work, even if the copyright remains with the illustrator. (See however clause 5 para. 6 of the GTCs.) If the rights granted are non-exclusive, the illustrator may also transfer rights to use the work to third parties.
the following rights that may / may not be transferred (to third parties):	NB: If a right to edit the work is to be granted, the illustrator should, where possible, insist that they themselves should carry out any editing. If this is not possible, a value should be attached to this right and it should be invoiced as one of the services. If the client insists on being granted all rights of use – exclusively, worldwide and without a time limit – this circumstance should also be valued and invoiced.
Right of reproduction Film rights Making available via the Internet Multimedia rights ... Right to edit	
Author credit	Under the law, illustrators have a claim, as authors, to be credited by name in the customary form in connection with the copies of the work produced. That also includes the right to stipulate the designation to be used when naming them, which may also be an abbreviation or pseudonym. – If the client insists on no author credit, this should be valued and invoiced.
Duration of the rights granted	Unless a time limit is evident from the assignment, a duration in years should be specified where possible, and not the legal period of copyright protection (70 years after death). An option may be included to extend this – subject to payment of a fee.
Delivery deadlines	Set deadlines for completion of individual work stages, but allow for any delays. For example, if there are indications that the illustrator will be unable to meet one or more deadlines, the client is to be notified without delay and the parties should agree on an appropriate extension for the work to be carried out.
Payment conditions	Payments on account are particularly appropriate where the assignment volume is large. They can be offset against the total price of the assignment. Part-payments, by contrast, are amounts that are due and payable separately.
Part-payment when the contract is signed, with work then being invoiced once each phase is complete	
Payments on account	
Fixed due dates for payment	

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**Kommentar [2]:** Hier gibt es anscheinend zwei mögliche Fälle: "die folgenden, nicht weiter übertragbaren Rechte" und "die folgenden, auf Dritte weiter übertragbaren Rechte", mit anderen Wörtern, "auf Dritte" würde sich unter Umständen auf lediglich eine der genannten Fälle beziehen. Eventuell wäre somit folgende Formulierung notwendig: "the following rights that may not be transferred / the following rights that may be transferred to third parties".

or 30 days after the invoice is submitted

**By signing this Agreement, the Client confirms that he/she/it has taken note of and understood the GTCs, which are an integral part of this Agreement.**

This sentence, or a comparable one, must be included before the date and signatures. It is essential to confirm that the client has taken note of the GTCs, since only then are they binding.

Place, date

Signatures of the Illustrator and Client