

# Erasmus + Personal Finance Programme



## MODULE 4: Taxes case

Coordinator



Lancaster Royal  
Grammar School

Program Partners



Tampere University  
Tampere University of Applied Sciences



This project has been funded with support from the European Commission. This communication reflects the views only of the author, and the Commission cannot be held responsible for any use which may be made of the information contained therein.

**Submission Number: 2017-1-UK01-KA201-036799**

**CASE:**

**Maija is an eager photographer**

Maija is into photography and loves travelling. She has posted beautiful travel pictures in Instagram for three years. Maija has gained a lot of followers, more than 150,000. Many advertisers and commercial partners have also taken interest in her profile.

Maija sometimes posts photos related to campaigns by her partners. She receives different products and gift cards from the partners.

How does this income via Instagram affect Maija's taxation? What should Maija take care of regarding taxation?