

IMPACT OF EU'S SINGLE EUROPEAN MARKET ON E-BOOKS AND ITS IMPLICATIONS REGARDING PUBLISHING INDUSTRIES IN SMALL COUNTRIES

Nives Tomašević | Department of Information Sciences, University of Zadar
Ivona Despot | Ulica Dr. Franje Tuđmana 24i, 23 000 Zadar, Croatia
E-mail: ntomasev@unizd.hr, ivona.despot@zg.t-com.hr

Most European e-book markets are currently being created. Publishers are going through a transitional phase and together with the printed content creators becoming the designers of e-content. The integration of technology into business processes is becoming an important business challenge together with the creation of new publishing products. All this is possible only through mutual work of other sectors in the creative industries. The paper tries to show the possibilities a small publisher has and identify the obstacles to the development of such markets. It discusses the advantages of a traditional publisher compared to new entrants, the skills that a traditional publisher develops and implements. One of the obstacles for the development of a small market is a high VAT rate for e-books throughout Europe. A special emphasis will be put on the Croatian market, which upon the entrance to the European Union had to apply a new tax policy regarding books.

KEYWORDS: *e-book, electronic publishing, VAT/GST/Sales Tax Rate, Single European digital market, small market, innovative publishing products, Croatia.*

INTRODUCTION

The history is full of turning points, in which technological changes altered the ways of doing business in publishing. The acceptance of new technologies brings changes in the publishing business. A new product must meet the needs of the information society.

The objective of this paper is:

- To analyze how different tax policies towards the e-books affect the publishing industry in the EU member states
- To analyze obstacles in the e-book market in Croatia

- To identify the possibilities publishers operating in small language markets have and the obstacles they encounter

It is hard to have a discussion about the book from a tax policy perspective, just as it is difficult to observe publishing through various business models since both terms, except economic, contain cultural values as well. The book has always been difficult to define, whether its printed version or an electronic one we have today. Its duality is reflected in cultural and production values. Robert Escarpit, who is considered to be the first serious European book and publishing researcher, wrote his *Revolution of the book* in 1972. The book begins by explaining the book phenomenon:

What is a book?

Like anything that lives, the book is not to be defined. At least, no one has yet been able to provide a complete and final definition of it, because a book is not a thing like other things. When we hold it in our hands, all we hold is the paper; the book is elsewhere. Yet it is in the pages as well, and the thought alone without the support of the printed words could not make a book. A book is a reading-machine, but it can never be used mechanically. A book is sold, bought, passed from hand to hand, but it cannot be treated like an ordinary commercial commodity, because it is, at once, multiple and unique, in ample supply yet precious....¹

An even bigger problem arose with the definition of e-books. Initially, a device on which a digital book format could be read was called an e-book; later on this concept was extended to a program that lets you read e-content and digital versions of the printed editions. In his work *Books in a virtual world: The evolution of the e-book and its lexicon* Armstrong deals with the problem of defining e-books, thus proposing the following definition:

Any content we recognize as 'a book', regardless of size, origin or structure, but without serials, available electronically to read on any device (handheld or desktop) that includes a screen.²

As stated by Escarpit, "at various stages of their development books have repeatedly crossed the borders where the previous definition stopped applying, since books introduced true and profound changes."³ The book once again brings signi-

1 ESCARPIT, Robert. *Revolucija knjige*. Zagreb: Prosvjeta, 1972, p. 13.

2 ARMSTRONG, Chris. *Books in a virtual world: The evolution of the e-book and its lexicon*. *Journal*

of Librarianship and Information Science, 2008, 40(3), p. 193–206.

3 ESCARPIT, Robert. Op. cit., p. 14.

ficant changes and time will show which definition will best describe the characteristics of a new form of books.

According to research by consulting company PricewaterhouseCoopers (PwC), publishers have to enter the market of digital content, regardless of short-term losses, and position themselves as the publishers of e-content, and not just printed books.⁴ Today, when we read the book, its pages can be published on a variety of devices such as smart phones, e-readers, tablets and computers. The integration of different digital content in e-books offers the publishers the possibility to create new publishing products. The option of creating additional content enables the publishers to cooperate with other participants from the creative industries. The new content eliminates the difference between books and other digital content. However, its cultural value in these new forms should not be neglected by the focus on additional content. Its cultural value is present in the digital version as well. The struggle for equal treatment of new forms of books is something many publishers actively participate in.

PRO-BOOK POLITICS

Publishing, as one of the most important branches in the cultural industry, is of great importance for the European Union (EU) and its citizens. It plays a crucial economic role and is vital to the development and preservation of culture, information, education and democracy in general.⁵ The book has always held an important place in the culture of Europe. The spread of a written word is enshrined in the tradition of the oldest continent. Changes, to which the process of production and distribution of the book is exposed, alter many relationships within the chain of books, thus creating new business models. The success of the new cooperation, the migration of power from one member to another, the onset of free content, new entrants to the market, piracy and copyright in the digital content are just some of the challenges book publishers are facing today.

Attempts to define books in the digital age for the purposes of taxation have labeled digitized books as a service rather than a product. Therefore, it is now common to see different tax policies toward the printed and digital versions throughout Europe. For that reason, the International Publisher Association (IPA) and the consulting company PricewaterhouseCoopers Tax Consultants (PwC) have researched different practices of book taxation on a global scale. The survey was completed on 1 April 2012 and includes data from 88 countries worldwide. The research shows that 45% of surveyed countries do not apply zero or reduced rate of VAT on publications. In conclusion, the research highlights the logical pursuit of

reduced tax rates for all e-publications that are mostly not applied in Europe with the exception of Luxembourg and France.⁶

The reason for treating the e-book as a service rather than a product is explained by the financial experts as following – “*extending the application of reduced rates to e-books is their claim that it is difficult to distinguish the e-book from other digital content.*”⁷

The document entitled *Book publishing on the move* was developed as an initiative adopted by the *Committee of the European Commission for the European Economy and Society (EESC)* on 25 April 2012, emphasizing the importance of book publishing as the economy driver and the most important factor of cultural industry.

Publishing stands out as a pillar of democratic society that fosters pluralism of opinions, the exchange and dialogue as well as the freedom of expression. In particular, the document highlights the discrimination against the e-book:

A wide majority of countries in the EU and worldwide apply a reduced rate of VAT to the sales of printed books, in recognition of the benefits that readership brings culturally, educationally, scientifically and for society at large.

Nevertheless, a discriminatory regime is currently in place in the EU, as the online versions of the same cultural products are currently taxed at standard rates, creating an unjustified distortion between comparable content.⁸

The publisher’s associations such as the IPA – The International Publishers Association on a worldwide level warn of the illogic of the European policy towards e-book:

In Europe the trend towards the inclusion of e-books in special VAT regimes should be encouraged. A consistent treatment for all types of books is the direction toward which we are heading and the most logical way to achieve this is by reducing VAT on e-books.⁹

4 PricewaterhouseCoopers [accessed 10 March 2013]. Access through Internet: <<http://www.pwc.com/gx/en/entertainment-media/publications/future-of-ebooks.jhtml>>.

5 Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the regions – A Digital Agenda for Europe, Brussels, 2010 [accessed 3 September 2013]. Access through Internet: <<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=com:2010:0245:fin:en:pdf>>.

6 VAT/GST/Sales Tax Rates: Global survey on

books and electronic publications – Update 2012, The International Publishers Association and PricewaterhouseCoopers, [accessed 3 September 2013]. Access through Internet: <<http://www.internationalpublishers.org/images/stories/VAT/ipa-vat-report-2012r4.pdf>>.

7 Ibidem.

8 *Book publishing on the move*. European Economic and Social Committee [accessed 17 September 2013]. Access through Internet: <<http://www.eesc.europa.eu/?i=portal.en.ccmi-opinions.19702>>.

9 *Annual Report*. The International Publishers

The Federation of European Publishers (FEP) further promotes the above stated opinion:

FEP has always been pleading for books to be taxed at the lowest rate for the intrinsic educational, cultural and social values they carry, and is now committed to advocating for equal fiscal treatment for all kinds of books, regardless of their format. <...> At the end of May 2011, FEP replied to the consultation of the Green Paper on VAT, presenting many arguments in defense of reduced or zero rates of VAT for books and call in for their application to all kind of books, printed and electronic.¹⁰

The book policy or, rather, ‘for the book’ policy is an integral part of cultural policies of a particular country. The main objective of the national policy for the book is for it to become more accessible to everyone.”¹¹ Discriminatory tax policy toward e-book is at odds with the cultural traditions of Europe and is an obstacle to the spread of the written word in the virtual world. Rapid changes forced by technology transform the media industry and change the behavior of the participants but obviously do not manage to change tax policies. The publishers will have to put on a stronger fight for a better treatment of e-book as a cultural product in Europe.

IT IS TIME FOR A SINGLE EUROPEAN DIGITAL MARKET

According to the data from the IPA, the European book market is the largest regional market worth 40 billion Euros and the North American market seems to lag behind.¹² While it is hard to view such a multilingual market with many specifics as a single market, the book in Europe has always been a part of the tradition and the most important part of the culture industry. The three most important book fairs – those of Frankfurt, London and the children’s book fair in Bologna, are held in Europe annually. Despite a great importance of the European market and the current transformation under the influence of information and communication technology, this market is faced with a number of obstacles that hinder its development and adaptation to the new digital environment. One of the largest impediments is the fragmentation of the market due to different economic conditions prevailing in the Member States. This disharmony creates virtual boundaries that further different conditions for the purchase of e-books and other digital content of individual customers from European Union countries.

The electronic publishing does not enjoy equal conditions for development in all countries. Different tax policy in the Member States and the unequal treatment

of digital editions (higher taxation in relation to the paper editions) put the European publishing industry at a disadvantage on the global marketplace. The harmonization of market conditions is something the European strategy aspires to and its focus is therefore the formation of a single European digital market.

TABLE 1. VAT percentage in the EU member states for printed and e-books

PDV	BE	BG	CZ	DK	DE	EE	EL	ES	FR	HR	IE	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	UK
BOOK	6	20	15	25	7	9	6,5	4	5,5	5	0	4	5	12	9	3	5	5	6	10	5	6	9	9,5	10	10	6	0
E-BOOK	21	20	21	25	19	20	23	21	5,5	25	23	21	18	21	21	3	27	18	21	20	23	23	24	22	20	24	25	20

SOURCE: VAT Rates Applied in the Member States of the European Union: <http://ec.europa.eu/taxation_customs/resources/documents/taxation/vat/how_vat_works/rates/vat_rates_en.pdf>

This table shows the VAT percentage in the EU Member States for both printed and e-books. The highest e-book tax can be seen in Hungary, while Croatia holds the second place along with Denmark and Sweden. The differences are obvious. The lowest rate of 3% is applied in Luxembourg.

By creating a good business climate and changing the VAT rate on e-books to 3%, Luxembourg has attracted big technological companies such as Amazon, Apple, Barnes & Noble and Kobo, which soon opened their branch offices in the country and began conquering the European market.

According to the IPA, despite the UK's high VAT rate of 20%, the e-book market grew by 39% in the 2010, 54% in the 2011 and 69% is the growth in 2012. The significant increase in the overall market failed to provide positive results. Thus, the total book sales in 2011 declined by 2%, while 2012, due to a significant increase of e-books sales, recorded a growth of 4%.¹³

Thanks to the development of a digital market and large exports of digital editions, Great Britain records the growth despite the unfavorable tax rates of 20% for e-books. Small markets in the European Union that are lagging behind in

Association. October 2012 – October 2013, p. 27. [accessed 17 September 2013]. Access through Internet: <http://www.internationalpublishers.org/images/stories/MembersOnly/AnnualREPORTS/Annual_Report_2012131.pdf>.

¹⁰ *Report of Activities*, Federation of European Publishers [accessed 15 September 2013]. Access through Internet: <http://www.fep-fee.eu/IMG/pdf/fep_report_2012-2.pdf>.

¹¹ UNESCO – What is a national book policy?

[accessed 10 September 2013]. Access through Internet: <http://portal.unesco.org/culture/en/ev.phpURL_ID=27521&URL_DO=DO_TOPIC&URL_SECTION=201.html>.

¹² Rüdiger Wischenbart Content & Consulting [accessed 10 September 2013]. Access through Internet: <http://www.wischenbart.com/upload/IPA_2011_Statistics_light.pdf>.

¹³ *Annual Report*. The International Publishers Association. Op. cit.

releasing digital editions will, with great difficulty mostly due to the adverse conditions caused by the economic crisis and the recent tax policy, abet the publishing business into the development of digital content. For small markets of small linguistic distribution, it is extremely important to have an affirmative tax policy that will stimulate the publisher to enter new emerging markets.

New changes for the online purchase announced by the European Union for 2015 will again affect this complex issue and further transform the e-book market. The announcement of changes affecting the e-business in 2015 targets the VAT and customers will be charged now according to where they live, and not as it has been so far, where the seller is.¹⁴

CROATIAN MARKET – THE CHALLENGES PUBLISHERS FACE IN THE EMERGING MARKETS

In order to create a digital, creative and cultural content it is necessary to have new skills. It is unavoidable to invest in a new technology as well as in employee education and the engagement of experts who have experience with the new technology. High tax rates on e-books and non-standardization of format and devices are some of the barriers for publishers.

Optimistic forecasts for electronic publishing were backed up by an experiment of Stephen King who, in May 2000, released his novel *Riding the Bullet* in digital format and enabled the sale at a price of \$2.5. In the first 24 hours, there were 400,000 downloads of his novels in digital format. His success was well echoed in the world of publishers who soon began to convert their successes in digital format and distributed it via the largest Internet bookstores such as Amazon.com and Barnes & Noble. However, their success was not even close as it had been expected. Weak sales began creating skepticism in the business model of electronic publishing. Further strengthening of skepticism and reservations to the electronic distribution of content and electronic commerce generally followed the collapse of the Internet companies in 2001¹⁵.

At the same time as *Riding the Bullet* recorded great success in the world, the Society for the Promotion of Literature on New Media (DPKM) was founded in Croatia. The name itself reveals the purpose – to promote the literature on new media.¹⁶ The company has a site where free online books can be accessed.

The first success of e-books in Croatia was recorded in 2003. The first hit in an e-book edition was Noam Chomsky's "*Media, Propaganda and the System*", which was released on June 2003. More than 3100 visitors to this site read this book in one-month period. It has recorded 73,756 readings so far. The great difference

when comparing *Riding the Bullet* by Stephan King and the Croatian hit is that the latter one was free of charge. High attendance to the site and online reading sparked the media attention, thus popularizing reading on other media. In Croatia, there is a great interest in free e-books. After Noam Chomsky's hit, the Croatian market continued to develop without any significant response. There are several projects of free e-books that were financed by the Ministry of Culture and the start of commercial projects began in 2010.

The Croatian electronic publishing market is an example of how new technologies bring new participants, such as in the Croatian case of IT and telecommunications companies. The first e-book store that sells exclusively foreign and domestic e-books was founded in 2010. It is called TOOK BOOK and is owned by an IT company. The year of 2011 was marked by the continued entry of new participants, when two largest telecommunications companies opened e-bookstores. To-date, there are five specialized bookstores that sell only e-books. These commercial platforms offer only 800 book titles¹⁷, which is not enough for a viable business model. Therefore, the main problem is a lack of content, or the unwillingness of publishers to enter the digital market. Two largest media companies that are primarily newspaper publishers opened in 2013 Internet bookstores with the aim of selling books. The current trend is opening an online bookstore and definitely, the migration of customers to the online sphere.

By joining the EU, Croatia had to introduce 5% VAT on printed books, which had previously been 0%, and the maximum applicable rate of 25% VAT to e-books. Such a tax policy has further burdened publishers who are struggling with the declining sales of print editions, the economic crisis and adapting to new business models. High tax on e-books does not stimulate publishers to enter the market of e-books, because instead of printing cost, the price of e-books is burdened by the tax rate.

Upon entering the EU, Croatian citizens have experienced better buying possibilities of e-books as well as other digital content. Establishing a single European

14 BOREC, Tom. *EU: 2015 VAT changes to e-services – the “keep it simple” edition* [accessed 10 September 2013]. Access through Internet: <<http://ebiz.pwc.com/2013/01/eu-2015-vat-changes-to-eservices-the-keep-it-simple-edition/>>.

15 THOMPSON, B. John. *Books in the Digital Age*, Cambridge : Polity Press, 2005, p. 310–311.

16 Društvo za promicanje književnosti na novim medijima [accessed 17 September, 2013]. Access

through Internet: <www.elektronickeknjige.com>.

17 PEHAR, Franjo; ZORAN, Velagić. *An Overview of E-book Market in Croatia: The Case of the E-book in “small Language” Culture: Media Technology and the Digital Society*. 2013 [accessed 17 September, 2013]. Access through Internet: <<http://projectebooks.wordpress.com/2013/02/28/an-overview-of-e-book-market-in-croatia/>>.

digital market and equalizing tax rates for e-books and printed books would create better conditions for the promotion of Croatian authors and better integration of the domestic publishing on the European scene. High tax rates on e-books in Croatia are one of the highest in Europe and represent a barrier to the development of Croatian electronic publishing.

In Slovenia, the prices of e-books and printed books equalized just because of higher VAT on e-books. According to *the Global e-Book* research, VAT is the biggest problem for small markets together with high translation bonuses, which balance the cost of digital and printed publications.¹⁸

GETTING TO KNOW READERS FIRSTHAND

New products have to meet the needs of the information society. The publishing industry has long ignored the possibilities of new technologies, aware of the problems with digital formats and copyrights and discouraged by the results caused by the migration to a digital environment in other media industries.

By following the changes in consumer behavior, changes in their lifestyles and the arrival of new entrants into the domestic market, publishers need to build business models that will reflect the needs of readers in the digital environment. Faced with the economic crisis in the country and the problems in the traditional business due to the reduced purchasing power and the crisis the book market has suffered, publishers in smaller European markets need partnerships that will provide them with the development of new business models and adaptation of the classic ways of doing business.

The publisher is faced with a series of challenges on the e-book market regarding the conversion of content, pricing of e-books, illegal content download, and the regulation of copyright for digital content, the author's fees and the selection of the platform on which to sell books. The market regulation is the basis for better development. The e-book as a market product has a problem with defining the price in the light of readers' expectations of lower prices due to lower production and distribution costs.¹⁹

By creating the online sites that provide variety of information about the publishing plan, published titles and various benefits, it is possible for the publishers to communicate directly with the readers. The publisher can publish parts of books on their web sites and additionally boost the interest of the readers for individual titles. Electronic communication is becoming an important tool in the publishers' business model and by further expansion to the social networks another form of association between publishers and readers is being created.

The research conducted by Shilling highlights the connection between publishers and readers while retaining major publishing competencies.²⁰ The publisher must acquaint the reader without intermediaries, bookstores and librarians in order to create a competitive advantage and along with their publishing, maintain the important marketing function and secure a place on the market, at the same time ensuring the authority with the author. Shilling's research points out the following: "*Publishers should exploit the digital opportunities, building a test environment where dialogue with readers shapes the design of publications.*"²¹

The publisher has to develop the authority with the authors and readers; the quality relationship with libraries because publishing business largely depends on the co-operation as well as the state aid to the small markets where libraries are significant buyers of books. Following the authors, libraries and government, the bookstores come to order. Small markets with vertical structure, where large publishers have their own bookstores or at least some form of online sales, do not leave much room for successful cooperation with bookstores.

Thanks to the vertical infrastructure, the publisher receives comprehensive information about user behavior, the traditional and the internet bookstore sales. However, digital planning and access to a large amount of content on various international platforms, an increasing number of English publications in order to popularize Amazon and quickly get hold of a bestseller, low price of both printed and electronic books in English narrow the margin of activities of local publishers, further weakening their position. It is hard to estimate the scope of such sales in the absence of relevant research on the domestic market.

Electronic publishing and distribution of books via electronic technology allows an individual to access a large database of free books and the latest releases of e-books that can be purchased from a variety of online bookstores at any time when one has the access to the Internet. On small markets, where a large momentum of e-book sales is most unlikely to compensate for declining sales of printed editions in the near future, the only shift towards the digital can be seen through

18 WISCHENBART, Rüdiger. *The Global eBook Market: Current Conditions & Future Projections*, Sebastopol: O'Reilly Media, 2013, p. 54–59 [accessed 17 September, 2013] Access through Internet: <http://www.wischenbart.com/upload/Global-Ebook-Report2013_final03.pdf>.

19 DESPOT, Ivona. *Creative marketing strategies on the e-book market*. In 16. seminar Arhivi, knjižnice, muzeji: mogućnosti suradnje u okruženju globalne informacijske infrastrukture: zbornik radova. Ed. by

Nives Tomašević and Ivona Despot. Zagreb: Hrvatsko knjižničarsko društvo, 2013, p. 223–242.

20 Schilling. Author and publisher relations – how publishers stay competitive in digital publishing. White Paper Survey, October 2012, p. 7 [accessed 10 July 2013]. Access through Internet: <http://www.schilling.dk/c/document_library/get_file?uuid=2455d955-f1bb-46a1-910d-15d394400956&groupId=10156>.

21 Ibidem.

the development of free content. Such projects are of national importance because they popularize the reading of e-content and create future users.

Conclusion

The emphasis on creativity and innovation in business, and the smart, sustainable and inclusive growth are recommendations of the Digital Agenda for Europe²², which should strengthen the European digital markets. The convergence of media and very rapid changes that digitalization brings into the publishing industry should be reflected in the tax interventions and recognition of e-books as a driver of the development of cultural industry in the digital age.

Current tax policy makes Europe's digital publishing industry and its products uncompetitive on a global level. If the European book market is the most important region in the world, then new publishing products should be stimulated and be made a driving force of the new digital culture.

When defining tax policies for the areas of utmost importance, the EU Member States usually introduce a reduced VAT rate. Croatia adapted to the requirements of the European Union and joining the Union meant introducing VAT, since it had been 0% prior to the membership. The compensation for the decline in sales of printed editions by increasing the sales of digital editions that in developed markets has resulted in creating a positive trend, is not possible in small markets of the EU Member States. Publishers operating in a small market must have long term plans, invest into new digital products and identify the needs of readers of a new era.

Following the Croatian example, we can see that the development of technology and the existence of the e-platform, the popularity of free e-content and the promotion of reading on new media will neither move the e-book market nor motivate publishers to enter a new market. Publishers are trying to maintain its strength through a direct communication with the reader on social networks, and by following their behavior in the digital world, create new publishing products.

Literature

1. *Annual Report*. The International Publishers Association. October 2012 – October 2013, p. 27. [accessed 19 September 2013]. Access through Internet: <http://www.internationalpublishers.org/images/stories/MembersOnly/AnnualREPORTS/Annual_Report_201213.pdf>.
2. ARMSTRONG, Chris. Books in a virtual world: The evolution of the e-book and its lexicon. *Journal of Librarianship and Information Science*, 2008, 40(3), p. 193–206.
3. Author and publisher relations – how publishers stay competitive in digital publishing. In *Schilling White Paper Survey*, October 2012 [accessed 10 September 2013]. Access through Internet:

- <http://www.schilling.dk/c/document_library/get_file?uuid=2455d955-f1bb-46a1-910d-15d394400956&groupId=10156>.
4. *Book publishing on the move*. European Economic and Social Committee [accessed 17 September 2013]. Access through Internet: <<http://www.eesc.europa.eu/?i=portal.en.ccmi-opinions.19702>>.
 5. BOREC, Tom. *EU: 2015 VAT changes to eservices – the “keep it simple” edition* [accessed 10 September 2013]. Access through Internet: <<http://ebiz.pwc.com/2013/01/eu-2015-vat-changes-to-eservices-the-keep-it-simple-edition/>>.
 6. Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the regions – *A Digital Agenda for Europe*, Brussels, 2010 [accessed 3 September 2013]. Access through Internet: <<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=com:2010:0245:fin:en:pdf>>.
 7. DESPOT, Ivona. Creative marketing strategies on the e-book market. In *16. seminar Arhivi, knjižnice, muzeji: mogućnosti suradnje u okruženju globalne informacijske infrastrukture: zbornik radova*. Ed. by Nives Tomašević and Ivona Despot. Zagreb: Hrvatsko knjižničarsko društvo, 2013, p. 223–242.
 8. *Društvo za promicanje književnosti na novim medijima* [accessed 17 September 2013]. Access through Internet: <www.elektronickeknjige.com>.
 9. ESCARPIT, Robert. *Revolucija knjige*. Zagreb: Prosvjeta, 1972.
 10. PEHAR, Franjo; VELAGIĆ, Zoran. *An Overview of E-book Market in Croatia: The Case of the E-book in “small Language” Culture: Media Technology and the Digital Society* [accessed 10 July 2013]. Access through Internet: <<http://projecte-books.wordpress.com/2013/02/28/an-overview-of-e-book-market-in-croatia/>>.
 11. *Price waterhouse Coopers* [accessed 10 March 2013]. Access through Internet: <<http://www.pwc.com/gx/en/entertainment-media/publications/future-of-ebooks.jhtml>>.
 12. *Report of Activities, Federation of European Publishers* [accessed 15 September 2013]. Access through Internet: <http://www.fep-fee.eu/IMG/pdf/fep_report_2012-2.pdf>.
 13. *Rüdiger Wischenbart Content & Consulting*. [accessed 10 September 2013]. Access through Internet: <http://www.wischenbart.com/upload/IPA_2011_Statistics_light.pdf>.
 14. THOMPSON, B. John. *Books in the Digital Age*. Cambridge: Polity Press, 2005.
 15. *VAT/GST/Sales Tax Rates: Global survey on books and electronic publications – Update 2012*. The International Publishers Association and PricewaterhouseCoopers [accessed 3 September 2013]. Access through Internet: <<http://www.internationalpublishers.org/images/stories/VAT/ipa-vat-report-2012r4.pdf>>.
 16. WISCHENBART, Rüdiger. *The Global eBook Market: Current Conditions & Future Projections*. Sebastopol: O’Reilly Media, 2012, p. 54–59 [accessed 3 September 2013]. Access through Internet: <http://www.wischenbart.com/upload/Global-Ebook-Report2013_final03.pdf>.
 17. Rüdiger Wischenbart Content & Consulting [accessed 10 September 2013]. Access through Internet: <http://www.wischenbart.com/upload/IPA_2011_Statistics_light.pdf>.
 18. *UNESCO – What is a national book policy?* [accessed 10 September 2013]. Access through Internet: <http://portal.unesco.org/culture/en/ev.php-URL_ID=27521&URL_DO=DO_TOPIC&URL_SECTION=201.html>.
22. Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the regions – *A Digital Agenda for Europe*, Brussels, 2010 [accessed 3 September 2013]. Access through Internet: <<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=com:2010:0245:fin:en:pdf>>.

Santrauka

Daugelis elektroninės knygos rinkų Europoje šiuo metu formuojasi. Leidėjai išgyvena pereinamąjį laikotarpį; kartu su spausdinto turinio kūrėjais jie perima ir elektroninio turinio dizainerių vaidmenį. Technologijos integravimas į verslo procesus bei naujų leidybos produktų kūrimas tampa svarbiu verslo iššūkiu. Visa tai įmanoma tik dėl bendro darbo su kitais kūrybinių industrijų sektoriais. Šio straipsnio tikslas – išnagrinėti mažo leidėjo galimybes ir kliūtis tokių rinkų plėtrai. Autorės aptaria tradicinio leidėjo privalumus lyginant su naujais rinkos dalyviais bei nagrinėja naujus gebėjimus, kuriuos tradiciniai leidėjai turėtų išsiugdyti ir įgyvendinti praktikoje. Viena iš kliūčių mažos rinkos plėtrai – aukštas PVM tarifas elektroninėms knygoms visoje Europoje. Ypatingas dėmesys skiriamas Kroatijos rinkai. Šaliai įstojus į Europos Sąjungą, knygoms buvo pradėta taikyti nauja mokesčių politika.

Remiantis Kroatijos pavyzdžiu straipsnyje teigiama, kad technologijų plėtra ir susiklosčiusios skaitmeninės rinkos ypatumai, nemokamo skaitmeninio turinio populiarumas ir naujų skaitymo priemonių reklamavimas nesukels pokyčių elektroninės knygos rinkoje ir neskatins leidėjų įeiti į naują rinką. Leidėjai stengiasi išlaikyti pozicijas šioje rinkoje tiesiogiai bendraudami su skaitytoju socialiniuose tinkluose. Sekdami jo elgseną skaitmeniniame pasaulyje, leidėjai kuria naujus leidybos produktus.

[teikta 2014 m. vasario mėn.]