

Friday 17.05.13  
Published in London  
and Manchester  
£1.40

PRICE AND DATE

The Guardian costs  
£1.40p on weekdays and  
£2.30p on Saturdays. The  
price covers 60% of the  
cost of the newsprint. The  
rest comes from adverts.



# the guardian

guardian.co.uk

MASTHEAD

The masthead is a specially  
designed logo that shows the  
name of the newspaper.

'Fitzgerald was a clown, just like me'

The Great Gatsby director takes on his critics

TRAIL

This panel helps to market  
the paper by tempting  
readers inside. It tells  
readers about stories in  
other parts of the paper.

## Baz Luhrmann

In g2  
film&music

- The festival bands of the summer
- 30 minutes with Sharleen Spiteri

## End it like Beckham

“Nothing will ever completely replace playing the game I love ... now I feel it's my time to give back”



David Beckham has announced he is retiring from football after rejecting a new deal with Paris St Germain. Owen Gibson, Page 3. Daniel Taylor and Jamie Jackson, Sport

## New IVF technique could triple success rate

Ian Sample  
Science correspondent

BYLINE

Sometimes the writer's job title or where they are writing from is included. Staff writers are always credited.

developed a radical technique that gives the chances of a healthy baby. The procedure, who devised it, will be used to give live birth around three months after IVF treatment. Always credited.

STANDALONE

A picture that is unrelated to the main series on the front page, such as this, is called a standalone. It will have its own headline or strap, and a longer caption than other photos. Often the story connected to the picture will be further inside the paper.

Simon Fishel, director of the Care Fertility Group in Nottingham, said the £750 procedure was “probably the most exciting breakthrough we've had in 30 years”. The procedure is not available on the NHS, but Fishel said that could change once other clinics adopted the technology and demonstrated that it could reduce the cost of fertility treatment. Other specialists said the approach was promising, but cautioned that its effectiveness was uncertain without a full trial comparing it with other technologies. The system monitors the health of embryos by taking thousands of digital

CAPTION

Captions give a description of a photograph or graphic.

HEADLINE

The biggest headline on the page is called the “main splash”. This is a serious story so no jokes are made in the headline.

# You do evil, MPs tell Google

## Internet giants under fire over low tax bills despite billions in UK sales

Simon Bowers and Rajeev Syal

Google and Amazon came under fierce attack from MPs and tax campaigners last night after fresh whistleblower allegations put further strain on claims by the internet giants that their multibillion-pound UK-facing businesses should not be taxed by Revenue & Customs.

Margaret Hodge, chair of the public accounts committee, told Google's northern Europe boss, Matt Brittin, that his company's behaviour on tax was “devious, calculated and, in my view, unethical”.

He had been recalled by MPs after being accused of misleading parliament over the firm's tax affairs six months ago. Hodge said: “You are a company that says you ‘do no evil’. And I think that you do evil.”

Hodge was referring to Google's corporate motto, “Don't be evil,” which appeared in its \$23bn (£15bn) US stock market flotation prospectus in 2004.

The attack on Google is likely to be echoed if, as Hodge has hinted, Amazon is also recalled to clarify evidence in the wake of a world's largest tax arrangement.

More than 100 of the tax arrangement's staff in London have been recalled to parliament. This text is the Guardian's standard body text. The font is eight point Guardian Egyptian.

All buying and marketing was negotiated and run through Slough. I never heard

anything from Luxembourg.” A man for the company said: “Amazon all applicable taxes in every jurisdiction that it operates within.”

Google and Amazon insist that from the UK are invoiced from other territories and any resulting profits are not be taxed in Britain, despite US bosses telling investors that they took sales from UK customers last year of £3.2bn and £4.2bn respectively. The latest published accounts for their most substantive UK companies showed tax paid in Britain of just £3.4m and £3.2m respectively.

The UK is one of the most successful markets for Google and Amazon, with British customers generating more than one in every 10 dollars of sales. In both cases UK sales grew by about 20% last year.

Lin Homer, chief executive of HMRC,

STANDFIRST

A standfirst is used to add detail that was not included in the headline.

Earlier MPs had revealed that several Google whistleblowers had approached them with detailed evidence demonstrating sales activities taking place in the UK. One former Google staff member had contacted MPs claiming he had earned bonuses of three to four times his salary for “selling and closing deals”.

Brittin maintained that no one working for Google UK had the authority to close

Continued on page 21 >>

## Saudi princes lose court battle to keep documents secret

Owen Bowcott and Ian Black

Two prominent Saudi princes are involved in a London-registered company that supposedly facilitated “money laundering” for Hezbollah in Lebanon and helped smuggle precious stones out of Congo, according to contested allegations in court documents obtained by the Guardian.

EDITION STARS

We normally print three different editions per night. Three stars means this is the third edition.

tial allegiance council, and his son Prince Abdulaziz bin Mishal bin al Saud - dismiss the claims as fabrications, “extortion” and “blackmail”.

They contend that their former partner, a Jordanian, Faisal Almhairat, “misappropriated” money from accounts, denied them access to company books, shut down the shared business and “interfered with the negotiations” on telecommuni-

£4.6m

The value of shares involved in the legal dispute between the two Saudi princes and their business partner

cations deals. Almhairat, in turn, disputes their claims.

In the context of Middle East politics, the suggestion that two prominent Sunni Muslims from the Saudi royal family have been surreptitiously dealing for profit with Hezbollah, a Shia force supported by Iran, is extremely damaging. Hezbollah has been designated as a terrorist organisation by the US.

The Guardian and Financial Times originally requested to see the court documents - filed as part of a commercial dispute between Almhairat and the Saudis - in spring 2012. Yesterday, the court of appeal finally agreed to the immediate release of the statements of case.

Among other allegations is the claim that at the “instigation” of Prince Abdulaziz,

Saudi police issued an arrest warrant for Almhairat and asked Interpol to issue a red notice sanctioning the extradition of the Saudis' former business partner to Saudi Arabia.

The case revolves around a catastrophic breakdown in relations between Almhairat and the Saudis. They were business partners in a London-registered telecommunications company, Fi Call Ltd, whose capital value was £300m.

Fi Call was developing a software application for smartphones that would allow users to make free phone calls. The Saudis' shares were mainly held through Global Torch Ltd, a British Virgin Islands

Continued on page 2 >>

## Running of puffins

Wildlife rangers launch census

Page 15 >>



TURN

Often front page stories continue elsewhere in paper.