



**IRISH MUSIC RIGHTS ORGANISATION
EAGRAS UM CHEARTA CHEOLTA**

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STANDARD TARIFF LC

Effective from 6th January 1991

IMRO does not undertake to offer a licence or permit at the rates of charge shown in this tariff in respect of any performances unless application has been made in advance of the performance.

1. SCOPE OF TARIFF

This tariff applies to performances of classical and light classical copyright music within the repertoire controlled by IMRO* in concerts and recitals.

2. GENERAL CONDITIONS

This tariff is subject to IMRO's General Conditions Applicable to Tariffs and Licences, a copy of which is available on request.

IMRO by its agent, shall have the right of free entry to any premises licensed under this tariff, solely for the purpose of checking the particulars on which the charges under the licence or permit are from time to time assessed, for which purpose the licensee shall make available to IMRO's agent all the necessary records and books of account.

3. ROYALTY RATES

The following rates apply to all royalties falling due under this tariff between

6th January 2010 and 5th January 2011

IMRO does not undertake to offer a licence or permit at the rates of charge shown in this tariff in respect of any performances which may take place before a licence is issued.

The rates payable in the first year are reduced by one-third where the licence has been applied for and obtained before musical performances take place.

3.1. Royalties payable for a licence or permit under this tariff are calculated as follows:-

(a) for professional performances, a percentage of the gross income for each event.

(b) for occasional amateur performances a fixed charge per event.

3.2. **For professional performances**, the percentage rate for each event depends on the proportion of the programme time occupied by the performance of controlled works* as follows:

* See Definitions

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	First Year of Licence €	Second and/or Subsequent Years €
Controlled works as a percentage of total programme time		
Over 50%	9.0%	6.0%
Less than 50%	4.5%	3.0%
3.3. For occasional amateur performances		
The royalty per event is	158.04	105.38
3.4. Minimum Charges		
Where controlled works are performed, the above royalties are subject to a minimum charge as follows:-		
for a continuing licence	316.06	210.71
for an occasional permit		105.38
for a permit not applied for in advance		210.71
4. PAYMENT		
4.1. Royalties due under continuing licences		
4.1.1 Within fourteen days of the end of each quarter a licensee must deliver to IMRO a certificate signed by a responsible official, with sufficient information to enable IMRO to calculate the royalties due, together with certified programmes* in respect of all events which have been held during the period. Where those royalties are payable in terms of paragraph 3.2. the certificate must show the gross income* for each event during the last quarter in which controlled copyright works (including by definition any controlled copyright adaptation) were performed, and must list all such events and show the seating capacity of the venue on each occasion.		
4.1.2 Where royalties are payable as a percentage of gross income, IMRO is entitled to require a statement of income for each event, certified by an accountant qualified to be an auditor to a public company and to adjust the charge accordingly. The licensee shall pay any additional amount due within a further 7 days. If the adjustment results in an overpayment having been made to IMRO, this amount will be set off against future liabilities of the licensee to IMRO.		
4.1.3 When a new licence is issued, in respect of royalties payable as a percentage of gross income, a provisional royalty shall be calculated on the basis of: -		

* See Definitions

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- (a) The licensee's estimate of the gross income in the initial licence period*, and shall be adjusted on the basis of the actual gross income;
 - (b) The licensee's estimate of the actual gross income for the full licence period* in the next licence year, arrived at by a proportionate adjustment of the actual gross income for the preceding licence period*, and this provisional royalty shall be adjusted on the basis of actual gross income for the full licence period*.
- 4.2. For performances covered by paragraph 3.2., where there is no continuing licence in force, the promoter shall pay to IMRO, not later than 7 days before the date of the event, a sum on account equal to 6% of 75% of the money holding capacity*. Within 28 days of the date of the event, the promoter shall provide a statement of gross income, as certified by an accountant qualified to be an auditor to a public company, and pay any additional amount due within a further 7 days. If the adjustment results in an overpayment having been made to IMRO, this amount will be either refunded or set off against future liabilities of the promoter to IMRO.

5. INFLATION ADJUSTMENT

The foregoing rates of charge under paragraphs 3.3. and 3.4. are related to the Consumer Price Index of Retail prices for Mid-October 2009 (on the November 1982 base) as published in the Irish Statistical Bulletin ("the basic Index Figure") and are subject to adjustment in proportion to changes in that index figure.

6. VALUE ADDED TAX

Every licensee under this tariff shall pay to the Irish Music Rights Organisation Limited, in addition to the royalty due under the tariff, a sum in respect of Value Added Tax calculated at the relevant rate on the royalty payable.

7. DEFINITIONS

For the purpose of this tariff: -

"certified programme" means a list of all musical works performed at each event at the premises, with the name and address of the premises, the names of the composers, arrangers, translators and publishers of each work, the date upon which and the number of times each work was performed and the duration (including the encores), of each work. The list may be either on a completed IMRO programme form, or on a printed or duplicated programme, annotated as necessary to include the above particulars. Such a list is required for every event at the premises, whether or not it contains controlled works, and must be signed on behalf of both the proprietor of the premises and promoter of the event, to certify that the event took place, as stated, and that the list of works correctly describes the programme.

"repertoire controlled by IMRO" means all and any musical works, and words associated with such works, in which rights to perform publicly and to authorise others to do the same are vested in IMRO.

* See Definitions

“event” shall mean an uninterrupted musical event, save for short intervals or breaks. Repeat performances of the same programme such as afternoon and evening sessions shall be deemed to be separate events but an event held over several days where a single ticket will gain admission at any time during the event shall be deemed to be a single event.

“licence period” means the 12 month period ending on the anniversary of the issue of the licence and thereafter each ensuing period of twelve months ending on the licence date.

“money holding capacity” means, in respect of premises at which a concert or recital is performed to which a licence under this tariff applies, the monetary value of the full seating capacity of the premises calculated at full evening prices less Value Added Tax or any other Government tax or imposition of a like nature for the time being in force.

“gross income” shall mean the aggregate amount received or receivable in respect of admission charges together with all other payments received or receivable by the promoter in respect of the event. If such payments are not made in money or are made as a result of transactions negotiated otherwise than at arm’s length the income in respect to such payments shall be deemed to be the income which would have been receivable by the promoter as the result of an arm’s length transaction with money consideration.

This tariff supersedes all previous editions