

## **SHOPS, STORES, SHOWROOMS, OFFICES, BANKS, GYM AND SIMILAR PREMISES**

**(Tariff "S")**

**Effective from 1 January, 2016.**

### **1. SCOPE OF TARIFF**

This tariff applies to the performance or communication to the public of musical works and sound recordings in shops, stores, showrooms, offices, banking halls and similar premises.

### **2. GENERAL CONDITIONS AND DEFINITIONS**

**2.1** This tariff applies only to performances/communications to the public of such music covered by a license from UPRS, obtained before the performances/communications to the public commenced. Any performances/communications not so covered will be assessed at double this tariff. UPRS is not bound to offer a license under this tariff in respect of any performances/communications for which application was not made in advance.

**2.2** This tariff applies to the performance or communication to the public of musical works or sound recordings at said premises as background music. There are specific types of performance/ communication to the public that UPRS does not classify as background music and which are licensed under separate tariffs. Apart from these exceptions, all other types of performance/ communications are classified as background music.

**2.3** For clarity UPRS confirms that the total license fees due under this Tariff are arrived at by adding the individual charges for musical works and sound recordings together.

**2.4** The LICENSE FEES are calculated by reference to the "shop space" in which the music is rendered audible and the number of employees to whom the music is audible.

### **2.5 DEFINITIONS**

**2.5.1** "Shop space" is defined as " the whole area from wall to wall of the whole of that part of the premises to which the public are admitted and in which the music is audible, with no allowances made for counters, shelves, display fixtures, etc."

**2.5.2** The expression "performance" includes performance by means of a disc player, tape machine, other devices for playing musical works, and includes performance by means of a radio and/ or television set or diffusion loudspeakers, WHETHER THE APPARATUS IS OWNED BY THE EMPLOYER OR EMPLOYEE(S).

**2.6** This Tariff does not apply to cafes, tearooms, restaurants, etc., included in or attached to shops and stores. To such premises the appropriate tariffs- usually "E" or "H" – should be applied.

2.7 UPRS reserves the right to make such variations in this tariff as it considers appropriate when licensing premises or performances/communications which, in its opinion, do not fall within the scope of this tariff.

### 3. TARIFF RATES

#### 3.1 GENERAL TARIFF

NO	Particulars	Tariff	Tariff
		Musical Works	Sound Recording
<b>3.1.1</b>	<b>Music Audible to Members of the Public</b> Fee for every unit of 10 sq. metres per annum "shop space" or part thereof up to 100 sq. metres.	15,000	7,500
	Fee for every unit of 10sq metres per annum "shop space" or part thereof from 100 to 200 sq. metres	7,500	3,750
	Fee for every unit of 20 sq. metres per annum "shop space "or part thereof above 200 sq. metres.	6,750	3,375
<b>3.1.2</b>	<b>Music Audible to Employees</b> Fee per day (or part thereof ) of performance for each capacity unit of 10 employees (or part thereof)	938	469

If the total number of employees is fewer than 10 a proportionate reduction will be made in the charge calculated above.

NO.	Particulars	Tariff	Tariff
		Musical Works	Sound Recording
<b>3.2</b>	<b>SHOPPING CENTRES OR COMPLEXES</b> Fees for the provision of background music inform of musical and sound recording in the malls, passageways, squares, 'piazzas' and any other open spaces forming part of a shopping complex will be calculated at the flat rate per unit of 25 square metres of floor space per annum in which the music is audible. The fee for every floor or level will be calculated separately.	17,148	8,574
<b>3.3</b>	All the above subject to: <b>MINIMUM ANNUAL FEE</b>	<b>150,000</b>	<b>75,000</b>

#### 4. ALLOWANCES

In the case of shops which are regularly closed on certain days of the week, reductions on the license fee, calculated in accordance with 3.1 above, will be allowed as follows:-

Shop open on 6 days per week	No reduction
Shop open on 5 days per week	No reduction
Shop open on 4 days per week	20% reduction
Shop open on 3 days per week	40% reduction
Shop open for 2 days per week	60% reduction
Shop open for 1 day per week	80% reduction

#### SPECIAL OCCASIONS

If a shop or store is not covered by a general license, the following tariffs will be applied:-

<b>4.1</b>	Special Shopping Weeks and other special occasions not including those listed here Fee per 25 sq. metres of shop space or part thereof per week	3,570
	Minimum fee per week	7,500
<b>4.2</b>	Father Christmas Shows, Toy Bazaars and similar attractions fee per day according to the size and/or importance of the premises in which the show takes place	4,755
	Minimum fee per week	18,986

#### 4.3 EXCEPTIONS

The following are not covered by the general license, and must be licensed separately:-

<b>4.3.1</b>	Mannequin, Dress and other fashion shows fee per show (maximum duration 2 hours) per unit of 50 persons attendance or part thereof	13,298
	Minimum fee per show	265,960

#### 5. TARIFF ADJUSTMENT

The foregoing rates of charge are related to the Official Consumer Price Index as published by the Uganda Bureau of Statistics as for the year 2015. They are subject to a surcharge or discount of 1% in respect of every increase or decrease of 1 complete point in the weighted average figure of the

aforementioned Index. Such surcharge or discount shall take effect from the sixth day of the anniversary month next following the second month in which the relevant index figure is published.

**6. VALUE ADDED TAX**

Every Licensee under this tariff will pay to UPRS, in addition to the license fee due under the tariff, a sum in respect of Value Added Tax calculated at the relevant statutory rate on the annual license fee payable and UPRS shall provide a Tax Invoice in relation to the fee payable, to the Licensee.