

LIVE MUSIC PERFORMANCES

(Tariff "H3")

Effective from 1 January, 2016.

1. SCOPE OF TARIFF

This tariff applies to occasional/seasonal live music performance of musical works in hotels restaurants and other similar establishments, where no admission is charged and where no expenditure on musicians is incurred by the licensee either directly or by perquisites in exchange for services rendered.

2. GENERAL CONDITIONS AND DEFINITIONS

- 2.1** This TARIFF applies only to performances of musical works covered by a license from UPRS, obtained before the performances commenced. Any performances 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 for which application was not made in advance.
- 2.2** This tariff applies to the performances of musical works at said premises where the provision of such performances is to a non-paying audience and where no expenditure on musicians is incurred by the licensee. There are specific types of "Live Music" performances where admission is charged to performances or where expenditure is incurred by the licensee and the UPRS classifies there differently and these are licensed under separate tariffs.
- 2.3** The LICENSE FEES are based on the frequency of live music performances and the seating or "customer" capacity of the premises where performances take place.

- 2.4 "Customer" capacity shall mean the maximum number of persons which could under normal circumstances be accommodated in the room where performances take place.
- 2.5 UPRS reserves the right to make such variations in this tariff as it considers appropriate when licensing premises or performances which, in its opinion, do not fall within the scope of this tariff.

NO	Particulars	Tariff
3.1	No Dancing Fee per 25 persons seating capacity per day increasing proportionately	3,019
3.2	Dancing Fee per 25 persons customer capacity per day increasing proportionately	6,042
3.4	All the above subject to MINIMUM ANNUAL FEE	579,648

4. 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.

5. 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.