

**MUSICAL SHOWS IN HALLS,  
THEATRES AND AUDITORIUMS  
(Tariff "P")**

**Effective from 1 January, 2016**

- **SCOPE OF TARIFF**

This tariff applies to the performance or communication to the public of musical works and sound recording provided by means of radio/television receiving sets, disc players, tape machines and similar devices and "musical shows " staged in theatres, halls, stadia, auditoriums and other premises, however described, as defined below, and to which admission is gained by payment at the door, by purchase of ticket or by the payment of membership subscription which includes the right of entry to one or more of such shows.

- **GENERAL CONDITIONS AND DEFINITIONS.**

This tariff applies only to performances or communication to the public of such musical works and sound recordings covered by a license from UPRS, obtained before the performances/communications 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.

- 2.1 This tariff applies to the performance/communication to the public of musical works and 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/communication are classified as background music.
- 2.2 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.
- 2.3 The **LICENSE FEES** are calculated by reference to the Gross Annual Revenue from admission fees or membership fees, the percentage rate being determined by the "**Copyright Musical Content and sound recording**" of the show. For the purpose of this tariff "**Copyright Musical Content and sound recording**" shall mean the total duration of performance of all the musical works and sound recording in the musical show are eligible for the copyright in terms of the Copyright Act, expressed as a percentage of the duration of performance of the musical show as a whole.
- 2.4 The expression "**musical show**" means any theatrical presentation, variety show, revenue, pantomime or other show or entertainment involving the performance/ communication of music, with the exception of ordinary stage plays and dramatic musical works such as operas or operettas.
- 2.5 Should the **LICENSEE** fail to inform **UPRS** of the exact duration of performance of all musical shows and sound recording within thirty (30) days after the last performance in respect of which a license had been issued by UPRS, the fees will be calculated at the maximum rate and the license shall be liable accordingly.
- 2.6 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.

- 2.7 The Gross Revenue being certified by an auditor or an accountant or in a manner acceptable to UPRS.

### 3. TARIFFS

| Particular   | Tariff |
|--|--------|
| <b>Percentage license fee.</b><br><b>On the basis set out above, the fees are calculated according to the following table: -</b><br><b>Percentage of Copyright Musical content and Sound Recording Percentage Gross Revenue Payable by licensee.</b> |        |
| Equal or greater than 90%  | 15%    |
| Equal or greater than 80% less than 90%  | 12%    |
| Equal or greater than 70% less than 80%  | 10%    |
| Equal or greater than 60% less than 70%  | 8%     |
| Equal or greater than 50% less than 60%  | 6%     |
| Equal or greater than 40% less than 50%  | 5%     |
| Equal or greater than 30% less than 40%  | 4%     |
| Equal or greater than 20% less than 30%  | 2%     |
| Equal or greater than 10% less than 20%  | 1%     |
| Below 10%  | 0.7%   |

### 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.