

PAID UP LIVE MUSIC PERFORMANCES

(Tariff "E3")

Effective from 1 January, 2016.

1. SCOPE OF TARIFF

This tariff applies to live music performances of musical works at hotels, clubs, nightclubs, restaurants and other similar establishments, where expenditure on the provision of musicians is incurred 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 expenditure on musicians is incurred by the licensee. There are specific types of "Live Music" performances where admission is charged to performances or where no expenditure is incurred by the licensee and the UPRS classifies that differently and these are licensed under separate tariffs.

2.3 The LICENSE FEES are calculated by reference to the "Expenditure on the Provision of Music" subject to a particular minimum fee per day on which music is performed. The scale of the minimum fee is dependent upon whether dancing takes place and whether the music is provided by more than one performer.

2.4 LICENSE FEES will be payable irrespective of whether the licensee himself provides music for his patrons or promotes entertainments or functions of which music forms a part, or does so on sharing terms with the hirer of the licensee's premises.

2.5 DEFINITIONS:-

2.5.1 "Expenditure on the Provision of Music" for any license year means all or any of the following:-

Gross salaries, wages or other emoluments paid to band and/or group leaders, players of musical instruments, singers, whether or not they are part of the house band or are engaged for cabaret shows, and whether or not they combine in their performance other activities, for instance dancing or acting as Master of Ceremony;

Gross fees paid to third parties (such a theatrical and musical agents/event promoters) for the services of such players, singers and cabaret artist the actual gross expenses incurred in

connection with the travelling, boarding and lodging of such players, singers and cabaret artists;

The true monetary value of any other emoluments, perquisites and amenities granted to such players, singers and cabaret artists, otherwise than in cash;

The actual expenditure incurred in respect of the travel and accommodation of such players, singers and cabaret artists.

2.5.2 "Customer capacity" shall mean the maximum number of persons which could, under normal circumstances, be accommodated in the room where the performances take place.

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

3. TARIFF RATES

3.1 License fee as a percentage of Expenditure 3% of
such as defined in 2.5 above;

Subject to the following:

3.2	Minimum fees per day	
3.2.1	No Dancing Fee per 25 persons seating capacity per day Increasing proportionately	5,040
3.2.2	Dancing Fee per 25 persons customer capacity per day Increasing proportionately	6,930
3.2.3	Minimum daily fee Where the customer or seating capacity is less than 25 persons a minimum fee equal to that of one capacity unit of 25 persons will be charged	
3.3	All the above certified by an auditor or an accountant or in a manner acceptable to UPRS. All the above subject to:-	
3.4	MINIMUM ANNUAL FEE	483,840

4. TARIFF ADJUSTMENT

The foregoing minimum 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.