

**RECORDED MUSIC AS AN ACCOMPANIMENT
TO KARAOKE, MIMES, CABARET, DANCING OR FLOOR SHOWS**

**(Tariff "XC")
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 recording at premises where recorded music is performed as an accompaniment to karaoke, mimes, cabaret, dancing, floor and/or "strip" shows.

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 licensee's Expenditure on the Provision of Music (as defined below) certified by an auditor or an accountant, subject to a minimum fee per day on which music is performed.

2.5 DEFINITIONS: -

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

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Gross salaries, wages or other emoluments paid to cabaret artists, dancers or any other performers or artists who took part in the cabaret or floor shows;

gross fees paid to third parties (such a theatrical and musical promoting agents) for the services of such artists, dancers and performers;

the actual gross expenses incurred in connection with the travelling, boarding and lodging of such artists, dancers and performers;

the true monetary value of any other emoluments, perquisites and amenities granted to such artists, dancers and performers;

the gross amount expended on the purchase of musical equipment such as disc players, tape machines, amplifiers, extension speakers, records and tapes;

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

2.6 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 License fee as a percentage of Expenditure

on the Provision of Music as defined in 2.5.1 above 3% of such expenditure

| Subject to:- | | Annual | |
|--------------|---|-----------------------------|-------------------------------|
| | | <u>Musical Works</u> | <u>Sound Recording</u> |
| 3.2 | MINIMUM FEE per unit of 25 persons customer capacity (or part thereof) per day | 9,750 | 4,875 |
| 3.3 | All the above certified by an auditor or an accountant or in a manner acceptable to UPRS. | | |
| 3.4 | MINIMUM ANNUAL FEE (1 show a week) | 936,000 | 468,000 |

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.