

**RESTAURANTS, CAFES, COFFEE SHOPS
AND SIMILAR PREMISES**

(Tariff "H6") Effective

from January 1, 2016

1. SCOPE OF TARIFF

This tariff applies to the performance or communication to the public of musical works and sound recordings in Restaurants, Cafes, Coffee Shops, Ice Cream Parlours, Tearooms, Refreshment Chalets, Workers' Eating Houses 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 seating capacity of the rooms in which the music is performed/communicated and the "Classification" of establishments mentioned below.

2.5 The "Classification" determined by the Uganda Tourism Board, will serve as a guide in the following manner: -

CLASS A: Restaurants in hotels carrying three stars or more and comparable restaurants in Uganda and comparable and restaurants in other territories.

CLASS B: All other restaurants, including "residential hotel" restaurants and other establishments mentioned above.

CLASS C: Workers' eating houses and other similar establishments.

2.6 Where both Live Music Performances/Communications and Background Music are used in the same room or rooms, the full charge will be made for the Live Music Performances/Communications and rebates will be allowed on the background music assessment refer to (Tariff "H3").

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 BACKGROUND MUSIC (by devices such as Radios, Television sets, Disc Players, Tape Machines, DVD Players, CD Players, Flash disc Players etc.)

| Subject to:- | | Annual | |
|--------------|---|-----------------------|-------------------------|
| | | <u>Musical</u> | <u>Sound</u> |
| | | <u>Works</u> | <u>Recording</u> |
| 3.1.1 | For Class "A" Establishments | | |
| | Fee for every customer (seating capacity up to 20) people | 12,789 | 6,395 |
| | Fee for every customer (seating capacity up to 40) people | 11,112 | 5,556 |
| | Fee for every customer (seating capacity up to 60) people | 8,468 | 4,234 |
| | Fee for every customer (seating capacity over 60) people | 6,852 | 3,426 |
| | MINIMUM ANNUAL FEE | 255,780 | 127,900 |
| 3.1.2 | For Class "B" Establishments | | |
| | Fee for every customer (seating capacity up to the first 20) people | 7,680 | 3,840 |
| | Fee for every customer (seating capacity up to 40) people | 6,667 | 3,334 |
| | Fee for every customer (seating capacity up to 60) people | 4,234 | 2,117 |
| | Fee for every customer (seating capacity over 60) people | 3,426 | 1,713 |
| | MINIMUM ANNUAL FEE | 153,600 | 76,800 |
| 3.1.3 | For Class "B" Establishments | | |
| | Fee for every customer (seating capacity up to the first 20) people | 5,376 | 2,688 |
| | Fee for every customer (seating capacity up to 40) people | 4,668 | 2,334 |

| | | |
|---|----------------|---------------|
| | | |
| Fee for every customer (seating capacity up to 60) people | 3,556 | 1,778 |
| Fee for every customer (seating capacity over 60) people | 2,880 | 1,440 |
| All the above subject to: | | |
| MINIMUM ANNUAL FEE | 107,520 | 53,760 |

3.2 LIVE AND BACKGROUND MUSIC IN THE SAME ROOM

Where both types of music are used in the same room, the full assessment with respect to live music performances/communications will apply, and the following rebates will be allowed with regard to the background music:

| | Rebate |
|-----------------------|--------|
| 1 day per week | Nil |
| 2 days per week | Nil |
| 3 days per week | 10% |
| 4 days per week | 20% |
| 5 days per week | 30% |
| 6 days per week | 40% |
| 7 days per week | 50% |

4. TARIFF ADJUSTMENT

The foregoing rates of charge are related to the Official Consumer Price Index as published by the Uganda Bureau of Statistics 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.