

## AIRCRAFT

### (Tariff "V")

Effective from 1 January 2016

#### • SCOPE OF TARIFF

- This tariff applies to the performance or communication to the public of musical works and sound recordings provided by means of radio receiving sets, disc players, tape machines, video cassette players and similar devices in aircraft of Uganda Registry.

#### 2. GENERAL CONDITIONS AND DEFINITIONS

- 2.1 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.
- 2.2 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.
- 2.3 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 each carrier in which the music is performed/ communicated.
- 2.5 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

Seating Capacity of Carrier	Annual Fee	
	Music Works	Sound Recording
Fee for every seat from 1 to 5	5,040	2,520
Thereafter		
Fee for every additional seat from 51 to 100	3,885	1,943
Fee for every additional seat over 100	2,625	1,313

#### **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.

### **AMUSEMENT ARCADES/ PARKS AND FAIRGROUNDS**

**(Tariff "AA")**

**Effective from 1 January 2016**

- **SCOPE OF TARIFF**

This tariff applies to the performance or communication to the public of musical works and sound recordings provided by means of radio, television, receiving sets, piped, disc players, tape machines and similar devices in amusement arcades/parks and similar permanent fairgrounds.

- **GENERAL CONDITIONS AND DEFINITIONS**

**2.1** 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.

**2.2** 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.

**2.3** 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** for the performance of background music in Amusement Arcades/Parks are calculated by reference to:

**2.4.1 "shop space"**, which is defined as "the whole area from wall to wall of the whole of that part of the premises to which the public are admitted and in which the music is audible, with no allowances made for the space occupied by novelty machines, counters, shelves, display fixtures.

**2.4.2** The number of employees to whom the background music is audible.

**2.5** 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.

• **TARIFF RATES**

• **AMUSEMENT ARCADES (Indoors)**

		<b>Musical Works</b>	<b>Sound Recording</b>
	Music Audible to Members of the Public Fee for every unit of 25 sq. meters "shop space" Or part thereof per day	750	375
•	Music audible to employees		
3.1.1.1	Fee for each hour (or part thereof ) per day of performance for each capacity unit of 25 employees	375	188
3.1.1.2	If the total number of employees is fewer than 25. Appropriate Reduction will be made in the charge calculated in Accordance with 3.1.1.1 above.		

**AMUSEMENT PARKS (outdoors)**

Assessment of fees is done as in 3.1 above, but subject to a reduction of 50%.

**3.3 ASSESSMENT**

These rates are based on the assumption that the amusement arcade or park is in operation for 300 days per annum. Where the arcade or park operates for fewer than 300 days per annum, a proportionate reduction will be allowed on the final assessment.

**3.4** If the certified statements from the Licensee are submitted and the amounts due are paid on or before 31st January next after the relevant Accounting period the Licensee shall be entitled, but not otherwise, to a **prompt payment discount of 5%**.

**MINIMUM ANNUAL FEE**

Per 1 hour x days of performance	<b>19,528</b>	<b>9,764</b>
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#### **4.1 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.

### **SHOPS, STORES, SHOWROOMS, OFFICES, BANKS, GYM AND SIMILAR PREMISES**

#### **(Tariff "S")**

**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 recordings in shops, stores, showrooms, offices, banking halls 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 "shop space" in which the music is rendered audible and the number of employees to whom the music is audible.

#### **2.5 DEFINITIONS**

**2.5.1** "Shop space" is defined as " the whole area from wall to wall of the whole of that part of the premises to which the public are admitted and in which the music is audible, with no allowances made for counters, shelves, display fixtures, etc."

**2.5.2** The expression "performance" includes performance by means of a disc player, tape machine, other devices for playing musical works, and includes performance by means of a radio and/ or television set or diffusion loudspeakers, WHETHER THE APPARATUS IS OWNED BY THE EMPLOYER OR EMPLOYEE(S).

**2.6** This Tariff does not apply to cafes, tearooms, restaurants, etc., included in or attached to shops and stores. To such premises the appropriate tariffs- usually "E" or "H" – should be applied.

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 GENERAL TARIFF

NO	Particulars	Tariff	Tariff
		Musical Works	Sound Recording
3.1.1	<b>Music Audible to Members of the Public</b> Fee for every unit of 10 sq. metres per annum "shop space" or part thereof up to 100 sq. metres.	15,000	7,500
	Fee for every unit of 10sq metres per annum "shop space" or part thereof from 100 to 200 sq. metres	7,500	3,750
	Fee for every unit of 20 sq. metres per annum "shop space "or part thereof above 200 sq. metres.	6,750	3,375
3.1.2	<b>Music Audible to Employees</b> Fee per day (or part thereof ) of performance for each capacity unit of 10 employees (or part thereof)	938	469

If the total number of employees is fewer than 10 a proportionate reduction will be made in the charge calculated above.

NO.	Particulars	Tariff	Tariff
		Musical Works	Sound Recording
3.2	SHOPPING CENTRES OR COMPLEXES Fees for the provision of background music inform of musical and sound recording in the malls, passageways, squares, 'piazzas' and any other open spaces forming part of a shopping complex will be calculated at the flat rate per unit of 25 square metres of floor space per annum in which the music is audible. The fee for every floor or level will be calculated separately.	17,148	8,574
3.3	All the above subject to: MINIMUM ANNUAL FEE	<b>150,000</b>	<b>75,000</b>

#### 4. ALLOWANCES

In the case of shops which are regularly closed on certain days of the week, reductions on the license fee, calculated in accordance with 3.1 above, will be allowed as follows:-

Shop open on 6 days per week	No reduction
Shop open on 5 days per week	No reduction
Shop open on 4 days per week	20% reduction
Shop open on 3 days per week	40% reduction
Shop open for 2 days per week	60% reduction
Shop open for 1 day per week	80% reduction

#### SPECIAL OCCASIONS

If a shop or store is not covered by a general license, the following tariffs will be applied:-

<b>4.1</b>	Special Shopping Weeks and other special occasions not including those listed here Fee per 25 sq. metres of shop space or part thereof per week	3,570
	Minimum fee per week	7,500
<b>4.2</b>	Father Christmas Shows, Toy Bazaars and similar attractions fee per day according to the size and/or importance of the premises in which the show takes place	4,755
	Minimum fee per week	18,986

#### 4.3 EXCEPTIONS

The following are not covered by the general license, and must be licensed separately:-

<b>4.3.1</b>	Mannequin, Dress and other fashion shows fee per show (maximum duration 2 hours) per unit of 50 persons attendance or part thereof	13,298
	Minimum fee per show	265,960

#### 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.

### **BARS, GARDENS, PUBS**

### **AND SIMILAR PREMISES**

**(Tariff "B1")**

**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 recordings provided by means of radio receiving sets, disc players, tape machines, video players, closed circuit Televisions and similar devices in Bars, Gardens, Pubs and similar premises.

## **2. GENERAL CONDITIONS AND DEFINITIONS**

- 2.1** 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.
- 2.2** 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.
- 2.3** 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 in the following manner: -

**CLASS A:** Bars, Gardens, Pubs or similar premises comparable in Uganda and in other territories.

**CLASS B:** All other Bars, Gardens, Pubs or similar premises in urban cities and towns.

**CLASS C:** All Bars, Gardens, Pubs or similar premises in rural townships.

**2.6** Where both Live Music Performances/Communications and Background Music are used in the same premises, 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.

	Annual Fees	
	Musical Works	Sound Recording
Fee for every customer seating capacity up to the first 30 thereafter	10,200	5,100
Fee for every additional customer seating capacity from 31 to 50	3,740	1,870
Fee for every additional customer seating capacity from 51 to 100	1,496	748
Fee for every additional customer seating capacity over 100	598	299
All the above subject <b>MINIMUM ANNUAL FEE</b>	<b>306,000</b>	<b>153,000</b>
<b>3.1.2 For Class “B” Establishments</b>		
Fee for every customer seating capacity up to the first 30	6,120	3,060
Thereafter;		
Fee for every additional customer seating capacity from 31to50	2,244	1,122
Fee for every additional customer seating capacity from 51 to 100	898	449
Fee for every additional customer seating capacity over 100	360	180
All the above subject <b>MINIMUM ANNUAL FEE</b>	<b>183,600</b>	<b>91,800</b>
<b>3.1.3 For Class “C” Establishment</b>		
Fee for every customer seating capacity up to the first 30	3,060	1,530
Thereafter:		

Fee for every additional customer seating capacity from 31to50	1,122	561
Fee for every additional customer seating capacity from 51 to 100	449	225
Fee for every additional customer seating capacity over 100	180	90
All the above subject <b>MINIMUM ANNUAL FEE</b>	<b>91,800</b>	<b>45,900</b>

### 3.2 LIVE AND BACKGROUND MUSIC IN THE SAME PREMISE

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:

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.

## BEACHES AND SIMILAR OPEN AIR PREMISES

(Tariff "BOA")

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 recordings provided by means of radio/television receiving sets, disc players, tape machines and live performances at the premises. It does not apply to discotheques and dance halls.

### 2. GENERAL CONDITIONS AND DEFINITIONS

**2.1** 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.

**2.2** 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.

**2.3** 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 or party times.

**2.4** 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.

**2.5** 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

No.	Particulars	Tariff	Tariff
		Musical Works	Sound Recording
3.1	Minimum fee per unit of 25 persons customer capacity or part thereof	7,500	3,750
3.2	The number of days of performance certified by an auditor or accountant or in a manner acceptable to UPRS		
3.3	All the above subject to MINIMUM ANNUAL FEE	720,000	360,000

#### 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.

### BLANK TAPE LEVY

(Tariff "BTL")

Effective from 1 January, 2016.

#### 1. SCOPE OF TARIFF

This tariff applies to the Private Blank Media Copying of copyright musical works on various carriers.

#### 2. GENERAL CONDITIONS AND DEFINITIONS

- 2.1 This **TARIFF** applies only to the use of blank music carriers in recording covered by a license from **UPRS**, obtained before the performances commence. Any blank media not so levied will be charged 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 The **LICENSE FEES** for the use of blank mediums in copying of musical works are calculated by reference to the length of the blank audio recording media and whether the C.D-R's are "computer" or just audio.
- 2.3 **UPRS** reserves the right to make such variations in this tariff as it considers appropriate when levying premises or performances which, in its opinion, do not fall within the scope of this tariff.

#### 3.0 TARIFF RATES

Medium	Levy in Ug Shs per medium
Audio cassettes up to 45 minutes in length	11.00
Audio cassettes from 46 minutes to 60 minutes in length	14.00

Audio cassettes from 60 minutes to 90 minutes in length	17.00
Audio cassettes over 90 minutes in length	30.00
CD – R and CD –RW	21.00
All types of DVD'S both recordable and rewritable	30.00
Memory Cards/Sticks	55.00

#### **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.

### **CLUBS**

**(Tariff "J")**

**Effective from January 1, 2016**

#### **1. SCOPE OF TARIFF**

This tariff applies to background music provided by means of radio/television receiving sets, disc players, tape machines and similar devices in performance of music at "clubs in the true sense", providing musical entertainment for their members and their bona fide guests.

#### **2. GENERAL CONDITIONS AND DEFINITIONS**

**2.1** 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.

- 2.2** 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.
- 2.3** By "clubs in the true sense" are meant establishments such as the Lions Club, the Kampala Club, etc.; national clubs such as the German Club, the Indian Club, etc., working men's/ women's clubs; sports clubs such as golf clubs, rugby clubs, etc.
- 2.4** This TARIFF does not apply to dance clubs or theatre clubs, however described, at which entertainments are given comparable with those presented at hotels, commercial dance halls, variety theatres or music halls.
- 2.5** 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.
- 2.6** The LICENSE FEES are calculated by reference to the seating capacity of the rooms in which the music is performed/ communicated.
- 2.7** 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.

### 3. TARIFF RATES

		Musical works	Sound Recording
No	ACCORDING TO SEATING CAPACITY	Rate	Rate
<b>3.1</b>	<b>Back ground Music</b>		
	Fee per room for each unit of 10 persons seating capacity (or part thereof) p a	53,408	26,704
<b>3.2</b>	<b>Live music performance – Refer to Tariff “H3</b>		
<b>3.3</b>	<b>Other performances</b>	25%	
<b>3.4.1</b>	<b>Dances, concerts, musical shows and venue</b> Fee per entertainment per annum for each capacity unit (100 persons seating or 25 couples dancing or part thereof)	5,807	2,904
<b>3.4.2</b>	<b>Socials, Films/Video shows and other functions of which music forms only a part</b> Fee per entertainment per annum for each capacity unit (100 persons seating or 25 couples dancing or part thereof)	2,867	1,434
<b>3.4.3</b>	<b>Weddings and Dancing Classes</b> Fee per entertainment per annum for each capacity unit (100 persons seating or 25 couples dancing or part thereof)	1,727	864
<b>3.5</b>	<b>MINIMUM ANNUAL FEE</b>	<b>53,408</b>	<b>26,704</b>

#### **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.

### **DISCOTHEQUES AND DANCE HALLS**

**(Tariff "D")**

**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 recordings at premises where dancing takes place to recorded music, irrespective of whether such performances are given by the proprietors of the premises or by a third party such as the owner of a licensed mobile discotheque service. It does not apply to premises where the main consideration of admission is the purchase of a meal.

#### **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 to the public 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 to the public for which application was not made in advance.
- 2.2** This tariff applies to the performances/communication to the public of musical works or sound recordings at said premises as featured music. There are specific types of performance/ communication to the public that UPRS does not classify as featured music and which are licensed under separate tariffs.
- 2.3** The LICENSE FEES are calculated by reference to the Gross Annual Revenue from admission fees, membership fees, liquor and refreshment sales, subject to a minimum fee per unit customer capacity (or part thereof) per day on which dancing takes place. All the above certified by an auditor or an accountant or in a manner acceptable to UPRS.

**2.4** "Customer capacity" shall mean the maximum number of persons which could under normal circumstances be accommodated in the room where the dancing takes place.

**2.5** UPRS reserves the right to make such variations in this tariff as it considers appropriate when licensing premises or performances/communications to the public which, in its opinion, do not fall within the scope of this tariff.

### **3. TARIFF RATES**

#### **3.1 COMMERCIAL DISCOTHEQUES AND DANCE HALLS**

License fee as a percentage of Gross 2.25% of such

Revenue as defined in 2.3 above Revenue

subject to a:

		<b>Musical Works</b>	<b>Sound Recording</b>
<b>3.2</b>	MINIMUM FEE per unit of 25persons customer capacity or part thereof per day	6,657	3,329
<b>3.3</b>	All the above certified by an auditor or an accountant or in a manner acceptable to UPRS		
All the above subject to:-			
<b>3.4</b>	MINIMUM ANNUAL FEE	639,072	319,536

### **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.

## **HAIRDRESSING SALONS AND BARBERS' SHOPS**

(Tariff "HD")

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 provided by means of radio/television receiving sets, disc players, tape machines and similar devices in hairdressing and similar establishments.

**2. GENERAL CONDITIONS AND DEFINITIONS**

- 2.1 This TARIFF applies only to performances/communications to the public of such musical works and sound recordings covered by a license from UPRS, obtained before the performances/communication 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/ 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.
- 2.3 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 on a basis of customer accommodation. "Customer accommodation" refers not only to the "dressing chairs", but also to seats for customers awaiting their turn. The latter also have the benefit of the music.
- 2.5 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.

**TARIFF RATES**

		<b>Musical Works</b>	<b>Sound Recording</b>
<b>CATEGORY "A" URBAN AREAS</b>			
	Customer accommodation up to 5 seat	76,170	38,085
<b>3.1</b>	Fee per annum for each additional seat	5,775	2,888
<b>3.2</b>	MINIMUM ANNUAL FEE	<b>76,170</b>	<b>38,085</b>
<b>CATEGORY "B" PERI URBAN AREAS</b>			
	Customer accommodation up to 5	58,170	29,085
<b>3.3</b>	Fee per annum for each additional seat	4,275	2,138

<b>3.4</b>	MINIMUM ANNUAL FEE	<b>58,170</b>	<b>29,085</b>
<b>CATEGORY "C" RURAL AREAS</b>			
	Customer accommodation up to 5	16,305	8,153
<b>3.5</b>	Fee per annum for each additional seat	3,750	1,875
<b>3.6</b>	MINIMUM ANNUAL FEE	<b>16,305</b>	<b>8,153</b>

#### **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.

### **HOTELS, RESTAURANTS AND**

### **SIMILAR PREMISES**

**(Tariff "H2")**

**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 recordings provided by means of radio/television receiving sets, disc players, tape machines and similar devices to dancing at premises where the main consideration of admission is the purchase of a meal and refreshments. It does not apply to discotheques and dance halls.

#### **2. GENERAL CONDITIONS AND DEFINITIONS**

**2.1** 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.

- 2.2** 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.
- 2.3** This TARIFF will also apply to organise dancing to music.
- 2.4** 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.
- 2.5** The LICENSE FEES are calculated by reference to the unit of seating capacity of the rooms in which the music is performed/ communicated.
- 2.5** "Customer capacity" shall mean the maximum number of persons, which could under normal circumstances be accommodated in the room where the dancing takes 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**

		<b>Musical Works</b>	<b>Sound Recording</b>
3.1	MINIMUM FEE per unit of 25 persons customer capacity or part thereof per day	7,500	3,750
3.2	The number of days of performance certified by an auditor or an accountant or in a manner acceptable to UPRS		
3.3	All the above subject to:		
	<b>MINIMUM ANNUAL FEE</b>	<b>720,000</b>	<b>360,000</b>

### **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.

## **HOTELS, GUEST HOUSES AND SIMILAR**

### **MULTI-ROOMED ESTABLISHMENTS**

**(Tariff "H1")**

**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 recordings provided by means of radio/television receiving sets, disc players, tape machines and similar devices in hotels, motels, guesthouses, banqueting suites, restaurants and similar multi-roomed premises.

#### **2. GENERAL CONDITIONS AND DEFINITIONS**

- 2.1** 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.
- 2.2** 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:** Hotels awarded a grading of three stars or more and comparable restaurants in Uganda.

**CLASS B:** All other hotels, including lodges, restaurants and other establishments mentioned above.

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

**2.6** Where Hotel Rooms or Banqueting Suites are let out for functions at which music is provided either by the management of the premises or by the lessees themselves, the fees for such functions are calculated separately on a capacity basis.

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

**2.8** A discount for Low Occupancy will be allowed in the case of Hotels where the average annual Bedroom Occupancy figure of the premises is below the average national occupancy figure as published by the National Bureau of Statistics.

**2.9** 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.

**3. TARIFF RATES**

No	Particulars	Annual fees	
		Musical works	Sound Recording
<b>3.1.1</b>	<b>For Class "A" Establishments</b>		
	Fee for every customer seating capacity up to the first 50	11,172	5,586
	<b>Thereafter:</b>		
	Fee for every additional customer seating capacity from 51 to 75	8,922	4,461
	Fee for every additional customer seating capacity from 76 to 100	7,434	3,717
	Fee for every additional customer seating capacity over 100	5,907	2,954
	<b>All the above subject to:</b>		
	<b>MINIMUM ANNUAL FEE</b>	<b>558,600</b>	<b>279,300</b>

No	Particulars	Annual fees	Annual fees
		<u>Musical works</u>	<u>Sound Recording</u>
<b>3.1.2</b>	<b>For Class “B” Establishments</b>		
	Fee for every customer seating capacity up to the first 50	7,434	3,717
	<b>Thereafter:</b>		
	Fee for every additional customer seating capacity from 51 to 75	5,907	2,954
	Fee for every additional customer seating capacity from 76 to 100	4,905	2,453
	Fee for every additional customer seating capacity over 100	3,702	1,851
	<b>All the above subject to:</b>		
	MINIMUM ANNUAL FEE	<b>371,700</b>	<b>185,850</b>
<b>3.1.3</b>	<b>For Class “C” Establishments</b>		
	Fee for every customer seating capacity up to the first 50	5,907	2,954
	<b>Thereafter:</b>		
	Fee for every additional customer seating capacity from 51 to 75	4,449	2,225
	Fee for every additional customer seating capacity from 76 to 100	2,970	1,485
	Fee for every additional customer seating capacity over 100	2,205	1,103
	<b>All the above subject to:</b>		
	MINIMUM ANNUAL FEE	<b>295,350</b>	<b>147,675</b>

### 3.2 FUNCTION ROOMS

	<b>Particulars</b>	<b>Annual Fees</b>	
<b>3.2.1</b>	<b>DANCES, CONCERTS, MUSICAL SHOWS AND REVUES</b>	<u><b>Musical works</b></u>	<u><b>Sound Recording</b></u>
	Fee per entertainment per annum for each capacity unit (50 persons seating or 25 couples dancing or part thereof)	5,805	2,903
<b>3.2.2</b>	<b>SOCIALS, FILM/VIDEO SHOWS AND OTHER FUNCTIONS OF WHICH MUSIC FORMS A PART</b>		
	Fee per entertainment per annum for each capacity unit (25 persons seating or part thereof)	3,435	1,718

### **3.3 LIVE AND RECORDED 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 will apply, and the following rebates will be allowed with regard to the background music provided by means of radio/television receiving sets, disc players, tape machines and similar devices:

<b>Particulars</b>	<b>Rebate</b>
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%

## **HOTEL ASSESSMENTS**

The following principles are applied in assessing background music( musical works/ sound recording) provided by means of radio/television receiving sets, disc players, tape machines and similar devices in hotel rooms:-

### 3.4 MULTI-ROOM ASSESSMENTS

Where background music (musical works/ sound recording) is provided in more than one room allow the following discounts on the separate assessment:-

According to seating capacity	Discount
Largest room	Nil
Second largest room	10%
Third largest room	15%
Fourth largest room	20%
Fifth largest room	25%
Sixth largest room	30%
Seventh largest room	35%
Eighth largest room	40%
Ninth largest room	45%
Tenth largest room	50%

### 3.5 HOTEL LOW OCCUPANCY

The following discounts will be allowed on the fees calculated in terms of section 3.1 above where average occupancy is: -

Particulars	Discount
Up to 5%	50%
Between 5% and 10%	
Between 11% and 20%	30%
Between 21% and 30%	20%
More than 30%	Nil

## 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.

## **JUKE BOXES**

**(Tariff "JB")**

**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 recordings provided by means of audio "Juke Boxes" and similar coin operated machines for the playing of such music.

### **2. GENERAL CONDITIONS AND DEFINITIONS**

- 2.1** 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.
- 2.2** 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.
- 2.3** 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 based on the number of "Juke Boxes" in use.
- 2.5** This TARIFF does not apply where dancing takes place or where a charge is made for admission to premises where music is played by means of these machines.

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

	<b>Musical Works</b>	<b>Sound Recordings</b>
Fee per machine per annum	US \$ 84	\$ 42

### 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.

- **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.

## **LIGHT MUSIC CONCERTS**

**(Tariff "PC")**

**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 recordings in "Light Music Concerts" staged in theatres, halls, stadia, auditoriums and any other premises, however described, as defined below, and to which admission is gained by payment at the door, by purchase of a ticket or by the payment of membership subscription which includes the right of entry to one or more of such concerts.

### 2. GENERAL CONDITIONS AND DEFINITIONS

2.1 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.

- 2.2 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.
- 2.3 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 Gross Revenue from admission or membership fees, the percentage rate being subject to fluctuations in the "copyright musical content and sound recording" of the concert. For the purposes 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 concert which are eligible for copyright in terms of the Copyright Act, 2006, expressed as a percentage of the duration of performance of the concert as a whole. (For example, if, in a concert which lasts for two hours, the duration of performance/ communication of musical works and sound recording which are eligible for copyright amounts to a total of one hour, the copyright musical content and sound recording of the concert would be fifty per cent.)
- 2.5 The expression "Light Music Concert" means any non-theatrical presentation involving the performance in public of music forming part of "pop", "rock", "jazz", "gospel", "hip-hop", "Kadongokamu" or similar music concerts.
- 2.6 Should a Licensee fail to inform UPRS of the exact duration of performance/ communication of all the musical works and sound recording in a concert within thirty days after the last performance in respect of which a license had been issued by UPRS, the fees will be calculated at the maximum tariff rate and the licensee shall be liable accordingly.
- 2.7 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. UPRS also reserves the right to charge a deposit in respect of license fees to be paid as it considers appropriate in its sole discretion. Such deposit will be set off against the license fees actually payable.
- 2.8 The figures of Gross Revenue submitted to UPRS shall be certified by an auditor or an accountant or in a manner acceptable to UPRS.

**3. TARIFF RATES**

- 3.1 License fee as a Percentage of Gross Revenue                      5 % of such as defined in 2.2 above

	<b>Musical Works</b>	<b>Sound Recordings</b>

Subject to a:			
<b>3.2</b>	<b>MINIMUM FEE PER CONCERT PERFORMANCE</b>	250,000	125,000

#### **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.

### **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.

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

#### **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.

### **MEMORY CARDS AND MEMORY STICKS**

**(Tariff "M1")**

**Effective from 1 January, 2016**

## 1. SCOPE OF TARIFF

This tariff applies to the storage of copyright works on memory cards and memory sticks but does not include Compact Disc DVDs or similar mediums

## 2. GENERAL CONDITIONS AND DEFINITIONS

2.1 This TARIFF applies only to storage of music on memory devices covered by a license from UPRS. Any storage 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 storage for which application was not made in advance.

2.2 The LICENSE FEES are fixed in reference to the region where the premises are located.

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

## 3. TARIFF RATES

3.1 Storage of music on electronic devices:

License by region:	Annual Fee
	Central;
Urban	150,000
Peri Urban	120,000
Rural	100,000
	Other regions: (Western, Northern, Eastern);
Urban	120,000
Peri Urban	100,000
Rural	80,000

4. **NOTE:** This license does not cover any storage of music on Compact Discs or DVD's as it is considered as duplication of original works in other words, PIRACY of Copyright works.

## 5. 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.

## 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.

## **MOBILE DISC JOCKEYS**

**(Tariff "MD")**

**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 by so-called mobile or traveling discotheques at functions.

- **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.

- 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.

- 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.

- The **LICENSE FEES** are based on a charge per function in regards to the size and status of the system or the nature of the establishment where the function takes place.

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

CLASS A: All Mobile Discos in form of events, acquiring big systems and attracting a big audience as well as those comparable in the Ugandan territory.

CLASS B: All other Mobile Discos, including those operating under a big audience, covering big functions like weddings and strategically operating in urban areas.

CLASS C: Mobile Jockeys operating under a small audience, covering small functions like parties and located in rural areas or designed for casual functions.

- **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.

- **TARIFF RATES.**

		<b>Annual Fees</b>	
		<b>Musical Works</b>	<b>Sound Recordings</b>
For Class "A" grading			
<b>3.1</b>	Fee per function	25,200	12,600
Subject to:			
<b>MINIMUM ANNUAL FEE</b>		<b>604,800</b>	<b>302,400</b>
For Class "B" grading			
<b>3.2</b>	Fee per function	16,800	8,400
Subject to:			
<b>MINIMUM ANNUAL FEE</b>		<b>403,200</b>	<b>201,600</b>
For Class "C" grading			
<b>3.3</b>	Fee per function	4,400	4,200
Subject to:			
<b>MINIMUM ANNUAL FEE</b>		<b>201,600</b>	<b>100,800</b>

- **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.

## **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.

**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>  <b>On the basis set out above, the fees are calculated according to the following table: -</b>  <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.

## **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:

<b>3.2</b>	Minimum fees per day		
	<b>3.2.1</b>	No Dancing Fee per 25 persons seating capacity per day Increasing proportionately	5,040
	<b>3.2.2</b>	Dancing Fee per 25 persons customer capacity per day Increasing proportionately	6,930
	<b>3.2.3</b>	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	
<b>3.3</b>		All the above certified by an auditor or an accountant or in a manner acceptable to UPRS. All the above subject to:-	
<b>3.4</b>	MINIMUM ANNUAL FEE		<b>483,840</b>

### **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.

## **RACE TRACKS, SPORTS STADIUMS AND**

### **SIMILAR OPEN AIR PREMISES**

**(Tariff "RT" & "RTM")**

**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 provided by means of radio/television receiving sets, disc players, tape machines and similar devices at motor racing, sporting and similar open air events.

## **2. GENERAL CONDITIONS AND DEFINITIONS**

- 2.1** 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.
- 2.2** 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.
- 2.3** 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 average number of persons in attendance per day at each event, and the duration of music performed/ communicated at each event.

**2.5** 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 fees are calculated as follows:

Duration of Performance                      Fee per unit of 1000 Persons Attendance

	<b>Musical Works</b>	<b>Sound Recordings</b>
Less than 15 minutes	7,170	4,780
15 Minutes to 1 hour	12,840	6,420
1 hour to 2 hours	21,450	10,725
2hours to 3 hours	29,850	14,925
Over 3 hours	43,350	21675
3.2 All the above subjects to:		
<b>MINIMUM ANNUAL FEE</b>	<b>187,500</b>	<b>93,750</b>

**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.

- 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.

# RADIO AND TELEVISION DIFFUSION

## SERVICES

(Tariffs "DDS" & "DDSR")

Effective from 1 January, 2016.

### 1. SCOPE OF TARIFF

This tariff applies to Broadcasters' communication to the public of musical works and sound recordings. For the purposes of this tariff "Diffusion Service" shall mean any telecommunication service of transmissions consisting of sounds, images, sounds and images, signs or signals, which take place over wires, wireless or other paths provided by material substance and intended for reception by specific members of the public.

### 2. GENERAL CONDITIONS AND DEFINITIONS

**2.1** This TARIFF applies only to the transmission of programmes in a diffusion service covered by a license from UPRS, obtained before diffusion commenced. Any diffusion of programmes 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 diffusion services for which application was not made in advance.

**2.2** The LICENSE FEES for any diffusion service, irrespective of whether it transmits radio or television programmes, or pre-recorded programmes, are calculated by reference to: -

The Gross Annual Revenue received by the operation of the diffusion service from: -

**2.2.1** Subscribers to such service; and

**2.2.2** persons or companies whose advertisements are carried in the diffusion service, subject to a minimum fee per receiving apparatus.

**2.3** For clarity UPRS confirms that the total license fees due under this Tariff are arrived at by adding the charges for musical works and sound recordings together.

**2.4** UPRS reserves the right to make such variations in this tariff as it considers appropriate when licensing services which, in its opinion, do not fall within the scope of this tariff.

### 3. TARIFF RATES (RADIOS)

		<u>Musical Works</u>	<u>Sound Recordings</u>
3.1	LICENSE FEE as a percentage of Gross Revenue defined in 2.2. above for 2015	1.5%	0.75%
3.2	LICENSE FEE as a percentage of Gross Revenue defined in 2.2. above for 2016	1.75%	0.875%

3.3	LICENSE FEE as a percentage of Gross Revenue defined in 2.2. above for 2017	2.0%	1%
Subject:-			
3.4	MINIMUM FEE per receiving apparatus per annum	3,000,000	

#### 4. TARIFF RATES (TELEVISION)

		Shs. Per Minute	
		Musical Works	Sound Recordings
4.1	LICENSE FEE as a percentage of Gross Revenue defined in 2.2. above for 2015	Shs.70	Shs.35
4.2	LICENSE FEE as a percentage of Gross Revenue defined in 2.2. above for 2016	Shs.60	Shs. 30
4.3	LICENSE FEE as a percentage of Gross Revenue defined in 2.2. above for 2017	Shs.50	Shs.25
4.4	MINIMUM FEE PAYABLE	Shs. 3,500,000 = per annum	

#### 5. 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.

#### 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.

**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:  
-

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 3% of such  
2.5.1 above expenditure

Subject to:-		<u>Annual</u>	
		<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)	<b>936,000</b>	<b>468,000</b>

### **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.

## **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:-		<b>Annual</b>	
		<b><u>Musical Works</u></b>	<b><u>Sound Recording</u></b>
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
	<b>MINIMUM ANNUAL FEE</b>	<b>255,780</b>	<b>127,900</b>
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
	<b>MINIMUM ANNUAL FEE</b>	<b>153,600</b>	<b>76,800</b>
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:		
	<b>MINIMUM ANNUAL FEE</b>	<b>107,520</b>	<b>53,760</b>

### 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.

## **RINGTONES SERVICE PROVIDERS**

**(Tariff "RSP")**

**Effective from 1 January, 2016**

### **1. SCOPE OF TARIFF**

This TARIFF applies to Ringtone Service Providers transmitting or permitting transmission of musical works and sound recording falling within the repertoire of UPRS - purposely for the affixation of such Musical Ringtones or Ring backs on mobile phones/cell phones.

The TARIFF covers any preview facility, as well as the act of transmitting Musical and sound recording Ringtones or Ring backs to such mobile phones/cell phones.

### **2. GENERAL CONDITIONS AND DEFINITIONS**

**2.1** This TARIFF applies only to the transmission of Musical and sound recording Ringtones, Ring backs covered by a license from UPRS, obtained before transmissions commenced. Any transmission of the same content not so covered will be assessed at double the applicable tariff. UPRS is not bound to offer a license in respect of any transmission services (hereinafter referred to as the SERVICE) for which application was not made in advance.

**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 "Gross Receipts" of the SERVICE for the license period, subject to a minimum fee of Shs 308 per Musical Ringtone, Ring back delivered to users of the SERVICE and/or per content preview call or view by users of the SERVICE.

### **2.4 DEFINITIONS**

**2.4.1** "Gross Receipts" means the actual gross amounts received by the SERVICE, its agents, licensees and subsidiary or associated companies in respect of the RT or RB SERVICE:-

**2.4.1.1** by way of sale of Musical RT or RB, whether carried in a normal or premium service;

**2.4.1.2** in respect of third party subscriptions to the SERVICE;

**2.4.1.3** in respect of any monies received from signal carriers for the provision of the SERVICE on their network;

**2.4.1.4** in respect of advertisements or other musical programme content transmitted by the SERVICE;

**2.4.1.5** where merchandise, services or anything or service of value is received by the SERVICE in lieu of cash consideration for the use of SERVICE's Musical Ringtone or Ring backs transmissions (i.e. "trade-outs and barter"), the fair market value thereof, or the SERVICE's prevailing published card rate, whichever is less.

**2.4.2** "Musical Ringtones or Ring backs" means music files or other digital media embodying musical works, in whole or in part, being sixty (60) seconds or less in duration.

**2.5** The "Gross Receipts", number of Musical Ringtone or Ring backs deliveries and number of Musical and sound recording Ringtone or Ring backs Preview Calls mentioned in 2.4.1.1 to 2.4.1.5 must be certified as being correct by the SERVICE's auditors, or in a manner acceptable to UPRS.

**2.6** UPRS reserves the right to make such variations in its tariff as it considers appropriate in respect of licensing SERVICES which, in its opinion, do not fall within the scope of this tariff.

### **3. TARIFF RATES**

<b>No.</b>	<b>Particular</b>	<b>Tariff</b>
<b>3.1</b>	LICENSE FEE as a percentage of Gross Receipts as defined in 2.4.1.1 to 2.4.1.5 above subject to a:-	30%
<b>3.2</b>	MINIMUM FEE per Musical and sound recording Ringtone or Ring back delivered and/or Musical Ringtone or Ring back preview call subject to:	38%
<b>3.3</b>	MINIMUM ANNUAL LICENSE FEE	<b>60'000'000</b>

### **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.

## **SPORTS BETTING**

**AND SIMILAR PREMISES**

**(Tariff "SB1")**

**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 recordings provided by means of radio/television receiving sets, disc players, tape machines and similar devices in Sports Betting premises and similar establishments.

**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/played back and the "Classification" of establishments mentioned below.

**2.5** 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").

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

3.1.1. Capacity in M <sup>2</sup>	<u>Fee Per Day</u>	
	<u>Musical</u> <u>Works</u>	<u>Sound</u> <u>Recording</u>

Fee for every customer space capacity up to the first 10sq m	225	113
Fee for every customer space capacity up to 20sq m	113	57
Fee for every customer space capacity up to 30sq m	98	49
Fee for every additional customer seating capacity over 50sq m	82	41
All the above subject to:		
MINIMUM ANNUAL FEE	506,250	253,125

## 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.

## ROADHOUSES, TAKE AWAYS AND SIMILAR PREMISES

(Tariff "H5")

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 recordings by means of devices such as radios, television sets, disc players or tape machines in Parking Lots associated with Roadhouses, Take Away, Refreshment Chalets 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 total parking space( number of cars) provided at the premises.
- 2.5** 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 Music in the Parking Lots:**

	<u>Annual Fees</u>	
	<u>Musical Works</u>	<u>Sound Recording</u>
1-15 Vehicles	205,076	102,538
16-25 Vehicles	328,598	164,299
26-50 Vehicles	494,046	247,023
Over 50 Vehicles	573,279	286,639

#### **3.2 Music inside the Roadhouse: Apply Tariff "H6"Class 'B'**

### **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.

### **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.

### **BUSES, MOTOR COACHES, TAXIS AND MINI BUSES**

**(Tariff "MC")**

**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 recordings provided by means of radio/television receiving sets, disc players, tape machines and similar devices in buses, motor coaches, taxis and mini buses of Ugandan Registration.

## 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 maximum seating capacity of each motor coach.
- 2.5** 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 PER ANNUM

	<u>Musical Works</u>	<u>Sound Recording</u>
3 seater (Excluding Driver)	13,500	6,750
4 to 13 seater (Excluding Driver)	38,250	19,125
14 seater (Excluding Driver)	63,000	31,500
15 to 20 seater (Excluding Driver)	78,000	39,000
21 to 30 seater (Excluding Driver)	114,750	57,375
31 to 40 seater (Excluding Driver)	159,750	79,875

40 and above seater (Excluding Driver)	247,500	123,750
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#### 4. **TARIFF ADJUSTMENT**

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

- **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.