



IRISH MUSIC RIGHTS ORGANISATION CLG

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STANDARD TARIFF LC

Introduced on 1st November 2014

Effective from 1st January 2026

IMRO does not undertake to offer a licence or permit at the rates of charge shown in this tariff in respect of any performances unless application has been made in advance of the performance.

1. SCOPE OF TARIFF

This tariff applies to performances of classical and light classical copyright music within the Repertoire controlled by IMRO in concerts and recitals, for example at concert venues, theatres and similar auditoria, and outdoor sites.

2. DEFINITIONS

For the purposes of this tariff: -

“**Books and Records**” shall include, but is not limited to

- the audited accounts
- accounting records, ticket selling agent manifest, ticket accounting records, invoices, complimentary ticket sales and any other information needed to verify the information received to calculate the royalty in accordance with paragraph 5.

“**Capacity**” means the maximum number of persons who may be admitted to the area of entertainment at any one time (assessed by reference to fire, health and safety or similar regulations where available).

“**Certified Program**” means a list of all musical works to be performed or performed at each Event at the premises, with the name and address of the premises, the names of the composers, arrangers, translators and publishers of each work, the date upon which and the number of times each work was performed and the duration (including the encores), of each work. The list may be either on a completed IMRO programme form, or on a printed or duplicated programme, annotated as necessary to include the above particulars. Such a list is required for every Event at the premises, whether or not it contains Repertoire controlled by IMRO.

“**Estimated Royalty**” means IMRO’s calculation of the royalty for an Event based on the information available to it at the date of estimation, including ticket price and money holding capacity of the venue where the Event was to be performed. The money holding capacity of the event will be calculated by multiplying the highest ticket price by the capacity of the venue.

“**Event**” means an uninterrupted concert or recital of classical music. Repeat performances of the same programme such as afternoon and evening sessions shall be deemed to be separate Events but an Event held over several days where a single ticket will gain admission at any time during the Event shall be deemed to be a single Event.

“**Event Promoter**” means a person or entity who organises or promotes Events.

“**IMRO**” means the Irish Music Rights Organisation CLG.

“**Net Revenue Receipts**” means the higher of:

- total revenue from sales of admission tickets, less only any applicable, VAT, selling agent commission and credit card booking fees, or
- where the Event provides for subsidised admission to the public, total revenue from sales of admission tickets, plus total other revenue (including all sponsorship and advertising revenue) from the Event, less only any applicable, VAT, selling agent commission and credit card booking fees.

“**Music Venue**” means a permanent or temporary venue where an Event takes place.

“**Performing Time**” means the total time occupied by a single performance of a classical concert or recital, except for the customary interval or intervals, unless Repertoire controlled by IMRO is performed during such intervals.

“**Proprietor of the premises**” means the person or entity that either owns the freehold or leasehold interest in the Music Venue and is responsible for hosting the Event, or alternatively rents the Music Venue and is responsible for hosting the Event.

“**Repertoire controlled by IMRO**” means all and any musical works, and words associated with such works, in which rights to perform publicly and to authorise others to do the same are vested in IMRO.

3. EXCLUSIONS

This tariff does not apply to:

- public performance of musical works at variety, revue or pantomime entertainments, or
- public performance of musical works chargeable under Tariff HRNPD, Tariff J, Tariff LP, Tariff MS or Tariff PVFI.

IMRO in its sole discretion will determine which tariff applies to the proposed performance of musical works. Particulars of the proposed performance should be notified to IMRO who will thereafter licence the Event in accordance with the appropriate tariff.

4. APPLICATIONS FOR A COPYRIGHT MUSIC LICENCE (“The Licence”) TO HOLD MUSICAL ENTERTAINMENTS

The primary obligation is on the Proprietor of the premises to obtain the necessary Licence from IMRO to permit the public performance of musical works in the Repertoire controlled by IMRO and to pay all royalties due thereon in accordance with this tariff.

This tariff must be read in conjunction with the Licence and in the event of any conflict or inconsistency between this tariff and the Licence, the Licence shall take precedence.

In the event that the Proprietor of the premises proves to IMRO’s satisfaction in advance of the Event that the Event Promoter holds a Licence from IMRO for the Event, IMRO will not require an additional licence to be obtained by the Proprietor of the premises for the Event.

The Proprietor of the premises at which the Event is to be held or the Event Promoter, must apply in all instances in advance of the Event for the appropriate Licence under this Tariff.

If the Proprietor or Event Promoter omits to apply for and obtain a licence in advance of the Event and the Event proceeds, royalties will be payable at the unlicensed rate in paragraph 5.

IMRO will not unreasonably refuse to issue a licence, but reserves the right to refuse to issue a Licence to the Proprietor of the premises or the Event Promoter, due to previous non compliance with the terms and conditions of IMRO licences and tariffs. If IMRO refuses to issue a licence, the Proprietor of the premises and or the Event Promoter is not entitled to include the performance of any musical works in the Repertoire controlled by IMRO at the Event.

Any performances not declared are unauthorised and constitute an infringement of copyright and will be charged as unlicensed performances.

5. ROYALTIES, RETURNS, INVOICING & PAYMENT

The following rates apply to all royalties falling due under this tariff between

1st January 2025 and 31st December 2025

5.1	For occasional amateur performances	Unlicensed	Licensed
	The royalty per Event is	€201.16	€134.11

5.2 For professional performances

5.2.1 Royalty

The royalty per Event shall be calculated by applying the following rates to the Net Revenue Receipts arising from each Event:

Indoor Events

Net Revenue Receipts	Unlicensed	Licensed
First €195,192	6%	3%
Next €195,192 up to €390,383	6%	4.5%
Above €390,383	6%	6%

Outdoor Events

Net Revenue Receipts	6%	3%

5.2.2 Subject to paragraph 5.2.3 of this tariff, where the licensee establishes to IMRO's satisfaction in respect of a classical Event, that music within the Repertoire controlled by IMRO is performed during less than 80% of the Performing Time, the royalty per Event shall be subject to the following discounts:

Duration of Controlled Music

10% of Performing Time or less;	Discount – 90%
Between 10% and less than 20% of Performing Time:	Discount – 85%
Between 20% and less than 30% of Performing Time:	Discount – 75%
Between 30% and less than 40% of Performing Time:	Discount – 65%
Between 40% and less than 50% of Performing Time:	Discount – 55%
Between 50% and less than 60% of Performing Time:	Discount – 45%
Between 60% and less than 70% of Performing Time:	Discount – 35%
Between 70% and less than 80% of Performing Time:	Discount – 25%

5.2.3 A licensee shall only be entitled to a discount under paragraph 5.2.2 if they give IMRO notice in writing of their intention to claim a discount in respect of a particular Event. Such notice shall be accompanied by such information as IMRO may need to enable the discount to be computed and shall be given in time to enable IMRO to verify, by attendance at a performance of the show, the particulars on which the claim is based, and in any event must reach IMRO not more than five clear days after the first performance of the show or

not less than 10 clear days before the last performance of the show, whichever date may be the earlier. This requirement will be strictly enforced.

5.2.4 Returns, Invoicing & Payment

No later than one month after an Event has taken place, or if a number of Events are held by the Proprietor of the premises or Event Promoter, within 30 days of the end of the month in which the Event or series of Events takes place, the Proprietor of the premises or Event Promoter must submit to IMRO a statement(s) for each Event(s) in accordance with a format outlined by IMRO, detailing for each individual Event:

- Details of the Capacity of the Event;
- Ticket prices paid by purchasers, pre VAT and post VAT and actual number of tickets sold at each ticket price;
- Selling agent and credit card commissions included in the ticket price paid by purchasers;
- Total gross receipts from ticket sales;
- Number of complimentary tickets allocated;
- Certified Programme/Setlist in respect of all performers if not already submitted in accordance with Paragraph 8 below;
- Details of any revenue other than revenue generated from ticket sales which is included in the Net Revenue Receipts.

IMRO will calculate the royalty owing in accordance with and under this paragraph 5.2 and will issue an invoice in respect of the royalty owing, settlement of which will be due within 30 days of invoice date.

5.2.5 The Proprietor of the premises or the Event Promoter shall send IMRO, for use in promoting copyright music, 10 free transferable tickets for each indoor Event with a Capacity of over 4,999 and 50 free transferable tickets for each outdoor Event with a Capacity of over 4,999, or, in default, shall pay IMRO a sum equal to the face value of such tickets, no later than 21 days before the Event. For the sole purpose of this paragraph 5.2.5, an Event by the same performing artist, held over consecutive dates, shall be treated as one Event.

5.2.6 If the Proprietor of the premises or the Event Promoter does not have a trading record of at least one year with IMRO or if there is a history of non compliance with the terms and conditions of IMRO licences and tariffs, IMRO may require the Licensee to pay 25% of the Estimated Royalty plus VAT for the Event to IMRO 45 days prior to the Event taking place, with a further 50% plus VAT being paid 15 days prior to the Event taking place, with the balance due being paid after the Event in accordance with paragraph 5.2. If there is an overpayment IMRO will reimburse the Licensee 30 days after receipt of all returns required at paragraph 5 hereof.

5.2.7 If returns are not submitted within 30 days of the Event, IMRO will calculate an Estimated Royalty in accordance with this paragraph 5.2. An invoice will issue which is immediately payable.

5.2.8 If the Proprietor of the premises or the Event Promoter has failed to provide the items specified at paragraph 5.2.4 within a period of 60 days from the date of the Event, they shall not receive any credit or refund to which, but for such failure they would otherwise be entitled to under this tariff. The provisions of this paragraph are without prejudice to IMRO's right to require the Proprietor of the premises or the Event Promoter to furnish the items specified at paragraph 5.2.4.

6. VALUE ADDED TAX

Every licensee under this tariff shall pay to IMRO, in addition to the Royalty due / estimated Royalty due under the tariff, a sum in respect of Value Added Tax calculated at the relevant rate on the royalty payable.

7. INFLATION ADJUSTMENT

The royalty amounts in paragraph 5.1 and the foregoing Net revenue receipt thresholds set out in paragraph 5.2 are related to the Consumer Price Index of Retail Prices of 181.0 for mid December 2024 (on the November 1996 base) as published in the Irish Statistical Bulletin, (“the basic Index Figure”) and will be adjusted on 1st January 2027 and each subsequent anniversary of that date in proportion to annual changes in the previous December’s monthly index. Adjustments under this paragraph to the Net Revenue Receipt thresholds shall be rounded to the nearest euro.

8. CERTIFIED PROGRAMME/SETLIST

In the case of all Events licensed under this tariff, the Proprietor of the premises or Event Promoter must send IMRO in the format specified, along with the details required in paragraph 5.2.4, particulars of all musical works performed at each Event.

9. COMMENCEMENT AND DURATION

This tariff shall come into force on 1st January 2026

10. LATE PAYMENTS

Invoices are payable 30 days from the date of issue. Interest is payable thereafter until the date of actual payment at the rate specified in European Communities (Late Payment in Commercial Transactions) Regulations 2012.

This tariff supersedes all previous editions