



IRISH MUSIC RIGHTS ORGANISATION CLG

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STANDARD TARIFF MS

Introduced on 1st November 2014

Effective from 1st January 2026

IMRO does not undertake to offer a licence at the rates of charge shown in this tariff in respect of any performances unless application has been made for a licence by the Proprietor of the premises, or the Multi-Stage Event Promoter, in advance of holding performances.

1 SCOPE OF TARIFF

This tariff applies to the public performance of the Repertoire Controlled by IMRO at Multi-Stage Events/Music and Arts Multi-Stage Events where a charge is made for admission, and does not apply to the public performance of the Repertoire Controlled by IMRO at Events which are licensed under Tariff LP.

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).

“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 a live performance of musical works (including instrumental, electronic, digital or by any other means) where a charge is made for admission. An Event includes but is not limited to performances that are live music concerts and dance parties. The performance does not have to be exclusively a performance of musical works. Event does not include Multi-Stage Events which are charged under this Tariff MS or performances of classical music which are charged under Tariff LC.

“IMRO” means the Irish Music Rights Organisation CLG.

“Multi-Stage Event Promoter” means a person or entity who organises or promotes Multi-Stage Events and/or Music and Arts Multi-Stage Events.

“Multi-Stage Event” shall mean an event including a festival, concert, or dance party where a charge is made for admission, and where there are at least 8 different performers, and where a single ticket admission gains the attendee entry, and where Simultaneous Performances take place of musical works (including instrumental, electronic, digital or by any other means), or musical works in conjunction with other forms of entertainment, and where the performance’s take place on at least two distinct stages.

“Music and Arts Multi-Stage Event” means a Multi-Stage Event, where in conjunction with live music, a significant number of Non Music Entertainment activities as defined below are provided as part of the entrance fee, at least 20% of the performance arena area, excluding area’s set aside for camping and parking, is set aside for the provision of Non Music Entertainment, and where the event’s performer line up and branding and/or advertising highlights the provision of Non Music Entertainment.

“Music Venue” means a permanent or temporary venue where a Multi-Stage Event/Music and Arts Multi-Stage Event takes place.

“Net Revenue Receipts” means the higher of;

- total revenue from sales of admission tickets to the Multi-Stage Event/Music and Arts Multi-Stage Event, less only, any applicable VAT, selling agent commission and credit card booking fees, or
- where the Multi-Stage Event/Music and Arts Multi-Stage 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 Multi-Stage Event/Music and Arts Multi-Stage Event, less only any applicable, VAT, selling agent commission and credit card booking fees.

“Non Music Entertainment” includes, but is not limited to, performance of literary and/or dramatic works; public display’s of artistic work; screening of film works; oral debates, interviews, discussion forums/panels; performance art; sporting or other physical activity events including yoga and/or similar activities; comedy; cabaret featuring non music performances; circus performances; and events and/or creative workshops and demonstrations including of arts, crafts, dance, gardening and/or cookery; provision of alternative therapies and workshops; provision of children’s activities (including playgrounds and children’s entertainment (non-music); fashion displays/shows, whether or not event attendees actively participate in same.

“Non Music Performer” shall mean a performer who spends less than 15% of their performance time singing and/or playing a musical instrument.

“Performer Fees” shall mean the fees paid to each performer for performing at the Multi-Stage Event/Music and Arts Multi-Stage Event. For the avoidance of doubt, Performer Fees does not include travel, accommodation, set-up, rider or any other costs or expenses paid to a performer.

“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 Multi-Stage Event/ Music and Arts Multi Stage Event, or alternatively rents the Music Venue and is responsible for hosting the Multi-stage Event/ Music and Arts Multi Stage Event.

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

“Simultaneous Performances” means that there must be at least a 15 minute performance overlap between performances on at least two distinct stages.

3 EXCLUSIONS

This tariff does not apply to:

- 3.1 (a) Public performance of musical works at variety, revue or pantomime entertainments or to Multi-Stage Events where no charge is made for admission,

or

(b) Public performance of musical works chargeable under Tariff HRNPD, Tariff J, Tariff LC, Tariff LP, Tariff J, or Tariff PVFI.
- 3.2 Particulars of such performances should be notified to IMRO who will then quote the appropriate charges on the basis of such particulars.

4 APPLICATIONS FOR A COPYRIGHT MUSIC LICENCE (“THE LICENCE”) FOR MULTI-STAGE EVENTS/MUSIC AND ARTS MULTI-STAGE EVENTS

- 4.1 The primary obligation is on the Proprietor of the premises to obtain a 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. A licence for the Multi-Stage Event/ Music and Arts Multi-Stage Event must be obtained in advance of the Multi-Stage Event/ Music and Arts Multi-Stage Event. In addition, the Proprietor of the premises, or as appropriate the Multi-Stage Event Promoter must give to IMRO such information as may be required to enable IMRO to determine whether this Tariff is appropriate to the musical entertainments being held.
- 4.2 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.
- 4.3 In the event that the Proprietor of the premises proves to IMRO’s satisfaction in advance of the Multi-Stage Event/Music and Arts Multi-Stage Event that the Multi-Stage Event Promoter holds a Licence from IMRO for the Multi-Stage Event/Music and Arts Multi-Stage Event, IMRO will not require an additional licence to be obtained by the Proprietor of the premises for the Multi-Stage Event/Music and Arts Multi-Stage Event.

- 4.4 If the Proprietor of the premises or the Multi-Stage Event Promoter omits to apply for and obtain a licence in advance of the Multi-Stage Event/Music and Arts Multi-Stage Event and the Multi-Stage Event/Music and Arts Multi-Stage Event proceeds, royalties will be payable at the unlicensed rate in paragraph 5.1.
- 4.5 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 Multi-Stage 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 Multi-Stage Event Promoter is not entitled to include the performance of any musical works in the Repertoire controlled by IMRO at the Multi-Stage Event/Music and Arts Multi Stage Event.

5 ROYALTIES

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

1st January 2026 and 31st December 2026

5.1 Royalty

Subject to paragraph 5.2 the royalty per Multi-Stage Event shall be calculated by applying the following rates to the Net Revenue Receipts arising from each Multi-Stage Event:

	UNLICENSED RATE	LICENSED RATE
1 Day Multi-Stage Event – camping not provided	6%	3%
Multi-Stage Event taking place over more than 1 day – camping provided but <u>not</u> as part of ticket price	6%	2%
Multi-Stage Event taking place over more than 1 day where camping is provided <u>and</u> included in the ticket price	6%	1.8%

5.2 Discount for Music & Arts Multi-Stage Event.

- 5.2.1 The maximum level of discount under this paragraph 5.2 shall be 33.3%.
- 5.2.2 A discount of 20% shall be applied to the royalty calculated at 5.1 above if the Multi-Stage Event is a Music and Arts Multi-Stage Event. In order to receive this discount, the Proprietor of the Premises or the Multi-Stage Event Promoter must apply in writing to IMRO for such discount 30 days in advance of the Music and Arts Multi-Stage Event.

- 5.2.3 In addition to the discount under 5.2.2, and subject to compliance with 5.2.4, the Proprietor of the Premises or the Multi-Stage Event Promoter will be entitled to an additional discount of maximum 13.3%. The level of this further discount shall be based on a calculation of the total aggregate amount of performer fees paid to Non Music Performers as a percentage of the total aggregate amount of Performer Fees.

Example 1: If the result of this calculation gives a percentage of 5%, the royalty calculated under paragraph 5.1 and 5.2.2 will be reduced by a further 5%.

Example 2: If the result of this calculation gives a percentage of 25%, the royalty calculated under paragraphs 5.1 and 5.2.2 will be reduced by a further 13.3%.

- 5.2.4 To qualify for the increased discount outlined in paragraph 5.2.3 above, the Proprietor of the Premises or the Multi-Stage Event Promoter must comply with all of the following conditions pre and post the Music and Arts Multi-Stage Event:

- (a) apply in writing to IMRO 30 days in advance of the Music and Arts Multi-Stage Event and provide an estimate of the total aggregate amount of performer fees paid to Non Music Performers as a percentage of the total aggregate amount of Performer Fees.
- (b) provide to IMRO within 30 days of the Music & Arts Multi-Stage Event, details of the total aggregate amount of Performer Fees paid to Non Music Performers and a list of such performers and the total aggregate amount of Performer Fees paid to music performers and a list of such performers.
- (c) confirmation of the information provided under paragraph 5.2.4(b) must be signed as true and accurate by the Proprietor of the Premises or the Multi-Stage Event Promoter, and certified as true and accurate by a person who is qualified to be appointed as auditor of a company under Section 187 of the Companies Act, 1990 or by a person who is approved by IMRO.
- (d) comply with the provisions of clause 5.3.1 below.

- 5.2.5 The final decision as to the qualification or otherwise for a discount and its level under this paragraph 5.2 shall rest with IMRO.

5.3 Returns, Invoicing & Payment

- 5.3.1 Not later than 30 days after a Multi-Stage Event/Music and Arts Multi-Stage Event has taken place, or if a number of Multi-Stage Events/Music and Arts Multi-Stage Events are held by the Proprietor of the Premises or the Multi-Stage Event Promoter, then within 30 days of the end of the month in which the series of Multi-Stage Events/Music and Arts Multi-Stage Events takes place, the Proprietor of the Premises or the Multi-Stage Event Promoter must submit to IMRO a statement(s) for each Multi-Stage Event(s)/Music and Arts Multi-Stage Event(s) in accordance with a format outlined by IMRO, detailing for each individual Multi-Stage Event/Music and Arts Multi-Stage Event:

- Details of the Capacity of the Multi-Stage Event/Music and Arts Multi-Stage Event;
- Ticket Prices paid by purchasers, pre VAT and post VAT and actual number of tickets sold at each ticket price;
- Number of Tickets sold in which camping was included in the ticket price, pre VAT and post VAT;

- 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.
 - Programme Details/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.
- 5.3.2 Upon receipt of the information outlined at 5.3.1 and 5.2.4 (if applicable) IMRO will calculate the royalty owing in accordance with paragraph 5.1 and 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.
- 5.3.3 If returns are not submitted within 30 days of the Multi-Stage Event/Music and Arts Multi-Stage Event, IMRO will calculate an Estimated Royalty in accordance with paragraph 5.1 and 5.2. An invoice will then issue which is immediately payable.
- 5.3.4 If the Proprietor of the premises or the Multi-Stage Event Promoter has failed to provide the items specified at paragraph 5.3.1 and 5.2.4 (if applicable) within a period of 60 days from the date of the Multi-Stage Event/Music and Arts Multi-Stage Event, he shall not receive any discount or refund to which, but for such failure he 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 Multi-Stage Event Promoter to furnish the items specified at paragraph 5.3.1 and 5.2.4 (if applicable).
- 5.3.5 The Proprietor of the premises or the Multi-Stage Event Promoter shall send IMRO, for use in promoting copyright music, 20 free transferable tickets for each Multi-Stage Event/Music and Arts Multi-Stage 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 Multi-Stage Event/Music and Arts Multi-Stage Event.
- 5.3.6 If the Proprietor of the premises or the Multi-Stage 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 Proprietor of the premises or the Multi-Stage Event Promoter to pay 25% of the Estimated Royalty plus VAT for the Multi-Stage Event/Music and Arts Multi-Stage Event to IMRO 45 days prior to the Multi-Stage Event/Music and Arts Multi-Stage Event taking place, with a further 50% plus VAT being paid 15 days prior to the Multi-Stage Event/Music and Arts Multi-Stage Event taking place, with the balance due being paid after the Multi-Stage Event/Music and Arts Multi-Stage Event in accordance with paragraph 5.3.2. If there is an overpayment, IMRO will reimburse the licensee 30 days after receipt of all returns required at paragraph 5.3.1 and 5.2.4 (if applicable) above.

6 VALUE ADDED TAX

- 6.1 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 PROGRAMME DETAILS/SETLIST

- 7.1 In the case of all Multi-Stage Events/Music & Arts Multi-Stage Events licensed under this tariff, the Proprietor or Multi-Stage Event Promoter must send IMRO, in the format specified, alongside the details required in paragraph 5.3.1 and 5.2.4 (if applicable), particulars of all musical works performed at each Multi-Stage Event/Music & Arts Multi-Stage Event.

8 COMMENCEMENT

- 8.1 This tariff shall come into force on 1st January 2026.

9 LATE PAYMENTS

- 9.1 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 the European Communities (Late Payment in Commercial Transactions) Regulations 2012.

This tariff supersedes all previous editions