



Application to register DACS as a licensing body in Ireland

(e) details of the scheme:

Established by artists for artists in 1984, DACS is a not-for-profit visual artists' rights management organisation based in the UK. DACS represents copyright and related rights for a range of visual artists from photographers, sculptors, illustrators, painters, mixed media artists and more.

DACS licenses copyright and collects and distributes royalties to visual artists and their estates through a range of services: Copyright Licensing and DACSImages; Payback®; and the Artist's Resale Right.

Copyright Licensing and DACSImages: DACS licenses the use of visual artist's works in a range of products from book publishing to online uses; advertising; film and TV. DACS negotiates a licence on behalf of the artist (the DACS member) and puts in place a licence that ensures the exploitation of the rights are appropriately remunerated. In 2014 DACS launched Artimage, a one stop shop for licensing customers who require both a license and a high resolution image file for their intended uses. In 2025 Artimage was rebranded as **DACSImages**.

Artist's Resale Right: The UK adopted Artist's Resale Right in 2006 initially only for living artists and then extended in 2012 to benefit artist's heirs and estates. Artist's Resale Right (ARR) must be collected and distributed by a rights management organisation under the UK law and DACS is set up to administer this right on artist's behalf.

Payback®: DACS collects royalties and distributes them to artists on a collective basis through an annual scheme that DACS has termed Payback ®. DACS receives royalties from a variety of UK and overseas licensing schemes including:

- Reprography schemes run by the Copyright Licensing Agency (CLA)
- Educational recording schemes run by the Educational Recording Agency (ERA)
- Cable retransmission schemes (overseas)
- Public Lending Right schemes (PLR) (overseas)
- Extended Collective Licensing schemes (ECL) (overseas)

Visual artists can claim a share of these royalties on an annual basis by making a claim for Payback ® through an online portal.

DACS

(f) details of the scales of charges or proposed charges to be levied by the applicant:

DACS is a not-for-profit organisation. DACS does not charge membership fees or joining fees to visual artists for mandating rights to DACS, therefore DACS only deducts a percentage of royalties to cover administration costs. Different deductions are made depending on the service due to the nature of the work involved:

Copyright Licensing and DACSImages: DACS makes a deduction of 25% of the licensing fee which covers work that takes place to manage requests, negotiate prices and grant rights to a customer. For **DACSImages**, DACS deducts 35% for direct members and 30% for repertoire managed on a Collection's behalf.

(g) the class of rightsovers represented or proposed to be represented by the applicant: and

DACS represents visual artists and their heirs who hold copyright in respect of an artistic work.

Section 4 Copyright Designs and Patents Act 1988 (CDPA) describes an artistic work as a "graphic work, photograph, sculpture or collage irrespective of artistic quality; a work of architecture being a building or a model for a building; or a work of artistic craftsmanship".

(h) in the case of a licensing body within the meaning specified in section 38, the names of the rightsholder or rightsholders in respect of whom the body concerned claims entitlement to receive payments under that section

Not applicable

(i) in the case of a licensing body in relation to which any provisions of the European Union (Collective Rights Management) (Directive 2014/26/EU) Regulations 2016 apply, a statement of compliance and appropriate supporting evidence"

DACS is a UK licensing body also known as a collective management organisation and therefore UK statute The Collective Management of Copyright (EU Directive) Regulations 2016 (available at: <https://www.legislation.gov.uk/ukxi/2016/221/contents/made>) apply to DACS. DACS can demonstrate compliance with the law through publication of DACS' Annual Transparency Report 2019, enclosed, as required under s.21 of the Regulations.

DACS also confirms compliance with the Regulations in a statement to rightsholder as required under s.4(i) of the Regulations (enclosed and on DACS' website here: https://www.dacs.org.uk/DACSO/media/DACSDocs/DACS_Notice-to-rightsholders_October-2016.pdf) and in DACS Code of Conduct: <https://www.dacs.org.uk/about-us/corporate-resources/code-of-conduct>

For further information please contact:

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Copyright Licensing Fees - DACS

Type of use	Subcategory of Use	Fees								
Advertising, Promotion and Company communications	Editorial use, price per reproduction ranges from:	£250 - £400 + VAT								
	Front cover use, price per reproduction ranges from:	£1,000 - £1,600 + VAT								
	Presentation templates for internal company use, price per reproduction	£88 + VAT								
Auction Houses	Print run	UK				Worldwide				Digital only WW
		Editorial	Editorial print & digital	Cover	Cover print & digital	Editorial	Print & pigital editorial	Cover	Print & digital cover	Editorial/ Cover
	up to 500	£47	£223	£152	£328	£177	£270	£312	£488	£177 / £270 cover
	Over 500	£76	£227	£246	£402	£177	£319	£527	£668	£177 / £319 cover
Commercial Galleries	Print publication	Print run	Editorial (single format)	Editorial (dual format)	Cover (single format)	Cover (dual format)				
		up to 500	£59	£71	£118	£142				
		501-1,500	£65	£114	£190	£228				
		1,500-3,000	£124	£149	£248	£298				
		3,001-5,000	£152	£182	£304	£364				
Book Publishing	Books	Print Run	Distribution territory / languages	Worldwide		Worldwide				
				(English language only)		(all languages)				
			Type of reproduction	Editorial	Cover	Editorial	Cover			
			up to 500		£53	£235	£58	£259		
			501-1,500		£86	£279	£100	£325		
			1,501-3,000		£112	£334	£123	£387		
			3,001-5,000		£136	£420	£150	£462		
			5,001-10,000		£164	£480	£180	£528		
			10,001-15,000		£179	£542	£197	£596		
			15,001-30,000		£223	£670	£245	£737		
			30,001-50,000		£248	£739	£273	£813		
			50,001-100,000		£279	£851	£307	£936		
	Monograph		POA							
	Academic books	Print Run	Printed Publications		Digital version		Digital version only			
			(excl. Journals		(when licensed					
					with printed					
					version)					
			Ed		Cover	Ed	Cover	Ed	Cover	
			up to 500	£32	£141	£20	£30	£26	£59	
		501-1,500	£51	£165	£30	£38	£35	£78		
		1,501-3,000	£66	£198	£40	£50	£49	£100		
		3,001-4,000	£82	£250	£50	£60	£55	£125		

Digital Publishing and Apps	Electronic articles, ebooks and applications	Downloads	Editorial	Front cover						
		Up to 3,000	£53	£57						
		3,001-5,000	£65	£70						
		5,001-15,000	£85	£98						
		15,001-30,000	£105	£126						
		30,001-50,000	£124	£186						
		50,001-100,000	£127	£222						
	Monographs	as above								
	Other digital uses	Prices on request								
Merchandising	Merchandising	Price on request								
Magazines	Magazines	Print run	Editorial	Cover						
			(print and digital)	(print and digital)						
		1-20,000	£138	£276						
		20,001-100,000	£180	£360						
		100,001- 400,000	£250	£500						
Newspapers	Newspapers	Covers (print and digital)	£276							
		Editorial (print and digital)	£138							
		Covers (single format)	£210							
		Editorial (single format)	£103							
		E-bulletin	£78							
Public Galleries, Museums and Cultural Organisations	Exhibition catalogues and other publications	Print Run	Worldwide	Worldwide						
			(English language)	(All languages)						
			Editorial Content	Front Cover	Editorial Content	Front Cover				
		up to 1,500	£29	£80	£57	£159				
		1,501-3,000	£37	£104	£72	£207				
		3,001-5,000	£45	£133	£89	£264				
		5,001-10,000	£48	£140	£95	£280				
		10,001-15,000	£53	£156	£105	£312				
		15,001-30,000	£56	£175	£112	£351				
		30,001-50,000	£64	£215	£159	£430				
		50,001-100,000	£88	£236	£175	£473				
	Monographs	as above								

	Marketing literature	Editorial £74 + VAT								
		Front cover £80 + VAT								
	Outdoor promotion (on and off premises)	Price on request								
	Merchandise	Usually 10% of retail price or 15-20% of wholesale price. Full details on request								
	Digital engagement	No. of artworks	Price/work							
		1-100	£10							
		101-300	£8							
		301-500	£7							
		501-1,000	£6							
		1,001-3,000	£5							
		3,001-5,000	£4							
		5,001-10,000	£3							
		10,001 or more	by negotiation							
	Digital marketing and promotion	Websites:								
		Duration	Fee							
		5 years	£88							
		1 year	£44							
		E-bulletins from the museum to existing members:								
		Number of recipients	Editorial fee							
		Up to 50,000	£55							
		50,001 - 250,000	£61							
		250,001 - 500,000	£67							
		E-bulletins from the museum to non-members:								
		Number of recipients	Editorial fee							
		Up to 20,000	£55							
		20,001 - 250,000	£92							
		250,001 - 500,000	£100							
Television and Film	Television		UK		Worldwide					
		Usage	5 years	In perpetuity	5 years	In perpetuity				
		Standard TV	£94	£140	£190	£222				
		Non-Standard TV	£50	£84	£100	£140				
		VOD (includes catch-up VOD)	£70	£116	£137	£229				
		Videogram & DTO	-	-	£112	£222				
		Non-Theatric	-	-	£84	£147				
		All of the above including the discount	£214	£272	£623	£767				
	Film	Price on request								
Universities, Schools and Colleges	Reproduction on stage	Price on request								
	Exam papers	£50 + VAT, per reproduction								
	Digital uses available for free	£55 + VAT, per reproduction.								
	Commercial digital uses	Price on request								

Annual Transparency Report 2024

DACS' Core Services

About DACS

Established by artists for artists, DACS is a not-for-profit visual artists rights' management organisation. DACS collects and distributes royalties to visual artists and estates through three main services: Artist's Resale Right; Copyright Licensing; and Payback, the collective licensing service. Through Payback, DACS distributes royalties that are collected through a variety of UK and overseas licensing schemes including:

- Reprography schemes run by the Copyright Licensing Agency (CLA)
- Educational recording schemes run by the Educational Recording Agency (ERA)
- Cable retransmission schemes
- Public Lending Right schemes (PLR) – overseas scheme
- Extended Collective Licensing schemes (ECL) – overseas scheme

DACS campaigns for the rights of visual artists and their heirs and pays them their due royalties, which help support their livelihoods and artists' legacies. DACS works with galleries, dealers and auction houses to fulfil the obligations arising from the Artist's Resale Right Regulations.

Relationships with other Collective Management Organisations (CMOs)

DACS' relationships with other CMOs are vital in its mission to ensure that artists are fairly remunerated for uses of their work.

The Copyright Licensing Agency (CLA) sells licences to businesses, educational institutions and public sector organisations, allowing them to photocopy and scan publications containing copyright-protected content. As a member of the CLA, DACS can ensure that this revenue goes back to visual artists. DACS is a member of the Educational Recording Agency (ERA), which runs a blanket licensing scheme for educational institutions for off-air recordings which also include visual artists' works. These royalties from the CLA and ERA schemes are, amongst others, distributed via Payback.

DACS is a truly global organisation with strong relationships with overseas collecting societies, known as sister societies. These relationships mean that UK artists can get royalties when images of their works are licensed for products or works are re-sold on the secondary art market in other countries, and, in return, DACS represents its sister societies' members in the UK. Payments to and receipts from these societies are detailed in the table below.

Managing Artists' Rights

There is no fee to rightsholders for using DACS' services, instead, DACS covers its administration costs by deducting a percentage of the royalties that it collects for artists.

- **Copyright Licensing**

For the Copyright Licensing service DACS makes a deduction for administration of 25% which covers the work that takes place to manage requests for licensing members' works – from pricing to rights granted. DACS actively develops its customer base.

DACS makes a deduction for administration of 15% for royalties collected from its overseas sister societies for Copyright Licensing.

- **Artist's Resale Right**

DACS deducts 15% for Artist's Resale Right (ARR) to cover the work carried out collecting and distributing ARR royalties in a timely manner. Unpaid royalties are proactively pursued from art market professionals that do not declare their sales, and DACS searches for artists and their heirs who are due ARR royalties. DACS actively campaigns for a global resale right so that all artists can benefit from this vital right, irrespective of their nationality.

DACS makes a deduction for administration of 5% for ARR royalties collected from its overseas sister societies.

- **Collective Licensing**

Payback is paid to rightsholders each year, with DACS making administrative deductions of 14%. In 2024, the Payback campaign ran from January to May, during which time members submitted claims for the usage and publication of their works through DACS' online Payback System.

Extended Collective Licensing – ECL – allows collecting societies to run licensing schemes without individual permission from the rightsholder. This means that in addition to granting licences on behalf of its members, a collecting society can also grant licences on behalf of copyright owners who they do not directly represent, but who are covered by the scheme. In 2024 there were no ECL schemes authorised under the ECL legal framework in the UK. However, where DACS receives royalties for UK artists from ECL schemes abroad, DACS makes a deduction of 15% to cover the management of these ECL royalties in the UK.

Public Lending Right (PLR) is received by DACS from sister societies operating where public lending libraries pay a royalty in their territories, for instance through the Dutch

Public Lending Right Scheme. These royalties too are subject to a 15% deduction for the administration of these royalties in the UK.

Distribution Timetable

The distribution timetable is established by DACS' Distribution Policy, which is agreed by Voting Members annually in DACS' Annual General Meeting (AGM). The Distribution Policy can be found on the DACS website:

<https://www.dacs.org.uk/about-us/governance#in-page-section-25>



Memberships of Other Bodies

DACS' relationships with other organisations improve its governance, keep it at the forefront of changes in the legal and political landscape and allow DACS to make heard the voices of the thousands of visual artists it represents.

DACS is a member of international bodies who set standards for CMOs, such as CISAC, and European lobbying organisations, such as EVA.

In the UK, DACS is a member of the Alliance for IP; the British Copyright Council; the Creators' Rights Alliance; Creative UK and the International Authors Forum.

Social, cultural, educational and other activities

DACS does not make deductions from royalties to fund social, cultural, educational and other activities.

Refusals to grant a licence

DACS reserves the right to refuse granting a licence under certain circumstances, such as when permission has not been given by the rightsholder, in which case DACS will inform the client without undue delay. Any unlicensed requests are recorded and reviewed on a quarterly basis. In 2024 DACS was unable to grant a licence in 25 instances due to rightsholders refusing permission for the intended use.

DACS' Financial Statements

This report should be read in conjunction with DACS' Financial Statements and Annual Review, both of which are available on the DACS website:

<https://www.dacs.org.uk/about-us/governance/audited-accounts-and-transparency-report>

<https://www.dacs.org.uk/about-us/governance/year-in-review>

Revenue recognition for each categories of rights

Revenue is recognised in DACS' accounts when it is probable that the economic benefits will be realised, and the revenue can be reliably measured. Each category of rights has criteria by which revenue is recognised:

Category of rights	Criteria for revenue to be recognised
Copyright Licensing	Copyright licensing refers to those rights that can be administered on an individual and transactional basis. Income is recognised at the point of invoicing.
Artist's Resale Right	Artist's Resale Right is conferred by legislation, which allows DACS to collect income on behalf of qualifying artists on secondary sales made by art market professionals. Income under the Resale Rights scheme is invoiced once DACS has been informed that a sale has been made to a third party by the art market professional. DACS reviews each sale and verifies with the art market professional that all the necessary conditions are met. Revenue is recognised once the sale has been confirmed with the art market professional.
Collective Licensing	Collective licensing cannot be administered on a transactional basis. Rights are licensed under blanket licensing schemes operated by a third party. Where there is uncertainty regarding the timing and amount of such funds, the income is recognised on a notification basis only.

Income arising from the investment of rights revenue

Funds that arise because of a timing difference between payment being made to DACS by clients, art market professionals or other collecting societies and payment being made by DACS to the rightsholder, are invested as per DACS' investment policy, which is available on DACS' website or upon request.

This income is allocated to each category of rights based on the average balance of funds due to, but not yet distributed to, rightsholders during the year. It is shown in the Income and Expenditure Report by category of rights managed as interest and investment income, and comes to a total of £558,858 in 2024.

Fair value movements are changes to the value of investments held due to movements in the stock market. Gains of £55k in 2024 are excluded from the allocation and are reported as other activities in the Income and Expenditure by category of rightsholder report.

Income & Expenditure by Category

	ARR	COPYRIGHT LICENSING	COLLECTIVE LICENSING	OTHER	TOTAL
	2024	2024	2024	2024	2024
	£	£	£	£	£
Turnover	10,402,867	2,361,615	7,079,167	76,896	19,920,545
Payable to Artists & Other Cost of Sales	(8,966,582)	(1,818,645)	(6,088,930)	(49,954)	(16,924,110)
Net Income	1,436,286	542,970	990,237	26,942	2,996,435
Direct Costs	(194,193)	(327,656)	(129,794)	(92,434)	(744,077)
Gross Profit/(Loss)	1,242,093	215,314	860,443	(65,493)	2,252,358
Income and Other Operational Items	195,884	45,917	318,764	39,500	600,065
Fair Value Movements				55,282	55,282
Contribution	1,437,977	261,231	1,179,208	29,289	2,907,705
Administration Costs	(1,384,662)	(314,340)	(942,265)	(5,890)	(2,647,156)
Occupancy Costs	(31,151)	(18,719)	(19,559)		(69,429)
Indirect costs	(1,415,813)	(333,060)	(961,824)	(5,890)	(2,716,586)
Profit/(Loss) before Taxation	22,163	(71,829)	217,384	23,399	191,119
Costs of Rights Management	1,610,006	660,716	1,091,618	n.a	3,307,058
Costs as a % of Revenue	15%	28%	15%		17%

Income from and Distribution to Other Collective Management Organisations

	Income from other CMOs	Distribution to other CMOs
Artist's Resale Right	£1,246,690	£3,173,082
Copyright Licensing	£522,320	£710,620
Collective Licensing	£7,079,167	£70,772
Total	£8,848,178	£3,954,473

Non-distributable Amounts

In line with our distribution policy, DACS holds funds for artists and beneficiaries for six years after the corresponding funds were received, whether in respect of Artist's Resale Right, Copyright Licensing or Collective Licensing income. DACS' members have elected that DACS should continue to search for the relevant rightsholders for a further three years after Regulation 12 (9) of *The Collective Management of Copyright (EU Directive) Regulations 2016 (CRM Regulations)* classifies these royalties as non-distributable.

After six years, the funds are then classified as undistributable and paid out according to the following guidelines:

- At 31 December 2024 the amount of ARR royalties becoming undistributable was £26.8k. Members will vote at the next AGM on how these royalties will be treated. At the 2024 AGM members voted on £25.0k of royalties that had become undistributable at 31 December 2023. Members voted to return £23.4k to Art Market Professionals, and £22.0k has been distributed to date.
- Undistributable Copyright Licensing royalties: These are royalties that generally could not be distributed because of a change in the beneficiary structure and are either being paid to an authorised representative in the form of an executor/administrator of the will or the remaining beneficiaries once the six year period expires. At 31 December 2024 the amount of corresponding undistributable Copyright Licensing royalties was £2k.
- Undistributable Collective Licensing royalties: These are returned to the annual Payback distribution. On 31 December 2024 the value of the fund was £17.7k.

Deductions made by revenue stream, rights managed and types of users

DACS revenue stream	Deductions when managed by DACS	Deductions when managed by overseas CMOs	Rights Managed	Types of uses	Purposes of deduction
Copyright Licensing	25%	15%	Copyright Licensing Rights and Secondary Rights	Physical reproductions and reprographic Digital reproductions Inclusion in other media	Administration costs
Artimage	35% direct and 30% collections		Copyright Licensing Rights Secondary Rights	Physical reproductions and reprographic Digital reproductions Inclusion in other media	Administration costs
Payback	14%	ECL: 15% PLR: 15%	Secondary Rights	Physical reproductions and reprographic Digital reproductions Educational recording Cable retransmission Public Lending Right Extended Collective Licensing Inclusion in other media	Administration costs
Artist's Resale Right	15%	5%	Artist's Resale Rights	N/A	Administration costs

Key: COL = Collective Licensing; ARR = Artist's Resale Right; CL = Copyright Licensing

Total Income from and distribution to other CMOs by territory and by category of rights

Territory		Category of rights		Royalties by Value	
		Income	Distribution	Income	Distribution
UK					
ACS	UK	ARR	ARR	£49,733	£2,828
ALCS	UK	COL		£1,747	
BBC	UK	COL		£34,122	
CLA	UK	COL		£5,033,210	
ERA	UK	COL		£237,216	
PLS	UK	COL		£337,432	
EUROPE					
ADAGP	France	ARR, CL, COL	ARR, CL, COL	£850,845	£1,867,696
AKKA-LAA	Latvia	COL		£6,807	
BILDRECHT	Austria	ARR, CL, COL	ARR, CL, COL	£27,125	£70,513
BONO, Billedkunst opphavsrett i Norge	Norway	ARR, CL, COL	ARR, CL, COL	£15,715	£5,104
EAU	Estonia	COL	ARR, CL, COL	£10,524	£230
GESTOR	Czech Republic	ARR	ARR	£396	£316
HUNGART	Hungary		ARR, CL		£321
IMRO	Ireland	COL		£53,526	
IVARO	Ireland	ARR, CL, COL	ARR, CL, COL	£48,620	£9,247
KUVASTO	Finland	ARR, CL, COL	ARR, CL, COL	£1,646	£1,079
LATGA-A	Lithuania	CL, COL		£779	
LITA	Slovakia	ARR, CL	ARR, CL, COL	£189	£551
OOA-S	Czech Republic	CL		£560	
OSDEETE	Greece	ARR, CL	ARR	£38,263	£610
PICTORIGHT	Netherlands	ARR, CL, COL	ARR, CL, COL	£349,446	£76,333
PRO LITTERIS	Switzerland	CL, COL	ARR, CL, COL	£26,440	£4,903
RTE	Ireland	COL		£13,719	
SABAM scri	Belgium	ARR, CL, COL	ARR, CL, COL	£155,371	£39,048
SAIF	France		ARR, CL, COL		£16,378
SIAE	Italy	ARR, CL, COL	ARR, CL, COL	£202,767	£505,333
SOFAM	Belgium		ARR, CL, COL		£16,500
SPA, Sociedade Portuguesa de Autores, Crl	Portugal		ARR, CL, COL		£2,082
VCSS, Bildupphovsrätt i Sverige, ek.för	Sweden	ARR, CL, COL	ARR, CL, COL	£141,900	£14,117
VEGAP	Spain	ARR, CL, COL	ARR, CL, COL	£57,363	£217,503
VG BILD KUNST	Germany	ARR, CL, COL	ARR, CL, COL	£863,129	£785,709
VISDA	Denmark	ARR, CL, COL	ARR, CL, COL	£45,176	£28,438
AMERICAS					
ARS	USA	CL	ARR, CL, COL	£85,242	£157,381
AUTVIS	Brazil	CL	CL, COL	£7,875	£15,888
COVA-DAAV	Canada	CL, COL	CL, COL	£7,819	£772
SOCAN	Canada	CL, COL		£1,671	
SOMAAP	Mexico		CL		£824
VAGA	USA		ARR, CL, COL		£102,192
REST OF WORLD					
COPYRIGHT AGENCY	Australia	CL, COL	ARR, CL, COL	£134,583	£8,369
DALRO	South Africa		ARR, CL, COL		£4,207
ICSC	China				
JASPAR	Japan	CL		£0	
SACK	South Korea	CL, COL		£7,224	

