



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.

(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 25% for direct members and 30% for repertoire managed on a Collection's behalf.

(g) the class of rightsowners 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/uksi/2016/221/contents/made>) apply to DACS. DACS can demonstrate compliance with the law through publication of DACS' Annual Transparency Report, 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 in DACS Code of Conduct available on the website: <https://www.dacs.org.uk/about-us/governance#in-page-section-21>

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 2025

DACS' Core Services

About DACS

Founded in 1984, DACS is a not-for-profit organisation dedicated to championing, protecting, and managing the rights of artists and maximising their royalties. We envision and work towards a society which recognises, respects and values all artists.

DACS is a collective management organisation (CMO) collecting and distributing royalties to artists, creators and their beneficiaries.

Through our services, we secure royalties for artists when their work is resold by art market professionals through the Artist's Resale Right. We help copyright owners earn income by licensing artworks and managing the supply of their images through DACS Images and we distribute money from collective licensing schemes for the photocopying, scanning and recording of artists' work in books, magazines, digital publications and on television via Payback.

These UK and overseas collective licensing schemes, include reprography schemes operated by the Copyright Licensing Agency (CLA), educational recording schemes run by the Educational Recording Agency (ERA), cable retransmission schemes, overseas Public Lending Right (PLR) schemes, and overseas Extended Collective Licensing (ECL) schemes.

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. Annually, DACS supports over 1,200 galleries, auction houses, and art dealers with the Artist's Resale Right.

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.

We are a member of the Copyright Licensing Agency (CLA) which sells licences to businesses, educational institutions and public sector organisations, allowing them to photocopy and scan publications containing copyright-protected content. As a member, DACS can ensure that this revenue goes back to visual artists.

DACS is also 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.

We are part of a network of rights management organisations representing 180,000 artists in 36 countries. Our reciprocal agreements ensure we can license and collect royalties on behalf of their members in the UK and that they can do the same for our members in their countries. Payments to and receipts from these societies are detailed in the table below.

Managing Artists' Rights

There is no membership 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 with DACS making administrative deductions of 14%. Payback was last open for claims between November 2024 and April 2025, 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

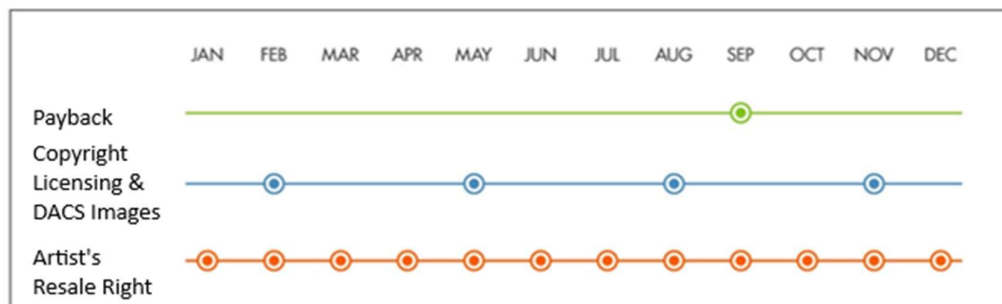
grant licences on behalf of copyright owners who they do not directly represent, but who are covered by the scheme. In 2025 there were no ECL schemes authorised under the ECL legal framework in the UK. However, where DACS receives royalties for UK artists from ECL schemes abroad, DACS makes a deduction 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.

You can explore DACS' network here: <https://www.dacs.org.uk/about-us/explore-our-network>

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 2025 DACS was unable to grant a licence in 24 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 £485,196 in 2025.

Fair value movements are changes to the value of investments held due to movements in the stock market. Gains of £116k in 2025 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 of rights

	ARR	COPYRIGHT LICENSING	COLLECTIVE LICENSING	OTHER	TOTAL
	2025	2025	2025	2025	2025
	£	£	£	£	£
Turnover	10,651,476	2,350,691	7,264,601	52,370	20,319,137
Payable to Artists & Other Cost of Sales	(9,146,303)	(1,847,563)	(6,252,937)	(34,715)	(17,281,517)
Other Income				-	-
Net Income	1,505,173	503,127	1,011,663	17,655	3,037,620
Direct Costs	(204,421)	(369,625)	(128,681)	(99,179)	(801,905)
Gross Profit/(Loss)	1,300,753	133,502	882,982	(81,524)	2,235,714
Income and Other Operational Items	173,875	39,228	267,543	57,282	537,927
Fair Value Movements				116,185	116,185
Contribution	1,474,628	172,730	1,150,526	91,942	2,889,826
Administration Costs	(1,381,879)	(304,969)	(942,480)	(18,000)	(2,647,327)
Occupancy Costs	(49,414)	(31,643)	(32,820)		(113,877)
Indirect costs	(1,431,294)	(336,612)	(975,300)	(18,000)	(2,761,204)
Profit/(Loss) before Taxation	43,334	(163,882)	175,226	73,942	128,622
Costs of Rights Management	1,635,714	706,237	1,103,980	n.a	3,329,747
Costs as a % of Revenue	15%	30%	15%		16%

Income from and Distribution to Other Collective Management Organisations

	Income from other CMOs	Distribution to other CMOs
Artist's Resale Right		£2,866,378
	£832,216	
Copyright Licensing	£678,405	£650,086
Collective Licensing		£83,857
	£7,182,471	
Total		£3,600,321
	£8,693,092	

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 2025 the amount of ARR royalties becoming undistributable was £34k. Members will vote at the next AGM on how these royalties will be treated. At the 2025 AGM members voted on £26.8k of royalties that had become undistributable at 31 December 2024. Members voted to return £25.2k to Art Market professionals, with £1.6k unable to be returned because the Art Market professionals had ceased trading. This £1.6k was retained by DACS to fund projects for the benefit of artists.
- 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 2025 the amount of corresponding undistributable Copyright Licensing royalties was £690.
- Undistributable Collective Licensing royalties: These are returned to the annual Payback distribution. On 31 December 2025 the value of the fund was £29.1k.

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					
ALCS	UK	COL		£1,644	
CLA	UK	COL		£5,584,471	
ERA	UK	COL		£200,513	
PLS	UK	COL		£334,783	
EUROPE					
ADAGP	France	ARR, CL, COL	ARR, CL, COL	£512,813	£1,812,526
AKKA-LAA	Latvia	COL		£7,114	
BILDRECHT	Austria	ARR, CL, COL	ARR, CL, COL	£36,091	£23,946
BONO, Billedkunst opphavsrett i Norge	Norway	ARR, CL, COL	ARR, CL, COL	£21,278	£2,749
EAU	Estonia	CL, COL		£10,356	
GESTOR	Czech Republic	ARR	ARR, COL	£202	£11,449
HUNGART	Hungary		ARR, CL, COL		£2,460
IMRO	Ireland	COL		£41,035	
IVARO	Ireland	ARR, CL, COL	ARR, CL, COL	£42,305	£23,833
KUVASTO	Finland	ARR, CL, COL	ARR, CL, COL	£1,895	£1,000
LATGA-A	Lithuania	ARR, CL, COL		£440	
LITA	Slovakia	ARR	ARR, CL	£36	£184
OOA-S	Czech Republic		CL, COL		£471
OSDEETE	Greece	ARR, CL		£7,944	
PICTORIGHT	Netherlands	ARR, CL, COL	ARR, CL, COL	£282,372	£62,124
PRO LITTERIS	Switzerland	CL, COL	CL, COL	£12,926	£7,139
RTE	Ireland	COL		£6,784	
SABAM scri	Belgium	ARR, CL, COL	ARR, CL, COL	£124,262	£84,805
SAIF	France		ARR, CL, COL		£14,431
SIAE	Italy	ARR, CL, COL	ARR, CL, COL	£376,120	£409,140
SOFAM	Belgium		ARR, CL, COL		£11,171
SPA, Sociedade Portuguesa de Autores, Crl	Portugal	ARR, CL, COL	ARR, CL, COL	£24,899	£2,438
VCSS, Bildupphovsrätt i Sverige, ek för	Sweden	ARR, CL, COL	ARR, CL, COL	£148,513	£9,587
VEGAP	Spain	ARR, CL, COL	ARR, CL, COL	£40,633	£189,760
VG BILD KUNST	Germany	ARR, CL, COL	ARR, CL, COL	£588,504	£566,283
VISDA	Denmark	ARR, CL, COL	ARR, CL, COL	£36,303	£50,224
AMERICAS					
ARS	USA	CL, COL	ARR, CL, COL	£66,093	£181,045
AUTVIS	Brazil	CL	CL, COL	£10,002	£1,395
COVA-DAAV	Canada	CL, COL		£3,998	
SOCAN	Canada	CL, COL		£0	
SOMAAP	Mexico		CL, COL		£659
VAGA	USA		ARR, CL, COL		£86,903
REST OF WORLD					
COPYRIGHT AGENCY	Australia	ARR, CL, COL	ARR, CL, COL	£143,325	£41,618
DALRO	South Africa		CL		£2,624
ICSC	China				
JASPAR	Japan	CL	CL	£17,701	£356
SACK	South Korea	CL		£7,742	