

IMRO

Application for Registration Under Section 175 of Copyright and Related Rights Act 2000

**S175(7)(e) & (f) Licensing Schemes Managed by
Irish Music Rights Organisation:**

7. A. List of Public Performance Tariffs



IRISH MUSIC RIGHTS ORGANISATION CLG

Copyright House, Pembroke Row, Lower Baggot Street, Dublin 2, D02 HW59, Ireland
Telephone: (01) 6614844. Email: licensing@imro.ie Web: www.imro.ie

STANDARD TARIFF C

Introduced pursuant to the award(s) and decision of an arbitrator, Mr John Gordon, SC dated 8th October 2013 and 30th April 2014.

The arbitrator was appointed by the Controller of Patents Designs and Trademarks pursuant to section 357(1)(b) of the Copyright and Related Rights Act 2000 for the purposes of determining a dispute between the Dublin Cinema Group and the Irish Music Rights Organisation CLG (IMRO) under Section 152 of the Copyright and Related Rights Act 2000; and also between the Society of Film Exhibitors and IMRO under Section 152 of the Copyright and Related Rights Act 2000, relating to the operation of Tariff C.

Effective from 1st Jan 2014 to 31st December 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 AND APPLICABILITY OF TARIFF

- 1.1 This tariff applies to performances of copyright music within the Repertoire Controlled by IMRO given in the course of, or in connection with, the exhibition of cinematograph films at cinemas or other premises at which the commercial exhibition of cinematograph films regularly takes place. For this tariff to apply the cinema operator must be charging on admission.
- 1.2 Licenses under this tariff shall permit the following public performances of copyright music within the Repertoire Controlled by IMRO:
 - a) As part of the cinematograph films being exhibited;
 - b) As part of any audiovisual advertisements, including film trailers shown within the auditorium before, during or after the exhibition of a cinematograph film;
 - c) As part of any film trailers being exhibited in the cinema foyer; and
 - d) Subject to paragraph 2.5 any public performance of copyright music within the Repertoire Controlled by IMRO in the foyer, corridors or toilets of the cinema premises.
- 1.3 For the avoidance of doubt this tariff does not apply to performances of copyright music within the Repertoire Controlled by IMRO in restaurant/bar areas within cinemas.

2 ANNUAL ROYALTY

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

1st January 2026 and 31st December 2026

- 2.1 The annual royalty payable by a Licensee under this tariff shall be calculated for each Licence Year as a percentage of the Licensee's Actual Box Office Receipts.
- 2.2 The royalty rate shall be 1.0% of Actual Box Office Receipts.
- 2.3 On the issuing of a new licence for a cinema, the provisional royalty shall be calculated on the following basis:
- 2.3.1 In respect of the First Licence Period, the Licensee shall furnish an estimate of the Actual Box Office Receipts for the First Licence Period which will be multiplied by the royalty rate. At the end of the First Licence Period the payment shall be adjusted on the basis of the Actual Box Office Receipts as certified under paragraph 3 of this tariff.
- 2.3.2 In respect of the first full Licence Year, the Licensee shall furnish an estimate of the Actual Box Office Receipts for the full Licence Year which shall be calculated by a proportionate adjustment of the Actual Box Office Receipts of the First Licence Period. At the end of this first full Licence Year, the royalty shall be adjusted on the basis of the Actual Box Office Receipts for the first full Licence Year as certified under paragraph 3 of this tariff.
- 2.4 If a Licensee's Actual Box Office Receipts fall within one of the below categories the relevant discount pertaining to that category will apply:
- 2.4.1 If a Licensee's Actual Box Office Receipts less VAT **are less than or equal to €327,840**, then the royalty calculated under paragraphs 2.1 and 2.2 and the on account payment calculated under paragraph 3.2 of this tariff will be reduced by **20%**.
- 2.4.2 If a Licensee's Actual Box Office Receipts less VAT **are greater than €327,840 but less than or equal to €655,675**, then the royalty calculated under paragraphs 2.1 and 2.2 and the on account payment calculated under paragraph 3.2 of this tariff will be reduced by **15%**.
- 2.4.3 If a Licensee's Actual Box Office Receipts less VAT **are greater than €655,675 but less than or equal to €983,516**, then the royalty calculated under paragraphs 2.1 and 2.2 and the on account payment calculated under paragraph 3.2 of this tariff will be reduced by **10%**.
- 2.5 If a Licensee does not require a licence, in respect of the public performances outlined in paragraph 1.2 d), then the royalty charge calculated under this paragraph 2 for a cinema premises shall be reduced by:
- 2.5.1 €75 in the case of a cinema premises in which the combined area for its foyer, corridors and toilets does not exceed 100m²; or
- 2.5.2 €150 in the case of a cinema premises in which the combined area of its foyer, corridors and toilets exceeds 100m².

3 ANNUAL RETURNS AND PAYMENT

- 3.1 The Licensee shall, not later than 31st January in each year, furnish to IMRO a statement showing the Actual Box Office Receipts for the preceding Accounting Period including a full breakdown of all Allowable Deductions made from total income generated by the Licensee from the sale of admission tickets. This detailed statement shall be certified as true and accurate by a Director or the Company Secretary of the Licensee and in addition, shall be certified to be a true and accurate return of the Actual Box Office Receipts for the preceding Licence Year 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.

- 3.2 The royalties under this tariff are payable at the commencement of each Licence Year. As the actual royalty payable by the Licensee in respect of each year cannot be ascertained until the Actual Box Office Receipts for that Accounting Period have been certified pursuant to paragraph 3.1 of this tariff, the Licensee shall, when the certified statement is submitted to IMRO, make a payment on account of the royalty due equal to the Actual Box Office Receipts for the preceding Accounting Period multiplied by the royalty rate, plus any additional sum due under paragraphs 2.1 and 2.2 of this tariff for the preceding Accounting Period.
- 3.3 If a certified statement which meets the requirements of paragraph 3.1 above is submitted and the on account payment pursuant to paragraph 3.2 above is paid before 31st January in each Licence Year, the Licensee shall be entitled to claim a prompt payment discount of 7% to be deducted from both the payment on account pursuant to paragraph 3.2 and on any additional payment or refund due under paragraphs 2.1 and 2.2 of this tariff for the preceding Accounting Period. For the avoidance of doubt, this prompt payment discount is effective only in respect of royalties due for Licence Years commencing from 1st January 2010.

4 AUDIT

- 4.1 IMRO, shall, at its request and, subject to paragraph 4.2, at its own expense, on reasonable written notice to the Licensee, be entitled to inspect, during normal working hours, the relevant Books and Records of the Licensee solely for the purpose of verification of the Actual Box Office Receipts. Such inspection shall be carried out by IMRO or a person appointed by IMRO to perform the inspection.
- 4.2 If on conducting an audit, it is revealed that an under-declaration by the Licensee of greater than 7% has occurred, all costs of the audit will be borne by the Licensee, together with the additional royalties, calculated by IMRO to be due based on the audited figures.

5 EXCLUSIONS

- 5.1 This tariff does not apply to performances of the Repertoire Controlled by IMRO, other than those expressly referred to in paragraph 1.1 and 1.2 hereof, and any licence granted by IMRO under this tariff is subject to the condition that the Licensee shall notify IMRO of all other entertainments or events where music is performed at the premises licensed, other than under this tariff and the Licensee shall pay all additional royalties due for such performances in accordance with the appropriate tariff.
- 5.2 For the avoidance of doubt, this tariff does not apply to a Simulcast Event.

6 GENERAL CONDITIONS

- 6.1 This tariff is subject to IMRO's General Conditions Applicable to Tariffs and Licences, a copy of which is available on request.

7 INFLATION ADJUSTMENT

The box office thresholds in paragraph 2.4 are linked to the Consumer Price Index of Retail Prices of 180.3 points for mid-October 2025 (on the November 1996 base) as published in the Irish Statistical Bulletin, and will be adjusted on 1st January 2027 and each subsequent anniversary of that date in proportion to annual changes in that Consumer Price Index.

8 VALUE ADDED TAX

- 8.1 Every Licensee under this tariff shall pay to IMRO, in addition to the royalty due under this tariff, a sum in respect of VAT calculated at the relevant rate on the royalty payable.

9 DEFINITIONS

- 9.1 **“Accounting Period”** means the twelve month period ending 31st December in any one year.
- 9.2 **“Actual Box Office Receipts”** means the total income generated by the Licensee from sales of cinema admission tickets during the Accounting Period, less all Allowable Deductions.
- 9.3 **“Allowable Deductions”** includes:
- 9.3.1 VAT and any other payment levied as a matter of law on Actual Box Office Receipts;
 - 9.3.2 Third party debit and credit card charges;
 - 9.3.3 Internet booking fees charged in addition to the admission price for tickets purchased using an exhibitor’s online booking service;
 - 9.3.4 Any additional fees charged over the normal admission price to view a film in 3D;
 - 9.3.5 Any additional charge for the provision of 3D viewing glasses;
 - 9.3.6 Income generated by the Licensee from the sales of admission tickets for the exhibition of opera from the Metropolitan Opera House in New York and the Bolshoi Theatre in Moscow;
 - 9.3.7 Any other charges collected from time to time as part of a cinema operator’s box office receipts but which are in fact unconnected to the enjoyment of music as part of a film by a customer.
- 9.4 **“Books and Records”** shall include, but is not limited to, the following:
- 9.4.1 the audited accounts;
 - 9.4.2 in the case of unlimited companies, partnerships or sole traders the relevant accounting records;
 - 9.4.3 all box office returns made to Film Distributors.
- 9.5 **“First Licence Period”** means the date of issue of a licence under this tariff up to the 31st December in that year.
- 9.6 **“IMRO”** means the Irish Music Rights Organisation CLG
- 9.7 **“Licence Year”** means the period commencing 1st January in any relevant year and ending on 31st December.
- 9.8 **“the Licensee”** means the company or person(s) to whom IMRO grant a licence for the public performance of music within the Repertoire Controlled by IMRO.

- 9.9 **“Simulcast Event”** means the screening in a cinema (as distinct from the separate act of transmission) of a live event taking place at a remote location and relayed to the cinema for simultaneous exhibition.
- 9.10 **“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.

This tariff supersedes all previous editions



IRISH MUSIC RIGHTS ORGANISATION CLG

Copyright House, Pembroke Row, Lower Baggot Street, Dublin 2, D02 HW59, Ireland.
Telephone: (01) 6614844. Email: licensing@imro.ie Web: www.imro.ie

STANDARD TARIFF GP

Introduced on 6th May 1991

Effective from 1st Jan 2026

(Also incorporating former Tariff B, Tariff G, Tariff GF, Tariff H, Tariff K, Tariff S, & Tariff SG)

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 copyright music within the repertoire controlled by IMRO* at functions and events at premises which are not within the scope of other standard tariffs published by IMRO.

2. GENERAL CONDITIONS

This tariff is subject to IMRO's General Conditions Applicable to Tariffs and Licences, a copy of which is available on request.

IMRO, by its agent, shall have the right of free entry to any premises licensed under this tariff, solely for the purpose of checking the particulars on which the charges under the licence or permit are from time to time assessed, for which purpose the licensee shall make available to IMRO's agent all the necessary records and books of accounts.

The appropriate Tariff or rate of royalty applicable to a music user will be determined by IMRO on the basis of all relevant circumstances.

3. ROYALTY RATES

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

1st Jan 2026 and 31st December 2026

The rates payable in respect of the first year are reduced by one-third where the licence has been applied for and obtained before musical performances take place.

	First Year of Licence €	Second and/or Subsequent Years €
3.1 FEATURED MUSIC*		
3.1.1 The royalty per session is: -		
For the first 300 persons capacity*	99.69	66.43
and for each 100 persons capacity* (or part thereof) thereafter	59.82	39.85
3.1.2. For each busking point, the royalty per session is:-	19.98	13.32
3.1.3. Video or cinema performances in a room or place which is part of the premises and used for other purposes but which is being specially used for the primary purpose of video or film shows and with seating arranged accordingly (whether or not a charge is made for admission) including Heritage & Cultural Centres		
The royalty per session is: -		
For the first 100 persons capacity*	11.96	7.94
and for each 25 persons capacity* (or part thereof) thereafter	4.02	2.71
3.1.4 For short educational and/or training films or videos for in house training and information, selling and promotion, including Heritage & Cultural Centres		
	3.97	2.67
The royalty per session is: -		
<u>Note:</u> This charge is subject to a maximum of €23.82 per day for unlicensed performances and €16.02 per day for licensed performances		
3.1.5. For aerobic and keep fit classes and for dance and music classes.		
The royalty per session / class is: -	4.03	2.67
3.1.6. For background music* at boxing, wrestling and similar sports events or at bingo sessions.		
The royalty per session is:-		
For the first 100 persons capacity*	4.03	2.71
and for each 25 persons capacity* (or	1.21	0.86

* See Definitions

First Year of Licence	Second and/or Subsequent Years
€	€

part thereof) thereafter

3.2 AMUSEMENT MUSIC

3.2.1. The **royalty per session** is: -

For the first 300 persons capacity*	49.83	33.23
and for each 100 persons (or part thereof) thereafter	29.94	19.98

3.3 LOCAL AND/OR COMMUNITY EVENTS

For performances of background music at local and community events such as fashion shows, exhibitions, sports days. etc

The royalty per day is: -	79.71	53.13
----------------------------------	-------	-------

3.4 SKATING RINKS

For performances of music at ice and rollerskating rinks.

The **annual royalty** is:-

for each 100 persons admitted* (or part thereof) to the premises, (whether for the purpose of skating or otherwise	4.03	2.71
--	------	------

3.5 BACKGROUND MUSIC* IN AREAS WITH OR WITHOUT SEATING

3.5.1. For performances by means of television alone,

The annual royalty is: -	238.03	158.65
---------------------------------	--------	--------

3.5.2. For performances by any one of any combination of the following: -

audio jukebox, record/tape player, radio, with or without a television,

The **annual royalty** is as follows:-

Floor area (measured from wall to wall)

Up to 50 m ²	396.59	264.36
50 – 100 m ²	634.51	423.01
101 – 150 m ²	880.29	586.89

* See Definitions

First Year of Licence	Second and/or Subsequent Years
€	€

151 – 200 m ²	1,110.36	740.18
Over 200 m ²	1,348.21	898.86

- 3.5.3. For performances by any one of or any combination of the following:-

video jukebox, music television, video monitors, karaoke machine or similar apparatus, with or without those instruments charged under paragraph 3.5.2.

The **annual royalty** is as follows:-

Floor Area (measured from wall to wall)

up to 50 m ²	505.53	337.04
51 – 100 m ²	793.08	528.70
101 – 150 m ²	1,100.40	733.61
151 – 200 m ²	1,387.92	925.28
Over 200 m ²	1,685.31	1,123.56

3.6 FOR BACKGROUND MUSIC* IN CORRIDORS, FOYERS, FORE-COURTS, CIRCULATING AND MISCELLANEOUS AREAS

The **annual royalty** is: -

for each unit of 100 m ² (or part thereof)	117.34	78.23
---	--------	-------

3.7 FOR PERFORMANCES OF BACKGROUND MUSIC* RELAYED IN CARPARKS

The **annual royalty** is:-

For the first 500 car parking spaces	586.52	391.01
and for each 250 car parking spaces (or part thereof) thereafter	195.51	130.32

- 3.8 **FOR PERFORMANCES BY BANDS** of the kind described herein given at (i) such occasional entertainments as athletic meetings, flower shows, bazaars, processions, parades and similar functions of an ephemeral nature, and which do not take place for more

* See Definitions

First Year of Licence	Second and/or Subsequent Years
€	€

than seven consecutive days at any one premises, or (ii) given at trade or other exhibitions which are not open for more than four consecutive days, **provided that** the performances take place on premises which have no permanent management and which are not premises where music is usually performed as part of a public entertainment,

The **annual royalty** is:-

Regular Forces, also Civilian Services such as Police and Fire Brigades	381.98	254.71
Pipe, drum and fife bands of the above	210.47	140.27
Other bands (brass, military, pipe or reed)	227.37	151.60

3.9 FOR PERFORMANCES OF BACKGROUND MUSIC* RELAYED IN GARAGE FORECOURTS

Including simultaneous performances in an adjacent office or accessories shop having a floor area of not more than 50 square metres, and in an attached workshop with up to 5 employees normally in it.

The annual royalty is:-	212.68	141.76
--------------------------------	--------	--------

3.10 PERFORMANCES AT CIRCUSES

The **annual royalty** is

Seating Capacity*

up to 500	965.26	643.52
501 – 750	2,409.39	1,606.26
751 – 1000	3,044.40	2,029.61
1001 – 1250	4,380.93	2,920.63
1251 – 1500	5,197.77	3,465.13
1501 – 2000	7,425.40	4,950.27
2001 – 2500	9,281.77	6,187.86
Over 2500	11,138.16	7,425.42

3.11 PERFORMANCES AT SPORTSGROUNDS*

in conjunction with normal sporting events, before, during the intervals between and at the end of such events

For each 1,000 persons (or part thereof) admitted* to events

The royalty per event is	6.02	4.04
---------------------------------	------	------

* See Definitions

First Year of Licence	Second and/or Subsequent Years
€	€

Subject to a minimum annual royalty of:	239.37	159.60
--	--------	--------

3.12 FATHER CHRISTMAS SHOWS, MANNEQUIN AND FASHION SHOWS etc

For performances at events such as Father Christmas shows, Christmas toy bazaars and similar attractions and mannequin, dress and other fashion shows,

the daily royalty is	79.71	53.14
-----------------------------	-------	-------

3.13 PERFORMANCES AT PAROCHIAL AND CHURCH HALLS, AND OTHER HALLS:

(i) Basic Rates

Subject to the minimum royalties set out in paragraph 3.13 (ii) , the royalties payable to IMRO for its permission in respect of performances of IMRO's repertoire licensed under this paragraph shall be calculated as follows:-

- (a) Performances at concerts, musical dances or socials with dancing and other similar functions at which music is a major feature
– For each function, €3.07 per accommodation unit* or part thereof
- (b) Performances at film shows, dancing classes, socials without dancing, and other similar functions at which music is not a major feature
– For each function €1.53 per accommodation unit* or part thereof.

(ii) Minimum Royalty Payment

The minimum royalties payable under this paragraph of this tariff are: -

- (a) for a licence for occasional performances during a year, €15.41
- (b) for licences continuing from year to year, €30.93 per annum

* See Definitions

First Year of Licence	Second and/or Subsequent Years
€	€

3.14 MINIMUM ROYALTY PAYMENT

The royalties payable under this tariff (except as regards paragraphs 3.8, 3.9, 3.11 & 3.13) are subject to the following **minimum annual payments**:-

3.14.1	For a licence continuing from year to year	234.58	156.38
3.14.2	For a permit for an occasional performance or where permission was not sought prior to the date of the event	234.58	156.38

3 INFLATION ADJUSTMENT

The foregoing rates of charge are related to the Consumer Price Index of Retail Prices for October 2025 (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 that Index.

4 VALUE ADDED TAX

Every licensee under this tariff shall pay to the Irish Music Rights Organisation CLG, in addition to the royalty due under the tariff, a sum in respect of Value Added Tax calculated at the relevant rate on the royalty payable.

5 DEFINITIONS

“**accommodation unit**” means seating capacity for 100 persons or dancing capacity for 50 persons.

“**amusement music**” means impromptu performances by bona fide customers (who are not otherwise professional or semi-professional musicians or performers) for their own and for their fellow customers’ amusement which have not in any way been previously advertised or announced to the public.

“**background music**” means performances by means of a record and/or CD/tape player (excluding jukeboxes or video performances) or by means of a radio or television set operated on the premises or by diffusion through a loudspeaker, however conveyed, from another part of the premises or from a source outside the premises.

“**capacity**” means the maximum number of persons that may be admitted to the area of entertainment at any one time (assessed by reference to fire or similar regulations where available).

“**featured music**” means music performed by: -
performers in person,

or

a record, tape or CD player primarily for entertainment such as by means of discotheque equipment or otherwise for dancing or in conjunction with cabaret or similar entertainment. It also includes music sourced by means of a satellite dish or cable.

or

* See Definitions

First Year of Licence	Second and/or Subsequent Years
€	€

cinematograph equipment, video player,

or

karaoke machine or similar apparatus – a tape or disc player providing specially produced backing tracks to enable people to sing to them for the entertainment of others.

“persons admitted” means the total number of persons attending events at which music is played in any one year as certified by an accountant qualified to be appointed auditor to a public company.

“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.

“sportsgrounds” means race tracks, stadia or speedways, football grounds and any other premises of a similar nature.

This tariff supersedes all previous editions



IRISH MUSIC RIGHTS ORGANISATION CLG

Copyright House, Pembroke Row, Lower Baggot Street, Dublin 2, D02 HW59, Ireland.

Telephone: (01) 6614844. Email: duallicence@imro.ie Web: www.imro.ie

Car Parks Tariff

Introduced August 1st 2026

Effective for all new licences and renewals from August 1st 2026

To be read in conjunction with the Dual Licence Contract and the Dual Licence General Terms.

1. SCOPE OF TARIFF

This tariff applies to performances of copyright music within the Repertoire Controlled by IMRO when played at spaces indoors or outdoors for all types of vehicle parking. All licensees within this tariff are also entitled to use the Repertoire Controlled by IMRO in telephone hold music for up to 10 lines.

This tariff does not include any other use including that which occurs within workplaces, waiting rooms, office space, events, classes, shopping centres, retail stores, bars, hotels, attractions, featured music events, or any additional music use tariffs, even if other areas have a separate licence.

2. DUAL COPYRIGHT MUSIC LICENCE CONTRACT

This tariff is incorporated into and forms an integral part of the Dual Licence Contract. A breach of any term or condition of this tariff shall constitute a breach of the Dual Licence Contract. In the event of any conflict between the constituent parts of the Dual Licence Contract, the descending order of precedence shall be as follows: (i) the main body of the Dual Licence Contract; (ii) this tariff; and (iii) the Dual Licence General Terms.

3. ROYALTY RATES

The following rates apply to all Royalties falling due under this tariff between August 1st 2026 and December 31st 2026. The annual Royalty charge for performances of music in scope of this tariff (outlined under paragraph 1) is as set out in the Appendix, calculated based on the number of car parking spaces available at the premises.

Band	From Parking Spaces	To Parking Spaces	Tariff € (euro) per 100 places	% Discount on Tariff	Net Tariff € (euro) for a vehicle in the fleet
Band 1 (Base Fee)	0	100	75	0.0	75.00
Band 2	101	200	75	0.0	150.00
Band 3	201	300	75	0.0	225.00
Band 4	301	400	75	0.0	300.00
And thereafter for each subsequent Band without limit		+100	75	0.0	+75.00

All amounts are progressively banded, with prices / discounts applied per band or part thereof. For example, a car park with 250 vehicle spaces is calculated as the Base Fee of 100 spaces, plus 100 spaces at Band 1, plus 100 spaces at Band 2, plus 100 spaces at Band 3.

4. EFFICIENCY

One or more of the following surcharges will, if applicable, be automatically applied to the sum of Royalty calculated in accordance with paragraph 3 above in respect of each licensed premises:

- A compliance surcharge of 60% of unpaid Royalties applies if the licensee fails or has failed to self-declare and obtain a licence from IMRO in advance of being approached by an IMRO representative.
- A self-service surcharge of 8% of the applicable Royalties applies if the licensee chooses to purchase by a method other than via the new online self-service portal maintained at [www.imro.ie] with auto-renewal enabled.
- An extended payment surcharge of 12% of the applicable Royalties for an extended payment term will apply if the licensee pays the annual Royalties later than the 30-day prompt payment term after the date of the invoice issued by IMRO, unless otherwise agreed or waived by IMRO and licensee failed to provide DD / payment card details on order.

For the avoidance of doubt, the efficiency surcharges pursuant to this Tariff shall not apply to any Royalty payable in respect of any period prior to August 1st 2026. The Royalty is without prejudice to any other amounts payable to IMRO in respect of music outside the scope of this Tariff or otherwise.

5. INFLATION ADJUSTMENT

The foregoing Royalty rates are related to the Consumer Price Index of Retail Prices for mid-October 2024 (on the November 1996 base) as published in the Irish Statistical Bulletin and will be increased on 1 January 2027 and on each subsequent anniversary of that date in proportion to annual changes in that Index.

6. DEFINITIONS

Capitalised terms used but not defined in this tariff shall have the meaning set forth in the Dual Licence Contract.

“Background Music” means music conveyed through any electronic apparatus (to include, for example, TV, radio, internet streaming services) to add atmosphere and at a volume level of less than or equal to 80dB.

“Dual Licence Contract” means the Dual Copyright Music Licence Contract between the Licensee, IMRO and PPI.

“Dual Licence General Terms” means the General Terms and Conditions Applicable to the Dual Copyright Music Licence Contract and Related IMRO and PPI Tariffs.

“IMRO” means the Irish Music Rights Organisation CLG.

7. VALUE ADDED TAX

Every Licensee under this tariff shall pay to the Irish Music Rights Organisation CLG, in addition to the Royalty due under this tariff, a sum in respect of Value Added Tax calculated at the relevant rate on the Royalty payable.

Appendix
Calculation of Royalty

From Parking Spaces	To Parking Spaces	Tariff (€)
0	100	75.00
101	200	150.00
201	300	225.00
301	400	300.00
401	500	375.00
501	600	450.00
601	700	525.00
701	800	600.00
801	900	675.00
901	1000	750.00



IRISH MUSIC RIGHTS ORGANISATION CLG

Copyright House, Pembroke Row, Lower Baggot Street, Dublin 2, D02 HW59, Ireland.
Telephone: (01) 6614844. Email: licensing@imro.ie Web: www.imro.ie

STANDARD TARIFF HLC

Introduced on 6th November 1995

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 the following performances of copyright music within the repertoire controlled by IMRO* in leisure centres and/or gyms.

2. ROYALTY RATES

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

1st January 2026 and 31st December 2026

Background Music*

		Unlicensed €	Licensed €
(i)	For leisure centres and/or gyms with an area up to 100 m ²	361.00	240.68
(ii)	For leisure centres and/or gyms with an area between 100 m ² and 250 m ²	722.07	481.36
(iii)	For leisure centres and/or gyms with an area exceeding 250 m ²	1,083.10	722.07
(iv)	For aerobic and keep-fit classes, including aqua-aerobics, the royalty per session is:	4.02	2.70

3. LICENCE

All performances in the first year will be charged at the unlicensed performance rate unless the user applies in writing for a licence before the music is performed. Any performances not declared are unauthorised and constitute an infringement of copyright and will be charged as unlicensed performances.

Where the premises are open only during a limited season in each year the annual royalty is adjusted by a proportionate reduction, subject to the minimum specified below.

* See Definitions

4. INFLATION ADJUSTMENT

The foregoing rates of charge are related to the Consumer Price Index of Retail Prices for mid-October 2025 (on the November 1996 base), as published in the Irish Statistical Bulletin, and will be adjusted on 1st Jan 2027 & each subsequent anniversary of that date in proportion to annual changes in that Index.

5. GENERAL CONDITIONS

This tariff is subject to the General Conditions applicable to Tariffs and Licences, a copy of which is available on request.

6. DEFINITIONS

“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.

“background music” means music when performed by a record/tape/CD player otherwise than for featured purposes, and includes music performed by a relayed radio, audible throughout the premises. It also includes music sourced by means of satellite dish or cable.

“area” means the area of the leisure centre and/or gym measured 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. It also includes staff areas and the areas occupied by swimming pools, jacuzzis and plunge pools.

7. MINIMUM ROYALTY

The minimum annual royalty under this tariff is €113.97

8. VALUE ADDED TAX

Every licensee under this tariff shall pay to the Irish Music Rights Organisation CLG, in addition to the royalty due under the tariff, a sum in respect of Value Added Tax calculated at the relevant rate on the royalty payable.

This tariff supersedes all previous editions



IRISH MUSIC RIGHTS ORGANISATION CLG

Copyright House, Pembroke Row, Lower Baggot Street, Dublin 2, D02 HW59, Ireland.

Telephone: (01) 6614844. Email: licensing@imro.ie Web: www.imro.ie

STANDARD TARIFF HRNPD

Introduced on 6th July 2007

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

The tariff applies to the following performances of music in hotels, nightclubs, restaurants, guest houses and similar establishments.

2. ROYALTY RATES

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

1st January 2026 and 31st December 2026

(a) Featured Music

(Live Music, Cabaret, Discos, Supper Dances, Dinner Dances, Ordinary Dances, Weddings† and miscellaneous)

Charge for Performances - Per Session

	Unlicensed €	Licensed €
Licensed Capacity not exceeding 100	29.13	19.35
Licensed Capacity not exceeding 200	49.37	32.94
Licensed Capacity not exceeding 300	69.33	46.21
Licensed Capacity not exceeding 400	79.31	52.80
Licensed Capacity not exceeding 500	89.00	59.37
Licensed Capacity not exceeding 600	98.68	65.84
Licensed Capacity not exceeding 700	106.41	71.02
Charge per 100 capacity thereafter	5.93	3.99

Note 1: † Weddings will be charged at the rate equivalent to licensed capacity not exceeding 100.

Note 2: Where live concerts with cover charges take place this tariff will not apply. The concert tariff LP will apply. Live concerts will be defined as musical entertainments consisting entirely or almost entirely of copyright music performed at an event*

(b) Background Music

Charge for Performances - Per Annum

	Unlicensed €	Licensed €
Radio and/or Tape/CD player alone or with Radio and/or Television	150.21	100.10
Radio and/or television alone	125.61	83.76

*for each unit of 20 seats or part thereof**

Rates for Hotel Bedrooms

Rooms	€
0 - 50	82.85
51 - 100	165.67
101 - 150	248.53
151 - 200	331.37
Per 50 rooms thereafter	82.85

3. LICENCE

All performances in the first year will be charged at the unlicensed performance rate unless the user applies in writing for a licence before the music is performed.

Any performances not declared either in advance or at the end of the licence period are unauthorised and constitute an infringement of copyright and will be charged as unlicensed performances.

4. MISCELLANEOUS

Other performances which are not covered under this tariff such as performances by means of jukeboxes, live music pay in events, etc. will be assessed under the appropriate tariffs.

5. INFLATION ADJUSTMENT

The foregoing rates of charge are related to the Consumer Price Index of Retail Prices for mid-October 2025 (on the November 1996 base) as published in the Irish Statistical Bulletin, and will be adjusted on 1st January 2027 and each subsequent anniversary of that date in proportion to annual changes in that Index.

6. GENERAL CONDITIONS

This tariff is subject to the General Conditions applicable to Tariffs and Licences, a copy of which is available on request.

7. DEFINITIONS

“featured music” means: -

- (i) live music performed by performers of musical instruments and singers, whether or not they combine their performances with other activities such as dancing
or,
- (ii) music performed by means of a record/tape/cd player primarily intended for entertainment and/or dancing as distinct from background music which is to add atmosphere. For the avoidance of doubt this includes but is not limited to disco club music.

“background music” means performances by means of a record and/or cd/tape player (excluding juke boxes or video performances) or by means of a radio or television set operated on the premises or by diffusion through a loudspeaker, however conveyed, from another part of the premises or from a source outside the premises.

“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 or similar regulations where available).

The simultaneous or consecutive musical performances that take place in separate rooms in a premises are separately assessable.

“event” shall mean an uninterrupted musical event, save for short intervals or breaks. Repeat performances of the same programme such as afternoon and evening sessions shall be deemed to be separate events.

8. MINIMUM ROYALTY

The minimum annual royalty under this tariff for 2026 is €82.85

9. VALUE ADDED TAX

Every licensee under this tariff shall pay to the Irish Music Rights Organisation CLG, in addition to the royalty due under the tariff, a sum in respect of Value Added Tax calculated at the relevant rate on the royalty payable.

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 the EC (late payments on Commercial Transactions) Regulations 2002.

This tariff supersedes all previous editions



IRISH MUSIC RIGHTS ORGANISATION CLG

Copyright House, Pembroke Row, Lower Baggot Street, Dublin 2, D02 HW59, Ireland.

Telephone: (01) 6614844. Email: licensing@imro.ie Web: www.imro.ie

STANDARD TARIFF I

Introduced on 6th July 1987

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 mechanical* performances of copyright music within the repertoire controlled by IMRO* as a background to work, meals, breaks, exercise or recreation at workplaces such as offices, factories, canteens or restrooms.

All other performances will be assessed under the appropriate tariff covering such performances.

2. GENERAL CONDITIONS

This tariff is subject to IMRO's General Conditions Applicable to Tariffs and Licences, a copy of which is available on request.

3. ROYALTY RATES

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

1st January 2026 and 31st December 2026

Unit of Charge

Charge for Unlicensed Performances

Charge for Licensed Performances

For each unit of 25 employees or part thereof

€

€

171.70

114.48

4. LICENCE

All performances in the first year will be charged at the unlicensed performance rate unless the user applies in writing for a licence before the music is performed. Any performances not declared are unauthorised and constitute an infringement of copyright and will be charged as unlicensed performances.

* See Definitions

./....

5. INFLATION ADJUSTMENT

The foregoing rates of charge are related to the Consumer Price Index of Retail Prices of 185.4 points for mid-October 2025 (on the November 1996 base) as published in the Irish Statistical Bulletin, (“the basic Index Figure”) and are subject to adjustment in proportion to changes in that Index figure, on each anniversary of this tariff.

6. MINIMUM ROYALTY

The minimum annual royalty under this tariff is €114.48

7. VALUE ADDED TAX

Every licensee under this tariff shall pay to the Irish Music Rights Organisation CLG, in addition to the royalty due under the tariff, a sum in respect of Value Added Tax calculated at the relevant rate on the royalty payable.

8. DEFINITIONS

“**mechanical performances**” include performances by means of a record/tape/CD player or by means of a radio or television set operated on the premises or by diffusion through a loudspeaker, however conveyed, from another part of the premises.

“**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.

This tariff supersedes all previous editions



IRISH MUSIC RIGHTS ORGANISATION CLG

Copyright House, Pembroke Row, Lower Baggot Street, Dublin 2, D02 HW59, Ireland.
Telephone: (01) 6614844. Email: licensing@imro.ie web: www.imro.ie

STANDARD TARIFF J

Introduced on 6th January 2012
Rates 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 by the music user.

1. SCOPE OF TARIFF

Subject to the exclusions in paragraph 2, this tariff applies to performances of copyright music within the repertoire controlled by IMRO at sports, social and other clubs or at similar establishments.

2. EXCLUSIONS

This tariff does not apply to

- performances of Repertoire controlled by IMRO in seated restaurant areas within the premises, these being chargeable under IMRO Standard Tariff HRNPD.
- live performances of Repertoire controlled by IMRO where a charge is made for admission, these being chargeable under IMRO Standard Tariffs LP, LC and/or VT.

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 performances in accordance with the appropriate tariff.

3. GENERAL CONDITIONS

This tariff is subject to IMRO's General Conditions Applicable to Tariffs and Licences, a copy of which is available on request, on the back of IMRO invoices or at www.imro.ie.

Any performances not declared by the licensee are unauthorised and constitute an infringement of copyright and will be charged at first year tariff rates.

4. DEFINITIONS

“Background Music” means music conveyed through any electronic apparatus to add atmosphere and at a volume level of less than or equal to 80dB.

“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). Simultaneous or consecutive musical performances that take place in separate rooms in a premises are separately assessable.

“Featured Music” means all other performances not covered under the definition of Background Music but excluding music used in aerobic and keep fit classes.

“IMRO” means the Irish Music Rights Organisation CLG.

“Licence Year” means the ensuing 12 month period.

“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.

5. ROYALTY RATES

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

1st January 2026 and 31st December 2026

A. Annual rate for Background Music

	First Year	Second and subsequent years (subject to Paragraph 6 below)
Performances by means of	€	€
TV only	238.03	158.65
Any electronic apparatus, with or without a TV	449.58	299.73

B. Featured Music – Rate per session

	First Year	Second and subsequent years (subject to Paragraph 6 below)
	€	€
Capacity not exceeding 100	28.43	18.89
Capacity not exceeding 200	48.23	32.21
Capacity not exceeding 300	67.76	45.14
Capacity not exceeding 400	77.48	51.60
Capacity not exceeding 500	86.96	58.04
Capacity not exceeding 600	95.77	64.34
Capacity not exceeding 700	103.98	69.40
Charge per 100 capacity thereafter	5.79	3.88

C. Aerobic and Keep Fit classes

	First Year	Second and subsequent years (subject to Paragraph 6 below)
	€	€
Aerobic and keep fit classes, including aqua aerobics, the rate per class session is	4.02	2.70

6. ROYALTY RATE IN SECOND AND SUBSEQUENT YEARS

Second and subsequent years royalty rates shall only apply if, and only if

- the licensee has signed an IMRO copyright music licence, and
- the performances have been declared by the licensee prior to the annual renewal invoice being issued.

7. MINIMUM ROYALTY

The minimum annual royalty payable under this tariff is €158.65

8. INFLATION ADJUSTMENT

The foregoing monetary sums in paragraph 5 and 7 are related to the Consumer Price Index of Retail Prices for mid-October 2025 (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 that Index.

9. VALUE ADDED TAX

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

10. LATE PAYMENTS

Invoices are payable immediately 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



IRISH MUSIC RIGHTS ORGANISATION CLG

Copyright House, Pembroke Row, Lower Baggot Street, Dublin 2, D02 HW59, Ireland.
Telephone: (01) 6614844. Email: licensing@imro.ie Web: www.imro.ie

STANDARD TARIFF JB

Introduced on 6th December 1990

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

The tariff applies to performances of copyright music within the repertoire controlled by IMRO* by means of video jukeboxes* and/or audio jukeboxes*, except when used for discotheque or other dancing.

2. GENERAL CONDITIONS

This tariff is subject to IMRO's General Conditions Applicable to Tariffs and Licences, a copy of which is available on request.

3. ROYALTY RATES

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

1st January 2026 and 31st December 2026

		First Year of Licence €	Second and/or Subsequent Years €
(a)	Audio Jukeboxes	392.72	261.83
(b)	Video Jukeboxes		
	(i) not larger than 26" screen	522.30	348.21
	(ii) Larger than 26" screen	589.15	392.72

4. REBATE

A rebate of 33.33% will be allowable from the first year rates, where a music user obtains a licence before any music is performed.

5. INFLATION ADJUSTMENT

The foregoing rates of charge are related to the Consumer Price Index of Retail Prices for mid-October 2025 (on the November 1996 base) as published in the Irish Statistical Bulletin, (“the basic Index Figure”) and are subject to adjustment in proportion to changes in that Index figure, on each anniversary of this tariff.

6. MINIMUM ROYALTY

The minimum annual royalty under this tariff is €116.59

7. VALUE ADDED TAX

Every licensee under this tariff shall pay to the Irish Music Rights Organisation CLG, in addition to the royalty due under the tariff, a sum in respect of Value Added Tax calculated at the relevant rate on the royalty payable.

8. DEFINITIONS

“**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.

“**audio jukebox**” means a machine (other than a video jukebox) for playing recorded music, capable of being operated by the insertion of a coin or token.

“**video jukebox**” means a machine for playing recorded music synchronised with video or similar visual display and capable of being operated by the insertion of a coin or token.

This tariff supersedes all previous editions



IRISH MUSIC RIGHTS ORGANISATION CLG

Copyright House, Pembroke Row, Lower Baggot Street, Dublin 2, D02 HW59, Ireland.
Telephone: (01) 6614844. Email: licensing@imro.ie. Web: www.imro.ie

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 License 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



IRISH MUSIC RIGHTS ORGANISATION CLG

Copyright House, Pembroke Row, Lower Baggot Street, Dublin 2, D02 HW59, Ireland.

Telephone: (01) 6614844. Email: licensing@imro.ie Web: www.imro.ie

STANDARD TARIFF LP

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 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 Events, where a charge is made for admission, but excluding Multi-Stage Events and performances of classical music.

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 Tariff MS or performances of classical music which are charged under Tariff LC.

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

“IMRO” means the Irish Music Rights Organisation CLG.

“Multi-Stage Event” shall mean an event, including a festival, concert (including fundraising and charitable concerts) or dance party, where a charge is made for admission, where there are at least 8 different performers, 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 Venue” means a permanent or temporary venue where an Event takes place.

“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.

“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.

“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.

“Simultaneous Performances” means in the context of Multi-Stage Events that there must be at least a 15 minute performance overlap between performances, on at least two stages.

3. EXCLUSIONS

This tariff does not apply to:

- public performance of musical works at variety, revue or pantomime entertainments or to events where no charge is made for admission, or
- public performance of musical works chargeable under Tariff HRNPD, Tariff J, Tariff LC, 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 5.1.

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, Returns, Invoicing and Payment

5.1.1 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 Rate	Licensed Rate
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%
----------------------	----	----

- 5.1.2 IMRO will not unreasonably refuse to issue a licence, but reserves the right to refuse to issue a License 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.

5.1.3 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;
- 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.

IMRO will calculate the royalty owing in accordance with and under paragraph 5.1.1 and will issue an invoice in respect of the royalty owing, settlement of which will be due within 30 days of invoice date.

5.1.4 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 and above, 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 5.1.4, an event by the same performing artist, held over consecutive dates, shall be treated as one event.

5.1.5 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 5.1.3. If there is an overpayment IMRO will reimburse the Licensee 30 days after receipt of all returns required at paragraph 5 hereof.

5.1.6 If returns are not submitted within 30 days of the Event, IMRO will calculate an Estimated Royalty in accordance with paragraph 5.1.1. An invoice will issue which is immediately payable.

5.1.7 If the Proprietor of the premises or the Event Promoter has failed to provide the items specified at paragraph 5.1.3 within a period of 60 days from the date of the Event, he shall not receive any credit 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 Event Promoter to furnish the items specified at paragraph 5.1.3.

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 foregoing net revenue receipt thresholds set out in paragraph 5.1.1 are related to the Consumer Price Index of Retail Prices of 181.0 points for mid-December 2024 (on the 1996 base) as published in the Irish Statistical Bulletin, 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. PROGRAMME DETAILS / 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 5.1.3, particulars of all musical works performed at each Event.

9. COMMENCEMENT AND DURATION

This tariff shall come into force on 1 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

STANDARD TARIFF

Live Streaming (LS)

Introduced on 8th of October 2021
Effective from 1st of January 2026

1. SCOPE OF TARIFF

This tariff applies to the public performance of the Repertoire Controlled by IMRO/MCPSI for Events as defined in this tariff and any subsequent download or catch up facilities relating to the original Events.

This tariff applies when:

- (a) An Event is Broadcast on a Licensed Platform, where revenue is received (or receivable) for the Event (including but not limited to any sponsorship and/or any State subsidies which supplement and/or substitute the Event's box office receipts);

OR

- (b) An Event is Broadcast on a Non-Licensed Platform.

2. DEFINITIONS

For the purposes of this tariff: -

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

- the audited accounts
- the accounting records, ticket selling agent manifest, stream reports, 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 of this tariff.

“Broadcast” means an electronic transmission of visual images, sounds or other information which is transmitted online for simultaneous reception by Users and is capable of being lawfully received by them.

For the avoidance of doubt the term “broadcast” or “broadcasting” when used in this tariff without a capital “B” shall have the meaning given to it by the Copyright and Related Rights Act, 2000 (**“the Act”**).

“Estimated Royalty” means IMRO/MCPSI's calculation of the royalty for an Event based on the information available to it at the date of estimation, including “ticket price” (or cost of access) of the Event and public view count of similar Events. The Estimated Royalty figure is at IMRO/MCPSI's sole discretion.

“Event” means a Live Streaming Performance, or Pure Webcasting or Premium or Interactive Webcasting, or Limited Download or On Demand Streaming of the original Live Streaming Performance.

“Event Promoter” means in relation to an Event, any person who undertakes or authorises another to undertake any act restricted by s.37(1) of the Copyright and Related Rights Act, 2000.

“IMRO” means Irish Music Rights Organisation CLG.

“Licensed Platform” means any online digital service provider, website, platform, application or similar technology which is, at the time of a Live Streaming Performance, licensed by IMRO (or a third party on IMRO’s behalf) under a tariff for online exploitation of rights other than the Live Streaming Tariff.

“Limited Download or On Demand Streaming” means users can stream specific tracks of a Live Streaming Performance on an on-demand basis, or access limited (aka tethered) downloads of tracks on demand of a Live Streaming Performance, PROVIDED THAT the Live Streaming Performance has concluded and that any such on-demand streaming or limited downloads cannot occur after a period of 72 hours following the conclusion of the Event,.

“Live Streaming Performance” means a live performance of musical works (including instrumental, electronic, digital or by any other means) which takes place in Ireland, in which Repertoire Controlled by IMRO/MCPSI is Broadcast. The performance does not have to be exclusively a performance of musical works.

“MCPSI” means the Mechanical Copyright Protection Society of Ireland CLG.

“Net Revenue Receipts” means all revenue received (or receivable) for the Event, (including but not limited to sponsorship, any State subsidies which supplement/substitute the Event’s box office receipts, etc.) less only any applicable VAT, selling agent commission and credit card booking fees.

“Non-Licensed Platform” means any online digital service provider, website, platform, application or similar technology which is **NOT**, at the time of a Live Streaming Performance, licensed by IMRO (or a third party on IMRO’s behalf) under a tariff for online exploitation of rights other than the Live Streaming Tariff.

“Pure Webcasting” means continuous programmed webcasts where the original performance takes place in Ireland. Users cannot interact, e.g. pause, fast forward, skip tracks or influence output by rating tracks.

“Premium or Interactive Webcasting” means a webcast where the original performance takes place in Ireland and users can interact e.g. skip tracks, pause, fast forward etc, but not select specific tracks on demand.

“Repertoire Controlled by IMRO/MCPSI” 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/MCPSI.

“User” means a person who is authorised to access an Event.

3. EXCLUSIONS

IMRO/MCPSI in their sole discretion will determine which tariff applies to the proposed performance of musical works.

Particulars of the proposed performance should be notified to IMRO/MCPSI 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 LIVE STREAMS

The primary obligation is on the Event Promoter to obtain the necessary Licence from IMRO/MCPSI to permit the live streaming public performance of musical works in the Repertoire controlled by IMRO/MCPSI 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.

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, Returns, Invoicing and Payment

5.1.1. Royalty

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

Where an Event is Broadcast pursuant to Clause 1(b) above, and Net Revenue Receipts are zero, the Minima will apply.

	Higher of (a) or (b)	
	(a) Royalty	(b) Minima
Pure Webcasting	15%* of Net Revenue Receipts	€0.0012 per Stream
Premium and Interactive Webcasting	15%* of Net Revenue Receipts	€0.0017 per Stream
Limited Download / On Demand Streaming	15%* of Net Revenue Receipts	€0.0043 per Stream
Minima rates per stream apply to Non-box office/free events on platforms not already licensed by IMRO		

***The 15% royalty rate is discounted to 10% until 30 June 2022, when it will increase to 12.75% until 31 December 2022. From 1 January 2023, the rate will increase to 15%.**

- 5.1.2. Subject to paragraph 5.1.1. of this tariff, where the licensee establishes to IMRO's satisfaction in respect of a Variety show or other theatrical presentation, that Repertoire Controlled by IMRO/MCPSI is performed during less than 80% of the Performing time, the royalty for the Event as calculated under paragraph 5.1.1 shall be subject to the following discounts:

Duration of Repertoire Controlled by IMRO/MCPSI	
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%

5.1.3. IMRO/MCPSI will not unreasonably refuse to issue a Licence but reserves the right to refuse to issue a Licence to the Event Promoter, due to previous non-compliance with the terms and conditions of IMRO/MCPSI licences and tariffs. If IMRO/MCPSI refuse to issue a Licence, the Event Promoter shall not include the performance of any musical works in the Repertoire controlled by IMRO/MCPSI at the Event.

5.1.4. Returns, Invoicing & Payment

The Event Promoter must, within 30 days of the end of the month in which the Event takes place, submit electronically to IMRO/MCPSI a statement(s) for each Event(s) in accordance with a format outlined by IMRO/MCPSI, detailing for each individual Event:

- Details of the streaming figures (including both Live Streaming Performances and Saved Live Streaming Performances) of the Event;
- Ticket prices paid by Users, 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 Users;
- Total gross receipts from ticket sales;
- Number of complimentary accesses allocated;
- Programme Details/Setlist in respect of all performers if not already submitted in accordance with Paragraph 9 below;
- Details of any revenue other than revenue generated from ticket sales which is included in the Net Revenue Receipts.

IMRO/MCPSI will calculate the royalty owing in accordance with and under paragraph 5.1.1 and will issue an invoice in respect of the royalty owing, settlement of which will be due within 30 days of invoice date.

If the information required pursuant to Paragraph 5.1.4 is not submitted to IMRO/MCPSI within the specified time period, an administration fee of 5% of the Royalty/Minima due pursuant to Paragraph 5.1 (subject to Paragraph 5.1.2) shall be payable to IMRO/MCPSI.

5.1.5. If the Event Promoter does not have a trading record of at least one year with IMRO/MCPSI or if there is a history of non-compliance with the terms and conditions of IMRO/MCPSI licences and tariffs, IMRO/MCPSI may require the Licensee to pay 25% of the Estimated Royalty plus VAT for the Event to IMRO/MCPSI 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 5.1.3. If there is an overpayment IMRO/MCPSI will reimburse the Licensee 30 days after receipt of all returns required at paragraph 5 hereof.

5.1.6. If returns as outlined in paragraph 5.1.3 are not submitted within 30 days of the Event, IMRO/MCPSI will calculate an Estimated Royalty in accordance with paragraph 5.1.1. An invoice will issue which is immediately payable. The Event Promoter shall be liable to IMRO/MCPSI for an administration fee of

2% of the Estimated Royalty if IMRO/MCPSI are required to calculate the Estimated Royalty.

- 5.1.7.** If the Event Promoter has failed to provide the items specified at paragraph 5.1.3 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 he would otherwise be entitled to under this tariff. The provisions of this paragraph are without prejudice to IMRO/MCPSI's right to require the Event Promoter to furnish the items specified at paragraph 5.1.3.

6. VALUE ADDED TAX

Every licensee under this tariff shall pay to IMRO/MCPSI, 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 foregoing net revenue receipt thresholds set out in paragraph 5.1.1 and referred to as "Minima" are related to the Consumer Price Index of Retail Prices of 181.0 points for mid-December 2024 (on the 1996 base) as published in the Irish Statistical Bulletin, 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.

8. PROGRAMME DETAILS / SETLIST

In the case of all Events licensed under this tariff, the Event Promoter must send IMRO/MCPSI in the format specified, along with the details required in paragraph 5.1.3, particulars of all musical works performed at each Event.

9. LICENCE APPLICATION

IMRO/MCPSI do not undertake to offer a Licence at the rates of charge shown in this tariff in respect of any Events unless application has been made for a Licence by the live stream organiser in advance of streaming performances.

If an artist owns repertoire being performed in an Event, the licensee can contact IMRO directly for further guidance on licensing.

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 (the "**Late Payments Regulations**").

Interest must be paid in respect of the period beginning on the date after the due date of payment and ending on the date on which the payment is received by IMRO/MCPSI.

The Late Payments Regulations provide that unless otherwise specified in an agreed contract, the interest rate will be the European Central Bank main refinancing rate (as at 1 January and 1 July in each year) plus 8 percentage points (with effect from 16 March 2013). The ECB rates in force on 1 January and 1 July apply for the following six months in each year. Only one rate will apply to a late payment – that is the rate in force on the payment date. This rate cannot be negotiated with the supplier.

Penalty interest due for late payments is calculated on a daily basis. The ECB rate can be checked on the Central Bank and Financial Services Authority of Ireland website www.centralbank.ie.

11. COMMENCEMENT

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



IRISH MUSIC RIGHTS ORGANISATION CLG

Copyright House, Pembroke Row, Lower Baggot Street, Dublin 2, D02 HW59, Ireland.

Telephone: (01) 6614844. Email: licensing@imro.ie Web: www.imro.ie

STANDARD TARIFF MC

Introduced on 6th December 1993

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 copyright music within the repertoire controlled by IMRO* in motor coaches and minibuses.

2. ROYALTY RATES

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

1st January 2026 and 31st December 2026

2(a) For coaches equipped to give performances by means of radio, record or tape player*, television, video monitor, or any combination of these: -

Charge for performances	Unlicensed €	Licensed €
(i) Coach with more than 20 seats	178.97	119.36
(ii) Coach with between 10 and 20 seats	119.36	79.51
(iii) Coach or minibus with 9 seats or less	79.51	53.02

3. LICENCE

(i) All performances in the first year will be charged at the unlicensed performance rate unless the user applies in writing for a licence before the music is performed.

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

* See Definitions

./....

4. VALUE ADDED TAX

Every licensee under this tariff shall pay to the Irish Music Rights Organisation CLG, in addition to the royalty due under the tariff, a sum in respect of Value Added Tax calculated at the relevant rate on the royalty payable.

5. INFLATION ADJUSTMENT

The rates of charge in this tariff are related to the Consumer Price Index of Retail Prices for mid-October 2025 (on the November 1996 base) as published in the Irish Statistical Bulletin, and will be adjusted on 1st January 2027 and each subsequent anniversary of that date in proportion to annual changes in that Index.

6. GENERAL CONDITIONS

This tariff is subject to IMRO's General Conditions applicable to tariffs and licences, a copy of which is available on request.

7. DEFINITIONS

For the purpose of this tariff: -

“record or tape player” means any gramophone, tape or cassette player, CD player, or other mechanical contrivance for playing of music works. It does not include contrivances such as jukeboxes, capable of being operated by the insertion of a coin or token.

“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.

8. MINIMUM ROYALTY

The minimum annual royalty under this tariff is €92.96

This tariff supersedes all previous editions



IRISH MUSIC RIGHTS ORGANISATION CLG

Copyright House, Pembroke Row, Lower Baggot Street, Dublin 2, D02 HW59, Ireland.

Telephone: (01) 6614844. Email: licensing@imro.ie Web: www.imro.ie

STANDARD TARIFF MH

Introduced on 6th July 1989

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 copyright music within the repertoire controlled by IMRO* when played by mechanical means attached to a telephone switchboard so as to be audible to incoming callers before they are connected to an internal extension.

2. ROYALTY RATES

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

1st January 2026 and 31st December 2026

Number of External Lines per Switchboard	Unlicensed €	Licensed €
Per annum		
1 – 5 Lines	181.24	120.85
6 – 15 Lines	249.26	166.20
Each 15 lines thereafter (or part thereof)	67.96	45.37
Minimum Charge	181.24	120.85

3. LICENCE

All performances in the first year will be charged at the unlicensed performance rate unless the user applies in writing for a licence before the music is performed.

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

4. INFLATION ADJUSTMENT

The foregoing rates of charge are related to the Consumer Price Index of Retail Prices for mid-October 2025 (on the November 1996 base) as published in the Irish Statistical Bulletin, (“the basic Index Figure”) and are subject to adjustment in proportion to changes in that index figure.

5. GENERAL CONDITIONS

This tariff is subject to the General Conditions applicable to Tariffs and Licences, a copy of which is available on request.

6. VALUE ADDED TAX

Every licensee under this tariff shall pay to the Irish Music Rights Organisation CLG, in addition to the royalty due under the tariff, a sum in respect of Value Added Tax calculated at the relevant rate on the royalty payable.

7. DEFINITIONS

“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.

This tariff supersedes all previous editions



IRISH MUSIC RIGHTS ORGANISATION CLG

Copyright House, Pembroke Row, Lower Baggot Street, Dublin 2, D02 HW59, Ireland.

Telephone: (01) 6614844. Email: licensing@imro.ie Web: www.imro.ie

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



IRISH MUSIC RIGHTS ORGANISATION CLG

Copyright House, Pembroke Row, Lower Baggot Street, Dublin 2, D02 HW59, Ireland.
Telephone: (01) 6614844. Email: licensing@imro.ie Web: www.imro.ie

STANDARD TARIFF PLVA

Introduced on 6th January 2014

Effective from: Licence Years commencing 1st January 2026

Effective to: Licence Years commencing 6th December 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

In setting this tariff, IMRO has consulted with the Licensed Vintners Association, who represent the majority of users of music under this tariff. The tariff applies to performances of copyright music within the Repertoire controlled by IMRO in bars, late bars and lounges in the City and County of Dublin, and in the postal districts of Bray and Greystones, but does not apply to such premises when they form part of a hotel or restaurant or nightclub.

2. ROYALTY RATES

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

1st January 2026 and 31st December 2026

(a) Featured Music

(Live Music or Disco or Disco Club Music with or without a DJ)

Charge for Performances - Per Session

	Higher Royalty Rate €	Standard Royalty Rate €
Licensed Capacity not exceeding 100	27.10	18.02
Licensed Capacity not exceeding 200	45.91	30.63
Licensed Capacity not exceeding 300	64.49	42.99
Licensed Capacity not exceeding 400	73.76	49.10
Licensed Capacity not exceeding 500	82.80	55.22
Licensed Capacity not exceeding 600	91.76	61.23
Licensed Capacity not exceeding 700	98.95	66.02
Charge per 100 Capacity thereafter	5.50	3.67

- Note 1:** Where **live concerts with cover charges** take place this tariff will not apply. IMRO Standard Tariff LP will apply.
- Note 2:** The simultaneous or consecutive musical performances that take place in separate rooms in a premises are always separately assessable.
- Note 3:** Where a premises has a number of Sessions in any one day in one particular part of the premises, the licensee can opt to be charged an all day Featured Music rate which will equate to two and a half times the per Session rates outlined in this paragraph 2(a).

(b) Background Music

Charge for Performances - Per Annum

Performances by means of	Higher Royalty Rate €	Standard Royalty rate €
Tape, CD, MP3 player or any other electronic apparatus, either alone or with Radio and/or Television	150.22	100.11
Radio and/or Television alone	125.63	83.75

for each unit of 20 seats or part thereof

3. HIGHER & STANDARD ROYALTY RATE

3.1. All performances in the first year will be charged at the Higher Royalty Rate unless the user applies in writing for a licence before the music is performed.

3.2. Any performances not declared in advance of the performance are unauthorised and constitute an infringement of copyright and will be charged at the Higher Royalty Rate.

4. OTHER MUSIC PERFORMANCES

Other music performances which are not covered under this tariff such as performances by means of jukeboxes, live music pay in events, etc. will be assessed under the appropriate IMRO tariffs.

5. PAYMENT DISCOUNT

5.1 A licensee shall qualify for a 10% discount off the amount owing under this IMRO Standard Tariff PLVA provided:

- (i) in the case of a licensee that uses Background Music only, that licensee strictly complies with the terms of paragraph 5.2 below.
- (ii) In the case of a licensee that uses Featured Music, with or without Background Music, that licensee strictly complies with the terms of either paragraph 5.2 or 5.3 below.

5.2 A licensee shall qualify for a 10% discount off the amount owing under this IMRO Standard Tariff PLVA provided the amount owing is paid in full within the Prompt Payment Period.

If the licensee notifies IMRO of changes to the intended performance particulars and IMRO issues a revised invoice, the licensee must discharge the revised invoice within the Prompt Payment Period if it wishes to avail of the payment discount.

5.3 A Licensee shall qualify for a 10% discount off the amount owing under this IMRO Standard tariff PLVA provided:

- (i) In the case of a new licensee, the amount owing is paid in full via six consecutive Direct Debit payments starting in the second month of the Licence Year; or
- (ii) In the case of an existing licensee, the amount owing is paid in full via six consecutive direct debit payments starting latest the second month of the Licence Year.

The payment discount shall be applied against the last of the six Direct Debit payments for both new and existing licensees.

6. INFLATION ADJUSTMENT

The foregoing rates of charge are related to the Consumer Price Index of Retail Prices for mid-October 2025 (on the November 1996 base) as published in the Irish Statistical Bulletin, and will be adjusted on 1st January 2027 and each subsequent anniversary of that date in proportion to annual changes in that Index.

7. GENERAL CONDITIONS

This tariff is subject to IMRO's General Conditions Applicable to Tariffs and Licences, a copy of which is available on request, or on the back of IMRO invoices or at www.imro.ie.

8. DEFINITIONS

"Featured music" means: -

- (i) live music performed by performers of musical instruments and singers, whether or not they combine their performances with other activities such as dancing, and/or
- (ii) music performed by means of a record, tape, CD, or MP3 player or any other electronic apparatus, primarily intended for entertainment and/or dancing as distinct from Background music which is to add atmosphere. For the avoidance of doubt this includes but is not limited to disco club music (with or without a DJ).

"Background music" means performances to add atmosphere by means of a record, CD, tape, or MP3 player (excluding juke boxes or video performances) or by means of a radio or television set or any other electronic apparatus operated on the premises, howsoever conveyed, and whether conveyed from within or from a source outside the premises.

"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 regulations or, subject to IMRO's final determination, in accordance with Paragraph 1.0.10 (a) of Section B1 of Building Regulations 2006 Technical Guidance Document B Fire Safety).

“IMRO” means the Irish Music Rights Organisation CLG.

“Licence Year” means the first and each ensuing 12 month period.

“Prompt Payment Period” means 30 days from the issue of the first invoice at the start of the Licence Year. For the avoidance of doubt, the Prompt Payment Period shall run from the date of issue of the first invoice in a given Licence Year only and not from the date of issue of any subsequent invoice.

“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.

“Session” shall mean an uninterrupted musical event, save for short intervals or breaks. Repeat performances of the same programme such as afternoon and evening sessions shall be deemed to be separate sessions.

9. VALUE ADDED TAX

Every licensee under this tariff shall pay to the Irish Music Rights Organisation CLG, in addition to the royalty due under the tariff, a sum in respect of Value Added Tax calculated at the relevant rate on the royalty payable.

10. PAYMENTS

Subject to paragraph 5 above, invoices are payable immediately on presentation.

This tariff supersedes all previous editions



IRISH MUSIC RIGHTS ORGANISATION CLG

Copyright House, Pembroke Row, Lower Baggot Street, Dublin 2, D02 HW59, Ireland.
Telephone: (01) 6614844. Email: licensing@imro.ie Web: www.imro.ie

STANDARD TARIFF PVFI

Introduced on 1st January 2015

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 copyright music within the repertoire controlled by IMRO in bars, lounges, cabaret rooms and similar premises but does not apply to such premises when they form part of a hotel, disco or restaurant and nor does it apply to any distinct part of the premises being operated as an Off-Licence* when IMRO Standard Tariff RS shall apply. The tariff applies to all performances in premises outside of the areas represented by the Licensed Vintners' Association, to which the Standard Tariff PLVA applies (but see paragraph 11 re jukeboxes).

This tariff has been discussed with the Vintners' Federation of Ireland and does not include licensees whose charges are currently calculated by reference to Standard Tariff HRNPD.

2. ROYALTY RATES

The following charges apply to all royalties falling due between

1st January 2026 and 31st December 2026

A. Rates for Electronic Apparatus:

		Undeclared Performance	Declared & Licensed Performance
		€uro	€uro
(i)	Radio (with or without tape, CD or record deck) with built in speakers	132.28	88.22
(ii)	Television & Video	105.84	70.56
(iii)	For background music* Or	317.56	211.70
(iv)	a composite rate for (i), (ii) & (iii) above	396.93	264.63

* See Definitions

B. Other Music*

(i) Level of Annual Turnover	Rate per Music Session	
	Undeclared Performance Euro	Declared & Licensed Performance Euro
Under €190,500	15.89	10.58
€190,500 but less than €381,000	24.79	15.89
€381,000 but less than €635,000	31.74	21.15
€635,000 but less than €952,500	42.37	28.23
€952,500 but less than €1,270,000	52.95	35.25
€1,270,000 or more	67.07	44.12

Note: Under this Paragraph B(i), if the Level of Annual Turnover of a Licensee includes turnover from the operation of an Off-Licence as distinct from that from the standalone operating of a bar, lounge, cabaret room or similar premises, then provided that IMRO is provided each year with a copy of an unexpired Publican's Licence alongside a certificate breaking down the Level of Annual Turnover between that arising from the operation of an Off-Licence and that arising from the distinct operating of a bar, lounge, cabaret room or similar premises, and such certificate is signed by the Licensee and certified to be a true and accurate breakdown of the Level of Annual Turnover, by a person who is qualified to be appointed as auditor of a company under Sec 187 of the Companies Act, 1990, then IMRO shall charge in line with the Level of Annual Turnover attributable to the operation of the bar, lounge, cabaret room or similar premises as certified.

Licensees are obliged, on request from IMRO to provide a copy of their most up to date Publicans Licence.

- (ii) Where there is a charge for admission to any event which includes the use of copyright music, the royalty per event shall be calculated as a percentage of gross income from admission charges plus any other income received by the promoter or the licensee in respect of the event e.g. sponsorships or other fees. The rates shall be: -

Undeclared Performance	Declared & Licensed Performance
4.5%	3%

Note 1: This is subject to a minimum charge that corresponds to the turnover levels at B(i) above.

Note 2: Where other music is promoted in venues covered by this tariff with the venue simply renting out the facilities, this tariff may not apply to the licensee. To avail of this exclusion, the licensee shall notify IMRO in writing at least two weeks in advance of the concert/event and provide the name and address of the promoter.

3. PAYMENT TERMS

- (i) Payment of royalties and VAT due under this tariff is due either on receipt of invoice or in cases where royalties exceed €150.00 by means of a banker's direct debit completed at the time of the issuing of the licence or in the case of an existing licence, when the tariff is first applied.
- (ii) Where royalties are due for payment under Paragraph 2A only of this tariff, the payment by direct debit for royalties due will be by four consecutive monthly direct debits commencing on the 15th of the month of issue of invoice.
- (iii) In all other instances, the payment by direct debit for royalties due will be by way of eight consecutive monthly direct debits commencing on the 15th day of the month following the month of issue of the invoice in order to afford licensees an opportunity to resolve bonafide disputes.

4. INFLATION ADJUSTMENT

The foregoing rates of charge are related to the Consumer Price Index of Retail Prices for mid October 2025 (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 the changes in the Index. This adjustment shall not be greater than 2% in any one year.

5. GENERAL CONDITIONS

This tariff is subject to IMRO's General Conditions Applicable to Tariffs and Licences, a copy of which is available on request.

6. DEFINITIONS

"background music" means music which is relayed by electronic apparatus other than by radio and TV (as defined in 2A(i) and (ii) above), and does not include music played for the purpose of dancing or karaoke.

"Level of Annual Turnover" refers to the Annual Turnover on which Publican Licence Duty is paid.

"Off-Licence" means a separate premises or distinct part of a Public House that has its own off-street entrance, and that is used solely by the Licensee for the retail selling of alcoholic beverages for consumption off the premises.

"other music" means music performed by means of live performers and/or electronic apparatus (excluding radios and TV's) where the electronic music is used for the purposes of dancing or where a DJ is employed. This includes music performed in bars and lounges which are open for an extra hour or longer outside the current ordinary seven-day licensed hours.

Any disagreement on the definition and the categorisation of music under the definitions can be referred to the Arbitration Committee.

- 7. MINIMUM ROYALTY**
The minimum annual royalty will be €69.18
- 8. VALUE ADDED TAX**
Each licensee under this tariff shall pay to IMRO, in addition to the royalty due under the tariff, a sum in respect of Value Added Tax calculated at the relevant rate on the royalty payable.
- 9. ARBITRATION**
In the event of a dispute arising between IMRO and a VFI member, such a dispute may be referred to the IMRO/VFI Arbitration Committee.
- The IMRO/VFI Arbitration Committee Shall consist of an independent Chairman and two other members, one from IMRO and the other from the VFI.
- If a dispute is referred to the IMRO/VFI Arbitration Committee the Chairman shall give such directions as he or she considers will ensure a fair and orderly hearing and determination of the dispute.
- 10. TRADITIONAL MUSIC (i.e. public domain)**
Irish traditional music in the public domain is exempt from this tariff. Playing of copyright music will incur the full tariff. Where there is a dispute as to whether the music at the session or venue is Irish traditional music, the matter can be referred to the Arbitration Committee.
- 11. JUKEBOXES**
Music performed by audio or visual jukeboxes is not covered by this tariff (see Tariff JB).
- 12. UNDECLARED PERFORMANCES**
Any performances not declared are unauthorised and constitute an infringement of copyright and will be charged as undeclared performances.

This tariff supersedes all previous editions



IRISH MUSIC RIGHTS ORGANISATION CLG

Copyright House, Pembroke Row, Lower Baggot Street, Dublin 2, D02 HW59, Ireland.
Telephone: (01) 6614844. Email: licensing@imro.ie Web: www.imro.ie

STANDARD TARIFF RS

Introduced on 6th May 1991
Effective from 1st January 2026
(Also Incorporating former Tariff SC)

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 copyright music within the repertoire controlled by IMRO* at

- (i) retail shops and stores, motor, caravan and boat showrooms, wholesale warehouses and furniture and carpet showrooms, and
- (ii) for background purposes* in any concourse, mall, walkway, circulating area, or other part of a shopping centre, precinct, or similar complex open only to pedestrian traffic.

2. GENERAL CONDITIONS

This tariff is subject to IMRO's General Conditions Applicable to Tariffs and Licences, a copy of which is available on request.

IMRO, by its agent shall have the right of free entry to any premises licensed under this tariff, solely for the purpose of checking the particulars on which the charges under the licence or permit are from time to time assessed, for which purpose the licensee shall make available to IMRO's agent all the necessary records and books of accounts.

3. ROYALTY RATES

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

1st January 2026 and 31st December 2026

The rates payable in respect of the first year are reduced by one-third where the licence has been applied for and obtained before musical performances take place.

3.1 FOR MUSIC USE UNDER PARAGRAPH 1 (i)

- 3.1.1 The **annual royalty** charge for performances of background music* is calculated as follows: -

* See Definitions

	First Year of Licence	Second and/or Subsequent Years
	€	€
Shop space* in M²		
Up to 100	271.02	180.44
101 – 200	402.62	268.38
201 – 300	538.07	358.77
301 – 500	673.58	449.07
501 – 750	801.18	534.15
751 – 1000	936.61	624.42
1001 – 1250	1,072.18	714.76
1251 – 1500	1,215.69	810.43
1501 – 1750	1,339.23	892.77
1751 – 2000	1,474.75	983.15
2001 – 2500	1,606.30	1,070.80
2501 – 3000	1,741.79	1,161.17
3001 – 3500	1,877.30	1,251.57
3501 – 4000	2,012.81	1,341.88
4001 – 4500	2,144.34	1,429.56
4501 – 5000	2,279.86	1,519.93
5001 – 6000	2,411.31	1,607.56
6001 – 7000	2,542.93	1,695.29
7001 – 8000	2,678.45	1,785.63
8001 – 9000	2,813.93	1,875.91
9001 – 10000	2,945.43	1,963.69
For each additional 1000m ² (or part thereof)	135.53	90.37
3.1.2 Where the sole means of performance under is a single portable transistor radio without amplifiers, or a single television receiver with a screen no greater than 26", excluding performances of music television The annual royalty is	179.42	119.58
3.1.3 Where performances take place in areas used as motor, caravan or boat showrooms, warehouses used for the display and sale of goods by wholesalers to retailers and other similar bulk buyers, and in furniture and carpet showrooms, the actual shop space may be reduced by 30% for royalty calculation purposes.		

*** See Definitions**

./...

		First Year of Licence €	Second and/or Subsequent Years €
3.1.4	Where the sole means of performance is by a radio or other audio or audio visual equipment (other than those referred to in 3.1.2 above) which is for sale on the premises and the performances are bona fide given for the purpose of demonstrating that equipment at or near the point of sale, the applicable royalty is reduced by 30%. This does not apply where the performances are by means of discs, tapes or other recordings where those goods are also for sale or hire on the premises.		
3.2	PAVEMENT MUSIC* For each loud-speaker or other apparatus the annual royalty is	79.71	53.14
3.3	FATHER CHRISTMAS SHOWS, MANNEQUIN AND FASHION SHOWS etc For performances at events such as Father Christmas shows, Christmas toy bazaars and similar attractions and mannequin, dress and other fashion shows, the daily royalty is	79.71	53.14
3.4	MINIMUM ROYALTY PAYMENT With the exception of performances covered under paragraph 3.1.2., the royalties payable under paragraph 3 are subject to the following minimum annual payments : -		
3.1.	Performances by means of an audio jukebox	381.40	252.51
3.2.	Performances by means of a video jukebox	507.33	338.20
3.3.	All other performances	239.12	159.43

* See Definitions

./....

4. FOR MUSIC USE UNDER PARAGRAPH 1 (ii)

Royalties under this Paragraph are calculated by reference to the audible area* as follows: -

	Unlicensed €	Licensed €
For each unit of 100 m ² or part thereof, up to 1,000 m ²	101.90	67.96
For each additional unit of 500 m ² or part thereof, up to a total area of 5,000 m ²	407.45	270.14
For each additional unit of 500 m ² or part thereof, up to a total area of 10,000 m ²	305.60	203.69
For each additional unit of 500 m ² over 10,000 m ²	252.55	168.38
Minimum annual charge		103.25

5. INFLATION ADJUSTMENT

The foregoing rates of charge are related to the Consumer Price Index of Retail Prices for October 2025 (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 that Index.

6. DEFINITIONS

“**audible area**” means the floor area measured 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.

“**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.

“**background music**” means performances by means of a record and/or CD/tape player (excluding jukeboxes or video performances) or by means of a radio or television set operated on the premises or by diffusion through a loudspeaker, however conveyed, from another part of the premises or from a source outside the premises.

“**pavement music**” means music performed by means of a loud-speaker or other apparatus installed outside the individual shop but controlled from within.

“**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.

“shop space” means the floor area measured from wall to wall of the whole or part of that part of the premises to which the public are admitted and in which the music is audible.

7. VALUE ADDED TAX

Every licensee under this tariff shall pay to the Irish Music Rights Organisation CLG, in addition to the royalty due under the tariff, a sum in respect of Value Added Tax calculated at the relevant rate on the royalty payable.

This tariff supersedes all previous editions



IRISH MUSIC RIGHTS ORGANISATION CLG

Copyright House, Pembroke Row, Lower Baggot Street, Dublin 2. D02 HW59, Ireland.
Telephone: (01) 6614844. Email licensing@imro.ie Web: www.imro.ie

STANDARD TARIFF SP

Introduced on 6th September 1991

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 copyright music within the repertoire controlled by IMRO* at small premises, such as doctors' and dentists' waiting rooms and hairdressing establishments, which are not specifically assessable under any of IMRO's other tariffs.

2. ROYALTY RATES

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

1st January 2026 and 31st December 2026

Background Music* Performed by Mechanical Means

	First Year of Licence €	Second and/or Subsequent Year €
Area of music audibility* not exceeding		
(i) 50 m ²	192.09	132.15
(ii) for each additional 10m ² or part thereof:	39.69	26.47
Where the only music in a premises is provided by a single speaker transistor, without amplifiers, then the royalty shall be:	132.15	88.15

3. REBATE

A rebate of 33⅓% will be allowable from the first year charge rates, where a music user obtains a licence before any music is performed.

* See Definitions

./....

4. MINIMUM CHARGE

The minimum charge under this Tariff is €88.15 per annum.

5. INFLATION ADJUSTMENT

The foregoing rates of charge are related to the Consumer Price Index of retail Prices for mid Oct 2025 (on the November 1996 base) as published in the Irish Statistical Bulletin, (“the basic Index Figure”) and will be adjusted on the 1st January 2027 and each subsequent anniversary of that date in proportion to annual changes in that Index.

6. VALUE ADDED TAX

Every licensee under this tariff shall pay to the Irish Music Rights Organisation CLG, in addition to the royalty due under the tariff, a sum in respect of Value Added Tax calculated at the relevant rate on the royalty payable.

7. DEFINITIONS

“**background music**” means performances by means of a record and/or CD/tape player (excluding jukeboxes or video performances) or by means of a radio or television set operated on the premises or by diffusion through a loudspeaker, however conveyed, from another part of the premises or from a source outside the premises.

“**area of audibility**” means the floor area measured 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.

“**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.

8. GENERAL CONDITIONS

This tariff is subject to IMRO’s General Conditions Applicable to Tariffs and Licences, a copy of which is available on request.

This tariff supersedes all previous editions



IRISH MUSIC RIGHTS ORGANISATION CLG

Copyright House, Pembroke Row, Lower Baggot Street, Dublin 2, D02 HW59, Ireland.
Telephone: (01) 6614844. Email: licensing@imro.ie. Web: www.imro.ie

STANDARD TARIFF VT

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 copyright music within the Repertoire controlled by IMRO in theatrical presentations, stage plays or Variety Shows, admittance to which is gained by purchase of a ticket or by subscription. It does not apply to performances at premises to which there is no admission charge. For the avoidance of doubt this tariff does not apply to performances of copyright music within the Repertoire Controlled by IMRO in restaurant/bar areas within the premises.

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).

“Event” means a Variety Show, stage play, or other theatrical production featuring musical works (including live, recorded, instrumental, electronic, digital or by any other means) where a charge is made for admission.

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

“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.

“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.

“Overture, entr’acte and exit music” means music usage during the opening, interval and exiting of an Event.

“Performing Time” means the total time occupied by a single performance of a Variety show or theatrical presentation, except for the customary interval or intervals, unless controlled music is performed during such intervals.

“Incidental” or **“Curtain”** music’ means music heard by the theatre audience as an accompaniment to a theatrical production or Variety Show, but which is not performed by or intended to be audible to any of the characters in the theatrical production or Variety Show.

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

“Variety Show” means stage entertainments, however designated, in the nature of variety revues, pantomime or theatrical productions as distinct from musical entertainments consisting entirely or almost entirely of controlled light or “popular” music and from concerts or recitals of such music.

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

3. EXCLUSIONS

This tariff does not apply to the public performance of musical works chargeable under Tariff LP, Tariff HRNPD, Tariff J, Tariff LC, 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 License 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 2026 and 31st December 2026

	Unlicensed €	Licensed €
5.1. PERFORMANCES AT STAGE PLAYS		
5.1.1 Overture, entr'acte and exit music only		
The annual royalty is: -		
Capacity of up to 1,000 seats	500.96	334.03
Capacity of over 1,000 seats	693.64	462.40
5.1.2 "Incidental" or "curtain" music with or without overture, entr'acte and exit music		
The weekly royalty is: -		
Capacity of up to 1,000 seats	23.12	15.46
Capacity of over 1,000 seats	30.83	20.50
5.2. PERFORMANCES AT VARIETY SHOWS OR OTHER THEATRICAL PRESENTATIONS		
5.2.1 The royalty per event shall be calculated by applying the following rates to the Net Revenue Receipts arising from each Variety Show or other theatrical presentation as follows: -		
Net Revenue Receipts		
First €195,192	6%	3%
€195,192 up to €390,383	6%	4.5%
€390,383 and over	6%	6%
5.2.2 Subject to paragraph 6.2. of this tariff, where the licensee establishes to IMRO's satisfaction in respect of a Variety show or other theatrical presentation, that Repertoire Controlled by IMRO is performed during less than 80% of the Performing time, the royalty for the Event as calculated under paragraph 5.2.1 shall be subject to the following discounts:		

Duration of Repertoire Controlled by IMRO

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 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;
- Programme Details/Setlist in respect of all performers if not already submitted in accordance with Paragraph 9 below;
- Duration of Performing Time and duration of each musical work performed during the Performing Time
- 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 paragraph 5.2.1, 5.2.2 and 5.3, and will issue an invoice in respect of the royalty owing, settlement of which will be due within 30 days of invoice date.

5.2.4 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 5.2.3. If there is an overpayment IMRO will reimburse the Licensee 30 days after receipt of all returns required at paragraph 5 hereof.

5.2.5 If returns are not submitted within 30 days of the Event, IMRO will calculate an Estimated Royalty in accordance with paragraph 5.2.1. An invoice will issue which is immediately payable.

- 5.2.6** If the Proprietor of the premises or the Event Promoter has failed to provide the items specified at paragraph 5.2.3 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 5.2.3

5.3. MINIMUM ANNUAL ROYALTY

	Unlicensed	Licensed
The royalties payable under this tariff are subject to a minimum annual payment of	€231.17	€154.11

6. DURATION OF REPERTOIRE CONTROLLED BY IMRO

- 6.1.** For the purposes of computing the duration of Performing Time that the Repertoire Controlled by IMRO occupies, the following shall not be counted as the performance of such repertoire: -

- Playing such repertoire off stage, except by way of accompaniment to a sung, instrumental, danced or mimed performance on stage; and
- Playing a few bars of such repertoire on entrance or exit only or otherwise purely incidentally to an item on the programme not including any other performance of such repertoire.

- 6.2.** 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 show. 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.

7. 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.

8. INFLATION ADJUSTMENT

The foregoing monetary sums in paragraph 5.1 and 5.3, and the foregoing net revenue receipt thresholds set out in paragraph 5.2.1 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.

9. PROGRAMME DETAILS / 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 5.2.3, particulars of all musical works performed at each Event.

10. IMRO'S RIGHT TO AUDIT

10.1 IMRO, shall at its request and its expense (subject to clause 10.2), on reasonable written notice to the Licensee, be entitled to inspect during normal working hours, such of the Books and Records of the Licensee as IMRO deems necessary solely for the purpose of verification of the income upon which the Royalties are calculated. Such inspection shall be carried out by IMRO or a person appointed by IMRO to perform the inspection. The Licensee shall allow access to its premises for these purposes.

10.2 IMRO shall be responsible for the costs of the inspection referred to in clause 10.1, unless as a result of the inspection, the Royalty calculated by IMRO as payable is in excess of 7% higher than the Royalty calculated by IMRO on the basis of the information provided to it under clause 5.2.3, in which case the Licensee shall reimburse IMRO for all of the costs of such inspection.

11. GENERAL CONDITIONS

This tariff is subject to the General Terms Applicable to Tariffs and Licences, a copy of which is available on www.imro.ie or on request.

12. COMMENCEMENT AND DURATION

This tariff shall come into force on 1 January 2026.

13. 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



IRISH MUSIC RIGHTS ORGANISATION CLG

Copyright House, Pembroke Row, Lower Baggot Street, Dublin 2, D02 HW59, Ireland.

Telephone: (01) 6614844. Email: duallicence@imro.ie Web: www.imro.ie

Hold Music Tariff

Introduced 20th November 2025

Effective for all new licences and renewals from 20th November 2025

To be read in conjunction with the Dual Licence Contract* and the Dual Licence General Terms*.

1. SCOPE OF TARIFF

This tariff applies to performances of copyright music within the Repertoire Controlled by IMRO when played by telephonic or internet protocol (IP) based call centres or other similar systems/ services as to be audible to incoming callers before they are connected to an internal extension with more than 10 phone lines. The first ten phone lines are covered under the Workplace / Retail / Food Service Tariffs (if applicable)*.

This tariff does not include any other use including that which occurs within other workplaces, classes, shopping centres, retail stores, bars, hotels, attractions, featured music events, car parks, or any additional music use tariffs, even if other areas have a separate licence.

2. DUAL COPYRIGHT MUSIC LICENCE CONTRACT

This tariff is incorporated into and forms an integral part of the Dual Licence Contract. A breach of any term or condition of this tariff shall constitute a breach of the Dual Licence Contract. In the event of any conflict between the constituent parts of the Dual Licence Contract, the descending order of precedence shall be as follows: (i) the main body of the Dual Licence Contract; (ii) this tariff; and (iii) the Dual Licence General Terms*.

3. ROYALTY RATES

The following rates apply to all Royalties falling due under this tariff between 1 November 2025 and 31st October 2026. The annual Royalty charge for performances of music in scope of this tariff (outlined under paragraph 1) is as set out in the Appendix, calculated based on the number of external lines with music on hold.

For internet protocol (IP) based call centres or other similar systems/ services, the number of external lines is the maximum number of separate calls that the system is programmed to accept, whether placed on hold or connected to an agent, at any given time during the licence period.

Band	From Line	To Line	Tariff € (euro) per Band of 10	% Discount on Tariff	Net Tariff € (euro) Cumulative
Band 1 (Base Fee)	0	10	160.00	100.00%	0.00*

Band 2	11	20	160.00	0.00%	160.00
Band 3	21	30	160.00	80.00%	192.00
Band 4	31	40	160.00	80.00%	224.00
Band 5	41	50	160.00	80.00%	256.00
And thereafter for each subsequent Band without limit	-	+10	+160.00	80.00%	+32.00

All amounts are progressively banded, with prices / discounts applied per band, with the number of phone lines rounded up to the nearest 10 phone lines.

For example, 27 Lines is calculated at €192 (Base Fee plus 10 at Band 1 rate, plus 10 at Band 2 rate, plus 10 at Band 3 as it is per band or part thereof).

4. EFFICIENCY

One or more of the following surcharges will, if applicable, be automatically applied to the sum of Royalty calculated in accordance with paragraph 3 above in respect of each licensed premises:

- A compliance surcharge of 60% of unpaid Royalties applies if the licensee fails or has failed to self-declare and obtain a licence from IMRO in advance of being approached by an IMRO representative.
- A self-service surcharge of 8% of the applicable Royalties applies if the licensee chooses to purchase by a method other than via the new online self-service portal maintained at <http://www.imro.ie/paynow> with auto-renewal enabled.
- An extended payment surcharge of 12% of the applicable Royalties for an extended payment term will apply if the licensee pays the annual Royalties later than the 30-day prompt payment term after the date of the invoice issued by IMRO, unless otherwise agreed or waived by IMRO and licensee failed to provide DD / payment card details on order.

For the avoidance of doubt, the efficiency surcharges pursuant to this Tariff shall not apply to any Royalty payable in respect of any period prior to 1st November. The Royalty is without prejudice to any other amounts payable to IMRO in respect of music outside the scope of this Tariff or otherwise.

5. INFLATION ADJUSTMENT

The foregoing Royalty rates are related to the Consumer Price Index of Retail Prices for mid-October 2024 (on the November 1996 base) as published in the Irish Statistical Bulletin and will be adjusted on 1 January 2026 and on each subsequent anniversary of that date in proportion to annual changes in that Index.

6. DEFINITIONS

Capitalised terms used but not defined in this tariff shall have the meaning set forth in the Dual Licence Contract.

“Dual Licence Contract” means the Dual Copyright Music Licence Contract between the Licensee, IMRO and PPI.

“Dual Licence General Terms” means the General Terms and Conditions Applicable to the Dual Copyright Music Licence Contract and Related IMRO and PPI Tariffs.

“IMRO” means the Irish Music Rights Organisation CLG.

“Licence Year” means the first and each recurring 12 consecutive month period.

7. VALUE ADDED TAX

Every Licensee under this tariff shall pay to the Irish Music Rights Organisation CLG, in addition to the Royalty due under this tariff, a sum in respect of Value Added Tax calculated at the relevant rate on the Royalty payable.

Appendix
Calculation of Royalty up to 100 phone lines

0 – 500 Phone Lines		
Phone Lines From	Phone Lines To	Fee €
0	10	0*
11	20	160
21	30	192
31	40	224
41	50	256
51	60	288
61	70	320
71	80	352
81	90	384
91	100	416



IRISH MUSIC RIGHTS ORGANISATION CLG

Copyright House, Pembroke Row, Lower Baggot Street, Dublin 2, D02 HW59, Ireland.
Telephone: (01) 6614844. Email: duallicence@imro.ie Web: www.imro.ie

Recreation Clubs - General Tariff

Introduced 15th April 2026

Effective for all new licences and renewals from 15th April 2026

To be read in conjunction with the Dual Licence Contract and the Dual Licence General Terms.

1. SCOPE OF TARIFF

This tariff applies to performances of copyright music within the Repertoire Controlled by IMRO when played at space used for amateur recreation clubs based upon membership. This tariff does not include other not for profit or professional clubs, such as the IRFU, FAI, Leinster Rugby, etc. This tariff includes, but is not limited to the following types of clubs:

- GAA
- Rugby
- Golf
- Soccer
- Cricket
- Tennis
- Bowls
- Chess
- Youth
- Badminton
- Running & Athletics
- Boxing

A current list of the types of clubs included in this tariff is set out at Appendix 2, which is subject to change from time to time at IMRO's discretion. All licensees within this tariff are also entitled to use the Repertoire Controlled by IMRO for onsite Background Music usage across the premises for staff members and guests, including:

- a bar area where the annual turnover of that bar is €190,499.99 or below (if the annual turnover of the bar is €190,500 or above the applicable IMRO Tariff shall apply);
- a small-scale 'tuck shop' style confectionary operated by the club on its premises for the convenience of its members, provided such facilities are ancillary to the club's primary purpose and operate on a limited basis (but not including full-service cafes, restaurants, or other food and beverage businesses that operate as separate or commercial enterprises, whether or not they are affiliated with a club or located on its premises); and
- telephone hold music for up to 10 lines,

without the need for an additional IMRO licence. Additional licences and additional tariffs may be required where these criteria are exceeded.

This tariff does not include featured music events and/or any other music use tariffs, such as events, classes, shopping centres, retail spaces, food service areas & bars (except as set out above), hotels, attractions, car parks, or any additional music use tariffs, even if other areas have a separate licence.

2. DUAL COPYRIGHT MUSIC LICENCE CONTRACT

This tariff is incorporated into and forms an integral part of the Dual Licence Contract. A breach of any term or condition of this tariff shall constitute a breach of the Dual Licence Contract. In the event of any conflict between the constituent parts of the Dual Licence Contract, the descending order of precedence shall be as follows: (i) the main body of the Dual Licence Contract; (ii) this tariff; and (iii) the Dual Licence General Terms.

3. ROYALTY RATES

The following rates apply to all Royalties falling due under this tariff between 15th April 2026 and 14th April 2027. The annual Royalty charge for performances of music in scope of this tariff (outlined under paragraph 1) is as set out in Appendix 1, calculated based on the membership numbers of the club which is to be licenced (as defined in paragraph 1).

Band	From Members	To Members	Tariff € (euro)	% Discount on Tariff	Net Tariff € (euro) Cumulative
Band 1 (Base Fee)	0	250	€206.00	0.00%	€206
Band 2	251	500	€206.00	50.00%	€309
Band 3	501	750	€206.00	75.00%	€360
And thereafter for each subsequent Band without limit	-	+250	+€206.00	75.00%	+€51

All amounts are progressively banded, with prices / discounts applied per band, rounded up to the nearest band. For example, 300 members is calculated at the Base Fee *plus* the Band 2 rate (ie, in respect of the next 50), as that is part of Band 2.

4. EFFICIENCY

One or more of the following surcharges will, if applicable, be automatically applied to the sum of Royalty calculated in accordance with paragraph 3 above in respect of each licenced premises:

- A compliance surcharge of 60% of unpaid Royalties applies if the licensee fails or has failed to self-declare and obtain a licence from IMRO in advance of being approached by an IMRO representative.
- A self-service surcharge of 8% of the applicable Royalties applies if the licensee chooses to purchase by a method other than via the new online self-service portal maintained at www.imro.ie/paynow with auto-renewal enabled.
- An extended payment surcharge of 12% of the applicable Royalties for an extended payment term will apply if the licensee pays the annual Royalties later than the 30-day prompt payment term after the date of the invoice issued by IMRO, unless otherwise agreed or waived by IMRO and licensee failed to provide DD / payment card details on order.

For the avoidance of doubt, the efficiency surcharges pursuant to this Tariff shall not apply to any Royalty payable in respect of any period prior to 15th April 2026. The Royalty is without prejudice to any other amounts payable to IMRO in respect of music outside the scope of this Tariff or otherwise.

5. INFLATION ADJUSTMENT

The foregoing Royalty rates are related to the Consumer Price Index of Retail Prices for mid-October 2024 (on the November 1996 base) as published in the Irish Statistical Bulletin and will be increased on 1 January 2027 and on each subsequent anniversary of that date in proportion to annual changes in that Index.

6. DEFINITIONS

Capitalised terms used but not defined in this tariff shall have the meaning set forth in the Dual Licence Contract.

“Background Music” means music conveyed through any electronic apparatus (to include, for example, TV, radio, internet streaming services) to add atmosphere and at a volume level of less than or equal to 80dB.

“Dual Licence Contract” means the Dual Copyright Music Licence Contract between the Licensee, IMRO and PPI.

“Dual Licence General Terms” means the General Terms and Conditions Applicable to the Dual Copyright Music Licence Contract and Related IMRO and PPI Tariffs.

“IMRO” means the Irish Music Rights Organisation CLG.

7. VALUE ADDED TAX

Every Licensee under this tariff shall pay to the Irish Music Rights Organisation CLG, in addition to the Royalty due under this tariff, a sum in respect of Value Added Tax calculated at the relevant rate on the Royalty payable.

Appendix 1

Calculation of Royalty

From Members	To Members	Tariff € (euro)	% Discount on Tariff	Net Tariff € (euro) Cumulative
0	250	€206	0.00%	€ 206
251	500	€206	50.00%	€ 309
501	750	€206	75.00%	€ 360
751	1000	€206	75.00%	€ 411
1001	1250	€206	75.00%	€ 513
1251	1500	€206	75.00%	€ 564
1501	1750	€206	75.00%	€ 615
1751	2000	€206	75.00%	€ 666
2001	2250	€206	75.00%	€ 717
2251	2500	€206	75.00%	€ 768
2501	2750	€206	75.00%	€ 819
2751	3000	€206	75.00%	€ 870
3001	3250	€206	75.00%	€ 921
3251	3500	€206	75.00%	€ 972
3501	3750	€206	75.00%	€ 1023
3751	4000	€206	75.00%	€ 1074
4001	4250	€206	75.00%	€ 1125
4251	4500	€206	75.00%	€ 1176
4501	4750	€206	75.00%	€ 1227
4751	5000	€206	75.00%	€ 1278

Appendix 2

All clubs must be amateur in and not commercial in nature. This list is subject to change at the discretion of IMRO. To request that your type of club be added to this list, please contact IMRO at info@imro.ie.

Current list of clubs at the introduction date of this tariff:

American Football	Handball	Rowing
Angling	Hang/Para Gliding	Rugby League
Archery	Hockey	Rugby Union
Athletics (Track & Field)	Hurling	Sailing
Badminton	Ice Hockey	Scouts
Baseball	Ice Skating	Shooting
Basketball	Ju Jitsu	Skateboarding
Billiards / Snooker / Pool	Judo	Skiing
Bowls	Karate	Snowboarding
Boxing	Kendo	Snooker / Billiards / Pool
Camogie	Lawn Tennis	Soccer
Canoeing	Mixed Martial Arts	Softball
Chess	Model Aircraft Flying	Squash
Chinese Martial Arts	Motor Cycling	Sub-Aqua
Clay Pigeon Shooting	Motor Sports	Surfing
Cricket	Mountain Biking	Swimming & Diving
Croquet	Mountaineering	Table Tennis
Cycling	Netball	Taekwondo
Diving	Orienteering	Trampolining
Dragon Boat Racing	Parachuting	Triathlon
Duathlon	Polo	Volleyball
Equestrian	Pool / Billiards / Snooker	Water Polo
Equestrian Sports	Power Boating	Water Skiing
Fencing	Powerlifting	Weightlifting
Flying	Racquetball	Wind Surfing
Gaelic Football	Rafting (white/wild water)	Wrestling
Gliding	Rambling	Youth Clubs
Golf	Roller Skating	
Gymnastics	Rounders	