

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. B. List of Public Performance Dual Music License Tariffs



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

STANDARD TARIFF AC

Effective from 1st of January 2026

To be read in conjunction with the AC Dual Licence Contract.

1. SCOPE OF TARIFF

This tariff applies to performances of copyright music within the Repertoire Controlled by IMRO in aircraft registered in the Republic of Ireland.

2. DUAL COPYRIGHT MUSC LICENCE CONTRACT

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

3. ROYALTY RATES

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

1st January 2026 and 31st December 2026

The annual Royalty payable in respect of performances in aircraft to which this tariff applies shall be calculated at the rate of €13.51 per 500 Passenger Hours of Music* played.

4. COMPUTATION OF ROYALTY CHARGE

(a) Take-off and Landing Music

Under this tariff the duration of music usage during take-off and landing is to be taken as 15 minutes per passenger –

EXAMPLE: (Calculation at €13.51 per 500 hours)

In the case of an aircraft which carried 60,000 passengers to whom music was audible during take-off and landing, the number of passenger hours would be 15,000 (60,000 ÷ 4), and the annual Royalty would be €405.30.

(b) In-Flight Music

The number of hours flown with passengers by the aircraft during the year will be divided by the number of stage flights to produce an average flight duration, and the average flight duration will then be multiplied by the number of passengers who listen to in-flight music.

EXAMPLE: (Calculation of €13.51 per 500 passenger hours)

In the case of an aircraft flying a total of 3,300 hours, in 600 stage flights, the average flight duration would be calculated at 5.50 hours.

If the number of passengers to whom in-flight music was audible was 20,000 the annual Royalty would be:-

$$\begin{array}{r} 20,000 \times 5.50 \times \text{€}13.51 \\ \hline 500 \end{array} = \text{€}2,972.20.80$$

5. ROYALTY CHARGE REDUCTION

A 10% reduction will apply to any Royalties calculated pursuant to Clause 4 herein provided that:

- (i) There is a signed AC Dual Licence Contract in place;
- (ii) Full performance particulars as required by Clause 6 of the AC Dual Music Licence Contract for the previous licence year is received by IMRO by the 31st of January each year;
- (iii) The performance data as required pursuant to Clause 6.5 of the AC Dual Music Licence Contract for the previous licence year is received by IMRO by the 31st of January each year; and,
- (iv) Payment on account of Royalties for the current year together with any underpayment for the previous licence year is received by IMRO by the 31st of January each year.

6. INFLATION ADJUSTMENT

The foregoing Royalty rates 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 the 1st of January 2027 and on each subsequent anniversary of that date in proportion to annual changes in that Index.

7. DEFINITIONS

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

“AC Dual Licence Contract” means the AC Dual Copyright Music Licence Contract between the Licensee, IMRO and Phonographic Performance (Ireland) CLG (PPI).

“IMRO” means the Irish Music Rights Organisation CLG.

“Passenger Hour of Music” means one hour of music audible to one passenger.

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 this tariff, a sum in respect of Value Added Tax calculated at the relevant rate on the Royalty payable.



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STANDARD TARIFF GP

Introduced on 1st January 2016

Effective from 1st Jan 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 at functions and events at premises which are not within the scope of other standard tariffs published by IMRO.

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*.

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 January 2026 and 31st December 2026

		Higher Royalty Rate	Standard Royalty Rate
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		
	The royalty per session is: -	3.97	2.67
	<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	2.71
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 part thereof) thereafter	1.21	0.86
3.2	AMUSEMENT MUSIC		

	Higher Royalty Rate	Standard Royalty Rate
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
151 – 200 m ²	1,110.36	740.18
Over 200 m ²	1,348.21	898.86

	Higher Royalty Rate	Standard Royalty Rate
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 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

	Higher Royalty Rate	Standard Royalty Rate
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	2,029.63
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
Subject to a minimum annual royalty of:	239.37	159.60
3.12 FATHER CHRISTMAS SHOWS, MANNEQUIN AND FASHION SHOWS etc		

	Higher Royalty Rate	Standard Royalty Rate
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

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

4. HIGHER AND STANDARD ROYALTY RATES

- (i) All performances in the first Licence Year* will be charged at the Higher Royalty 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 at the Higher Royalty rate.
- (iii) Standard Royalty rates shall apply after the first Licence Year only if there is a valid Dual Licence Contract in place between IMRO and the Licensee.

5. INFLATION ADJUSTMENT

The foregoing Royalty rates 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 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.

“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).

“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.

“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

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.

“IMRO” means the Irish Music Rights Organisation CLG.

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

“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.

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

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.


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STANDARD TARIFF HLC

Introduced on 1st January 2016
Effective from 1st January 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 in leisure centres and/or gyms.

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

1st January 2026 and 31st December 2026

Background Music*

		Higher Royalty rate €	Standard Royalty rate €
(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

The minimum annual Royalty under this tariff is €113.20

* See Definitions

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4. HIGHER AND STANDARD ROYALTY RATES

- (i) All performances in the first Licence Year* will be charged at the Higher Royalty 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 at the Higher Royalty rate.
- (iii) Standard Royalty rates shall apply after the first Licence Year only if there is a valid Dual Licence Contract in place between IMRO and the Licensee.

Where the Premises are open only during a limited season in each Licence Year the annual Royalty is adjusted by a proportionate reduction, subject to the minimum annual Royalty specified below.

5. INFLATION ADJUSTMENT

The foregoing Royalty rates 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 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.

“**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.

“**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.

“**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.



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STANDARD TARIFF HRNPD

Introduced on 6th July 2007
Effective from 1st January 2026

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

1. SCOPE OF TARIFF

The tariff applies to the following performances of copyright music within the Repertoire Controlled by IMRO in hotels, nightclubs, restaurants, guest houses and similar establishments.

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:

1st January 2026 and 31 December 2026

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

Charge for Performances - Per Session

	Higher Royalty rate €	Standard Royalty rate €
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

* see Definitions

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 Royalty 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*

Note 3: The simultaneous or consecutive musical performances that take place in separate rooms in a premises are separately assessable.

(b) Background Music*

Charge for Performances - Per Annum

	Higher Royalty Rate	Standard Royalty Rate
	€	€
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

4. HIGHER AND STANDARD ROYALTY RATES

- (i) All performances in the first Licence Year* will be charged at the Higher Royalty rate unless the user applies in writing for a licence before the music is performed.
- (ii) 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 at the Higher Royalty rate.

5. MISCELLANEOUS OTHER PERFORMANCES

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.

6. INFLATION ADJUSTMENT

The foregoing Royalty rates 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 on each subsequent anniversary of that date in proportion to annual changes in that Index.

7. DEFINITIONS

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

“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).

“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.

“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.

“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.

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

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

8. MINIMUM ANNUAL 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 this 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.



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STANDARD TARIFF I

Introduced on 1st January 2016

Effective from 1st January 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 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. 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

1st January 2026 and 31st December 2026

Unit of Charge	Higher Royalty Rate	Standard Royalty Rate
	€	€
For each unit of 25 employees or part thereof	171.70	114.48

The minimum annual Royalty under this tariff is €114.48

* See Definitions

4. HIGHER & STANDARD ROYALTY RATES

- (i) All performances in the first Licence Year* will be charged at the Higher Royalty 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 at the Higher Royalty rate.
- (iii) Standard Royalty rates shall apply after the first Licence Year only if there is a valid Dual Licence Contract in place between IMRO and the Licensee.

5. INFLATION ADJUSTMENT

The foregoing Royalty rates 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 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.

“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.

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.



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STANDARD TARIFF J

Introduced on 1st January 2016
Rates effective from 1st January 2026

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

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. 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. 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.

* See Definitions

4. 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*

	Higher Royalty rate	Standard Royalty rate
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

	Higher Royalty rate	Standard Royalty rate
	€	€
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

	Higher Royalty rate	Standard Royalty rate
	€	€
Aerobic and keep fit classes, including aqua aerobics, the rate per class session is	4.02	2.70

D. The minimum annual Royalty under this tariff is €158.65

5. HIGHER AND STANDARD ROYALTY RATES

- (i) All performances in the first Licence Year* will be charged at the Higher Royalty 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 at the Higher Royalty rate.
- (iii) Standard Royalty rates shall apply after the first Licence Year only if there is a valid Dual Licence Contract in place between IMRO and the Licensee.

6. INFLATION ADJUSTMENT

The foregoing Royalty rates 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 on each subsequent anniversary of that date in proportion to annual changes in that Index.

7. 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 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.

“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.

“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 first and each recurring 12 consecutive month period.

8. VALUE ADDED TAX

Every Licensee under this tariff shall pay to IMRO, 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.

9. 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.



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STANDARD TARIFF JB

Introduced on 1st January 2016
Effective from 1st January 2026

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

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. 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

1st January 2026 and 31st December 2026

	Higher Royalty rate €	Standard Royalty rate €
(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

The minimum annual Royalty under this tariff is €116.59

* See Definitions

4. HIGHER AND STANDARD ROYALTY RATES

- (i) All performances in the first Licence Year* will be charged at the Higher Royalty 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 at the Higher Royalty rate.
- (iii) Standard Royalty rates shall apply after the first Licence Year only if there is a valid Dual Licence Contract in place between IMRO and the Licensee.

5. INFLATION ADJUSTMENT

The foregoing Royalty rates 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 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.

“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.

“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.

“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.

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.



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STANDARD TARIFF MC

Introduced on 1st January 2016

Effective from 1st January 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 in motor coaches and minibuses.

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

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	Higher Royalty rate €	Standard Royalty rate €
(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 of less	79.51	53.02

* See Definitions

The minimum annual Royalty under this tariff is €92.96

4. HIGHER AND STANDARD ROYALTY RATES

- (i) All performances in the first Licence Year* will be charged at the Higher Royalty 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 at the Higher Royalty Rate.
- (iii) Standard Royalty rates shall apply after the first Licence Year only if there is a valid Dual Licence Contract in place between IMRO and the Licensee.

5. INFLATION ADJUSTMENT

The forgoing Royalty rates 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 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.

“**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.

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.



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STANDARD TARIFF MH

Introduced on 1st January 2016

Effective from 1st January 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 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. 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

1st January 2026 and 31st December 2026

* See Definitions

Number of External Lines per Switchboard	Higher Royalty Rate	Standard Royalty rate
	€	€
	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
The minimum annual Royalty under this tariff is:	181.24	120.85

4. HIGHER AND STANDARD ROYALTY RATE

- (i) All performances in the first Licence Year* will be charged at the Higher Royalty 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 at the Higher Royalty rate.
- (iii) Standard Royalty rates shall apply after the first Licence Year only if there is a valid Dual Licence Contract in place between IMRO and the Licensee.

5. INFLATION ADJUSTMENT

The foregoing Royalty rates 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 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.


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STANDARD TARIFF PLVA

Introduced on 1st January 2016
Effective from 1st January 2026

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

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. 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:

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

4. HIGHER & STANDARD ROYALTY RATES

- (i) All performances in the first Licence Year* will be charged at the Higher Royalty rate unless the user applies in writing for a licence before the music is performed.
- (ii) Any performances not declared in advance of the performance are unauthorised and constitute **an infringement of copyright** and will be charged as unlicensed performances at the Higher Royalty rate.

5. 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.

6. PAYMENT DISCOUNT

6.1 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 6.2 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 6.2 or 6.3 below.

6.2 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.

6.3 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.

7 INFLATION ADJUSTMENT

The foregoing Royalty rates 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 on each subsequent anniversary of that date in proportion to annual changes in that Index.

8 DEFINITIONS

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

“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).

“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.

“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).

“IMRO” means the Irish Music Rights Organisation CLG.

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

“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 this 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.



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STANDARD TARIFF PVFI

Introduced on 1st January 2016
Effective from 1st January 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 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. 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

1st January 2026 and 31st December 2026

* See Definitions

A. Rates for Electronic Apparatus:

	Higher Royalty rate	Standard Royalty rate
	€	€
(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

B. Other Music*

(i) Level of Annual Turnover*	Rate per Music Session	
	Higher Royalty rate	Standard Royalty rate
	€	€
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: -

Higher Royalty rate	Standard Royalty rate
4.5%	3%

Note 1: This is subject to a minimum charge that corresponds to the Levels of Annual Turnover 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.

The minimum annual Royalty under this tariff will be €70.56

4. HIGHER AND STANDARD ROYALTY RATES

- (i) All performances in the first Licence Year* will be charged at the Higher Royalty 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 at the Higher Royalty rate.
- (iii) Standard Royalty rates shall apply after the first Licence Year only if there is a valid Dual Licence Contract in place between IMRO and the Licensee.

5. 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 Dual Licence Contract.
- (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 day of the month of issue of the 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.

6. INFLATION ADJUSTMENT

The foregoing Royalty rates 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 on each subsequent anniversary of that date in proportion to annual changes in that Index. This adjustment shall not be greater than 2% in any one year.

7. 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 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.

“**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.

“**Level of Annual Turnover**” refers to the Annual Turnover on which Publican Licence Duty is paid.

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

“**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.

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 this 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 within the Repertoire Controlled by IMRO 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

Copyright music within the Repertoire Controlled by IMRO performed by audio or visual jukeboxes is not covered by this tariff (see Tariff JB).



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STANDARD TARIFF RS

Introduced on 1st January 2016
Effective from 1st January 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 at

- (i) retail shops and stores, motor, caravan and boat showrooms, wholesale warehouses and furniture and carpet showrooms, and
- (ii) for Background Music* 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. 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

1st January 2026 and 31st December 2026

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

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	Higher Royalty rate	Standard Royalty rate €
	€	
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 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

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	Higher Royalty rate	Standard Royalty rate €
	€	
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 this Paragraph 3 are subject to the following minimum annual Royalties : -		
3.4.1 Performances by means of an audio jukebox	381.40	252.51
3.4.2. Performances by means of a video jukebox	507.33	338.20
3.4.3 All other performances	239.12	159.43

4. FOR MUSIC USE UNDER PARAGRAPH 1 (ii)

Royalties under this Paragraph are calculated by reference to the Audible Area* as follows: -

	Higher Royalty rate €	Standard Royalty rate €
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
The Minimum annual Royalty under this Paragraph 4 is:		103.25

5. HIGHER AND STANDARD ROYALTY RATES

- (i) All performances in the first Licence Year* will be charged at the Higher Royalty 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 at the Higher Royalty rate.
- (iii) Standard Royalty rates shall apply after the first Licence Year only if there is a valid Dual Licence Contract in place between IMRO and the Licensee.

6. INFLATION ADJUSTMENT

The foregoing Royalty rates 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 on each subsequent anniversary of that date, in proportion to annual changes in that Index.

7. DEFINITIONS

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

“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.

“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.

“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.

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

“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.

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 this tariff, a sum in respect of Value Added Tax calculated at the relevant rate on the Royalty payable.



IRISH MUSIC RIGHTS ORGANISATION CLG

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

Introduced on 1st January 2016
Effective from 1st January 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 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. 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

1st January 2026 and 31st December 2026

Background Music* performed by mechanical means

Area of Music Audibility* not exceeding:	Higher Royalty rate	Standard Royalty rate
	€	€
(i) 50 m ²	198.09	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:

132.51

88.15

The minimum annual Royalty under this tariff is €88.15

4. HIGHER AND STANDARD ROYALTY RATES

- (i) All performances in the first Licence Year* will be charged at the Higher Royalty rate unless the user applies in writing for a licence before the music is performed.
- (ii) Any performances not declared in advance of the performance are unauthorised and constitute **an infringement of copyright** and will be charged as unlicensed performances at the Higher Royalty rate.
- (iii) Standard Royalty rates shall apply after the first Licence Year only if there is a valid Dual Licence Contract in place between IMRO and the Licensee.

5. INFLATION ADJUSTMENT

The foregoing Royalty rates 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 the 1st 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.

“Area of Music 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.

“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.

“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.



IRISH MUSIC RIGHTS ORGANISATION CLG

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Attractions and Amusements Tariff

Introduced 7th February 2026

Effective for all new licences and renewals from 7th February 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 “gaming” of various manual, digital and physical types. This includes, but is not limited to:

- Amusement Arcades
- Children’s Playcentres
- Casinos
- Bowling Alleys
- Snooker Halls
- Rock Climbing Centres
- Trampoline Parks
- Laser Tag Arenas
- Escape Rooms
- Indoor Adventure Centres
- Soft Play Areas
- Mini Golf (Indoor & Outdoor)
- Virtual Reality Gaming Centres
- Go-Kart Tracks
- Paintball Facilities
- Inflatable Parks
- Zipline and High Ropes Courses
- Water Parks (Indoor & Outdoor)

All licensees within this tariff are also entitled to use the Repertoire Controlled by IMRO for onsite usage across the premises (including any staff canteen), in telephone hold music for up to 10 lines, in food service areas with less than 50 seats and retail spaces (up to 10 square metres), 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 any other use including that which occurs within other workplaces, waiting rooms, office space, events, 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 7th February 2026 and 31st January 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 area of the premises which is used for the purpose of attractions and amusements (as defined in paragraph 1) and is accessible to the public.

Band	From Square Metre	To Square Metre	Tariff € (euro) per 50 Square Metre	% Discount on Tariff	Net Tariff € (euro) Cumulative
Band 0 (Base Fee)	-	-	206.00	0.00%	-
Band 1	0.00	50.00	129.00		334.00
Band 2	50.01	100.00	129.00	0.00%	463.00
Band 3	100.01	150.00	129.00	0.00%	591.00
Band 4	150.01	200.00	129.00	0.00%	720.00
Band 5	200.01	250.00	129.00	0.00%	848.00
And thereafter for each subsequent Band without limit	-	+50	+129.00	0.00%	+129.00

All amounts are progressively banded, with prices / discounts applied per band, rounded up to the nearest 50 square metres. For example, 140 square metres is calculated at Base Fee plus the Band 1 rate (ie, in respect of the next 50), plus the Band 2 rate (ie, in respect of the next 50) plus the Band 3 rate (ie, in respect of the next 40, as the tariffs apply 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 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 6th February 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 2025 (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.

“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 up to 500m2

0 - 500m2		
Sq M From	Sq M To	Fee €
0	50	325
50.01	100	450
100.01	150	463
150.01	200	720
200.01	250	848
250.01	300	977
300.01	350	1,105
350.01	400	1,234
400.01	450	1,362
450.01	500	1,491
500.01	550	1,620
550.01	600	1,748
600.01	650	1,877
650.01	700	2,005
700.01	750	2,262
750.01	800	2,391
800.01	850	2,325
850.01	900	2,519
900.01	950	2,648
950.01	1000	2,776