

5. Performances, etc. at dance instruction institutes

The fee for performances of works at dance instruction institutes, etc. which have equipment for the purpose of offering floor space for customers to dance, with the principal purpose of teaching dance to customers, shall be a sum equal to the amount obtained by adding to the amount calculated hereafter, the amount equivalent to the consumption tax, per place of performance or per place of exhibition as a general rule.,

(1) Monthly fees are shown on the following table:

(i) Social dance instruction institutes

Number of dance instructors	Lesson fee for 30 minutes (exclusive of consumption tax; same hereafter)	Monthly fee
1 to 3 persons	Not exceeding ¥1,000	¥3,000
	Not exceeding ¥2,000	¥4,500
	Not exceeding ¥3,000	¥6,000
4 to 6 persons	Not exceeding ¥1,000	¥5,000
	Not exceeding ¥2,000	¥7,500
	Not exceeding ¥3,000	¥10,000
7 to 9 persons	Not exceeding ¥1,000	¥7,000
	Not exceeding ¥2,000	¥10,500
	Not exceeding ¥3,000	¥14,000
10 to 12 persons	Not exceeding ¥1,000	¥10,000
	Not exceeding ¥2,000	¥15,000
	Not exceeding ¥3,000	¥20,000

- (a) In the event of an institute having more than 12 dance instructors, the fee shall be a sum equal to the amount obtained by adding to the applicable fee for charge “10 to 12 persons,” the applicable fee for charge “1 to 3 persons” for each additional 3 dance instructors or part thereof.
- (b) In the event of the lesson fee for 30 minutes exceeding ¥3,000, the fee shall be a sum equal to the amount obtained by adding to the applicable fee for charge “Not exceeding ¥3,000,”  $\frac{50}{100}$  of the applicable fee for charge “Not exceeding ¥1,000” for each additional ¥1,000 or part thereof.

(ii) Dance instruction institutes other than those for social dancing

Floor space	Lesson fee for 30 minutes	Monthly fee
Not exceeding 60 sq.m.	Not exceeding ¥1,000	¥6,000
	Not exceeding ¥2,000	¥8,000
	Not exceeding ¥3,000	¥9,000
Not exceeding 120 sq.m.	Not exceeding ¥1,000	¥9,000
	Not exceeding ¥2,000	¥11,000
	Not exceeding ¥3,000	¥13,000
Not exceeding 180 sq.m.	Not exceeding ¥1,000	¥12,000
	Not exceeding ¥2,000	¥15,000
	Not exceeding ¥3,000	¥17,000
Not exceeding 240 sq.m.	Not exceeding ¥1,000	¥15,000
	Not exceeding ¥2,000	¥18,000
	Not exceeding ¥3,000	¥21,000
Not exceeding 300 sq.m.	Not exceeding ¥1,000	¥18,000
	Not exceeding ¥2,000	¥22,000
	Not exceeding ¥3,000	¥26,000

- (a) In the event of the floor space exceeding 300 sq.m. but not more than 900 sq.m., the fee shall be a sum equal to the amount obtained by adding to the fee for charge “Not exceeding 300 sq.m.,” the fee for charge “Not exceeding 60 sq.m.” for each additional 150 sq.m.
- (b) In the event of the floor space exceeding 900 sq.m., the fee shall be a sum equal to the amount obtained by adding to the fee for charge “Not exceeding 900 sq.m.,” the fee for charge “Not exceeding 300 sq.m.”
- (c) In the event of the lesson fee for 30 minutes exceeding ¥3,000, the fee shall be a sum equal to the amount obtained by adding to the rates for charge “Not exceeding ¥3,000,”  $\frac{20}{100}$  of the rates for charge “Not exceeding ¥1,000” for each additional ¥1,000 or part thereof.

(2) In the event above (1) does not apply, the fee shall be determined on a per-work and per-performance basis as follows.

(i) The fee for a performance not exceeding 5 minutes is shown on the following table:

Lesson fee for 30 minutes / Floor space	Not exceeding ¥5,000	Not exceeding ¥10,000	Not exceeding ¥15,000	Not exceeding ¥20,000	For each additional ¥5,000 when exceeding ¥20,000
Not exceeding 60 sq.m.	¥90	¥110	¥130	¥150	¥20
Not exceeding 120 sq.m.	¥140	¥170	¥200	¥230	¥30
Not exceeding 180 sq.m.	¥180	¥220	¥260	¥290	¥40
Not exceeding 240 sq.m.	¥230	¥280	¥330	¥370	¥50
Not exceeding 300 sq.m.	¥270	¥330	¥380	¥440	¥60
Not exceeding 450 sq.m.	¥360	¥440	¥510	¥580	¥80
Not exceeding 600 sq.m.	¥450	¥540	¥630	¥720	¥90
Not exceeding 750 sq.m.	¥540	¥650	¥760	¥870	¥110
Not exceeding 900 sq.m.	¥630	¥760	¥890	¥1,010	¥130
Not exceeding 1,125 sq.m.	¥720	¥870	¥1,010	¥1,160	¥150
Not exceeding 1,500 sq.m.	¥900	¥1,080	¥1,260	¥1,440	¥180
Not exceeding 2,250 sq.m.	¥1,260	¥1,520	¥1,770	¥2,020	¥260
Not exceeding 3,000 sq.m.	¥1,620	¥1,950	¥2,270	¥2,600	¥330
Exceeding 3,000 sq.m.	¥1,980	¥2,380	¥2,780	¥3,170	¥400

(ii) Notwithstanding (i) above, the fee for performances by means of legitimately recorded phonograms whose playing time does not exceed 5 minutes is shown on the following table:

Lesson fee for 30 minutes / Floor space	Not exceeding ¥5,000	Not exceeding ¥10,000	Not exceeding ¥15,000	Not exceeding ¥20,000	For each additional ¥5,000 when exceeding ¥20,000
Not exceeding 60 sq.m.	¥40	¥50	¥60	¥70	¥10
Not exceeding 120 sq.m.	¥60	¥80	¥90	¥100	¥20
Not exceeding 180 sq.m.	¥80	¥100	¥120	¥130	¥20
Not exceeding 240 sq.m.	¥90	¥120	¥140	¥150	¥20
Not exceeding 300 sq.m.	¥110	¥140	¥160	¥180	¥30
Not exceeding 450 sq.m.	¥150	¥180	¥210	¥240	¥30
Not exceeding 600 sq.m.	¥180	¥220	¥260	¥290	¥40
Not exceeding 750 sq.m.	¥220	¥270	¥310	¥360	¥50
Not exceeding 900 sq.m.	¥260	¥320	¥370	¥420	¥60
Not exceeding 1,125 sq.m.	¥290	¥350	¥410	¥470	¥60
Not exceeding 1,500 sq.m.	¥360	¥440	¥510	¥580	¥80
Not exceeding 2,250 sq.m.	¥510	¥620	¥720	¥820	¥110
Not exceeding 3,000 sq.m.	¥650	¥780	¥910	¥1,040	¥130
Exceeding 3,000 sq.m.	¥800	¥960	¥1,120	¥1,280	¥160

(iii) Notwithstanding (i) above, the fee for showing of videograms whose playing time does not exceed 5 minutes, shall be  $\frac{60}{100}$  of the fee mentioned in (i) above.

- (iv) The fee per work per performance whose playing time exceeds 5 minutes shall be a sum equal to the amount obtained by adding to the fee for use of a work whose playing time does not exceed 5 minutes, the same fee for each additional 5 minutes or part thereof.

## **Notes for Performances, etc.at dance instruction institutes**

### ***Number of dance instructors***

- (i) The number of dance instructors shall be the total of persons who teach dancing and receive compensation, regardless of what they may be called.
- (ii) With regard to the number of dance instructors, those who fall under (i) above and work for more than 4 days a week (regardless of the number of hours he/she works in a day) shall be counted as one, and those who work for not exceeding 3 days a week shall be counted as 0.5. The number of instructors shall be obtained by totaling the number of instructors calculated by this method.

Fractions less than 1 shall be rounded up.

### ***Floor space***

- (iii) Floor space shall mean the area of the place principally intended for dancing.

### ***Lesson fee for 30 minutes***

- (iv) Lesson fee for 30 minutes shall be a fee (exclusive of the consumption tax) paid by customers for dance lessons, regardless of what they may be called, and shall be a sum equal to the fee for a 30-minute lesson calculated based on the fee paid for one lesson. In the event the fee is classified into categories, it shall be the arithmetic mean.