

## 2. Performances of musical works at concerts

The fee for performances of musical works at concerts (events whose main purpose is to provide music, including concerts and events organized for amateurs to show the achievements of their training) shall be a sum equal to the amount obtained by adding to the amount calculated hereafter, the amount equivalent to the consumption tax:

(1) The fee for each performance shall be as follows:

(i) In cases where an admission charge is required, the fee shall be 5% of the amount calculated based on the total box receipt.

However, in case where the fee is lower than the amount obtained by multiplying the capacity by ¥5, or ¥2,500, the fee shall be the greater amount.

(ii) In cases where no admission charge is required and the duration of a performance does not exceed two hours, the fee shall be the amount obtained by multiplying the capacity by ¥4, or ¥2,000, whichever is greater.

In the event of duration of a performance exceeding two hours, the fee shall be a sum equal to the amount obtained by adding to the fee applicable to a performance whose playing time does not exceed two hours, 25% of the relevant fee for each additional 30 minutes 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 use of a work whose playing time does not exceed 5 minutes is fixed as follows:

(a) In cases where an admission charge is required, the fee shall be 0.5% of the amount calculated based on the total box receipt, or the amount fixed in (b) below, whichever is greater.

- (b) In cases where no admission charge is required, the fee is shown on the following table:

Capacity	Fees	Capacity	Fees
Not exceeding 100	¥ 250	Not exceeding 5,500	¥ 2,200
Not exceeding 500	¥ 300	Not exceeding 6,000	¥ 2,400
Not exceeding 1,000	¥ 400	Not exceeding 6,500	¥ 2,600
Not exceeding 1,500	¥ 600	Not exceeding 7,000	¥ 2,800
Not exceeding 2,000	¥ 800	Not exceeding 7,500	¥ 3,000
Not exceeding 2,500	¥ 1,000	Not exceeding 8,000	¥ 3,200
Not exceeding 3,000	¥ 1,200	Not exceeding 8,500	¥ 3,400
Not exceeding 3,500	¥ 1,400	Not exceeding 9,000	¥ 3,600
Not exceeding 4,000	¥ 1,600	Not exceeding 9,500	¥ 3,800
Not exceeding 4,500	¥ 1,800	Not exceeding 10,000	¥ 4,000
Not exceeding 5,000	¥ 2,000		

In the event of the capacity exceeding 10,000 persons, the fee shall be a sum equal to the amount obtained by adding to the fee applicable to the capacity of not exceeding 10,000 persons, ¥200 for each additional 500 persons or part thereof.

- (ii) The fee for use of a work 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 “1. Dramatic performances of dramatico-musical works,”  
“2. Performances of musical works at concerts,” and “3. Performances of musical  
works in events other than concerts”**

***Capacity***

- (i) Capacity shall mean the maximum number of seats that can be accommodated at venues or premises where concerts and performances take place, and it shall be the total of the following:
  - (a) In case of chairs, each seating one person, the number of those chairs;
  - (b) In case of bench-type chairs, each seating 2 or more persons, the number obtained by dividing the front width of such chairs (in meters) by 0.5 m;
  - (c) In case of seats other than chairs, the number obtained by dividing the relevant seating area (in square meters) by 1.5 sq.m.; and
  - (d) In case no seats are provided, such as spaces for standing or those outdoors, the number set in advance by the promoter/organizer. In case this is not applicable, the number reported to public offices, etc.

***Floor space***

- (ii) In cases where the provisions of (10) in “3. Performances of musical works in events other than concerts” are applied, floor space shall mean the area of the space principally intended for dancing.

***Admission charge***

- (iii) “Admission charge” shall mean any consideration, regardless of its name, received by the promoter/organizer from the audience for presenting musical works (not inclusive of consumption tax; same hereinafter). In cases where event different categories exist in the consideration, the arithmetic mean thereof shall be considered as the admission charge.

In the event the admission fee for a specific concert or performance cannot be identified due to membership fees, etc., the admission charge shall be obtained by methods such as dividing the annual membership fee by the number of concerts or performances.

***Sum calculated based on the total box receipt***

- (iv) The sum calculated based on the total box receipt shall be obtained as follows:
  - (a) The amount shall be 80% of the amount obtained by multiplying the admission charge by the capacity.
  - (b) Notwithstanding (a) above, in the event the provisions of 2 or 3(1) above are applied, the amount shall be 50% of the amount obtained by multiplying the admission charge by the capacity when an annual blanket licensing agreement is concluded with users who hold concerts on a regular basis.

***Standard unit charge***

- (v) In cases where the provisions of (9) or (10) in “3. Performances of musical works in events other than concerts” are applied, standard unit charge shall mean the amount which each customer is normally required to pay (regardless of its name) after deducting tax. Its basis is shown on the following table, and each item shall be cumulated:

When (9) is applied	Drink charge + food charge + service charge + table charge or seat charge + show charge
	Fixed fee*
When (10) is applied	Average admission charge (including cases where drink charge or drink and food charge is included in admission charge)

\* In cases where drink and food charge is not categorized and there is only one fixed fee, the relevant fixed fee shall apply.

***Performance by means of phonograms***

- (vi) In cases where the provisions of “3. Performances of musical works in events other than concerts” are applied, the fee for performances of copyrighted works by means of lawfully recorded phonograms (hereinafter referred to as “performances by means of phonograms”) in (2) to (8) and (11) (in other words, excluding (1), (9), and (10)) shall be 50% of the fee for performances stipulated in the provisions applied for the time being.

***Others***

- (vii) In cases where various performances provided for in “2. Performances of musical works at concerts” and “3. Performances of musical works in events other than concerts” take place at the same place in the same concert or performance, the fee shall be determined within the scope of the total amount of fees calculated for each performance under applicable provisions, with due regard to usage conditions and other factors.

(viii) In cases where live performances, performances by means of phonograms, etc. take place at the same place in the same concert or performance which the provisions of “3. Performances of musical works in events other than concerts” are applied, for (2) to (8) and (11) (in other words, excluding (1), (9), and (10)), the fee shall be determined within the scope of the applicable provisions, with due regard to usage conditions and other factors.