3. Performances of musical works in events other than concerts

The fee for performances of musical works in events other than concerts shall be a sum equal to the amount obtained by adding to the amount calculated hereafter, the amount equivalent to the consumption tax:

- (1) Performances in events where music constitutes an important element, such as revues, ice-skating shows, figure skating, and dance recitals
 - (i) The fee for each performance shall be as follows:
 - (a) In cases where an admission charge is required, the fee shall be 4% 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 ¥4, or ¥2,000, the fee shall be the greater amount.
 - (b) 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 ¥3.20, or ¥1,600, 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.
 - (ii) In the event above (i) does not apply, the fee shall be determined on a perwork and per-performance basis as follows.
 - (a) 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 0.4% 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
Not exceeding	100	¥	200
Not exceeding	500	¥	240
Not exceeding	1,000	¥	320
Not exceeding	1,500	¥	480
Not exceeding	2,000	¥	640
Not exceeding	2,500	¥	800
Not exceeding	3,000	¥	960
Not exceeding	3,500	¥	1,120
Not exceeding	4,000	¥	1,280
Not exceeding	4,500	¥	1,440
Not exceeding	5,000	¥	1,600

Capacity	y		Fees
Not exceeding	5,500	¥	1,760
Not exceeding	6,000	¥	1,920
Not exceeding	6,500	¥	2,080
Not exceeding	7,000	¥	2,240
Not exceeding	7,500	¥	2,400
Not exceeding	8,000	¥	2,560
Not exceeding	8,500	¥	2,720
Not exceeding	9,000	¥	2,880
Not exceeding	9,500	¥	3,040
Not exceeding	10,000	¥	3,200

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, ¥160 for each additional 500 persons or part thereof.

- (2) Performances in sports competitions accompanying music, such as gymnastics, figure skating, and dance competitions
 - (i) The fee for each performance shall be as follows:
 - (a) The fee for a performance whose playing time is one hour or more but not more than two hours is shown on the following table:

Capacity Admission charge	Not exceeding 500	Not exceeding 1,000	Not exceeding 1,500	Not exceeding 2,000	Not exceeding 2,500	Not exceeding 3,000	Not exceeding 4,000	Not exceeding 5,000	Not exceeding 10,000
No admission charge	¥5,000	¥7,000	¥9,000	¥11,000	¥13,000	¥15,000	¥17,000	¥19,000	¥21,000
Not exceeding ¥500	¥12,000	¥16,000	¥20,000	¥24,000	¥28,000	¥32,000	¥36,000	¥40,000	¥44,000
Not exceeding ¥1,000	¥16,000	¥20,000	¥24,000	¥28,000	¥32,000	¥36,000	¥40,000	¥44,000	¥48,000
Not exceeding ¥1,500	¥20,000	¥24,000	¥28,000	¥32,000	¥36,000	¥40,000	¥44,000	¥48,000	¥52,000
Not exceeding ¥2,000	¥24,000	¥28,000	¥32,000	¥36,000	¥40,000	¥44,000	¥48,000	¥52,000	¥56,000
Not exceeding ¥2,500	¥28,000	¥32,000	¥36,000	¥40,000	¥44,000	¥48,000	¥52,000	¥56,000	¥60,000
Not exceeding ¥3,000	¥32,000	¥36,000	¥40,000	¥44,000	¥48,000	¥52,000	¥56,000	¥60,000	¥64,000
Not exceeding ¥3,500	¥36,000	¥40,000	¥44,000	¥48,000	¥52,000	¥56,000	¥60,000	¥64,000	¥68,000
Not exceeding ¥4,000	¥40,000	¥44,000	¥48,000	¥52,000	¥56,000	¥60,000	¥64,000	¥68,000	¥72,000
Not exceeding ¥4,500	¥44,000	¥48,000	¥52,000	¥56,000	¥60,000	¥64,000	¥68,000	¥72,000	¥76,000
Not exceeding ¥5,000	¥48,000	¥52,000	¥56,000	¥60,000	¥64,000	¥68,000	¥72,000	¥76,000	¥80,000

- a. In the event of the admission charge exceeding ¥5,000, the fee shall be a sum equal to the amount obtained by adding to the fee applicable to the admission charge of not exceeding ¥5,000, ¥4,000 for each additional ¥500 or part thereof.
- b. 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, ¥2,000 (in cases where no admission charge is required) or ¥4,000 (in cases where an admission charge is required) for each additional 5,000 persons or part thereof.
- (b) In the event of the 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 is one hour or more but not more than two hours, $\frac{25}{100}$ of the relevant fee for each additional 30 minutes or part thereof.

- (c) In the event of the duration of a performance not exceeding one hour, the fee shall be $\frac{50}{100}$ of the relevant fee for a performance whose playing time is one hour or more but not more than two hours.
- (ii) In the event above (i) does not apply, the fee shall be determined on a perwork and per-performance basis as follows.
 - (a) The fee for use of a work whose playing time does not exceed 5 minutes is shown on the following table:

Capacity Admission charge	Not exceeding 500	Not exceeding 1,000	Not exceeding 1,500	Not exceeding 2,000	Not exceeding 2,500	Not exceeding 3,000	Not exceeding 4,000	Not exceeding 5,000	Not exceeding 10,000
No admission charge	¥250	¥350	¥450	¥550	¥650	¥750	¥850	¥950	¥1,050
Not exceeding ¥500	¥600	¥800	¥1,000	¥1,200	¥1,400	¥1,600	¥1,800	¥2,000	¥2,200
Not exceeding ¥1,000	¥800	¥1,000	¥1,200	¥1,400	¥1,600	¥1,800	¥2,000	¥2,200	¥2,400
Not exceeding ¥1,500	¥1,000	¥1,200	¥1,400	¥1,600	¥1,800	¥2,000	¥2,200	¥2,400	¥2,600
Not exceeding ¥2,000	¥1,200	¥1,400	¥1,600	¥1,800	¥2,000	¥2,200	¥2,400	¥2,600	¥2,800
Not exceeding ¥2,500	¥1,400	¥1,600	¥1,800	¥2,000	¥2,200	¥2,400	¥2,600	¥2,800	¥3,000
Not exceeding ¥3,000	¥1,600	¥1,800	¥2,000	¥2,200	¥2,400	¥2,600	¥2,800	¥3,000	¥3,200
Not exceeding ¥3,500	¥1,800	¥2,000	¥2,200	¥2,400	¥2,600	¥2,800	¥3,000	¥3,200	¥3,400
Not exceeding ¥4,000	¥2,000	¥2,200	¥2,400	¥2,600	¥2,800	¥3,000	¥3,200	¥3,400	¥3,600
Not exceeding ¥4,500	¥2,200	¥2,400	¥2,600	¥2,800	¥3,000	¥3,200	¥3,400	¥3,600	¥3,800
Not exceeding ¥5,000	¥2,400	¥2,600	¥2,800	¥3,000	¥3,200	¥3,400	¥3,600	¥3,800	¥4,000

- a. In the event of the admission charge exceeding ¥5,000, the fee shall be a sum equal to the amount obtained by adding to the fee applicable to the admission charge of not exceeding ¥5,000, ¥200 for each additional ¥500 or part thereof.
- b. 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, ¥100 (in cases where no admission charge is required) or ¥200 (in cases where an admission charge is required) for each additional 5,000 persons or part thereof.
- (b) The fee for use of a work whose playing time exceeds 5 minutes but not more than 10 minutes shall be twice the amount of the fee for use of a work whose playing time does not exceed 5 minutes.

- (3) Performances in events such as fashion shows
 - (i) The fee for each performance shall be as follows:
 - (a) The fee for a performance which takes one hour or more but not more than two hours is shown on the following table:

Capacity Admission charge	Not exceeding 500	Not exceeding 1,000	Not exceeding 1,500	Not exceeding 2,000	Not exceeding 2,500	Not exceeding 3,000	Not exceeding 4,000	Not exceeding 5,000	Not exceeding 10,000
No admission charge	¥5,000	¥7,000	¥9,000	¥11,000	¥13,000	¥15,000	¥17,000	¥19,000	¥21,000
Not exceeding ¥500	¥12,000	¥16,000	¥20,000	¥24,000	¥28,000	¥32,000	¥36,000	¥40,000	¥44,000
Not exceeding ¥1,000	¥16,000	¥20,000	¥24,000	¥28,000	¥32,000	¥36,000	¥40,000	¥44,000	¥48,000
Not exceeding ¥1,500	¥20,000	¥24,000	¥28,000	¥32,000	¥36,000	¥40,000	¥44,000	¥48,000	¥52,000
Not exceeding ¥2,000	¥24,000	¥28,000	¥32,000	¥36,000	¥40,000	¥44,000	¥48,000	¥52,000	¥56,000
Not exceeding ¥2,500	¥28,000	¥32,000	¥36,000	¥40,000	¥44,000	¥48,000	¥52,000	¥56,000	¥60,000
Not exceeding ¥3,000	¥32,000	¥36,000	¥40,000	¥44,000	¥48,000	¥52,000	¥56,000	¥60,000	¥64,000
Not exceeding ¥3,500	¥36,000	¥40,000	¥44,000	¥48,000	¥52,000	¥56,000	¥60,000	¥64,000	¥68,000
Not exceeding ¥4,000	¥40,000	¥44,000	¥48,000	¥52,000	¥56,000	¥60,000	¥64,000	¥68,000	¥72,000
Not exceeding ¥4,500	¥44,000	¥48,000	¥52,000	¥56,000	¥60,000	¥64,000	¥68,000	¥72,000	¥76,000
Not exceeding ¥5,000	¥48,000	¥52,000	¥56,000	¥60,000	¥64,000	¥68,000	¥72,000	¥76,000	¥80,000

- a. In the event of the admission charge exceeding ¥5,000, the fee shall be a sum equal to the amount obtained by adding to the fee applicable to the admission charge of not exceeding ¥5,000, ¥4,000 for each additional ¥500 or part thereof.
- b. 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, ¥2,000 (in cases where no admission charge is required) or ¥4,000 (in cases where an admission charge is required) for each additional 5,000 persons or part thereof.
- (b) In the event of the 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 is one hour or more but not more than two hours, $\frac{25}{100}$ of the relevant fee for each additional 30 minutes or part thereof.

- (c) In the event of the duration of a performance not exceeding one hour, the fee shall be $\frac{50}{100}$ of the relevant fee for a performance whose playing time is one hour or more but not more than two hours.
- (ii) In the event above (i) does not apply, the fee shall be determined on a perwork and per-performance basis as follows.
 - (a) The fee for use of a work whose playing time does not exceed 5 minutes is shown on the following table:

Capacity Admission charge	Not exceeding 500	Not exceeding 1,000	Not exceeding 1,500	Not exceeding 2,000	Not exceeding 2,500	Not exceeding 3,000	Not exceeding 4,000	Not exceeding 5,000	Not exceeding 10,000
No admission charge	¥250	¥350	¥450	¥550	¥650	¥750	¥850	¥950	¥1,050
Not exceeding ¥500	¥600	¥800	¥1,000	¥1,200	¥1,400	¥1,600	¥1,800	¥2,000	¥2,200
Not exceeding ¥1,000	¥800	¥1,000	¥1,200	¥1,400	¥1,600	¥1,800	¥2,000	¥2,200	¥2,400
Not exceeding ¥1,500	¥1,000	¥1,200	¥1,400	¥1,600	¥1,800	¥2,000	¥2,200	¥2,400	¥2,600
Not exceeding ¥2,000	¥1,200	¥1,400	¥1,600	¥1,800	¥2,000	¥2,200	¥2,400	¥2,600	¥2,800
Not exceeding ¥2,500	¥1,400	¥1,600	¥1,800	¥2,000	¥2,200	¥2,400	¥2,600	¥2,800	¥3,000
Not exceeding ¥3,000	¥1,600	¥1,800	¥2,000	¥2,200	¥2,400	¥2,600	¥2,800	¥3,000	¥3,200
Not exceeding ¥3,500	¥1,800	¥2,000	¥2,200	¥2,400	¥2,600	¥2,800	¥3,000	¥3,200	¥3,400
Not exceeding ¥4,000	¥2,000	¥2,200	¥2,400	¥2,600	¥2,800	¥3,000	¥3,200	¥3,400	¥3,600
Not exceeding ¥4,500	¥2,200	¥2,400	¥2,600	¥2,800	¥3,000	¥3,200	¥3,400	¥3,600	¥3,800
Not exceeding ¥5,000	¥2,400	¥2,600	¥2,800	¥3,000	¥3,200	¥3,400	¥3,600	¥3,800	¥4,000

- a. In the event of the admission charge exceeding ¥5,000, the fee shall be a sum equal to the amount obtained by adding to the fee applicable to the admission charge of not exceeding ¥5,000, ¥200 for each additional ¥500 or part thereof.
- b. 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, ¥100 (in cases where no admission charge is required) or ¥200 (in cases where an admission charge is required) for each additional 5,000 persons or part thereof.
- (b) The fee for use of a work whose playing time exceeds 5 minutes but not more than 10 minutes shall be twice the amount of the fee for use of a work whose playing time does not exceed 5 minutes.

- (4) Performances in events such as theatrical performances, slapsticks and wisecracks, magic shows, and other entertainment
 - (i) The fee for each performance shall be as follows:
 - (a) The fee for a performance which takes place for one hour or more but not more than two hours is shown on the following table:

Capacity Admission charge	Not exceeding 200	Not exceeding 500	Not exceeding 1,000	Not exceeding 1,500	Not exceeding 2,000	Not exceeding 2,500	Not exceeding 3,000	Not exceeding 4,000	Not exceeding 5,000	Exceeding 5,000
No admission charge	¥1,200	¥1,800	¥2,400	¥3,000	¥3,600	¥4,200	¥4,800	¥5,400	¥6,000	¥6,600
Not exceeding ¥500	¥4,200	¥5,400	¥6,600	¥7,800	¥9,000	¥10,200	¥11,400	¥12,600	¥13,800	¥15,000
Not exceeding ¥1,000	¥5,400	¥6,600	¥7,800	¥9,000	¥10,200	¥11,400	¥12,600	¥13,800	¥15,000	¥16,200
Not exceeding ¥1,500	¥6,600	¥7,800	¥9,000	¥10,200	¥11,400	¥12,600	¥13,800	¥15,000	¥16,200	¥17,400
Not exceeding ¥2,000	¥7,800	¥9,000	¥10,200	¥11,400	¥12,600	¥13,800	¥15,000	¥16,200	¥17,400	¥18,600
Not exceeding ¥2,500	¥9,000	¥10,200	¥11,400	¥12,600	¥13,800	¥15,000	¥16,200	¥17,400	¥18,600	¥19,800
Not exceeding ¥3,000	¥10,200	¥11,400	¥12,600	¥13,800	¥15,000	¥16,200	¥17,400	¥18,600	¥19,800	¥21,000
Not exceeding ¥3,500	¥11,400	¥12,600	¥13,800	¥15,000	¥16,200	¥17,400	¥18,600	¥19,800	¥21,000	¥22,200
Not exceeding ¥4,000	¥12,600	¥13,800	¥15,000	¥16,200	¥17,400	¥18,600	¥19,800	¥21,000	¥22,200	¥23,400
Not exceeding ¥4,500	¥13,800	¥15,000	¥16,200	¥17,400	¥18,600	¥19,800	¥21,000	¥22,200	¥23,400	¥24,600
Not exceeding ¥5,000	¥15,000	¥16,200	¥17,400	¥18,600	¥19,800	¥21,000	¥22,200	¥23,400	¥24,600	¥25,800

In the event of the admission charge exceeding \$5,000, the fee shall be a sum equal to the amount obtained by adding to the fee applicable to the admission charge of not exceeding \$5,000, \$1,200 for each additional \$500 or part thereof.

- (b) In the event of the 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 is one hour or more but not more than two hours, $\frac{25}{100}$ of the relevant fee for each additional 30 minutes or part thereof.
- (c) In the event of the duration of a performance not exceeding one hour, the fee shall be $\frac{50}{100}$ of the relevant fee for a performance whose playing time is one hour or more but not more than two hours.
- (ii) In the event above (i) does not apply, the fee shall be determined on a perwork and per-performance basis as follows.

(a) The fee for use of a work whose playing time does not exceed 5 minutes is shown on the following table:

Capacity Admission charge	Not exceeding 200	Not exceeding 500	Not exceeding 1,000	Not exceeding 1,500	Not exceeding 2,000	Not exceeding 2,500	Not exceeding 3,000	Not exceeding 4,000	Not exceeding 5,000	Exceeding 5,000
No admission charge	¥100	¥150	¥200	¥250	¥300	¥350	¥400	¥450	¥500	¥550
Not exceeding ¥500	¥350	¥450	¥550	¥650	¥750	¥850	¥950	¥1,050	¥1,150	¥1,250
Not exceeding ¥1,000	¥450	¥550	¥650	¥750	¥850	¥950	¥1,050	¥1,150	¥1,250	¥1,350
Not exceeding ¥1,500	¥550	¥650	¥750	¥850	¥950	¥1,050	¥1,150	¥1,250	¥1,350	¥1,450
Not exceeding ¥2,000	¥650	¥750	¥850	¥950	¥1,050	¥1,150	¥1,250	¥1,350	¥1,450	¥1,550
Not exceeding ¥2,500	¥750	¥850	¥950	¥1,050	¥1,150	¥1,250	¥1,350	¥1,450	¥1,550	¥1,650
Not exceeding ¥3,000	¥850	¥950	¥1,050	¥1,150	¥1,250	¥1,350	¥1,450	¥1,550	¥1,650	¥1,750
Not exceeding ¥3,500	¥950	¥1,050	¥1,150	¥1,250	¥1,350	¥1,450	¥1,550	¥1,650	¥1,750	¥1,850
Not exceeding ¥4,000	¥1,050	¥1,150	¥1,250	¥1,350	¥1,450	¥1,550	¥1,650	¥1,750	¥1,850	¥1,950
Not exceeding ¥4,500	¥1,150	¥1,250	¥1,350	¥1,450	¥1,550	¥1,650	¥1,750	¥1,850	¥1,950	¥2,050
Not exceeding ¥5,000	¥1,250	¥1,350	¥1,450	¥1,550	¥1,650	¥1,750	¥1,850	¥1,950	¥2,050	¥2,150

In the event of the admission charge exceeding ¥5,000, the fee shall be a sum equal to the amount obtained by adding to the fee applicable to the admission charge of not exceeding ¥5,000, ¥100 for each additional ¥500 or part thereof.

(b) The fee for use of a work whose playing time exceeds 5 minutes but not more than 10 minutes shall be twice the amount of the fee for use of a work whose playing time does not exceed 5 minutes.

- (5) Performances in events for advertising purposes at places such as music instrument stores, record shops, department stores, and supermarkets
 - (i) The fee for one place of performance shall be as follows:
 - (a) In cases where no admission charge is required
 - a. The fee for one month is shown on the following table:

Monthly total performing hours	Not exceeding 30 hours	Not exceeding 45 hours	Not exceeding 60 hours	Not exceeding 75 hours	Not exceeding 90 hours
Fees	¥27,000	¥41,000	¥54,000	¥68,000	¥81,000

Monthly total performing hours	Not exceeding 105 hours	Not exceeding 120 hours	Not exceeding 135 hours	Not exceeding 150 hours	Exceeding 150 hours
Fees	¥95,000	¥108,000	¥122,000	¥135,000	¥162,000

b. The fee for one day is shown on the following table:

Daily total performing hours	Not exceeding 1 hours	Not exceeding 1.5 hours	Not exceeding 2 hours	Not exceeding 2.5 hours	Not exceeding 3 hours
Fees	¥1,100	¥1,700	¥2,200	¥2,800	¥3,300

Daily total performing hours	Not exceeding 3.5 hours	Not exceeding 4 hours	Not exceeding 4.5 hours	Not exceeding 5 hours	Exceeding 5 hours
Fees	¥3,900	¥4,400	¥5,000	¥5,500	¥6,600

(b) In cases where an admission charge is required

The fee shall be calculated by applying the other provisions in "2. Performances of musical works at concerts" or "3. Performances of musical works in events other than concerts" of this Article, depending on the contents of the event.

- (ii) In the event above (i) does not apply, the fee shall be determined on a perwork and per-performance basis as follows.
 - (a) In cases where no admission charge is required
 - a. The fee for use of a work whose playing time does not exceed 5 minutes shall be ¥150.
 - b. The fee for use of a work whose playing time exceeds 5 minutes but not more than 10 minutes shall be ¥300.

The fee for use of a work whose playing time exceeds 10 minutes shall be a sum equal to the amount obtained by adding to the fee applicable to the use of a work whose playing time exceeds 5 minutes but not more than 10 minutes, \quantum 300 for each additional 10 minutes or part thereof.

(b) In cases where an admission charge is required

The fee shall be calculated by applying the other provisions in "2. Performances of musical works at concerts" or "3. Performances of musical works in events other than concerts" of this Article, depending on the contents of the event.

- (6) Performances in events at places such as expositions, exhibitions, zoos, and amusement parks
 - (i) The fee for one place of performance or one parade shall be as follows:
 - (a) In cases where no admission charge to the place of performance is required

The fee for one month or one day is shown on the following table:

Admission charge to facility	Fee for one month	Fee for one day
No admission charge	¥12,000	¥900
Not exceeding ¥1,000	¥40,000	¥3,000
Not exceeding ¥2,000	¥60,000	¥4,500
Not exceeding ¥3,000	¥80,000	¥6,000
Exceeding ¥3,000	¥100,000	¥7,500

(b) In cases where an admission charge is required to the place of performance

The fee shall be calculated by applying the other provisions in "2. Performances of musical works at concerts" or "3. Performances of musical works in events other than concerts" of this Article, depending on the contents of the event.

- (ii) In the event above (i) does not apply, the fee shall be determined on a perwork and per-performance basis as follows.
 - (a) In cases where no admission charge to the place of performance is required
 - a. The fee for use of a work whose playing time does not exceed 5 minutes is shown on the following table:

Admission charge to facility	Fees
No admission charge	¥120
Not exceeding ¥1,000	¥400
Not exceeding ¥2,000	¥600
Not exceeding ¥3,000	¥800
Exceeding ¥3,000	¥1,000

b. The fee for use of a work whose playing time exceeds 5 minutes but not more than 10 minutes shall be twice the amount of the fee for use of a work whose playing time does not exceed 5 minutes.

The fee for use of a work whose playing time exceeds 10 minutes shall be a sum equal to the amount obtained by adding to the fee for use of a work whose playing time exceeds 5 minutes but not more than 10 minutes, the same fee for each additional 10 minutes or part thereof.

(b) In cases where an admission charge is required to the place of performance

The fee shall be calculated by applying the other provisions in "2. Performances of musical works at concerts" or "3. Performances of musical works in events other than concerts" of this Article, depending on the contents of the event.

- (7) Performances of musical works at athletic events such as baseball, horse racing, American football, basketball, soccer, and tennis
 - (i) The fee per event per day is shown on the following table:

Capacity Admission charge	Not exceeding 1,000	Not exceeding 3,000	Not exceeding 5,000	Not exceeding 10,000	Not exceeding 30,000	Not exceeding 50,000	Exceeding 50,000
No admission charge	¥900	¥1,350	¥1,800	¥2,250	¥2,700	¥3,150	¥3,600
Not exceeding ¥1,000	¥3,000	¥4,500	¥6,000	¥7,500	¥9,000	¥10,500	¥13,500
Not exceeding ¥3,000	¥4,500	¥6,000	¥7,500	¥9,000	¥10,500	¥12,000	¥15,000
Exceeding ¥3,000	¥6,000	¥7,500	¥9,000	¥10,500	¥12,000	¥13,500	¥16,500

- (ii) In the event above (i) does not apply, the fee shall be determined on a perwork and per-performance basis as follows.
 - (a) The fee for use of a work whose playing time does not exceed 5 minutes is shown on the following table:

Capacity Admission charge	Not exceeding 1,000	Not exceeding 3,000	Not exceeding 5,000	Not exceeding 10,000	Not exceeding 30,000	Not exceeding 50,000	Exceeding 50,000
No admission charge	¥120	¥180	¥240	¥300	¥360	¥420	¥480
Not exceeding ¥1,000	¥400	¥600	¥800	¥1,000	¥1,200	¥1,400	¥1,800
Not exceeding ¥3,000	¥600	¥800	¥1,000	¥1,200	¥1,400	¥1,600	¥2,000
Exceeding ¥3,000	¥800	¥1,000	¥1,200	¥1,400	¥1,600	¥1,800	¥2,200

(b) The fee for use of a work whose playing time exceeds 5 minutes but not more than 10 minutes shall be twice the amount of the fee for use of a work whose playing time does not exceed 5 minutes.

The fee for use of a work whose playing time exceeds 10 minutes shall be a sum equal to the amount obtained by adding to the fee for use of a work whose playing time exceeds 5 minutes but not more than 10 minutes, the same fee for each additional 10 minutes or part thereof.

(8) Performances in aircrafts, railways, automobiles, ships, and other transportation means

The fee shall be determined within the scope of above (2), with due regard to usage conditions and other factors.

- (9) Performances in events such as dinner shows in facilities such as hotels, accompanying eating and drinking, principally intended to show customers or to make them listen to theatrical performances, dancing, song shows, and other entertainment
 - (i) The fee per event per day (one performance) is shown on the following table:

Seating capacity Standard unit charge	Not exceeding 100	Not exceeding 200	Not exceeding 300	Not exceeding 400	Not exceeding 500	Not exceeding 750	Not exceeding 1,000	Not exceeding 1,500	Not exceeding 2,000	Exceeding 2,000
Not exceeding ¥5,000	¥9,000	¥14,000	¥18,000	¥23,000	¥27,000	¥36,000	¥45,000	¥63,000	¥81,000	¥99,000
Not exceeding ¥10,000	¥11,000	¥17,000	¥22,000	¥28,000	¥33,000	¥44,000	¥54,000	¥76,000	¥98,000	¥119,000
Not exceeding ¥15,000	¥13,000	¥20,000	¥26,000	¥33,000	¥38,000	¥51,000	¥63,000	¥89,000	¥114,000	¥139,000
Not exceeding ¥20,000	¥15,000	¥23,000	¥29,000	¥37,000	¥44,000	¥58,000	¥72,000	¥101,000	¥130,000	¥159,000

In the event of a standard unit charge exceeding \$20,000, the fee shall be a sum equal to the amount obtained by adding to the applicable fee for charge "Not exceeding \$20,000," $\frac{20}{100}$ of the applicable fee for charge "Not exceeding \$5,000" for each additional \$5,000 or part thereof.

- (ii) In the event above (i) does not apply, the fee shall be determined on a perwork and per-performance basis as follows.
 - (a) The fee for use of a work whose playing time does not exceed 5 minutes is shown on the following table:

Seating capacity Standard unit charge	Not exceeding 100	Not exceeding 200	Not exceeding 300	Not exceeding 400	Not exceeding 500	Not exceeding 750	Not exceeding 1,000	Not exceeding 1,500	Not exceeding 2,000	Exceeding 2,000
Not exceeding ¥5,000	¥630	¥950	¥1,260	¥1,580	¥1,890	¥2,520	¥3,150	¥4,410	¥5,670	¥6,930
Not exceeding ¥10,000	¥760	¥1,140	¥1,520	¥1,900	¥2,270	¥3,030	¥3,780	¥5,300	¥6,810	¥8,320
Not exceeding ¥15,000	¥890	¥1,330	¥1,770	¥2,220	¥2,650	¥3,530	¥4,410	¥6,180	¥7,940	¥9,710
Not exceeding ¥20,000	¥1,010	¥1,520	¥2,020	¥2,530	¥3,030	¥4,040	¥5,040	¥7,060	¥9,080	¥11,090
For each additional ¥5,000 when exceeding ¥20,000	¥130	¥190	¥260	¥320	¥380	¥510	¥630	¥890	¥1,140	¥1,390

(b) Notwithstanding (a) above, the fee for performance by means of phonograms whose playing time does not exceed 5 minutes is shown on the following table:

Seating capacity Standard unit charge	Not exceeding 100	Not exceeding 200	Not exceeding 300	Not exceeding 400	Not exceeding 500	Not exceeding 750	Not exceeding 1,000	Not exceeding 1,500	Not exceeding 2,000	Exceeding 2,000
Not exceeding ¥5,000	¥260	¥390	¥520	¥650	¥780	¥1,040	¥1,300	¥1,820	¥2,340	¥2,860
Not exceeding ¥10,000	¥320	¥470	¥630	¥780	¥940	¥1,250	¥1,560	¥2,190	¥2,810	¥3,440
Not exceeding ¥15,000	¥370	¥550	¥730	¥910	¥1,100	¥1,460	¥1,820	¥2,550	¥3,280	¥4,010
Not exceeding ¥20,000	¥420	¥630	¥840	¥1,040	¥1,250	¥1,670	¥2,080	¥2,920	¥3,750	¥4,580

For each additional ¥5,000 when	¥60	¥80	¥110	¥130	¥160	¥210	¥260	¥370	¥470	¥580
exceeding ¥20,000										

(c) The fee for use of a work whose playing time exceeds 5 minutes but not more than 10 minutes shall be twice the amount of the fee for use of a work whose playing time does not exceed 5 minutes.

- (10) Performances in events such as dance parties, principally intended to make people dance
 - (i) The fee per event per day is shown on the following table:

Floor space Standard unit charge	Not	Not exceeding 120 sq.m.	Not exceeding 180 sq.m.	Not exceeding 240 sq.m.	Not exceeding 300 sq.m.	Not exceeding 450 sq.m.	Not exceeding 600 sq.m.	Not exceeding 750 sq.m.	Not exceeding 900 sq.m.	Exceeding 900 sq.m.
Not exceeding ¥1,000	¥5,400	¥8,100	¥10,800	¥13,500	¥16,200	¥21,600	¥27,000	¥32,400	¥37,800	¥54,000
Not exceeding ¥2,000	¥6,500	¥9,800	¥13,000	¥16,200	¥19,500	¥26,000	¥32,400	¥38,900	¥45,400	¥64,800
Not exceeding ¥3,000	¥7,600	¥11,400	¥15,200	¥18,900	¥22,700	¥30,300	¥37,800	¥45,400	¥53,000	¥75,600

In the event of a standard unit charge 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," $\frac{20}{100}$ of the applicable fee for charge "Not exceeding \$1,000" for each additional \$1,000 or part thereof.

- (ii) In the event above (i) does not apply, the fee shall be determined on a perwork and per-performance basis as follows.
 - (a) The fee for use of a work whose playing time does not exceed 5 minutes is shown on the following table:

Floor space Standard unit charge	Not exceeding 60 sq.m.	Not exceeding 120 sq.m.	Not exceeding 180 sq.m.	Not exceeding 240 sq.m.	Not exceeding 300 sq.m.	Not exceeding 450 sq.m.	Not exceeding 600 sq.m.	Not exceeding 750 sq.m.	Not exceeding 900 sq.m.	Exceeding 900 sq.m.
Not exceeding ¥1,000	¥360	¥540	¥720	¥900	¥1,080	¥1,440	¥1,800	¥2,160	¥2,520	¥3,600
Not exceeding ¥2,000	¥440	¥650	¥870	¥1,080	¥1,300	¥1,730	¥2,160	¥2,600	¥3,030	¥4,320
Not exceeding ¥3,000	¥510	¥760	¥1,010	¥1,260	¥1,520	¥2,020	¥2,520	¥3,030	¥3,530	¥5,040
For each additional ¥1,000 when exceeding ¥3,000	¥80	¥110	¥150	¥180	¥220	¥290	¥360	¥440	¥510	¥720

(b) Notwithstanding (a) above, the fee for performance by means of phonograms whose playing time does not exceed 5 minutes is shown on the following table:

Floor space Standard unit charge	Not exceeding 60 sq.m.	Not exceeding 120 sq.m.	Not exceeding 180 sq.m.	Not exceeding 240 sq.m.	Not exceeding 300 sq.m.	Not exceeding 450 sq.m.	Not exceeding 600 sq.m.	Not exceeding 750 sq.m.	Not exceeding 900 sq.m.	Exceeding 900 sq.m.
Not exceeding ¥1,000	¥150	¥230	¥300	¥380	¥450	¥600	¥750	¥900	¥1,050	¥1,500
Not exceeding ¥2,000	¥180	¥280	¥360	¥460	¥540	¥720	¥900	¥1,080	¥1,260	¥1,800
Not exceeding ¥3,000	¥210	¥330	¥420	¥540	¥630	¥840	¥1,050	¥1,260	¥1,470	¥2,100
For each additional ¥1,000 when exceeding ¥3,000	¥30	¥50	¥60	¥80	¥90	¥120	¥150	¥180	¥210	¥300

(c) The fee for use of a work whose playing time exceeds 5 minutes but not more than 10 minutes shall be twice the amount of the fee for use of a work whose playing time does not exceed 5 minutes.

The fee for use of a work whose playing time exceeds 10 minutes shall be a sum equal to the amount obtained by adding to the fee for use of a work whose playing time exceeds 5 minutes but not more than 10 minutes, the same fee for each additional 10 minutes or part thereof.

(11) Other performances

For performances other than those in (1) through (10) above, the fee shall be determined within the scope of above (2), with due regard to usage conditions and other factors.

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.