

Theatrical presentations

Tariff 'T' (2026.01)



Effective from 1st January 2026
(Previous year's details shown in brackets)

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1. Scope of tariff

This tariff applies to performances of copyright music within *PRS for Music's** repertoire* in theatrical presentations.

2. Conditions

This tariff is subject to *PRS for Music's* General Conditions Applicable to Tariffs and Licences, available on request from *PRS for Music*.

Unless *PRS for Music* agrees otherwise, no annual licence under this tariff will be deemed to cover, and no permit will be issued in respect of, the performance of interpolated music* unless the licensee or applicant has, at least 30 days before the date of the proposed first performance thereof, given notice to *PRS for Music* of the full details of:

- the work or works to be performed,
- the manner and duration of performance,
- the name of the production in which they are to be performed, and
- the dates and venue of the proposed performances,

and *PRS for Music* has thereafter notified the licensee or applicant that it is empowered to license the performance of those works in the manner proposed.

If *PRS for Music* terminates this tariff it will give at least 6 months' notice in writing of its intention to The Society of London Theatre (SOLT) and the Theatrical Management Association (TMA).

* See Definitions, section 6

3. Royalty rates

Where the music user *has* applied for and obtained *PRS for Music's* licence before musical performances commence, the **standard** royalty rate will be charged and payable for the first year of the licence.

Where the music user *has not* applied for and obtained *PRS for Music's* licence before musical performances commence, the **higher** (standard plus 50%) royalty rate will be charged and payable for the first year of the licence.

After the first year of the licence, in either case, the **standard** royalty rate will be charged and payable.

The following rates of charge apply to all royalties falling due from 1st January 2026.

	Higher royalty	Standard royalty
3.1 Overture, entr'acte & exit music only		
3.1.1 For permanent repertory theatres*		
the annual royalty is	£337.04 (£320.99)	£224.69 (£213.99)
3.1.2 For provincial and London suburban theatres		
up to 1,000 seats the annual royalty is ...	£606.69 (£577.80)	£404.46 (£385.20)
over 1,000 seats the annual royalty is ...	£853.82 (£813.15)	£569.21 (£542.10)
3.1.3 For London West End theatres		
up to 1,000 seats the annual royalty is ...	£674.09 (£641.99)	£449.39 (£427.99)
1,001 to 1,500 seats the annual royalty is	£1,123.35 (£1,069.86)	£748.90 (£713.24)
Over 1,500 seats the annual royalty is ...	£1,348.19 (£1,283.99)	£898.79 (£855.99)

	Higher royalty	Standard Royalty
3.2 'Incidental' or 'curtain' music to stage plays*, with or without overture, entr'acte and exit music.		
3.2.1 For permanent repertory theatres		
the weekly royalty is	£21.47 (£20.45)	£14.31 (£13.63)
3.2.2 For provincial and London suburban theatres		
up to 1,000 seats the weekly royalty is...	£24.74 (£23.55)	£16.49 (£15.70)
over 1,000 seats the weekly royalty is ...	£35.94 (£34.23)	£23.96 (£22.82)
3.2.3 For London West End theatres		
up to 1,000 seats the weekly royalty is ...	£28.10 (£26.76)	£18.73 (£17.84)
1,001 to 1,500 seats the weekly royalty is	£46.08 (£43.89)	£30.72 (£29.26)
over 1,500 seats the weekly royalty is ...	£56.33 (£53.64)	£37.55 (£35.76)

3.3 Interpolated music

3.3.1 Where the duration of music controlled by *PRS for Music** **occupies more than 30%** of the total running time, excluding interval(s), of the theatrical production, the royalty will be as follows:

	Higher royalty	Standard royalty
70% or more	9% of net box office receipts*	6% of net box office receipts
provided that this royalty will be reduced to 7.5% or 5% of net box office receipts respectively until recoupment of production costs or until 26 weeks from the licensee's first paid performance of that production, whichever is the sooner.		
65% or more but less than 70%	7.5% of net box office receipts	5% of net box office receipts
60% or more but less than 65%	6.75% of net box office receipts	4.5% of net box office receipts
55% or more but less than 60%	6% of net box office receipts	4% of net box office receipts
50% or more but less than 55%	4.5% of net box office receipts	3% of net box office receipts
45% or more but less than 50%	3.75% of net box office receipts	2.5% of net box office receipts

	Higher royalty	Standard royalty
40% or more but less than 45%	3% of net box office receipts	2% of net box office receipts
35% or more but less than 40%	2.25% of net box office receipts	1.5% of net box office receipts
30% or more but less than 35%	1.5% of net box office receipts	1% of net box office receipts

provided that where for the purposes of a theatrical production, *PRS for Music* has declined to license the performing right in any music controlled by *PRS for Music* in favour of the writer or the publisher of such music, the royalty payable under paragraph 3.3.1 shall be reduced by the proportion which the duration of music controlled by *PRS for Music* the performing right in which *PRS for Music* has declined to license bears to the duration of music controlled by *PRS for Music*.

3.3.2 Where the duration of music controlled by *PRS for Music* **occupies less than 30%** of the total running time, excluding interval(s), of a theatrical production, the basic royalty per performance is:

2 minutes or less	£3.413 (£3.248)	£2.275 (£2.165)
more than 2 minutes but not more than 4 minutes	£6.758 (£6.435)	£4.505 (£4.290)
more than 4 minutes but not more than 8 minutes	£13.470 (£12.825)	£8.980 (£8.550)
more than 8 minutes but not more than 12 minutes	£26.978 (£25.695)	£17.985 (£17.130)
more than 12 minutes but not more than 16 minutes	£40.493 (£38.565)	£26.995 (£25.710)

	Higher Royalty	Standard royalty
more than 16 minutes but not more than 20 minutes	£53.925 (£51.360)	£35.950 (£34.240)
more than 20 minutes but not more than 24 minutes	£76.193 (£72.563)	£50.795 (£48.375)
more than 24 minutes but not more than 28 minutes	£98.865 (£94.155)	£65.910 (£62.770)
more than 28 minutes but not more than 32 minutes	£121.380 (£115.598)	£80.920 (£77.065)
more than 32 minutes but not more than 36 minutes	£143.730 (£136.883)	£95.820 (£91.255)
more than 36 minutes but not more than 40 minutes	£170.775 (£162.645)	£113.850 (£108.430)
more than 40 minutes but not more than 44 minutes	£197.723 (£188.310)	£131.815 (£125.540)
more than 44 minutes but not more than 48 minutes	£233.715 (£222.585)	£155.810 (£148.390)
more than 48 minutes but not more than 52 minutes	£269.648 (£256.808)	£179.765 (£171.205)
more than 52 minutes but not more than 56 minutes	£305.528 (£290.978)	£203.685 (£193.985)
more than 56 minutes	£341.580 (£325.313)	£227.720 (£216.875)

The basic royalty set out in 3.3.2 above will be applied as follows:

For London West End theatres

- having 1,000 seats or less the basic royalty will apply.
- having more than 1,000 seats but not more than 1,500, the basic royalty will be increased by $66\frac{2}{3}\%$.
- having more than 1,500 seats, the basic royalty will be increased by 100%.

For theatres (other than London West End theatres)

- having 1,000 seats or less, the basic royalty will be decreased by 12%.
- having more than 1,000 seats, the basic royalty will be increased by 25%.

4. Value Added Tax

Every licensee under *PRS for Music's* tariffs will pay to *PRS for Music* in addition to the royalty due, a sum in respect of Value Added Tax calculated at the relevant rate on the royalty payable.

5. Inflation adjustment

Every year on 1st January, the monetary sums in this tariff will be adjusted for inflation. The adjustment formula will apply to the standard rates the percentages (to the nearest whole percentage point) by which the Retail Prices Index changed in the year to the previous September.

September is the latest month prior to the anniversary date for which figures are likely to be published for this index.

After application of the percentage adjustment the standard royalty rates will be rounded to the nearest half-penny except in the case of a weekly or annual rate when they will be rounded to the nearest penny.

All royalties will be charged at the royalty rate in force at the beginning of the licence-year.

6. Definitions

- **net box office receipts** means all monies paid or due in respect of admission charges in connection with any entertainment to which Tariff 'T' applies, less: refunds; ticket agency, party booking, Theatre Token, credit card, and other similar discounts; ticket booking fees; Value Added Tax or similar government imposed tax, if any.
- **incidental** or **curtain** music to stage plays means music heard by the theatre audience as an accompaniment to the play but which is not performed by or intended to be audible to any of the characters in the play.
- **interpolated music** means music not specially written for a theatrical production (and excluding overture, entr'acte, exit, "incidental" and "curtain" music) and which is performed by or intended to be audible to a character or characters in that theatrical production.
- **music controlled by PRS for Music** means, in relation to a theatrical production, any interpolated music the right of public performance in which is in *PRS for Music's* repertoire and, except as provided for in section 3.3.1, includes any work the performing right in which *PRS for Music* has declined to license in favour of the writer or publisher of the work for the purposes of that production.
- **permanent repertory theatre** means a theatre having a permanent company and having a change of programme at least once a month, with the exception of the customary weeks for Christmas pantomime and includes small club theatres operating as permanent repertory theatres.
- **PRS for Music** is the trading name of the Performing Right Society Limited.
- **PRS for Music's repertoire** means all and any musical works (including any words associated therewith), the right of public performance in which is controlled by *PRS for Music* or by any of the societies in other countries with which *PRS for Music* is affiliated.

2026.01 edition