

# Variety shows



## Tariff 'V' (2026.07)

*As varied by the Performing Right Tribunal on 11 November 1966 and further so varied by an Order dated, 24 October 1973, and 5 April 1988.*

*Effective from 1st July 2026*

### 1. Scope of tariff

This tariff applies to performances of controlled music\* in variety shows at theatre halls, or like premises (except theatre clubs), admittance to which is gained by payment at the door by purchase of a ticket or by subscription but does not apply to performances at premises for admission to which there is no charge or only a nominal charge.

### 2. Applications for licences

**2.1** Applicants for a licence under this tariff are required to give *PRS for Music*\* such information on *PRS for Music's* appropriate form as may be necessary to enable *PRS for Music* to decide whether the tariff is applicable.

**2.2** *PRS for Music* is not bound to offer a licence or permit under this tariff in respect of any performances unless application has been made in advance of the performance.

### 3. Royalty

**3.1** The annual royalty payable for a continuing licence under this tariff is **2% of the actual gross receipts\*** from all variety shows\* to which this tariff applies in each licence-year\*.

\* See Definitions, section 8

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**3.2** Subject to paragraph 3.3 of this clause, where the licensee establishes in respect of a variety show that the proportion of performing time\* during which music controlled by *PRS for Music* is played is

**3.2.1** one-quarter or less;

or

**3.2.2** more than one-quarter but not more than one-half;

or

**3.2.3** more than one-half, but not more than three-quarters,

the royalty payable in respect of that variety show shall be subject to a **discount of 75%, 50% or 25%** respectively.

For the purpose of computing the duration that the controlled music occupies the following shall not be counted as the performance of controlled music:

playing controlled music off stage, except by way of accompaniment to a sung instrumental danced or mimed performance on stage; and

playing a few bars of controlled music on entrance or exit only or otherwise purely incidentally to an item on the programme\* not including any other performance of controlled music.

**3.3** A licensee shall only be entitled to a discount under paragraph 3.2. of this clause if he/she gives *PRS for Music* notice, in writing, of his/her intention to claim a discount in respect of a particular show. Such notice shall be accompanied by such information as *PRS for Music* may need to enable the discount to be computed and shall be given in time to enable *PRS for Music* to verify by attendance at a performance of the show, the particulars on which the claim is based, and in any event must reach *PRS for Music* not more than five clear days after the first performance of the show or not less than 10 clear days before the last performance of the show, whichever date may be the earlier.

#### **4. Calculation and payment of royalty**

**4.1** For the purpose of calculating the initial royalty payable under *PRS for Music's* licence, an applicant shall make a declaration on a form supplied by *PRS for Music* of the estimated particulars of variety shows and of any other entertainments or events with controlled music intended to be held during the first licence year, and of the money-holding capacity\* of the premises at which he intends to hold them. He/she shall thereupon pay on account of that first licence year the royalty calculated in accordance with this tariff (but by reference to estimated gross receipts\*) or with whichever one of *PRS for Music's* tariffs shall be applicable to such other entertainments or events on the basis of the particulars so declared;

**4.2** The payment so made and every further payment in respect of royalty to be made by a licensee to *PRS for Music* shall be made upon the terms and subject to the conditions set out in and endorsed on *PRS for Music's* standard form of contract applicable to a licence to perform controlled music.

\* See Definitions, section 8

## 5. Value Added Tax

In cases where S.42 of the Finance Act, 1972 (as amended from time to time) does not apply, the Licensing Body shall be entitled to add to the annual royalty payable under a Licence-Contract issued pursuant hereto, a sum equal to the amount of Value Added Tax for which the Licensing Body is liable in respect of the said annual royalty, and shall furnish the licensee with a tax invoice showing the amount of Value Added Tax in accordance with the Value Added Tax (General) Regulations 1972, as amended from time to time.

## 6. Right of audit

*PRS for Music*, by any auditor appointed by it for this purpose, shall have the right of free entry to the licensee's premises during normal business hours, solely for the purpose of checking the particulars on which the royalties under the licence are calculated, for which purpose the licensee shall make available to the auditor all necessary records and books of accounts.

## 7. Date of tariff

All earlier editions of this tariff are withdrawn as from the 6th July 1988.

## 8. Definitions

- **controlled music** means copyright music which is in the repertoire of *PRS for Music*.
- **estimated gross receipts** means such sum as shall equal 70% of the money-holding capacity of the place of performance of controlled music multiplied by the total number of performances at that place in the relative licence year.
- **gross receipts** means all monies paid or payable in respect of admission charges in connection with any variety show, less library and party booking discounts and Value Added Tax or any other Government tax or imposition of a like nature for the time being in force.
- **item on the programme** means an act or turn constituting one of the separate performances included in a variety show (or constituting a scene where the show is a pantomime), whether or not there is an actual programme which has been printed or otherwise reduced to writing.
- **licence-year** means that period running from the 6th day of a month to the 5th day of the corresponding month one year later, as specified on the licence.

- **money-holding capacity** means, in respect of premises at which a variety show is performed to which a licence under this tariff applies, the monetary value of the full seating capacity of the premises calculated at full evening prices less Value Added Tax or any other Government tax or imposition of a like nature for the time being in force.
- **performing time** means the total time occupied by a single performance of a variety show, except for the customary interval or intervals, unless controlled music is performed during such intervals.
- **PRS for Music** is the trading name of the Performing Right Society Limited
- **variety show** means a stage entertainment, however designated, in the nature of a variety revue pantomime or concert party production, as distinct from a musical entertainment consisting entirely or almost entirely of controlled light or "popular" music and from a concert or recital of such music.

**Tariff 'V' was established by the Performing Right Tribunal under the Copyright Act 1956 [since superseded by the Copyright Tribunal and the Copyright, Designs and Patents Act 1988, respectively]. This document represents a statement of the main provisions of that tariff. A full copy of the Order of the Tribunal is available on request.**

**2026.07 edition**