



Copyright Society of
Nigeria Ltd/GTE

... Let the music pay!

**LICENSING
TARIFFS
FOR
MUSICAL WORKS
&
SOUND RECORDINGS**

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**MUSIC COPYRIGHT TARIFF
MUSICAL WORKS & SOUND RECORDINGS
AIRCRAFTS
(Tariff AC)**

1. SCOPE OF TARIFF

- 1.1 This tariff applies to performances of music in aircrafts registered in Nigeria, by any means other than live performance. Such means include but are not limited to:
- Radio or television;
 - Audio or video tape player;
 - Compact disc or record player(s);
 - Cinematograph equipment;
 - Any other mechanical and/or electronic device(s) for performing musical works.
- 1.2 This tariff applies to copyright in the musical works and sound recordings.

2. GENERAL CONDITIONS AND DEFINITIONS

- 2.1 This TARIFF applies to performances of music covered by a licence from COSON. COSON is not bound to offer a licence under this tariff in respect of any performances for which application was not made in advance.
- 2.3 The royalties payable under this tariff are calculated by reference to the total seating capacity of each aircraft.
- 2.4 For the purposes of this tariff the following definitions shall apply:-
- 2.4.1 "Aircraft" means any aircraft registered in Nigeria on which the licensee does, or (where such acts are otherwise unlicensed by COSON) authorises another to do any of the acts referred to under Section 15 of the Nigerian Copyright Act, LFN 2004.
- 2.5. COSON reserves the right to make such variations in this tariff as it considers appropriate where licensing premises or performances which, in its opinion, do not fall within the scope of this tariff.

3. ROYALTY RATES

- 3.1 The annual royalty rates per Aircraft are calculated as follows:

Royalty Fee/Person/Day	N 50.00
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4. TARIFF ADJUSTMENT

These rates are subject to adjustments which may arise from wide inflationary swings and increase in CPI as published by the National Bureau of Statistics, Nigeria.

5. VALUE ADDED TAX Reg. No IUUV10002257610.

These tariffs are subject to Value Added Tax.

6. WITHHOLDING TAX

COSON is a non-profit making organization Limited by Guarantee under the Companies and Allied Matters Act. Users/Licensees are therefore not expected to deduct withholding tax when paying these fees.

WARNING:- The Nigerian Copyrights Act provides that copyright is infringed by any person who without licence of or authorization performs, broadcast or communicates to the public a musical work or sound recording (as applicable) in which copyright subsists.

**MUSIC COPYRIGHT TARIFF
MUSICAL WORKS & SOUND RECORDINGS
PARKS, GARDENS AND RECREATIONAL FACILITIES
(OUTDOORS AND INDOORS)
(Tariff PR)**

1. SCOPE OF TARIFF

- 1.1 This tariff applies to the performances of recorded and background music by means of mechanical instruments at both temporary and permanent parks, gardens, recreational facilities, theme parks with roundabouts, riding devices, side shows, stadia, and similar facilities.
- 1.2 This tariff applies to copyright in the musical works and sound recordings.

2. GENERAL CONDITIONS AND DEFINITIONS

- 2.1 This TARIFF applies to performances of music covered by a licence from COSON. COSON is not bound to offer a licence under this tariff in respect of any performances for which application was not made in advance.
- 2.2 For the purposes of this tariff the following definitions shall apply:-
 - 2.4.1 “COSON” means the Copyright Society of Nigeria LTD/GTE.
 - 2.4.2 “Mechanical Instrument” means any radio, television, compact disc, gramophone, audio or video tape disc or cassette player, or any other mechanical/electronic/digital device for playing musical works.
- 2.3 COSON reserves the right to make such variations in this tariff as it considers appropriate where licensing premises or performances which, in its opinion, do not fall within the scope of this tariff.

3. TARIFF RATES

Royalty Fee/Person/Day **N 50.00**

4. TARIFF ADJUSTMENT

These rates are subject to adjustments which may arise from wide inflationary swings and increase in CPI as published by the National Bureau of Statistics, Nigeria.

5. VALUE ADDED TAX Reg. No IUV10002257610.

These tariffs are subject to Value Added Tax.

6. WITHHOLDING TAX

COSON is a non-profit making organization Limited by Guarantee under the Companies and Allied Matters Act. Users/Licensees are therefore not expected to deduct withholding tax when paying these fees.

WARNING: The Nigerian Copyright Act provides that copyright is infringed by any person who without licence or authorization performs, broadcasts or communicates to the public a musical work or sound recording (as applicable) in which copyright subsists.

**MUSIC COPYRIGHT TARIFF
MUSICAL WORKS & SOUND RECORDINGS
CONVEYANCES
(TARIFF C1)**

1. SCOPE OF TARIFF

1.1 This tariff applies to the performance/ use of recorded music in taxis, buses, mini coaches, luxurious buses, corporate vehicles and general conveyances.

1.2 This tariff applies to copyright in the musical works and sound recordings.

2. GENERAL CONDITIONS AND DEFINITIONS

2.1 The tariff applies only to performance/use of music covered by a licence from COSON, obtained before the performance/use commences. Any performance or use not so covered will be assessed at double this tariff.

2.2 COSON is not bound to offer a licence under this tariff in respect of any performance/use for which application was not made in advance.

2.3 The LICENCE FEES are calculated by reference to the maximum seating capacity of taxis, buses, mini coaches, luxurious buses, corporate vehicles and general conveyances.

2.4 COSON reserves the right to make such variations in this tariff as it considers appropriate when licensing vehicles or performance which, in its opinion, do not fall within the scope of this tariff.

2.5 Conveyances for the purpose of this tariff shall mean public/commercial transport carriers other than aircrafts and ships.

3. TARIFF**RATES**

3.1 Licence fee per day/passenger/trip

N35.60

4. TARIFF ADJUSTMENT

These rates are subject to adjustments which may arise from wide inflationary swings and increase in CPI as published by the National Bureau of Statistics, Nigeria.

5. VALUE ADDED TAX Reg. No IUUV10002257610.

These tariffs are subject to value added tax.

6. WITHHOLDING TAX

The society is a non-profit making organization Limited by guarantee under the Companies and Allied Matters Act. Users/Licensees are therefore not expected to deduct withholding tax when paying these fee

**MUSIC COPYRIGHT TARIFF
MUSICAL WORKS & SOUND RECORDINGS
CONCERTS
(Tariff CT)**

1. SCOPE OF TARIFF

1.1 This tariff applies to the performance of music whether live or recorded at concert venues, where there is a charge for admission.

1.2 This tariff applies to copyright in the musical works and sound recordings.

2. GENERAL CONDITIONS AND DEFINITIONS

2.1 The tariff applies only to performance of music covered by a licence from COSON, obtained before the Performance commences.

2.2 Any performance not so covered will be assessed at double this tariff. COSON is not bound to offer a licence under this tariff in respect of any performance for which application was not made in advance.

2.3 The LICENCE FEES are calculated by reference to the unlimited number of times the music is used within the period specified below:

3. ROYALTY FEE IS CALCULATED BASED ON:

1. The capacity of the Venue
2. The number of songs performed at the venue

4. TARIFF RATES

RATE N/DAY/SONG

Between	1-100 Seating Capacity	153,452
	101-200 Seating Capacity	241,132
	201-500 Seating Capacity	357,918
	500-1000 & 1000	501,010
	1001 and above seating capacity	937,715

5. TARIFF ADJUSTMENT

These rates are subject to adjustments which may arise from wide inflationary swings and increase in CPI as published by the National Bureau of Statistics, Nigeria.

6. VALUE ADDED TAX Reg. No IUUV10002257610.

These tariffs are subject to Value Added Tax.

7. WITHHOLDING TAX

COSON is a non-profit making organization Limited by Guarantee under the Companies and Allied Matters Act. Users/Licensees are therefore not expected to deduct withholding tax when paying these fees.

WARNING:- The Nigerian Copyrights Act provides that copyright is infringed by any person who without licence of or authorization performs, broadcast or communicates to the public a musical work or sound recording (as applicable) in which copyright subsists.

**MUSIC COPYRIGHT TARIFF
MUSICAL WORKS & SOUND RECORDINGS
CLUBS, BARS, LOUNGES AND SIMILAR ESTABLISHMENTS
(TARIFF CBL)**

1. SCOPE OF TARIFF

1.1 This tariff applies to performances of music (including karaoke performances) whether live or recorded means in nightclubs, clubs, discotheques, studios, dance schools or other establishments operating in a comparable manner, for performance by the proprietors of the premises.

1.2 This tariff applies to copyright in the musical works and sound recordings.

2. GENERAL CONDITIONS AND DEFINITIONS

2.1 This tariff applies to performances of music covered by a licence from COSON, obtained before the performances commence. COSON is not bound to offer a licence under this tariff in respect of any performances for which application was not made in advance.

2.2 The LICENCE FEES are calculated by reference to person capacity of the facility in which the music is performed.

“Persons’ Capacity” shall mean the maximum number of persons which could normally be accommodated in the room where the performances take place.

2.3 COSON reserves the right to make such variations in this tariff as it considers appropriate where licensing premises or performances which, in its opinion, do not fall within the scope of this tariff.

2.4 Every Licensee under COSON’s tariffs will pay to COSON in addition to the royalty due, a sum in respect of Value Added Tax calculated at the relevant rate on the royalty payable.

3. ROYALTY RATES

N50.25/ person/day

4. TARIFF ADJUSTMENT

These rates are subject to adjustments which may arise from wide inflationary swings and increase in CPI as published by the National Bureau of Statistics, Nigeria.

5. VALUE ADDED TAX Reg. No IUW10002257610.

These tariffs are subject to Value Added Tax.

6. WITHHOLDING TAX

COSON is a non-profit making organization Limited by Guarantee under the Companies and Allied Matters Act. Users/Licensees are therefore not expected to deduct withholding tax when paying these fees.

WARNING:- The Nigerian Copyrights Act provides that copyright is infringed by any person who without licence of or authorization performs, broadcast or communicates to the public a musical work or sound recording (as applicable) in which copyright subsists.

**MUSIC COPYRIGHT TARIFF
MUSICAL WORKS & SOUND RECORDINGS
CONVENTIONS, ASSEMBLIES AND SEMINARS
(Tariff CAS)**

1. SCOPE OF TARIFF

- 1.1 This tariff applies to performances of music whether live or recorded at conventions, assemblies and seminars where music is not the main entertainment.
- 1.2 This tariff applies to the copyright in the musical works and sound recordings.

2. GENERAL CONDITIONS AND DEFINITIONS

- 2.1 This TARIFF applies to performances of music covered by a licence from COSON. COSON is not bound to offer a licence under this tariff in respect of any performances for which application was not made in advance.
- 2.2 For the purposes of this tariff the following definitions shall apply:-
 - 2.2.1 “Persons’ Capacity” shall mean the maximum number of persons which could normally be accommodated in the room where the performances take place.
- 2.3 COSON reserves the right to make such variations in this tariff as it considers appropriate where licensing premises or performances which, in its opinion, do not fall within the scope of this tariff.
- 2.4 Every Licensee under COSON’s tariffs will pay to COSON addition to the royalty due, a sum in respect of Value Added Tax calculated at the relevant rate on the royalty payable.

3. ROYALTY RATES

ROYALTY PER EVENT		N
0 -100	PERSONS.....	126,469.00
101-200	PERSONS.....	241,296.80
201-400	PERSONS.....	456,790.72
401- 800	PERSONS.....	807,212.20
801- 1000	PERSONS	1,695,895.00
EVERY OTHER	100 PERSONS.....	89,000.00

4. TARIFF ADJUSTMENT

These rates are subject to adjustments which may arise from wide inflationary swings and increase in CPI as published by the National Bureau of Statistics, Nigeria.

5. VALUE ADDED TAX Reg. No IUV10002257610.

These tariffs are subject to Value Added Tax.

6. WITHHOLDING TAX

COSON is a non-profit making organization Limited by Guarantee under the Companies and Allied Matters Act. Users/Licensees are therefore not expected to deduct withholding tax when paying these fees.

WARNING:- The Nigerian Copyrights Act provides that copyright is infringed by any person who without licence of or authorization performs, broadcast or communicates to the public a musical work or sound recording (as applicable) in which copyright subsists.

**MUSIC COPYRIGHT TARIFF
MUSICAL WORKS & SOUND RECORDINGS
CORPORATE EVENTS & CEREMONIES
(Tariff CEC)**

1. SCOPE OF TARIFF

- 1.1 This tariff applies to occasional performances/use of recorded and live music at office parties, awards, graduations and similar functions held by offices and industrial premises.
- 1.2 This tariff applies to copyright in the musical works and sound recordings.

2. GENERAL CONDITIONS AND DEFINITIONS

- 2.1 This TARIFF applies to performances of music covered by a licence from COSON. COSON is not bound to offer a licence under this tariff in respect of any performances for which application was not made in advance.
- 2.2 “Persons’ Capacity” means the maximum number of persons which could under normal circumstances, be accommodated in the room or venue where the performances take place.
- 2.3 COSON reserves the right to make such variations in this tariff as it considers appropriate where licensing premises or performances which, in its opinion, do not fall within the scope of this tariff.
- 2.4 Every Licensee under COSON’s tariffs will pay to COSON in addition to the royalty due, a sum in respect of Value Added Tax calculated at the relevant rate on the royalty payable

3. ROYALTY RATES.

ROYALTY PER EVENT		N/Day
0 -100	PERSONS	415,469.00
101-200	PERSONS	694,696.80
201-400	PERSONS	881,390.72
401- 800	PERSONS	1,163,212.20
801- 1000	PERSONS	2,407,895.00
EVERY OTHER	100 PERSONS	178,000.00

4. TARIFF ADJUSTMENT

These rates are subject to adjustments which may arise from wide inflationary swings and increase in CPI as published by the National Bureau of Statistics, Nigeria.

5. VALUE ADDED TAX Reg. No IUV10002257610.

These tariffs are subject to Value Added Tax.

6. WITHHOLDING TAX

COSON is a non-profit making organization Limited by Guarantee under the Companies and Allied Matters Act. Users/Licensees are therefore not expected to deduct withholding tax when paying these fees.

WARNING:- The Nigerian Copyrights Act provides that copyright is infringed by any person who without licence of or authorization performs, broadcast or communicates to the public a musical work or sound recording (as applicable) in which copyright subsists.

**MUSIC COPYRIGHT TARIFF
MUSICAL WORKS & SOUND RECORDINGS
EXHIBITIONS & TRADE FAIRS
(Tariff ET)**

1. SCOPE OF TARIFF

- 1.1 This tariff applies to performances of music at exhibitions, trade fairs, flea markets, ad hoc promotions of goods/services and similar functions.
- 1.2 This tariff applies to the copyright in the musical works and sound recordings.

2. GENERAL CONDITIONS AND DEFINITIONS

- 2.1 This TARIFF applies to performances of music covered by a licence from COSON. COSON is not bound to offer a licence under this tariff in respect of any performances for which application was not made in advance.
- 2.2 The royalties payable under this tariff are calculated by reference to the duration of the exhibition/function and/or the type of music use whether by live or by way of electronic/mechanical device.
- 2.3 For the purposes of this tariff the following definitions shall apply:-
 - 2.3.1 “Compact disc, record, tape or video player” means any compact disc, gramophone, audio or video tape disc or cassette player, or any other mechanical, electronic or digital device for playing musical works.
- 2.3 COSON reserves the right to make such variations in this tariff as it considers appropriate where licensing premises or performances which, in its opinion, do not fall within the scope of this tariff.
- 2.4 Every Licensee under COSON’s tariffs will pay to COSON in addition to the royalty due, a sum in respect of Value Added Tax calculated at the relevant rate on the royalty payable.

3. ROYALTY RATES

- 3.1 The royalty for **daily performances for musical works and sound recordings:**

Royalty per musical works and sound recordings/day

N1,472.86

- 3.2 For performances given by individual stall holders, by means of compact disc, record or tape players and/or radio or television apparatus special royalties will be quoted according to the circumstances of each case.
- 3.3 All the above must be certified by an auditor or accountant or in a manner acceptable to COSON

4. TARIFF ADJUSTMENT

These rates are subject to adjustments which may arise from wide inflationary swings and increase in CPI as published by the National Bureau of Statistics, Nigeria.

5. VALUE ADDED TAX Reg. No IUV10002257610.

These tariffs are subject to Value Added Tax.

6. WITHHOLDING TAX

COSON is a non-profit making organization Limited by Guarantee under the Companies and Allied Matters Act. Users/Licensees are therefore not expected to deduct withholding tax when paying these fees.

WARNING:- The Nigerian Copyrights Act provides that copyright is infringed by any person who without licence of or authorization performs, broadcast or communicates to the public a musical work or sound recording (as applicable) in which copyright subsists.

**MUSIC COPYRIGHT TARIFF
FASHION SHOWS & BEAUTY PAGEANTS.
(Tariff FA)**

1. SCOPE OF TARIFF

- 1.1 This tariff applies to performances of music whether live or recorded at fashion shows, beauty pageants and other events where music is not the main entertainment.
- 1.2 This tariff applies to the copyright in the musical works and sound recordings

2. GENERAL CONDITIONS AND DEFINITIONS

- 2.5 This TARIFF applies to performances of music covered by a licence from COSON. COSON is not bound to offer a licence under this tariff in respect of any performances for which application was not made in advance.
- 2.6 For the purposes of this tariff the following definitions shall apply:-
 - 2.6.1 “Persons’ Capacity” shall mean the maximum number of persons which could normally be accommodated in the room where the performances take place.
- 2.7 COSON reserves the right to make such variations in this tariff as it considers appropriate where licensing premises or performances which, in its opinion, do not fall within the scope of this tariff.
- 2.8 Every Licensee under COSON’s tariffs will pay to COSON in addition to the royalty due, a sum in respect of Value Added Tax calculated at the relevant rate on the royalty payable.

3 ROYALTY RATES

Royalty	N
Minimum Fee/Day	353,863.00

4. TARIFF ADJUSTMENT

These rates are subject to adjustments which may arise from wide inflationary swings and increase in CPI as published by the National Bureau of Statistics, Nigeria.

5. VALUE ADDED TAX Reg. No IUV10002257610.

These tariffs are subject to Value Added Tax.

6. WITHHOLDING TAX

COSON is a non-profit making organization Limited by Guarantee under the Companies and Allied Matters Act. Users/Licensees are therefore not expected to deduct withholding tax when paying these fees.

WARNING:- The Nigerian Copyrights Act provides that copyright is infringed by any person who without licence of or authorization performs, broadcast or communicates to the public a musical work or sound recording (as applicable) in which copyright subsists.

**MUSIC COPYRIGHT TARIFF
MUSICAL WORKS & SOUND RECORDINGS
FITNESS CENTRES & GYMS
(Tariff FC)**

1. SCOPE OF TARIFF

- 1.1 This tariff applies to performances of recorded music at fitness centres, gymnasia, health studios and similar establishments where music is performed as an accompaniment to fitness or slimming classes.
- 1.2 This tariff applies to the copyright in the musical works and sound recordings.

2. GENERAL CONDITIONS AND DEFINITIONS

- 2.1 This TARIFF applies to performances of music covered by a licence from COSON. COSON is not bound to offer a licence under this tariff in respect of any performances for which application was not made in advance.
- 2.2 The royalties payable under this tariff are calculated by reference to the size of the establishment.
- 2.3 For the purposes of this tariff the following definitions shall apply:-
- 2.4.1 "COSON" means the Copyright Society of Nigeria LTD/GTE
- 2.5 COSON reserves the right to make such variations in this tariff as it considers appropriate where licensing premises or performances which, in its opinion, do not fall within the scope of this tariff.

3. ROYALTY RATES

N

Minimum Fee/Month

10,000.00

4. TARIFF ADJUSTMENT

These rates are subject to adjustments which may arise from wide inflationary swings and increase in CPI as published by the National Bureau of Statistics, Nigeria.

5. VALUE ADDED TAX Reg. No IUV10002257610.

These tariffs are subject to Value Added Tax.

6. WITHHOLDING TAX

COSON is a non-profit making organization Limited by Guarantee under the Companies and Allied Matters Act. Users/Licensees are therefore not expected to deduct withholding tax when paying these fees.

WARNING:- The Nigerian Copyrights Act provides that copyright is infringed by any person who without licence of or authorization performs, broadcast or communicates to the public a musical work or sound recording (as applicable) in which copyright subsists.

**MUSIC COPYRIGHT TARIFF
MUSICAL WORKS & SOUND RECORDINGS
HOTELS AND SIMILAR MULTI-ROOMED ESTABLISHMENTS
(Tariff “H1”)**

1. SCOPE OF TARIFF

1.1 This tariff applies to the performance of music in hotels, motels, boarding houses, banqueting suites and similar multi-roomed premises.

1.2 This tariff applies to the copyright in the musical works and sound recordings.

2. GENERAL CONDITIONS AND DEFINITIONS

2.1 This tariff applies only to performances of music covered by a licence from COSON, obtained before the performances commence. Any performance not so covered will be assessed at double this tariff. COSON is not bound to offer a licence under this tariff in respect of any performance for which application was not made in advance.

2.2 The **LICENCE FEES** are calculated by reference to the number of rooms available for boarding or to seating capacity or dancing capacity of functional rooms.

2.3 The following ‘Classification’ of Hotels will serve as guide in the following manner:-

CLASS A: - Four and five star hotels

CLASS B: - Two and three star hotels

CLASS C: - Other hotels and similar multi-room establishments.

2.4 For hotels and similar establishments where functional rooms are made available, fees would be determined by capacity of such rooms to accommodate people.

2.5 COSON reserves the right to make such variations in this tariff as it considers appropriate when licensing carriers or performance which, in its opinion, do not fall within the scope of this tariff.

3. TARIFF RATES

3.1 Hotel room rate per day RATE

International:	N97.90
National:	N48.50
Urban:	N26.70

3.2 Functional rooms

(Dances, concert, musical, shows etc- persons seating)

Fee per person per day RATES

International	N100.00
National	N77.85
Urban	N58.90

3.3 Hotels with Restaurants

20% of the cumulative copyright licensing fees for the use of musical works and sound recordings in the lodging rooms shall be paid for the use of musical works and sound recordings in all the restaurants and bars in all applicable hotels and similar multi room establishments under the tariff.

4. TARIFF ADJUSTMENT

These rates are subject to adjustments which may arise from wide inflationary swings and increase in CPI as published by the National Bureau of Statistics, Nigeria.

5. VALUE ADDED TAX Reg. No IUV10002257610.

These tariffs are subject to Value Added Tax.

6. WITHHOLDING TAX

COSON is a non-profit making organization Limited by Guarantee under the Companies and Allied Matters Act. Users/Licensees are therefore not expected to deduct withholding tax when paying these fees.

WARNING:- The Nigerian Copyrights Act provides that copyright is infringed by any person who without licence of or authorization performs, broadcast or communicates to the public a musical work or sound recording (as applicable) in which copyright subsists.

**MUSIC COPYRIGHT TARIFF
MUSIC IN TV REALITY SHOWS
(TARIFF RS)**

Communication to the public	=	N11,392,000.00
Mechanical Right (Recording of the show)	=	10% of N11,392,000.00
Broadcast of the show	=	20% of N11,392,000.00
Internet (streaming)	=	10% of N11,392,000.00

2. TERRITORY

The above fees are for the territory of Nigeria. Additional territory will attract an addition of between 20% – 30% of the original fee

3. NOTE

1. Annual renewal has a 15% increase on the initial license fee
2. Licensee shall report usages on all music performed throughout the duration of the show, including accurate title, composer and performer details.
3. Invoice shall be settled by the Licensee within 45 days following receipt.
4. These rates are subject to adjustments which may arise from wide inflationary swings. Such adjustments would be discussed and agreed and will become effective in the month following the agreement.
5. VALUED ADDED TAX Reg. IUV10002257610. These tariffs are subject to value added tax.
6. WITHHOLDING TAX - The society is a non-profit making organization limited by guarantee under the companies and Allied Matters Act. Users/licensees are therefore not expected to deduct withholding tax when paying these fees.

4. TARIFF ADJUSTMENT

These rates are subject to adjustments which may arise from wide inflationary swings and increase in CPI as published by the National Bureau of Statistics, Nigeria.

5. VALUE ADDED TAX Reg. No IUV10002257610.

These tariffs are subject to Value Added Tax.

6. WITHHOLDING TAX

COSON is a non-profit making organization Limited by Guarantee under the Companies and Allied Matters Act. Users/Licensees are therefore not expected to deduct withholding tax when paying these fees.

WARNING:- The Nigerian Copyrights Act provides that copyright is infringed by any person who without licence of or authorization performs, broadcast or communicates to the public a musical work or sound recording (as applicable) in which copyright subsists.

**MUSIC COPYRIGHT TARIFF
MUSICAL WORKS & SOUND RECORDINGS
KARAOKE
(Tariff KO)**

1. SCOPE OF TARIFF

- 1.1 This tariff applies to performances of music by karaoke in nightclubs, clubs, discotheques, karaoke bars or other establishments operating in a comparable manner including on coastal vessels, for performance by the proprietors of the premises.
- 1.2 This tariff applies to the copyright in the musical works and sound recordings.

2. GENERAL CONDITIONS AND DEFINITIONS

- 2.1 This TARIFF applies to performances of music covered by a licence from COSON. COSON is not bound to offer a licence under this tariff in respect of any performances for
 - 2.1.1 “Persons’ Capacity” shall mean the maximum number of persons which could normally be accommodated in the room where the performances take place.
- 2.4.1 “Karaoke performances” means those performances given by unpaid singers in conjunction with specially produced recorded music, with or without the provision of video-presented synchronised lyrics.
- 2.2 COSON reserves the right to make such variations in this tariff as it considers appropriate where licensing premises or performances which, in its opinion, do not fall within the scope of this tariff.
- 2.3 Every Licensee under COSON’s tariffs will pay to COSON in addition to the royalty due, a sum in respect of Value Added Tax calculated at the relevant rate on the royalty payable.

3. ROYALTY RATE

N

3.1 For occasional or regular **Karaoke Performances**

The royalty per session for the first 50 Persons Customer Capacity is	9,756.18
For each 20 persons capacity (or part thereof) thereafter is	4,234.62

All the above is subject to a **Minimum Daily Royalty** of 9,756.18

4. TARIFF ADJUSTMENT

These rates are subject to adjustments which may arise from wide inflationary swings and increase in CPI as published by the National Bureau of Statistics, Nigeria.

5. VALUED ADDED TAX Reg. IUV10002257610

These tariffs are subject to value added tax.

6. WITHHOLDING TAX

The society is a non-profit making organization limited by guarantee under the companies and Allied Matters Act. Users/licensees are therefore not expected to deduct withholding tax when paying these fees.

WARNING: The Nigerian Copyright Act provides that copyright is infringed by any person who without licence or authorization performs, broadcasts or communicates to the public a musical work or sound recording (as applicable) in which copyright subsists.

**MUSIC COPYRIGHT TARIFF
MUSICAL WORKS AND SOUND RECORDINGS
CALL CENTRE MUSIC ON HOLD
(Tariff MOH)**

1. SCOPE OF TARIFF

- 1.1 This tariff applies to performances of music over a telephone
- 1.2 This tariff applies to the copyright in the musical works and sound recordings.

2. GENERAL CONDITIONS AND DEFINITIONS

- 2.1 This TARIFF applies to performances of music covered by a licence from COSON. COSON is not bound to offer a licence under this tariff in respect of any performances for
- 2.2 **Music on hold (MOH)** is the business practice of playing recorded **music** to fill the silence that would be heard by telephone callers who have been placed on **hold**. It is especially common in situations involving customer service.

3. TARIFF

Quarterly Royalty Fee

N

N1,341,443.6

TARIFF ADJUSTMENT

These rates are subject to adjustments which may arise from wide inflationary swings and increase in CPI as published by the National Bureau of Statistics, Nigeria.

VALUE ADDED TAX Reg. No IUUV10002257610.

These tariffs are subject to Value Added Tax.

WITHHOLDING TAX

COSON is a non-profit making organization Limited by Guarantee under the Companies and Allied Matters Act. Users/Licensees are therefore not expected to deduct withholding tax when paying these fees.

WARNING:- The Nigerian Copyrights Act provides that copyright is infringed by any person who without licence of or authorization performs, broadcast or communicates to the public a musical work or sound recording (as applicable) in which copyright subsists.

**MUSIC COPYRIGHT TARIFF
MUSICAL WORKS & SOUND RECORDINGS
OFFICES, BANKS & INDUSTRIAL PREMISES
(Tariff OB)**

1. SCOPE OF TARIFF

- 1.1 This tariff applies to background performances of recorded music in offices, banks and other similar premises.
- 1.2 This tariff applies to the copyright in the musical works and sound recordings

2. GENERAL CONDITIONS AND DEFINITIONS

- 2.1 This TARIFF applies to performances of music covered by a licence from COSON. COSON is not bound to offer a licence under this tariff in respect of any performances for which application was not made in advance.
- 2.2 The royalty payable under this tariff is calculated by reference to standing capacity of the space in which the music is rendered audible and the number of employees to whom the music is audible at their workstations or otherwise during the course of their work;
- 2.3 COSON reserves the right to make such variations in this tariff as it considers appropriate where licensing premises or performances which, in its opinion, do not fall within the scope of this tariff.

3. ROYALTY RATES

N21.45/Person/Day

4. TARIFF ADJUSTMENT

These rates are subject to adjustments which may arise from wide inflationary swings and increase in CPI as published by the National Bureau of Statistics, Nigeria.

5. VALUE ADDED TAX Reg. No IUV10002257610.

These tariffs are subject to Value Added Tax.

6. WITHHOLDING TAX

COSON is a non-profit making organization Limited by Guarantee under the Companies and Allied Matters Act. Users/Licensees are therefore not expected to deduct withholding tax when paying these fees.

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**MUSIC COPYRIGHT TARIFF
MUSICAL WORKS & SOUND RECORDINGS
RESTAURANTS, MALLS, SHOPS, RETAIL OUTLETS, OFFICES
AND SIMILAR ESTABLISHMENTS
(Tariff H3)**

1. SCOPE OF TARIFF

- 1.1 This tariff applies to the performance of recorded/background music by devices such as radio, TV Sets, disc players and tape machines in restaurants, retail outlets/stores, offices, malls and similar establishments
- 1.2 This tariff applies to the copyright in the musical works and sound recording.

2. GENERAL CONDITIONS AND DEFINITIONS

2.1 This tariff applies only to performances of music covered by a licence from COSON, obtained before the performances commence. Any performances not so covered will be as assessed at double this tariff. COSON is not bound to offer a licence under this tariff in respect of any Performances for which application was not made in advance.

2.2 The LICENCE FEES are calculated based on the number of persons per day each in the facility in which music is performed/played.

2.3 COSON reserves the right to make such variations in this tariff as it considers appropriate when licensing carriers or performance which, in its opinion, do not fall within the scope of this tariff.

3. TARIFF RATES FOR MUSIC

RATES

A standard fee of N10,000.00 a month

Class A (Restaurants)	N10.23/person/day
Class B (Malls, Retail Outlets,)	N8.34/person/day
Class C (Banking Halls, Offices and Similar Establishments)	N6.45/person/day

4. TARIFF ADJUSTMENT

These rates are subject to adjustments which may arise from wide inflationary swings and increase in CPI as published by the National Bureau of Statistics, Nigeria.

5. VALUE ADDED TAX Reg. No IUUV10002257610.

These tariffs are subject to Value Added Tax.



**Copyright Society of
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6. WITHHOLDING TAX

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**MUSIC COPYRIGHT TARIFF
MUSICAL WORKS & SOUND RECORDINGS
WAITING ROOMS & SMALL PREMISES
(Tariff WR)**

1. SCOPE OF TARIFF

- 1.1 This tariff applies to performances of recorded/background music in waiting, consulting, treatment or attendance rooms or areas in hospitals; clinics; doctors' offices; dental practices; health & beauty salons, hairdressing establishments, barber shops and similar establishments.
- 1.2 This tariff applies to the copyright in the musical works and sound recordings.

2. GENERAL CONDITIONS AND DEFINITIONS

- 2.1 This TARIFF applies to performances of music covered by a licence from COSON. COSON is not bound to offer a licence under this tariff in respect of any performances for which application was not made in advance.
- 2.2 COSON reserves the right to make such variations in this tariff as it considers appropriate where licensing premises or performances which, in its opinion, do not fall within the scope of this tariff.

3. ROYALTY RATES

ROYALTY FEE

N10.73/person/day

4. TARIFF ADJUSTMENT

These rates are subject to adjustments which may arise from wide inflationary swings and increase in CPI as published by the National Bureau of Statistics, Nigeria.

5. VALUE ADDED TAX Reg. No IUV10002257610.

These tariffs are subject to Value Added Tax.

6. WITHHOLDING TAX

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**MUSIC COPYRIGHT TARIFF
MUSICAL WORKS & SOUND RECORDINGS
MOBILE DISC JOCKEYS
(Tariff DJ)**

1. SCOPE OF TARIFF

- 1.1 This tariff applies to performance of recorded music by mobile disc jockeys and deejays
- 1.2 This tariff applies to the copyright in the musical works and sound recordings.

2. GENERAL CONDITIONS AND DEFINITIONS

- 2.1 This TARIFF applies to performances of music covered by a licence from COSON. COSON is not bound to offer a licence under this tariff in respect of any performances for which application was not made in advance.
- 2.2 COSON reserves the right to make such variations in this tariff as it considers appropriate where licensing premises or performances which, in its opinion, do not fall within the scope of this tariff.

3. ROYALTY RATES

Annual Royalty Minimum fee N26,700.00

4. TARIFF ADJUSTMENT

These rates are subject to adjustments which may arise from wide inflationary swings and increase in CPI as published by the National Bureau of Statistics, Nigeria.

5. VALUE ADDED TAX Reg. No IUUV10002257610.

These tariffs are subject to Value Added Tax.

6. WITHHOLDING TAX

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**MUSIC COPYRIGHT TARIFF
MUSICAL WORKS & SOUND RECORDINGS
ROAD SHOWS
(Tariff RS)**

1. SCOPE OF TARIFF

- 1.1 This tariff applies to performances of music whether live or recorded at road-shows and other similar promotional events where music is not the main entertainment.
- 1.2 This tariff applies to the copyright in the musical works and sound recordings

2. GENERAL CONDITIONS AND DEFINITIONS

- 2.9 This TARIFF applies to performances of music covered by a licence from COSON. COSON is not bound to offer a licence under this tariff in respect of any performances for which application was not made in advance.
- 2.10 COSON reserves the right to make such variations in this tariff as it considers appropriate where licensing premises or performances which, in its opinion, do not fall within the scope of this tariff.
- 2.11 Every Licensee under COSON's tariffs will pay to COSON in addition to the royalty due, a sum in respect of Value Added Tax calculated at the relevant rate on the royalty payable.

3. ROYALTY RATES

Minimum Fee/Location/Show/Day N 88,998.22

4. TARIFF ADJUSTMENT

These rates are subject to adjustments which may arise from wide inflationary swings and increase in CPI as published by the National Bureau of Statistics, Nigeria.

5. VALUE ADDED TAX Reg. No IUV10002257610.

These tariffs are subject to Value Added Tax.

6. WITHHOLDING TAX

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**MUSIC COPYRIGHT TARIFF
MUSICAL WORKS & SOUND RECORDINGS
EVENT CENTRES AND SIMILAR ESTABLISHMENTS
(Tariff H4)**

1. SCOPE OF TARIFF

- 1.1 This tariff applies to the performance of background music and live/recorded performances at events such wedding receptions, birthday parties and other social ceremonies
- 1.2 This tariff applies to the copyright in the musical works and sound recordings.

2. GENERAL CONDITIONS AND DEFINITIONS

2.1 This tariff applies only to performances of music covered by a licence from COSON, obtained before the performances commence. Any performances not so covered will be as assessed at double this tariff. COSON is not bound to offer a licence under this tariff in respect of any performances for which application was not made in advance.

2.2 The LICENCE FEES are calculated based on the number of persons in the facility in which music is performed.

2.3 COSON reserves the right to make such variations in this tariff as it considers appropriate when licensing carriers or performance which, in its opinion, do not fall within the scope of this tariff.

3. TARIFF RATES

N

Recorded Music & Live Music

N100/Person/Day

4. TARIFF ADJUSTMENT

These rates are subject to adjustments which may arise from wide inflationary swings as published by the National Bureau of Statistics, Nigeria.

5. VALUE ADDED TAX Reg. No IUUV10002257610.

These tariffs are subject to Value Added Tax.

6. WITHHOLDING TAX

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