

PROPOSED TARIFF

Filed with the Copyright Board by Re:Sound on 2024-10-11 pursuant to subsection 67(1) of the *Copyright Act*

Proposed Tariff Title: *Re:Sound Tariff 5.I – Comedy and Magic Shows (2026-2030)*

For the performance in public or the communication to the public by telecommunication, in Canada, of published sound recordings embodying musical works and performers' performances of such works.

Proposed Short Title: *Re:Sound Tariff 5.I (2026-2030)*

Effective Period: 2026-01-01 – 2030-12-31

RE:SOUND TARIFF 5.I - COMEDY AND MAGIC SHOWS (2026-2030)

Short title

1. This tariff may be cited as *Re:Sound Tariff 5.I (2026-2030)*.

Definitions

2. In this tariff,

“year” means a calendar year. (« *année* »)

Taxes

3. All royalties payable under this tariff are exclusive of any federal, provincial or other governmental taxes or levies of any kind.

Application

4. (1) This tariff sets the royalties to be paid to Re:Sound, for the benefit of performers and makers, for the performance in public or the communication to the public by telecommunication of published sound recordings embodying musical works and performers' performances of such works at events where the primary focus is on comedians or magicians and the use of sound recordings is incidental.

(2) This tariff applies to all incidental use of sound recordings at the event whether inside or outside of the venue, and whether such sound recordings are played during the event itself, during intermissions, or during the entrance and exit of the audience.

Royalties

5. The fee payable per event is \$80.77.

Reporting Requirements

6. (1) In the case of a single event, a person subject to this tariff shall file with Re:Sound by no later than thirty (30) days after the event, the fee for that event together with a report of the date, name and location of the event.

(2) In the case of multiple events within a year, a person subject to this tariff shall file with Re:Sound by January 31 of the following year, the fee for all events within the year and report the date, name and location of each event.

(3) Where the total royalties payable for a year under (2) exceed \$500, payments and reporting for the rest of that year and for the following year shall be made on a quarterly basis.

Accounts and Records

7. (1) A person subject to the tariff shall keep and preserve, for a period of six (6) years after the end of the year to which they relate, records from which that person's payment under this tariff can be readily ascertained.

(2) Re:Sound may audit these records at any time during the period set out in subsection (1), on reasonable notice and during normal business hours.

(3) Re:Sound shall, upon receipt, supply a copy of the report of the audit to the person that was the subject of the audit and to any other Canadian collective society with a tariff applicable to similar events.

(4) If the audit discloses that the royalties owed to Re:Sound for the applicable reporting period have been understated by more than ten per cent (10%), the subject of the audit shall pay the amount of the understatement and the reasonable costs of the audit within thirty (30) days of the demand for such payment.

Confidentiality

8. (1) Subject to subsections (2) to (4), information received pursuant to this tariff shall be treated in confidence, unless the person who supplied the information consents in writing to the information being treated otherwise.

(2) Information received pursuant to this tariff may be shared:

- (a) With Re:Sound's agents and service providers, to the extent required by the service providers for the service they are contracted to provide;
- (b) in connection with the collection of royalties or the enforcement of a tariff, with any other Canadian collective society with a tariff applicable to similar events;
- (c) with the Copyright Board;
- (d) in connection with proceedings before the Copyright Board, if it is protected by a confidentiality order;
- (e) to the extent required to effect the distribution of royalties; or
- (f) if required by law.

(3) Where confidential information is shared with a service provider pursuant to subsection (2)(a), that service provider shall sign a confidentiality agreement.

(4) Subsection (1) does not apply to information that is publicly available, to aggregated information, or to information obtained from someone other than the person subject to this tariff who supplied the information and who is not under an apparent duty of confidentiality to that person with respect to the supplied information.

Adjustments

9. Adjustments in the amount of royalties owed as a result of the discovery of an error or otherwise, shall be made on the date the next royalty payment is due. Excess payments are not subject to interest. No adjustments to reduce the amount of royalties owed may be made in respect of an error discovered by the person subject to this tariff which occurred more than 12 months prior to notification to Re:Sound.

Late Payments and Reporting

10. (1) In the event that a person subject to this tariff does not pay the amount owed under the tariff by the due date, the person shall pay to Re:Sound interest calculated on the amount owed from the due date until the date the amount is received by Re:Sound.

(2) In the event that a person subject to this tariff does not provide the reporting information required under the tariff by the due date, Re:Sound may provide notice of that default (“Default Notice”). If the person does not cure the default within 30 days of receipt of a Default Notice by providing the reporting information that is past due and that is specified in the Default Notice, the person shall pay to Re:Sound interest calculated on the amount payable in respect of the period for which the reporting information is due, from the due date to the date that the reporting information is received by Re:Sound, less any interest paid pursuant to subsection (1).

(3) Interest shall be calculated daily, at a rate equal to one per cent above the Bank Rate effective on the last day of the previous month (as published by the Bank of Canada). Interest shall not compound.

Addresses for Notices, etc.

11. (1) Anything addressed to Re:Sound shall be sent to 175 Bloor St. E, Suite 703, Toronto, Ontario M4W 3R8, email: licensing@resound.ca, or to any other address or email address of which the sender has been notified in writing.

(2) Anything addressed to a person subject to this tariff shall be sent to the last address or email address provided by that person to Re:Sound in writing.

Delivery of Notices and Payments

12. (1) A notice may be delivered by hand, by postage-paid mail, by email, or by file transfer protocol (FTP). A payment may be made by credit card or delivered by hand, by postage-paid mail, or by electronic bank transfer (EBT). Where a payment is delivered by EBT, the associated reporting shall be provided concurrently to Re:Sound by email.

(2) Anything mailed in Canada shall be presumed to have been received four business days after the day it was mailed.

(3) Anything sent by email, by FTP or by EBT shall be presumed to have been received the day it was transmitted.