STATEMENT OF ROYALTIES TO BE COLLECTED BY RE:SOUND 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 FOR THE YEARS 2008-2015

Tariff No. 5

USE OF MUSIC TO ACCOMPANY LIVE EVENTS

GENERAL PROVISIONS

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.D – Festivals, Exhibitions and Fairs (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.D (2026-2030)

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

RE:SOUND TARIFF 5.D - FESTIVALS, EXHIBITIONS AND FAIRS (2026-2030)

Short title

1. This tariff may be cited as the Re: Sound Live Events Tariff, 2008-2015. 5.D (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.

Records and Audits

- 1. (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 who was the subject of the audit.

(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

- 2. (1) Subject to subsections (2) and (3), Re:Sound shall treat in confidence information received pursuant to this tariff, unless the person who supplied the information consents in writing to the information being treated otherwise.
 - (2) Re:Sound may share information referred to in sub_section (1)(a) in connection with the collection of royalties or the enforcement of a tariff, with SOCAN;
 - (b) with the Copyright Board;
 - (c) in connection with proceedings before the Copyright Board, if Re:Sound has first provided a reason—able opportunity for the person that supplied the information to request a confidentiality order:
 - (d) to the extent required to effect the distribution of royalties, with its royalty claimants; or
 - (e) if ordered by law.
 - (3) Subsection (1) does not apply to information that is publicly available, or to information obtained from some one other than a person subject to this tariff and who is not under an apparent duty of confidentiality to that person.

Adjustments

3. Adjustments in the amount of royalties owed (including excess payments), as a result of the discovery of Published by the Copyright Board of Canada, pursuant to subsection 17(2) of the Copyright Board Rules of Practice and Procedure, on November 15, 2024.

an error or otherwise, shall be made on the date the next royalty payment is due.

Interest on Late Payments

Any amount not received by the due date shall bear interest from that date until the date the amount is received.

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

- 4. (1) Anything addressed to Re:Sound shall be sent to 1235 Bay Street, Suite 900, Toronto, Ontario M5R 3K4, email: licensing@resound.ca, fax number: 416 962 7797, or to any other address, email address, or fax number 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, email address or fax number provided by that person to Re:Sound in writing.

Delivery of Notices and Payments

- 5. (1) A notice may be delivered by hand, by postage paid mail, by email, or by fax. A payment must be delivered by hand or by postage paid mail.
 - (2) A document mailed in Canada shall be presumed to have been received four (4) business days after the day it was mailed.
 - (3) A document sent by facsimile or email shall be presumed to have been received the day it was transmitted.

Transitional Provisions

- 6. Any amount owed as a result of this tariff shall be due on November 30, 2017.
- 7. Notwithstanding any reporting requirements other—wise set in this tariff, reports required for 2008 to 2015 shall be filed on or before November 30, 2017.

D. Festivals, Exhibitions and Fairs, 2015 Application

4. (1) This tariff sets the royalties to be paid to Re:Sound for the year 2015, 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 a festival, exhibition or fair.

(2) This tariff applies to all uses of sound recordings at a festival, exhibition or fair. An event that is subject to Tariff 5.D is not subject to any other Re:Sound tariff for that event.

Royalties

(1)-5. The fees payable are calculated as follows, based on the average daily attendance (excluding exhibitors and staff and including attendance at any concerts or other separately—ticketed events held as part of the festival, exhibition or fair):

Average daily attendance Daily	Fee payable per day Day
<u>Attendance</u>	
Up to 5-,000 persons	\$ <u>830.41</u>
5,001 to 7,000 persons	<u>\$53.22</u>
5-7,001 to 10-,000 persons	\$ 18 <u>76.03</u>
10-,001 to 20-15,000 persons	\$ 36 <u>121.66</u>
15,001 to 20,000 persons	<u>\$159.67</u>
20-,001 to 30-,000 persons	\$ 60 228.10
30-,001 to 50-40,000 persons	\$ 96 319.33
40,001 to 50,000 persons	<u>\$410.57</u>
50-,001 to 75-,000 persons	\$ 150 570.24
75- <u>.</u> 001 to 100- <u>.</u> 000 persons	\$ 210 798.34
100- <u>.</u> 001 to 150- <u>.</u> 000 persons	\$3001,140.48
150- <u>.</u> 001 to 200- <u>.</u> 000 persons	\$4 <u>20</u> 1,596.67
Over 200-2000 persons	\$ 600 2,280.96

Reporting Requirements

- 6. (1) In the case of a festival, exhibition or fair that is scheduled yearly, the fee shall be paid on the actual attendance figures in the preceding year, on or before January 31 of the year in which the festival, exhibition or fair is held. A person subject to this tariff shall submit with the fee the figures for actual attendance for the previous year and the duration, in days, of the festival, exhibition or fair.
- (2) In all other cases, a person subject to this tariff shall, within thirty (30) days of a festival's, exhibition's or fair's closing, report its attendance and duration, in days, and submit the fee based on those figures.
- (3) Where the reported attendance includes attendance at separately ticketed events held as part of the festival, exhibition or fair, a person subject to this tariff shall report the total attendance and provide a breakdown of the attendance at each separately ticketed event.

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.