



## Tariff 6.B

### Music to Accompany

#### Fitness Activities

*This licence covers the use of recorded music to accompany fitness and dance classes, skating, and other fitness activities.*

#### Licence Period

This is an annual license. The use of music is covered for the previous year's fitness and dance classes and activities, as well as skating.

#### How the Licence Fee is Calculated

- For establishments that hold fitness and/or dance classes, a **fee per class plus tax** applies, as follows:
  - 2008 = \$0.310
  - 2009 = \$0.319
  - 2010 = \$0.328
  - 2011 = \$0.338
  - 2012 = \$0.348
  - 2013 = \$0.348
  - 2014 = \$0.348
  - 2015 = \$0.348
- For establishments holding skating events (ice or roller), the fee is 0.44% of the gross receipts from admissions for the year, subject to a **minimum annual fee of \$38.18 plus tax**. Where no admission fee is charged, the minimum annual fee of \$38.18 applies.

#### *Examples*

- In 2014, Gym Morison used recorded music during fitness classes at a rate of 5 classes per day, 365 days of the year: *Totalling 1825 classes for the year, the license fee is **\$635.10 plus tax** for 2014.*
- Sue's Studio used recorded music to accompany 3 out of 5 dance classes daily for 303 days in 2010: *Totalling 909 classes for the year, the license fee is **\$298.15 plus tax** for 2010.*
- A municipal arena holds public skating. Gross receipts (less taxes) are \$5,500.00 per year; **\$5,500 x 0.44% - \$24.20 (minimum fee of \$38.18 plus tax per year applies).**

#### Payment Due Date

Payment of licensing fees for skating is due no later than January 31<sup>st</sup> of the year following the fitness, dance, and skating activities.

#### Other Tariffs that Might Apply to Your Business

Tariff **3** – Background Music

Tariff **5.E** – Ice Shows, Fireworks, Circuses, Sound and Light Shows and similar

Tariff **5.H** – Sporting Events