HMRC - INTM338060 - Mechanical Copyright Protection Society (MCPS)

A composer’s work is protected by copyright. MCPS acts on behalf of its members in the UK by collecting mechanical royalties that are generated from the copying of music onto CDs, cassettes, videos, audio-visual and broadcast material etc of that composer’s work(s).

MCPS has reciprocal agreements worldwide with Overseas Collecting Societies representing composers. MCPS will also represent the copyright interests of these composers in the UK. Once a month MCPS will distribute the royalties that it has collected to the appropriate Overseas Collecting Society for onward distribution to its members. The Overseas Collecting Society may apply to join the Block Exemption Scheme (INTM338020) for Double Taxation treaty relief at source from UK income tax on the royalties collected and paid by MCPS.

DT relief at source applications from individuals, companies or partnerships on royalty payments that are paid directly to them by MCPS are made in the normal way.

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