HMRC - INTM338090 - Public Lending Right (PLR)

Under the Public Lending Right Act of 1979, PLR was established to administer the distribution of Government funds to authors whose books are borrowed from UK public libraries.

PLR has reciprocal agreements worldwide with Overseas Collecting Societies whose members are authors whose book(s) have been borrowed from UK public libraries. Once a year PLR will distribute the royalties 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 PLR.

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

Previous page

Next page