



GEMA ACCOUNT STATEMENT – MADE SIMPLE

Munich, 2019

ACCOUNT STATEMENT AGENDA

- **General items**
 - Account statement
 - Value added tax
- **Account statement components**
 - Account statement
 - Credit
 - Invoice
- **Advance payment**
 - Side note: Advance payment options
 - Account statement
- **Special features regarding legal succession**
- **Special features regarding tax residence abroad**



1. GENERAL ITEMS (1)

Account statement

Layout

- four parts max.
 - account statement (first sheet), credit, invoice, advance payment

Printing and dispatch

- if accounting entries have been made to the membership account
- after the completion of the accounting period
- on the second working day of the following month
- at least once per year

1. GENERAL ITEMS (2)

Value added tax

- Entrepreneur/business person in terms of the German VAT Act (s. 2 USTG)
- Liability to pay VAT?
 - Small-scale entrepreneur (s. 19 USTG)
 - Liability to pay VAT does not exist in such cases where the total turnover arisen from the business activity, plus the respective tax has not exceeded €17,500 in the previous calendar year and is not expected to exceed €50,000 in the current calendar year.
 - The total turnover is made up of GEMA royalties as well as other income from independent business activities.

If you have any questions on tax-related matters, please contact your tax office or your tax advisor since GEMA is not entitled to advise on tax matters.

1. GENERAL ITEMS (3)

Value added tax

- Tax rate
 - Authors and their legal successors: reduced tax rate (currently 7%)
 - Music publishers: general tax rate (currently 19%)
 - Legacy rights [“Altrechte”]: reduced tax rate (currently 7%)
 - copyright exploitation rights which music publishers assigned to the predecessor organisations of GEMA (GDT/AFMA and “old” GEMA) for rights management purposes prior to 1933
 - Sub-publishing rights: reduced tax rate (currently 7%)
- Tax correction
 - Message to:
 - GEMA, Members and Partners Administration, Rosenheimer Str. 11, D-81667 Munich
 - Telephone: +49 (0) 89 48003 550
 - Fax: +49 (0) 89 48003 555
 - E-mail: mitgliederpartner@gema.de

2. ACCOUNT STATEMENT (FIRST SHEET) (1)

Everything at a glance

- Main overview of the accounting entries throughout the accounting period

Kontoauszug

Nr.: 2017/7



sequential number (member specific)

Buchungszeitraum

01.11.2017 bis 31.12.2017



directly following the previous
accounting period

Da dieser Kontoauszug und ggf. beiliegende Anlagen wichtige Grundlagen für Ihre Steuererklärung darstellen, empfehlen wir sorgfältige Aufbewahrung.

04.01.2018



print date of the account statement

2. ACCOUNT STATEMENT (FIRST SHEET) (2)

Everything at a glance

H (Haben/have) = credit
S (Soll/should) = liability (debit)
- H (Haben/have) = liability (debit)

	EUR Brutto
Saldo-Vortrag: →	← 0,00 S
Transfer of the saldo from the previous account statement	
Gutschriften gem. MgPGut 2017/12939	2.251,45 H
Belastungen gem. MgPRech 2017/1023968	144,01 S
Verrechnung VZ gem. MgPVz 2017/777	2.107,44 S
Vorauszahlung gem. MgPVz 2017/777	12.840,00 H
BK Vorauszahlung	12.840,00 S
Saldo:	0,00 S

sequential numbers (GEMA related)

Cash flow is a liability because it is taken from the membership account.

Distribution run (offsetting rules)

- 1.) Offsetting of credits and debits
- 2.) Offsetting of the remaining balance against granted advance payments
- 3.) Cash flow

2. ACCOUNT STATEMENT (FIRST SHEET) (3)

Cash flow for distraints and cessions

		sequential number of the financial contract (member specific)			
BK PFDG	Gläubiger	12	28.10.2014		3.165,11 S
BK ABTR	Gläubiger	13	27.11.2014	→ date of the cession agreement	4.760,00 S
BK PFDG	Gläubiger	14	19.04.2016		4.751,98 S

↑

↓ date of the distraint and transfer order

3. CREDIT (1)

Accounted royalties

List of all royalties booked onto the membership account during the accounting period

Gutschrift

Nr.: MgPGut 2017/12939



sequential number
(GEMA specific)

zu Kontoauszug 2017/7



sequential number
(member specific)

Buchungszeitraum

01.12.2017 bis 31.12.2017



accounting period not directly following the
previous accounting period

Da dieser Gutschriftsbeleg eine wichtige Grundlage für Ihre Steuererklärung darstellt, empfehlen wir sorgfältige Aufbewahrung.

04.01.2018



print date of the account statement

3. CREDIT (2)

Structure of the entry row account statement

(possibly adjustment (NV) or reversal (RV)) Royalty category Usage year Professional category

- Additional control rows: Value added tax, withholding tax, solidarity tax

Distribution number relates to the detailed schedules of the distribution departments

	Abr. Nr.	EUR Netto	EUR Brutto
A VR 2018 T	1550	53,05 H	56,76 H
USt 7% auf EUR 53,05		3,71 H	
A AR 2018 T	1549	204,48 H	218,79 H
USt 7% auf EUR 204,48		14,31 H	
A AR 2018 K	1549	1.204,32 H	1.288,63 H
USt 7% auf EUR 1.204,32		84,31 H	
A AR 2018 B	1549	0,16 H	0,17 H
USt 7% auf EUR 0,16		0,01 H	
A VR 2018 K	1550	323,20 H	345,82 H
USt 7% auf EUR 323,20		22,62 H	
BT VR III 2.Hj. 2017 T	1545	6,20 H	6,63 H
USt 7% auf EUR 6,20		0,43 H	
T FS VR 2017 K	1733100100	0,06 H	0,06 H
USt 7% auf EUR 0,06		0,00 H	
FS VR 2017 B	1785100100	10,06 H	10,76 H
USt 7% auf EUR 10,06		0,70 H	

3. CREDIT (3)

Completion of the entry rows

Zusammenstellung der Buchungen

Vergütungen zum USt-Satz 7%
zuzügl. 7% USt
Zwischensumme

VAT is only shown on the credit
page

Gutschriften (H) EUR

2.595,72
181,69
2.777,41

Gesamtgutschriftsbetrag
Amount only appears on the page account
statement

2.777,41

Ihre Steuernummer: 1234/123/12345

Ihre Steuer-Identifikationsnummer: wurde nicht mitgeteilt

Ihre USt-ID-Nr.: wurde nicht mitgeteilt

Tax numbers that GEMA holds for the
member are shown here.

4. INVOICE (1)

Contributions and fees

List of all contributions and fees debited to the membership account during the accounting period

Rechnung

Nr.: MgPRech 2017/1023968

→ sequential number
(GEMA specific)

zu Kontoauszug 2017/7

→ sequential number
(member specific)

Buchungszeitraum

01.12.2017 bis 31.12.2017

→ accounting period not directly following the
previous accounting period

Da dieser Rechnungsbeleg eine wichtige Grundlage für Ihre Steuererklärung darstellt, empfehlen wir sorgfältige Aufbewahrung.

04.01.2018 → print date of the account statement

4. INVOICE (2)

Contributions and fees

List of all contributions and fees debited to the membership account during the accounting period

	Abr.Nr.	EUR Netto	EUR Brutto
GB Registrierung ABTR vom 06.03.2017		15,00 S	17,85 S
USt 19% auf EUR 15,00		2,85 S	

Zusammenstellung der Buchungen

		Belastungen (S) EUR
Kosten zum USt-Satz 19%		15,00
zuzügl. 19% USt →	VAT is only shown on the invoice page ←	2,85
Zwischensumme		17,85
Gesamtbelastungsbetrag →	Amount only appears on the page account statement ←	17,85

USt-ID-Nr. der GEMA: DE136622151

4. INVOICE (3)

Contributions and fees

List of all contributions and fees debited to the membership account during the accounting period

	Abr.Nr.	EUR Netto	EUR Brutto
Mitgliedsbeitrag GEMA 2017		50,00 S	50,00 S
GB Einzelaufstellung 2015		7,14 S	8,50 S
USt 19% auf EUR 7,14		1,36 S	
GB Einzelaufstellung 2016		106,08 S	126,24 S
USt 19% auf EUR 106,08		20,16 S	

Zusammenstellung der Buchungen

Belastungen (S)

Kosten zum USt-Satz 19%			113,22
zuzügl. 19% USt	→	VAT is only shown on the invoice page	← 21,52
Zwischensumme			134,74
Kosten ohne USt			50,00
Gesamtbelastungsbetrag	→	Amount only appears on the page account statement	← 184,74

USt-ID-Nr. der GEMA: DE136622151

5. ADVANCE PAYMENT (1)

Side note advance payment plan

- Discretionary provision
- prepared by the Supervisory Board and the Managing Committee
- no future outlook but a review of the past financial year
- Calculation
 - Different quarterly category-dependent percentage-based advance
 - Calculation basis: Royalty revenue in 11 performing and broadcasting rights' categories of the previous financial year (AS, BS, E, FS, FS VR, M, R, R VR, U, WT E, WT U)
- Offsetting of the granted advance against each credit booked on the membership account

5. ADVANCE PAYMENT (2)

List of all granted and offset advance payments on the advance payment account during the accounting period

Vorauszahlungen

Nr.: MgPVz 2017/777



sequential number
(GEMA specific)

zu Kontoauszug 2017/7



sequential number
(member specific)

Buchungszeitraum

01.12.2017 bis 31.12.2017



accounting period not directly following the
previous accounting period

Da dieser Vorauszahlungsbeleg eine wichtige Grundlage für Ihre Steuererklärung darstellt, empfehlen wir sorgfältige Aufbewahrung.

04.01.2018



print date of the account
statement

5. ADVANCE PAYMENT (3)

Granted and offset advance payments

List of all granted and offset advance payments on the advance payment account during the accounting period

	EUR Netto	EUR Brutto
Saldo-Vortrag:		4.708,00 S
Verrechnung Vorauszahlung Nr. 105 VER USt 7% auf EUR 4.400,00	4.400,00 H 308,00 H	4.708,00 H
Vorauszahlung Nr. 106 USt 7% auf EUR 4.400,00	4.400,00 S 308,00 S	4.708,00 S
Saldo:		4.708,00 S

Number of the advance payment against which offsetting is taking place

Number of the newly granted advance payment

Distribution run (offsetting rules)

1. Offsetting of credits and debits
2. Offsetting of the remaining balance against granted advance payments
3. Cash flow

5. ADVANCE PAYMENT (4)

Granted and offset advance payments

List of all granted and offset advance payments on the advance payment account during the accounting period

		EUR Netto	EUR Brutto
Saldo-Vortrag:			2.190,33 S
Verrechnung Vorauszahlung Nr. 134 VER USt 7% auf EUR 547,04	Adv. no. 134 completely settled since already offset against adv. no. 135	547,04 H 38,29 H	585,33 H
Verrechnung Vorauszahlung Nr. 135 VER USt 7% auf EUR 241,43		241,43 H 16,90 H	258,33 H
Vorauszahlung Nr. 137 USt 7% auf EUR 200,00	→ Newly granted advance payment ←	200,00 S 14,00 S	214,00 S
Saldo:			1.560,67 S

5. ADVANCE PAYMENT (5)

Completion of the accounting entries

Zusammenstellung der Gutschriften und Verrechnungen

Verrechnungen zum USt-Satz 7%
zuzügl. 7% USt
Zwischensumme

Gesamtverrechnungsbetrag

Verrechnungen (H)

EUR

4.400,00
308,00
4.708,00

4.708,00

Zusammenstellung der Gutschriften und Verrechnungen

Vorauszahlungen zum USt-Satz 7%
zuzügl. 7% USt
Zwischensumme

Gesamtvorauszahlungsbetrag

Vorauszahlungen (S)

EUR

4.400,00
308,00
4.708,00

4.708,00

Ihre Steuernummer: 1234/123/12345

Ihre Steuer-Identifikationsnummer: wurde nicht mitgeteilt

Ihre USt-ID-Nr.: wurde nicht mitgeteilt

Tax numbers that GEMA holds for the member are shown here.

6. SPECIAL FEATURES REGARDING LEGAL SUCCESSION

(1)

Several legal successors

- **Own account**
 - reallocation of the credits from the testator's account (proportionate to the respective share in the inheritance) to the account of the legal successor (inheritors' account)
- treatment according to their own tax aspects
- **Exception:**
 - Assessment as a community of heirs. A tax office certificate is required. A community of heirs has its own tax number.
- **Invoice**
 - reallocation of the fees and contributions (e.g. membership fee) affecting all legal successors
- individual debit of the inheritors' account with fees and contributions (e.g. duplicate account statement)
- Advance payment -> only individually

6. SPECIAL FEATURES REGARDING LEGAL SUCCESSION (2)

Several legal successors (=RN)

0000111 Name member -RN- (testator)

NV GOP 2015 K Zuschlag YouTube	44,14 H	44,14 H
KTU NV GOP 2015 K Zuschlag YouTube	22,07 S	22,07 S
KTU NV GOP 2015 K Zuschlag YouTube	22,07 S	22,07 S
NV GOP 2014 T Zuschlag YouTube	17,78 H	17,78 H
KTU NV GOP 2014 T Zuschlag YouTube	8,89 S	8,89 S
KTU NV GOP 2014 T Zuschlag YouTube	8,89 S	8,89 S

50.00% Share name legal successor

0000111001 Name author -RN-

UMT NV GOP 2016 K Zuschlag YouTube	0,01 H	0,01 H
UMT NV GOP 2015 K Zuschlag YouTube	22,07 H	22,07 H
UMT NV GOP 2014 T Zuschlag YouTube	8,89 H	8,89 H
UMT NV GOP 2011 B Zuschlag YouTube	0,01 H	0,01 H
UMT NV GOP 2013 K Zuschlag YouTube	12,76 H	12,76 H

7. SPECIAL FEATURES REGARDING TAX RESIDENCE ABROAD (1)

- Withholding tax deduction of 15% (usual case)
- Solidarity tax of 5.5% of the withholding tax
- Exception: exemption issued by the Federal Tax Office, to some extent also with a remaining withholding tax rate

Account statement (first sheet)

Saldo-Vortrag:	0,00 S
Gutschriften gem. MgPGut 2018/215141	29.808,32 H
QuST 15,00% auf EUR 29.808,32	4.471,25 S
SOLZ 5,50% auf EUR 4.471,25	245,49 S
BK Guthaben	25.091,58 S
Saldo:	0,00 S

7. SPECIAL FEATURES REGARDING TAX RESIDENCE ABROAD (2)

Credit

- Structure of the entry row for tax residence abroad
 - irrespective of whether there is an exemption or not

	Abr.Nr.	EUR Netto	EUR Brutto
* U 2016 K	1641000210	1.542,50 H	1.542,50 H
* U 2016 K	1641000211	15,27 H	15,27 H
* U 2016 K	1641000212	307,07 H	307,07 H
* UD 2016 K	1641000213	132,18 H	132,18 H
* M Zuschlag auf UD 2016 K	1641100213	2,76 H	2,76 H

* Die GEMA ist bezüglich der Tantiemegutschriften gemäß Art 44/196 der EU Umsatzsteuerrichtlinie 2006/112 EG Steuerschuldner. Die auf die gekennzeichneten Nettobuchungen (*) entfallende USt wird von der GEMA angemeldet und entrichtet.