

Directive 2014/26/EU of the European Parliament and of the Council  
of 26 February 2014 on collective management of copyright and  
related rights and multi-territorial licensing of rights in musical works  
for online use in the internal market (Text with EEA relevance)

TITLE II

COLLECTIVE MANAGEMENT ORGANISATIONS

CHAPTER 5

*Transparency and reporting*

*Article 18*

**Information provided to rightholders on the management of their rights**

1 Without prejudice to paragraph 2 of this Article and Article 19 and Article 28(2), Member States shall ensure that a collective management organisation makes available, not less than once a year, to each rightholder to whom it has attributed rights revenue or made payments in the period to which the information relates, at least the following information:

- a any contact details which the rightholder has authorised the collective management organisation to use in order to identify and locate the rightholder;
- b the rights revenue attributed to the rightholder;
- c the amounts paid by the collective management organisation to the rightholder per category of rights managed and per type of use;
- d the period during which the use took place for which amounts were attributed and paid to the rightholder, unless objective reasons relating to reporting by users prevent the collective management organisation from providing this information;
- e deductions made in respect of management fees;
- f deductions made for any purpose other than in respect of management fees, including those that may be required by national law for the provision of any social, cultural or educational services;
- g any rights revenue attributed to the rightholder which is outstanding for any period.

2 Where a collective management organisation attributes rights revenue and has as members entities which are responsible for the distribution of rights revenue to rightholders, the collective management organisation shall provide the information listed in paragraph 1 to those entities, provided that they do not have that information in their possession. Member States shall ensure that the entities make at least the information listed in paragraph 1 available, not less than once a year, to each rightholder to whom they have attributed rights revenue or made payments in the period to which the information relates.

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### *Article 19*

#### **Information provided to other collective management organisations on the management of rights under representation agreements**

Member States shall ensure that a collective management organisation makes at least the following information available, not less than once a year and by electronic means, to collective management organisations on whose behalf it manages rights under a representation agreement, for the period to which the information relates:

- (a) the rights revenue attributed, the amounts paid by the collective management organisation per category of rights managed, and per type of use, for the rights it manages under the representation agreement, and any rights revenue attributed which is outstanding for any period;
- (b) deductions made in respect of management fees;
- (c) deductions made for any purpose other than in respect of management fees as referred to in Article 15;
- (d) information on any licences granted or refused with regard to works and other subject-matter covered by the representation agreement;
- (e) resolutions adopted by the general assembly of members in so far as those resolutions are relevant to the management of the rights under the representation agreement.

### *Article 20*

#### **Information provided to rightholders, other collective management organisations and users on request**

Without prejudice to Article 25, Member States shall ensure that, in response to a duly justified request, a collective management organisation makes at least the following information available by electronic means and without undue delay to any collective management organisation on whose behalf it manages rights under a representation agreement or to any rightholder or to any user:

- (a) the works or other subject-matter it represents, the rights it manages, directly or under representation agreements, and the territories covered; or
- (b) where, due to the scope of activity of the collective management organisation, such works or other subject-matter cannot be determined, the types of works or of other subject-matter it represents, the rights it manages and the territories covered.

### *Article 21*

#### **Disclosure of information to the public**

1 Member States shall ensure that a collective management organisation makes public at least the following information:

- a its statute;

- b its membership terms and the terms of termination of authorisation to manage rights, if these are not included in the statute;
- c standard licensing contracts and standard applicable tariffs, including discounts;
- d the list of the persons referred to in Article 10;
- e its general policy on distribution of amounts due to rightholders;
- f its general policy on management fees;
- g its general policy on deductions, other than in respect of management fees, from rights revenue and from any income arising from the investment of rights revenue, including deductions for the purposes of social, cultural and educational services;
- h a list of the representation agreements it has entered into, and the names of the collective management organisations with which those representation agreements have been concluded;
- i the general policy on the use of non-distributable amounts;
- j the complaint handling and dispute resolution procedures available in accordance with Articles 33, 34 and 35.

2 The collective management organisation shall publish, and keep up to date, on its public website the information referred to in paragraph 1.

## *Article 22*

### **Annual transparency report**

1 Member States shall ensure that a collective management organisation, irrespective of its legal form under national law, draws up and makes public an annual transparency report, including the special report referred to in paragraph 3, for each financial year no later than eight months following the end of that financial year.

The collective management organisation shall publish on its website the annual transparency report, which shall remain available to the public on that website for at least five years.

2 The annual transparency report shall contain at least the information set out in the Annex.

3 A special report shall address the use of the amounts deducted for the purposes of social, cultural and educational services and shall contain at least the information set out in point 3 of the Annex.

4 The accounting information included in the annual transparency report shall be audited by one or more persons empowered by law to audit accounts in accordance with Directive 2006/43/EC of the European Parliament and of the Council<sup>(1)</sup>.

The audit report, including any qualifications thereto, shall be reproduced in full in the annual transparency report.

For the purposes of this paragraph, accounting information shall comprise the financial statements referred to in point 1(a) of the Annex and any financial information referred to in points (g) and (h) of point 1 and in point 2 of the Annex.

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- (1) Directive 2006/43/EC of the European Parliament and of the Council of 17 May 2006 on statutory audits of annual accounts and consolidated account, amending Council Directives 78/660/EEC and 83/349/EEC and repealing Council Directive 84/253/EEC ([OJ L 157, 9.6.2006, p. 87](#)).