OFFICE CHEAT SHEET

No legal or tax advice

German (and some EU) law and the procedures of GEMA, GVL and KSK, simplified, as their websites present them (read 11 Oct 2026). For your own case ask the organisations, a lawyer or a tax adviser.

What a label does

A&R (finding and choosing artists and recordings) · **production** · **marketing and press** · **distribution** · **rights and money** (collect the income, pay the artist's share as agreed) – often with partners (IHK Berlin, 2015). Classic artist deal: the label pays the recording costs and owns the masters (AHK guide).

GVL: performers, labels (phonogram producers) · **GEMA:** composers, lyricists, music publishers · **distributor:** delivers to services and shops, pays out streaming royalties.

Independent (VUT) = neither a major nor controlled by one (a major holds more than 49.9 % of the voting or ownership rights); majors = more than 5 % of the global recorded-music market – currently Universal, Sony, Warner. WINTRENDS 2022 (survey in 32 countries, 2020 data): about two thirds of the labels surveyed had 5 or fewer employees.

Every song has two sides

	THE SONG	THE RECORDING (MASTER)
Whose	composer, lyricist	performers, phonogram producer (label)
Law	§§ 2, 8, 9 UrhG	§§ 73 ff., 85 UrhG
Society	GEMA	GVL
Ends	70 years after the author's death (§ 64)	as a rule 70 years after publication (§§ 82, 85)

- Only "personal intellectual creations" are works (§ 2 (2)). Made in a company → its owner counts as producer – so the master usually belongs to the label (§ 85 (1)).
- **Copyright cannot be sold** – not transferable, except on death (§ 29 (1)); authors grant **rights of use**, simple or exclusive (§ 31). Performers (§ 79 (1)) and the producer (§ 85 (2)) can transfer.
- Co-authors: 70 years after the longest-living (§ 65 (1)). Terms run from the end of the calendar year (§ 69): only author died 1960 → protected until the end of 2030 (unless § 65 (3) links lyrics to a longer-living composer).

Cover, remix, sample

- **Cover** = new recording of an existing work – rights usually via GEMA; vinyl/CD: GEMA sound-carrier licence. Changed music or lyrics = **arrangement**: author's consent needed (§ 23 (1)). A video also needs the synchronisation right.
- **Remix** from the stems: the recording (§§ 85, 77) and the song (§ 23).
- **Sample:** CJEU C-476/17 (2019) – a sample "even if very short" falls in principle under the producer's right, unless "in a modified form unrecognisable to the ear". **Pastiche** (§ 51a; CJEU C-590/23, 2026): noticeably different, in recognisable dialogue with the original – decided case by case.

The contracts file

- **Split sheet** right after the session, signed and dated by everyone – without an agreement co-authors share by the extent of their contribution (§ 8 (3)). GEMA, free split: music and lyrics together 100 %.
- Uses not listed one by one → the purpose of the contract decides (§ 31 (5)). Authors decide on their credit (§ 13).
- Exclusive right not used: recall at the earliest after two years (§ 41). Unspecified future works: written form, either side may terminate after five years, six months' notice (§ 40).

GEMA

- Personal membership – a band cannot join as a band; pure performers go to GVL. Admission fee 90 € net (107.10 € gross) for creators, 180 € (214.20 €) for publishers; annual fee 50 € / 100 €; creators aged 30 or younger in the year they apply: no admission fee.
- Register works in the Online Portal – shares, if entered: AR and VR each 100 % per role. Pays only for works submitted in good time and in full. Payouts (as of April 2026): streaming 1 Jan, 1 Apr, 1 Jul, 1 Oct; radio and TV by 1 July for the previous year.
- Pressing: production report before every reproduction; licence needed even for the commissioning member's own songs.

GVL

- Label: release → free online rights administration agreement (with label code and label.gvl access) → report recordings track by track (ISRC is mandatory); producers can report for three years. Paid by reported broadcast minutes, first within 9 months after the usage year.
- Performers: own free agreement, my.gvl, four-year notification period. No remuneration via GVL for streaming.

KSK

Not a collecting society: insured artists pay half their contributions; federal subsidy 20 %, levy from companies 30 %. **Levy 2026: 4.9 %** (5.0 % announced for 2027) on all fees to self-employed artists and publicists – even if not insured; 1,000 € → 49 €; separately shown VAT does not count. Insurance: expected annual income from the work (Arbeitseinkommen) over 3,900 € (first three years: even below).

Four codes

CODE	IDENTIFIES	ISSUED BY
ISRC	one recording	the owner (BVMI registrant code) or an ISRC Manager
ISWC	one musical work	a registration agency, automatically – not you
LC	the label	GVL, free
GTIN (EAN)	the product (barcode)	your GS1 range – or your distributor

One song = one ISWC · A-side, dub mix, live take = three ISRCs · clear-vinyl single = its own GTIN · one label code.

ISRC

`ISRC XX-L4K-26-00001`

Made-up example. 12 characters: prefix · year of reference = year the ISRC is **assigned**, not necessarily the recording year · designation code (five digits). BVMI registrant code: one-off 250 € incl. VAT (VUT members 125 €, BVMI members free), up to 99,999 ISRCs a year. A distributor must use the ISRC you assigned.

new	radio edit with a verse cut; remix, dub mix; live recording; another take; cover version
same	unchanged on a compilation; licensed or sold; purely technical remaster; under 10 seconds shorter or longer without new creative input

GTIN & ISWC

GTIN-13 = GS1 base number (7–9 digits) + item number (3–5) + check digit (the 12-digit form was formerly called UPC). Every article variant needs its own GTIN – clear and black pressing are two products. GS1 "SmartStarter10": 10 GTINs, 60 € per calendar year plus VAT, up to 250,000 € turnover. Bandcamp supplies neither UPCs nor ISRCs.

ISWC: "T" + nine digits + check digit (T-345246800-1); allocated only once all creators are identified (IPI numbers, roles). Arrangements get their own; lyrics alone cannot get one.

Sources: IHK Berlin (2015) · Amsterdam University of the Arts (AHK) · VUT · WIN (WINTRENDS 2022) · Spotify for Artists · UrhG §§ 2–85 · CJEU C-476/17, C-590/23 · GEMA (help centre, forms, schedule 04/2026) · GVL · Künstlersozialkasse · ISRC Handbook (2021) · BVMI · iswc.org · GS1 Germany · Bandcamp Help. Details: adubta-music.de/buero.html