PROCEDURAL GUIDELINES FOR THE HEIRS OF A DECEASED RIGHTS HOLDER

1. Validity of copyright protection

Copyright and related rights are valid for a fixed term. The various rights are valid as follows:

creators
- screenwriter, composer, director, set designer, photographer, etc.
- term of copyright protection: the creator’s lifespan and 70 years from his or her year of death

performing artists
- actor, musician, dancer, etc.
- term of copyright protection: 50 years from the year the performance was recorded

photographers
- applies to photographs other than photographic works
- term of copyright protection: 50 years from the year the photograph was taken

2. Impact of death on copyright and related rights

Copyright, the right of a performing artist or the right to a photograph are the property of the individual while he or she is alive. After the death of the rights holder, the rights are transferred to his or her estate along with the rest of the deceased’s assets. They are therefore part of the estate left behind by the deceased, which is distributed to the heirs of the deceased as inheritance. During his or her lifetime, the rights holder may also bequeath the rights in a will.

Kopiosto is usually informed of the death of the rights holder through public media or directly by the heirs. After the death of the rights holder, the copyright remuneration payable to the deceased can be paid after the statements specified below have been submitted to Kopiosto. The remuneration is either paid to the estate or, after the estate has been distributed, directly to the heirs or the legatee.

If the deceased has submitted mandate to Kopiosto while still living, it will also remain valid with regard to heirs.

3. Undivided estate

Beneficiaries of an undivided estate may include
- heirs
- surviving spouse
- universal legatee and devisee

For as long as the estate remains undivided, its management is based on shared decision-making. The consent of all beneficiaries to the estate or their representatives (such as a guardian or trustee) is required to execute any legal
actions pertaining to the estate. This also applies to copyright and related rights that belonged to the deceased.

If the estate is undivided, Kopiosto requires a written agreement on the joint management of the estate and that an authorised contact person be named. The authorised person may be a beneficiary of the estate or a third party. The authorisation has no impact on the shares of copyright remuneration. Kopiosto provides form templates upon request.

4. Alternative methods of distributing the estate

If the deceased's entire estate is distributed in one go, any copyright and related rights that belonged to the deceased may be distributed as percentages to all heirs or, for example, so that only one of the heirs inherits the copyright remuneration. Of course, the approval of all beneficiaries to the estate is required for all distributions of the estate. Kopiosto pays copyright remuneration in accordance with the deed of distribution submitted to it, which is why the deed must be clear on this point.

Copyright or related rights may also be distributed separately, regardless of the rest of the estate. Kopiosto provides a form template for this type of procedure upon request. The participation of a possible estate executor or trustee in the decision-making process must be taken into consideration.

Copyright or related rights may also be left undistributed even if the rest of the assets are distributed. In this case, the procedure is the same as in the case of an undivided estate, described in section 3.

Even after the estate has been executed, i.e. the copyright and related rights have been distributed among the heirs, Kopiosto requests that the heirs name a joint contact person to whom any payment calculations and other mail can be sent.

5. Documents to be submitted to Kopiosto

Payment of copyright remuneration to the right beneficiaries requires that certain documents are delivered to Kopiosto. DOCUMENTS EITHER UNDER OPTION A OR OPTION B.

a) if the estate is undivided, the following are required
   • estate inventory deed
   • prenuptial agreement (its existence is indicated in the estate inventory deed)
   • last will and testament (its existence is indicated in the estate inventory deed)
   • agreement on joint management of the estate (form provided by Kopiosto)
   • power of attorney of the contact person (form provided by Kopiosto)
b) if the estate is divided, the following are required
- estate inventory deed
- prenuptial agreement (its existence is indicated in the estate inventory deed)
- last will and testament (its existence is indicated in the estate inventory deed)
- deed of distribution (form provided by Kopiosto if necessary)
- deed of division (if this has been prepared separately; usually included in the deed of distribution)
- information of the contact person

Any other documents relevant to the matter, such as an order by a trustee or estate executor, must also be attached as necessary.

The will or deed of distribution delivered to Kopiosto must be legally binding. This is usually indicated by a statement in the document or a certificate provided by a court of law.

The power of attorney included in the inheritance documents authorises a person to take care of all of the deceased’s matters only insofar as Kopiosto is concerned. In other words, the authorised person is Kopiosto’s contact person.

Copies of the documents must be delivered to Kopiosto. The form templates provided by Kopiosto must be submitted as originals.

6. Taxation of copyright remuneration

When copyright has been obtained as inheritance or a bequest, the remuneration received for the copyright is taxable capital income of the beneficiary of the estate or the heir or legatee. Kopiosto withholds tax automatically.

7. Kopiosto’s services

Kopiosto’s office provides advice and assistance in questions relating to copyright and related rights that are monitored by Kopiosto, to the extent described above. Kopiosto does not provide any actual legal services related to inventorying, administering or distributing an estate.

Contact persons at Kopiosto:
- Sami Kokljuschkin (legal review) sami.kokljuschkin@kopiosto.fi
- Rainer Vallius (Accounting Manager) rainer.vallius@kopiosto.fi
- Tiina Tukiainen (payments) tiina.tukiainen@kopiosto.fi
AGREEMENT ON JOINT MANAGEMENT OF THE ESTATE WITH REGARD TO COPYRIGHT
(UNDIVIDED ESTATE)

CONTRACTING PARTIES

Rights holders (name, occupation, address) to the estate of

KOPIOSTO'S client
____________________________________________________________
____________________________________________________________
____________________________________________________________

1. ____________________________________________________________
   ____________________________________________________________
   ____________________________________________________________

2. ____________________________________________________________
   ____________________________________________________________
   ____________________________________________________________

3. ____________________________________________________________
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4. ____________________________________________________________
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5. ____________________________________________________________
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6. ____________________________________________________________
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7. ____________________________________________________________
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8. ____________________________________________________________
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9. ____________________________________________________________
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10. ____________________________________________________________
    __________________________________________________________
    __________________________________________________________
AGREEMENT

We hereby agree that the estate of ______________________________ shall remain undivided with regard to copyright for the time being/until____________________(cross out if not applicable).

Kopiosto shall pay any copyright remuneration payable to the estate to the following bank account:

________________________________________________________________________

PLACE AND DATE

_______________________________________________________

SIGNATURES OF ALL RIGHTS OWNERS

_________________________                       _________________________

_________________________                       _________________________

_________________________                       _________________________

_________________________                       _________________________

_________________________                       _________________________

_________________________                       _________________________

_________________________                       _________________________

WITNESSES

_________________________                             _________________________
POWER OF ATTORNEY

AUTHORISED PERSON (name, occupation, address, phone number):

__________________________________________________________________
__________________________________________________________________
__________________________________________________________________

AUTHORISATION

The authorised person shall be authorised to take care of all of
___________________________________________________________________________________’s

copyright-related matters insofar as Kopiosto has been authorised to monitor the rights in
question, and the authorised person shall also take care of any communication with Kopiosto.

This authorisation shall not affect the payment of copyright remuneration that is paid by
Kopiosto.

PLACE AND DATE

_______________________________________________________

SIGNATURES OF ALL RIGHTS OWNERS

_________________________                        _________________________
_________________________                        _________________________
_________________________                        _________________________
_________________________                        _________________________
_________________________                        _________________________
_________________________                        _________________________

WITNESSES

_________________________                        _________________________