

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 mandate of attorney 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 Kopioisto)
 - power of attorney of the contact person (form provided by Kopioisto)
- 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 Kopioisto 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 Kopioisto 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 Kopioisto is concerned. In other words, the authorised person is Kopioisto's contact person.

Copies of the documents must be delivered to Kopioisto.

The form templates provided by Kopioisto 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. Kopioisto withholds tax automatically.

7. Kopioisto's services

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

Contact persons at Kopioisto:

Sami Kokljuschkin (legal review) sami.kokljuschkin@kopioisto.fi

Rainer Vallius (Accounting Manager) rainer.vallius@kopioisto.fi

Tiina Tukiainen (payments) tiina.tukiainen@kopioisto.fi

AGREEMENT ON PARTIAL PARTITION AND DISTRIBUTION OF ESTATE (DIVIDED ESTATE)

The deceased (name and personal identity code)

Beneficiaries of the estate (name, personal identity code, address, phone number, e-mail and bank account details)

1.

2.

3.

4.

5.

6.

7.

8.

9.

10.

OBJECT OF PARTITION AND DISTRIBUTION

Copyright of _____, which is administered by Kopioisto.

Partition and distribution

The copyright shall be distributed with full ownership and according to the shares listed below as follows:

- | | |
|----|-------------------|
| 1 | _____ share_____% |
| 2 | _____ share_____% |
| 3 | _____ share_____% |
| 4 | _____ share_____% |
| 5 | _____ share_____% |
| 6 | _____ share_____% |
| 7 | _____ share_____% |
| 8 | _____ share_____% |
| 9 | _____ share_____% |
| 10 | _____ share_____% |

Kopioisto shall pay all copyright remuneration payable to

_____ in accordance with the distribution set out above.

Approval

By signing this deed of distribution, we declare our approval of the partition and distribution, and we shall not criticise it on any grounds.

Place and date

Signatures

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Witnesses

_____	_____
_____	_____
_____	_____