

Chapter 4

Periodic fees

Guidance on the calculation of tariffs set out in FEES 4 Annex 1AR Part 3

The following table sets out *guidance* on how a *firm* should calculate tariffs for fee-block A.4.

Gross written premium for fees purposes (GWP) and Best estimate liabilities for fees purposes (BEL) - calculation of new regular premium business

(1) If any business is transferred to a *firm* (A) from another *firm* (B) under the procedure set out at Part VII of the *Act* and that business would have been included in B's tariff base in the absence of such a transfer, this business should be included in either A's or B's tariff base, depending on the date of transfer. FEES 4.3.17R explains in whose tariff base it should be included.

(2) Best estimate liabilities for fees purposes should take account of all of A's business, including all new business transferred from B.