

Chapter 10

Pensions guidance levy

10.5 Application of FEES 4 to the pensions guidance levy

- 10.5.1** **G** (1) The *Handbook* provisions relating to the *pensions guidance levy* are meant to follow closely the provisions relating to the payment of periodic fees payable by an *authorised person* under ■ FEES 4.
- (2) As such, the table in ■ FEES 10.5.4 R lists rules in ■ FEES 4 that also apply, in a modified form, to the *pensions guidance levy*.
- 10.5.2** **R** The *rules* in the table in ■ FEES 10.5.4 R and any other rules in *FEES* included in ■ FEES 10 by cross-reference apply to the *pensions guidance levy* in the same way as they apply to periodic fees payable under ■ FEES 4.
- 10.5.3** **R** A reference to a periodic fee in a ■ FEES 4 *rule* incorporated into ■ FEES 10 must be read, for the purposes of applying that *rule* to the *pensions guidance levy*, as a reference to the *pensions guidance levy*.

- 10.5.4** **R** Table of *rules* in ■ FEES 4 that also apply in ■ FEES 10.

FEES 4 incorporated into FEES 10	Description	Modifications
FEES 4.2.4 R	Method of payment	none
FEES 4.2.7ER	Modifications for persons becoming subject to periodic fees during the course of a fee year	none
FEES 4.2.7FR	Calculating the <i>fee</i> in the <i>firm's</i> first year of <i>authorisation</i>	none
FEES 4.2.7GR	Calculating <i>fees</i> in the second fee-year where the <i>firm</i> received <i>permission</i> between 1 January and 31 March in its first fee year	none
FEES 4.2.7HR to FEES 4.2.7KR	Calculating all other <i>fees</i> in the second and subsequent years of <i>authorisation</i> where a full year of tariff data is not available	none

FEES 4 incorporated into FEES 10	Description	Modifications
FEES 4.2.8 R	How FEES 4.2.7 R applies to an <i>incoming EEA firm</i> or an <i>incoming Treaty firm</i>	none
FEES 4.2.9 G	Fee payers ceasing to hold relevant status or reducing the scope of their permission after start of relevant period	Reference to column (1) of the table in FEES 4.2.11 R is a reference to FEES 10.1.2 G
FEES 4.3.7 R	Groups of <i>firms</i>	Reference to FEES 4.2.1 R is a reference to FEES 10.2.1 R.
FEES 4.3.13 R	<i>Firms</i> applying to cancel or vary permission before start of period	Reference to FEES 4.2.1 R is a reference to FEES 10.2.1 R.
FEES 4.3.17R	<i>Firms</i> acquiring businesses from other <i>firms</i>	Reference to FEES 4.2.7ER to FEES 4.2.7KR is a reference to FEES 10.2.5 R Reference to FEES 4.2.1 R is a reference to FEES 10.2.1 R
FEES 4.4.1 R to FEES 4.4.6 R	Information on which fees are calculated	none