

Chapter 2

General Provisions

2.3 Relieving Provisions

Remission of Fees and levies

- 2.3.1

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If it appears to the *FCA* or the *FSCS* (in relation to any *FSCS* levy only) that in the exceptional circumstances of a particular case, the payment of any fee, *FSCS* levy, *FOS* levy, *SFGB* levy, *TPR SFGB* levy or *TPR DA* levy would be inequitable, the *FCA* or the *FSCS* as relevant, may (unless ■ FEES 2.3.2BR applies) reduce or remit all or part of the fee or levy in question which would otherwise be payable.
- 2.3.2

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If it appears to the *FCA* or the *FSCS* (in relation to any *FSCS* levy only) that in the exceptional circumstances of a particular case to which ■ FEES 2.3.1R does not apply, the retention by the *FCA*, the *FSCS*, or the *CFEB*, as relevant, of a fee, *FSCS* levy, *FOS* levy, *CFEB* levy, *SFGB* levy, *TPR SFGB* levy or *TPR DA* levy which has been paid would be inequitable, the *FCA*, the *FSCS* or the *CFEB*, may (unless FEES 2.3.2BR applies) refund all or part of that fee or levy., *FSCS* levy
- 2.3.2A

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A poor estimate or forecast by a fee or levy payer, when providing information relevant to an applicable tariff base, is unlikely, of itself, to amount to an exceptional circumstance for the purposes of ■ FEES 2.3.1 R or ■ FEES 2.3.2 R. By contrast, a mistake of fact or law by a fee or levy payer may give rise to such a claim.
- 2.3.2B

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The *FCA* or the *FSCS* may not consider a claim under ■ FEES 2.3.1 R and/or ■ FEES 2.3.2 R to reduce, remit or refund any overpaid amounts paid by a fee or levy payer in respect of a particular period, due to a mistake of fact or law by the fee or levy payer, if the claim is made by the fee or levy payer more than 2 years after the beginning of the period to which the overpayment relates.
- 2.3.2C

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For ■ FEES 7A, ■ FEES 7C and ■ FEES 7D, the *FCA* is entitled not to consider a claim under ■ FEES 2.3.1R or ■ FEES 2.3.2R to refund any overpaid amounts due to a mistake of fact or law by the fee-paying *firm* if the claim is made more than two years after the beginning of the period to which the *SFGB* levy, *TPR SFGB* levy or *TPR DA* levy subject to the claim relates.
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