Chapter 4

Periodic fees

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FEES 4/2

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.