

## Chapter 2

# General Provisions

## 2.3 Relieving Provisions

### Remission of Fees and levies

- 2.3.1** **R** 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, *CFEB* levy, *SFGB* levy or *DA* levy would be inequitable, the *FCA* or the *FSCS* as relevant, may (unless **FEES 2.3.2B R** applies) reduce or remit all or part of the fee or levy in question which would otherwise be payable.
- 2.3.2** **R** 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 or *DA* levy which has been paid would be inequitable, the *FCA* the *FSCS* or the *CFEB*, may (unless **FEES 2.3.2B R** applies) refund all or part of that fee or levy.
- 2.3.2A** **G** 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** **R** 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** **R** For **FEES 7A** and **FEES 7B**, 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 or *DA* levy subject to the claim relates.
- 2.3.3** **G** [deleted]