Fee tariff data

Regulatory fees and levies 2026/27

Fee-blocks A004 and I004

FCA/PRA	Tariff base	**Gross written premium (GWP) and Best estimate liabilities (BEL)**
FCA/PRA	Valuation date	**For financial year ended in the calendar year ending 31 December 2025**

We need fees and levies information to calculate your fees for the Financial Conduct Authority (FCA), Prudential Regulation Authority (PRA), Financial Guidance Levy (FGL) and the Financial Ombudsman Service (FOS). We provide separate guidance for data relevant to the FSCS levies.

This guidance sheet provides details on the data to include within the firm's fee tariff data submission. We have given links to relevant parts of our Handbook to help you submit the fee tariff data correctly. This sheet covers the following fee-blocks:

- **FCA fee-block A004**
- **PRA fee-block A004 (PA04)**
- **FOS industry block I004**

For more information on this fee block, including which regulated activities place firms into the above fee-blocks, please refer to our fees manual (FEES).

Each year we consult on any proposed fee policy changes and fee tariff bases may be subject to change. So before submitting the fee tariff data you should also refer to the latest publications about fees on our website. These explain any proposed changes to the tariff data you must report, and the expected date when any changes will be implemented.

UK insurers are not required to submit data to the FCA as this data will be collected by PRA from their own regulatory returns. We will continue to collect data from EEA branches in the Temporary Permissions Regime.

Branches in the TPR must report on the same basis as a UK Solvency II insurer, using the data as reported to their Home State regulator.

For more information on PRA fees for insurers please see the latest PRA publications.

Notes:
Your firm is allocated to FSCS class 2 category 2, life insurance provision (CLII-2) and is in addition to life and pensions provision class, SC01. The tariff base is the same for both classes. See the guidance for FSCS class SC01

FEES AND LEVIES 2026/27 – REQUEST FOR FEE-TARIFF DATA

FCA/PRA fee-block: A004 – life insurers

Tariff base - Gross written premiums (GWP) and Best estimate liabilities (BEL) for your financial year ended in 2025

Life insurers will need to adjust their unit-linked business when reporting data for PRA fee-block (PA04).

The PRA has introduced a 0.65 scaling factor for unit-linked business conducted by life insurers (PRA [policy statement 3/19](#)).

The scaling also applies to data reported for FSCS class SC01 but it does not apply to data reported for FCA fees or FOS levies.

FOS industry block: I004 – life insurers

Tariff base - Gross written premium (GWP) or Relevant gross written premiums for financial year end 2025

Insurers can choose to report FOS relevant data. You can submit your form without entering FOS data, if you do so we will use FCA data to calculate your FOS levy. The deadline for submitting relevant data is **30 May 2026**.

IMPORTANT

Firms registered for online invoicing must submit the data online; any completed paper forms should be emailed to feetariffreturns@fca.org.uk before the date shown on the front of your fee tariff data letter.

Before submission please ensure:

- Tariff data has been completed in whole numbers and are in GBP
- You have completed all sections
- Do not leave blanks, (enter '0' when submitting on line or 'NIL' on the paper form, where applicable)
- The tariff data has been signed off at the appropriate level of seniority, for example, the compliance director, before submitting to us

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