



**ISLE OF MAN
FINANCIAL SERVICES AUTHORITY**

Lught-Reill Shirveishyn Argidoil Ellan Vannin

Consultation Paper

Isle of Man Financial Services Authority (Fees) Order 2026

CP25-04

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Glossary

2023 Fees Orders and Regulations	• Financial Services (Fees) Order 2023 • Insurance (Fees) Regulations 2023 • Registered Schemes Administrators (Fees) Order 2023 • Collective Investment Schemes (Fees) Order 2023 • Designated Businesses (Fees) Order 2023
Authority	Isle of Man Financial Services Authority
Engagement Hub	Isle of Man Government’s Engagement Hub ¹
FSA08	Isle of Man Financial Services Act 2008

¹ <https://consult.gov.im/>

1. Executive Summary

1.1 Overview

This Consultation Paper ('Paper') is issued by the Isle of Man Financial Services Authority, which is the regulatory body for financial services in the Isle of Man.

1.2 Purpose

The purpose of this consultation is to obtain views on proposed changes to fees payable to the Authority from 1 April 2026 and the consolidation of the 2023 Fees Orders and Regulations into one Isle of Man Financial Services Authority (Fees) Order 2026.

1.3 Interested persons

The proposals in this Consultation Paper are relevant to all applicants and entities regulated or registered under the following legislation:

- Financial Services Act 2008
- Insurance Act 2008
- Retirement Benefits Schemes Act 2000
- Collective Investment Schemes Act 2008
- Designated Businesses (Registration and Oversight) Act 2015
- Register of Recognised Auditors Regulations 2010
- Register of Section 14E Authorised Auditors Regulations 2023.

1.4 How to respond

This Consultation Paper has been published on the Isle of Man Government's [Engagement Hub](#). It is also accessible from the Authority's website.

The closure of the consultation is **18 December 2025**. Responses can be submitted by email to Policy@iomfsa.im and, if in an attachment, preferably in a format where the content is easy to extract for analysis. Alternatively, you can submit responses by post to:

Mrs Laura Muscutt
Manager – Policy & Risk – Policy & Risk Division
Isle of Man Financial Services Authority
PO Box 58, Finch Hill House, Bucks Road, Douglas, Isle of Man, IM99 1DT

1.5 Next steps

Following closure of the consultation period, the Authority will review the responses received and publish a Feedback Statement on the Engagement Hub and the Authority's website.

1.6 Questions

If you have a query in relation to how this consultation has been carried out, please contact the Authority's Policy & Risk Division by email at Policy@iomfsa.im or by telephone on +44 (0)1624 646000.

2. Consultation Process

2.1 The Authority's regulatory objectives

The Authority's regulatory objectives are set out in section 2(2) of the FSA08 as —

- (a) securing an appropriate degree of protection for policyholders, members of retirement benefits schemes and the customers of persons carrying on a regulated activity;
- (b) the reduction of financial crime; and
- (c) the maintenance of confidence in the Island's financial services, insurance and pensions industries through effective regulation, thereby supporting the Island's economy and its development as an international financial centre.

2.2 Basis for consultation

The Authority has issued this Consultation Paper to obtain views on proposed changes to fees payable to the Authority from 1 April 2026 and the draft Isle of Man Financial Services Authority (Fees) Order 2026 in accordance with the following:

- Section 44(5) of the Financial Services Act 2008
- Section 50(3) of the Insurance Act 2008
- Section 35(4) of the Designated Businesses (Registration and Oversight) Act 2015
- Section 24(13) of the Collective Investment Schemes Act 2008.

The Authority has contacted the recipients listed in [Appendix A](#) directly to provide a link to this Consultation Paper. Feedback from other interested persons is welcome.

2.3 Responding to the Consultation Paper

Open dialogue with stakeholders is an essential element for successful development of the Authority's proposals. Constructive feedback will help the Authority reach an informed decision on the content of the proposals and manner of implementation. Respondents should note the following when responding to this consultation:

- Submissions received by the closing date will be considered but may not necessarily result in a change to the proposals following a review of all responses received.
- Professional bodies, trade associations and other representative groups should provide a summary of the persons they represent and the method used to obtain input.
- Anonymous submissions will not be considered or included in the Feedback Statement.

2.4 Confidentiality and data protection

The information you send may be published in full or in a summary of responses. All information in responses, including personal data, may be subject to publication or disclosure in accordance with the access to information regimes (these are primarily the Freedom of Information Act 2015 and the Data Protection Act 2018) with which the Authority is obliged to comply.

If you want your response to remain confidential, you should explain why confidentiality is necessary and your request will be agreed to only if it is appropriate in the circumstances. An automatic confidentiality disclaimer generated by your IT system will not, of itself, be regarded as binding.

The Authority is registered with the Information Commissioner as a data controller under Isle of Man data protection legislation. It collects and processes personal data to carry out its functions under relevant legislation and may share personal data with other parties where there is a legal basis for doing so. Further information on how the Authority collects and processes personal data can be found in the [Privacy Notice](#) on the Authority's website.²

3. Proposals

3.1 Background

The Authority introduced a new funding model on 1 April 2023, which included a new fee structure and new calculation methodologies for sector fees. The aim was to move the Authority from being approximately 50:50 funded by industry and government to being predominantly industry funded.

The Authority undertook a phased approach to increases of annual fees over three years: Year 1 (2023/24), Year 2 (2024/25) and Year 3 (2025/26).

This Consultation Paper details the proposals for fees payable from 1 April 2026.

All changes to fees are shown in [Appendix B \(Tables of Fee Changes from 1 April 2026\)](#).

The draft Isle of Man Financial Services Authority (Fees) Order 2026 is shown in [Appendix C](#).

3.2 Proposal to increase fees in line with inflation

Subject to specific changes to fees explained in the rest of this Consultation Paper, the Authority proposes to increase all fees by **+2.9%** in line with inflation as measured by the Consumer Price Index in September 2025.³

No changes are proposed to fees payable by persons registered under the Register of Recognised Auditors Regulations 2010 at this time. This is because the Recognised Auditor regime applies across the three Crown Dependencies (Isle of Man, Guernsey and Jersey) and fees are aligned across those jurisdictions. Any changes to fees payable by Recognised Auditors will be consulted on separately.

3.3 New consolidated fees legislation

Following commencement of the Treasury (Miscellaneous Provisions) Act 2025 on 14 July 2025 and, specifically, section 85A (Amendment of power to prescribe fees in authorising legislation) of the Interpretation Act 2015, the Authority has taken the opportunity to

² <https://www.iomfsa.im/terms-conditions/privacy-notice/>

³ Isle of Man Inflation Report September 2025: https://www.gov.im/media/1390449/iom-inflation-report-sept-2025_compressed.pdf

consolidate the 2023 Fees Orders and Regulations into one **Isle of Man Financial Services Authority (Fees) Order 2026** ('2026 Fees Order'). This would mean that all fees payable to the Authority would be specified in one statutory document instead of seven. The intention is to make the fee structure more consistent and make efficiencies by streamlining the process for future fee changes.

The 2026 Fees Order would amend the Register of Recognised Auditors Regulations 2010 and Register of Section 14E Authorised Auditors Regulations 2023 to omit fee provisions from those pieces of legislation and insert them into the consolidated 2026 Fees Order.

A draft 2026 Fees Order is included in [Appendix C](#) for review and comment.

3.4 New provision for annual increases to fees in line with inflation

Article 16 (Increase to fees annually in line with the Consumer Price Index) of the draft 2026 Fees Order provides for all fees to be increased annually in line with inflation as measured by the Consumer Price Index for September each year, as published by the Isle of Man Government. This annual fee increase would apply on 1 April each year from 1 April 2027 onwards.

In accordance with section 85A of the Interpretation Act 2015, the Authority would publish a list of increased fees on its website not less than 14 days before they take effect.

3.5 Sector-specific fee changes

The Authority proposes some sector-specific changes to the fee structure in the following areas. For ease of reference, these changes are shown in red underline highlighted yellow in the draft 2026 Fees Order ([Appendix C](#)).

3.5.1 Designated Businesses – Proposed changes to annual fees

This Consultation Paper seeks views on proposed changes to the structure of annual fees payable by Designated Businesses under the Designated Businesses (Registration and Oversight) Act 2015. The proposed changes follow consideration of feedback from smaller businesses incorporated as companies as to the proportionality of the fees for businesses with two 'employees' (noting that directors count as 'employees' for the fee calculation).

By way of background:

- Under the overall fee structure, annual fees are calculated as the sum of any applicable Base Fees and Volume Fees.
- Base Fees are set to align the fee with the nature of the activity undertaken. Volume Fees are set to align the fee with the size of the business and/or scale of activity undertaken.
- Together, Base Fees and Volume Fees result in a fee that aligns with the overall impact of the business's activity and size on the Authority's work and the regulatory objectives.

- Volume Fees are based on different measures for different sectors. For Designated Businesses, 'employees' is used as a measure of the size of the business and scale of activity undertaken.

The proposed changes to Designated Business annual fees to rebalance the fee structure are shown in Section 5.2 (Annual Fees) of [Appendix B \(Tables of Fee Changes from 1 April 2026\)](#) and are detailed in the table below:

No.	Change	Description	Explanation
1.	Reduce Type B and Type C Band 2 (2 employees) Base Fee from £1,178 to £750	• Applies to Types B and C • Reduce Band 2 (2 employees) Base Fee from £1,178 (as it would be with the +2.9% increase in line with inflation) to £750. • Band 2 Base Fee would be reduced to double the Band 1 (1 employee) Base Fee. • Equates to a -34% reduction in the annual fee.	• Reduces fee burden for smaller Type B and Type C in response to feedback received since the new fee structure was introduced on 1 April 2023 now that the three-year transition period is coming to an end.
2.	Increase all Volume Fees by +5.47% (compounded – which includes the +2.9% increase in line with inflation and an additional +2.5% increase)	• Applies to Volume Fees for Types A⁴, B and C. • Additional increase to all Volume Fees by +2.5% (after the +2.9% increase in line with inflation has been applied). • Results in a total compounded increase to Volume Fees of 5.47%.	• Additional increase to all Volume Fees to make up for the reduction in fee income following change No. 1. • Does not apply to: (a) Type A Band 1 (1 employee); (b) Types B and C Band 1 (1 employee) and Band 2 (2 employees), as no Volume Fees apply.
3.	Introduce new Volume Fees (at 10% full value) for Designated Businesses registered with the Authority and overseen by a delegated oversight body with 6+ employees	• Applies to Designated Businesses that are registered with the Authority but overseen by a delegated oversight body, such as the Isle of Man Law Society, Institute of Chartered Accountants in England & Wales or Association of Chartered Certified Accountants. • Applies where 6 employees or more.	• Introduction of new Volume Fees to increase the overall fee contribution from such businesses to support ongoing costs in relation to: (a) maintaining the Designated Business regime; (b) processing returns; and (c) work undertaken by the Authority with

⁴ Virtual asset service provider

No.	Change	Description	Explanation
		Introduces new Volume Fees set at 10% of the full value of Type B Volume Fees, noting that all affected businesses would be Type B if directly overseen by the Authority.	- delegated oversight bodies (e.g. engagement, information sharing, joint inspections and quality assurance). - New Volume Fees are only proposed for Bands 4 to 7 (6+ employees) so that larger businesses bear a greater share of the costs.

3.5.2 Designated Businesses – Potential ‘Employee FTE’ Volume Measure

The Authority has received suggestions from some Designated Businesses in recent years that it should consider changing the Volume Measure from ‘Number of Employees’ to ‘Employee FTE’ (full-time equivalent) to make annual fees more sensitive to the size and scale of designated business activity undertaken.

The Authority is considering the potential change and notes that ‘Employee FTE’ is used in some other jurisdictions alongside specific requirements and guidance on how it should be calculated. The Authority has analysed the ‘Employee FTE’ data it receives from Designated Businesses as part of the annual AML/CFT Statistical Return. Unfortunately, the data held is not of sufficient quality to support modelling for a revised fee structure. This is because various inaccuracies were identified in the data through comparisons to data held in the Designated Business Portal and differences in how individual businesses were reporting employee numbers and FTE numbers in their submissions.

The Authority is considering potential enhancements to the AML/CFT Statistical Return (e.g. in terms of data requested and guidance on how data should be calculated and reported) to determine if an alternative ‘Employee FTE’ Volume Measure could be viable whilst ensuring the data requested remains proportionate. Respondents are welcome to submit views on a potential alternative ‘Employee FTE’ Volume Measure as part of this consultation.

3.5.3 Designated Businesses – Data reference point for ‘number of employees’

The Authority proposes to decouple the reference date for the ‘number of employees’ reported by a Designated Business from the ‘annual review date’ of 1 November (which is the date the annual fee is due and payable) to the latest AML/CFT Statistical Return submitted, which is due to be submitted annually by 31 March (using data as at 31 December).

Currently, the ‘number of employees’ (which is the Volume Measure used to calculate a Designated Business’s annual fee) is taken from the latest AML/CFT Statistical Return or any subsequent update made to the Designated Business Portal by 1 November. Annual fee invoices for Designated Businesses are usually prepared and issued in early October. The above results in requests for revised invoices to be issued to reflect more recent data, where submitted in October.

The proposed change is intended to resolve the above issue and align the annual process for Designated Business fee calculation with that of regulated entities, where the data reference point is separate from the 'annual review date' for the same reason. The change would allow sufficient time for the data to be submitted, the fee to be calculated, the invoice to be raised and the fee to be paid. It would mean that any changes to the 'number of employees' on the Designated Business Portal would not affect the annual fee due on 1 November.

The change is shown in the definition of '**number of employees**' in **article 8 (Interpretation – Schedule 5 – Designated Businesses (Registration and Oversight) Act 2015)** of the draft 2026 Fees Order.

3.5.4 Financial Services Act 2008 – Class 3 (Services to CIS) – Overseas Scheme Fee

For Class 3 (Services to Collective Investment Schemes ('CIS')), the Authority proposes to remove the additional fee for licenceholders managing and/or administering 'overseas schemes'. The proposed change follows discussions between the Authority and the Isle of Man Wealth & Fund Services Association. The proposal reflects the fact this type of activity has been a growth area for the Isle of Man in recent years and that the Base Fees and Volume Fees for Class 3 licenceholders currently provide an appropriate level of sensitivity to the nature and volume of regulated activity undertaken. These changes are shown in **Part 2 (Annual Fees) of Schedule 1 (Financial Services Act 2008)** to the draft 2026 Fees Order.

3.5.5 Authorised Insurers and Permit Holders – Annual Review Date

The Authority proposes to move the annual review date for authorised insurers and permit holders from 6 April to 6 May. The 'annual review date' in the 2023 Fees Orders and Regulations is the annual fee due date / payment date for most fee payers. As the date for authorised insurers and permit holders is right at the start of the financial year, invoices would typically only be issued at the beginning of April for payment in May. The change would move the 'annual review date' back from 6 April to 6 May so it aligns with the annual fee due date, as for other sectors. Annual fee invoices would still be raised at the beginning of April.

This change would mean that, for annual fees payable on 6 May 2026, an additional pro rata annual fee of 1/12 of the calculated annual fee for 2026/27 would be payable to cover the month from 6 April to 6 May. This is because annual fees cover the period from one annual review date to the next, and pushing back the annual review date by one month would extend the coverage period for authorised insurers and permit holders from 12 months to 13 months.

The change is shown in the definition of '**annual review date**' in **article 5 (Interpretation – Schedule 2 – Insurance Act 2008)** of the draft 2026 Fees Order.

3.5.6 Collective Investment Schemes Act 2008 – Closed EIF

The Authority proposes to increase annual fees for Closed EIFs by 30% (from £6,242 to £8,115) to reflect the increased cost of maintaining the regulatory framework for this legacy scheme type. Please see **Part 2 (Periodical Fees) of Schedule 2 (Collective Investment Schemes Act 2008)** to the draft 2026 Fees Order.

3.5.7 Collective Investment Schemes Act 2008 – Full International, Legacy EIF and Qualifying EIF

The Authority proposes to remove annual fees for the Full International, Legacy EIF and Qualifying EIF on the basis that there are no longer any active schemes. Please see **Part 2 (Periodical Fees) of Schedule 4 (Collective Investment Schemes Act 2008)** to the draft 2026 Fees Order.

4. Future Fee Reviews

The Authority will continue to review its funding model and fee structure periodically to ensure they remain fit-for-purpose. A full review is scheduled to take place every couple of years. More frequent reviews may be undertaken in certain circumstances, e.g. in response to any material events or any significant changes.

5. Impact Assessment

5.1 Proposal to increase fees in line with inflation

The proposed increases to fees in line with the consumer price index (section 3.2) reflect the annual rate of inflation as at September 2025, which is the annual reference point used by most areas of the Isle of Man Government for fee review purposes. This proposal is not expected to have a significant impact on fee payers.

5.2 New consolidated fees legislation

The proposed consolidation of the 2023 Fees Orders and Regulations into one Isle of Man Financial Services Authority (Fees) Order 2026 is intended to improve accessibility and reduce the amount of administration involved in maintaining fee provisions across seven separate pieces of legislation. As such, this proposal is expected to have a positive impact for stakeholders overall.

5.3 New provision for annual increases to fees in line with inflation

The new provision to apply annual increases to fees in line with inflation is intended to reduce the amount of administration involved in producing, consulting on and implementing a new Fees Order where the sole purpose is to keep fees in line with the rate of inflation. Such increases will be published on the Authority's website not less than 14 days before the increases are to take effect. Any other changes to the Fees Order (either by way of an Amendment Order or a new Fees Order) will be subject to consultation and laid before Tynwald.

5.4 Sector-specific fee changes

The sector-specific changes to fee structure proposed are intended to address specific issues identified by the Authority or fee payers since the 2023 Fees Orders and Regulations commenced on 1 April 2023. Whilst most of these changes are expected to be positive, the following changes would result in higher fees for some fee payers (outside of the proposed +2.9% increase in line with inflation):

- (a) [3.5.1 Designated Businesses – Proposed changes to annual fees](#); and
- (b) [3.5.6 Collective Investment Schemes Act 2008 – Closed EIF](#).

5.5 Consultation Responses

The Authority has proposed these changes to make the fee structure fairer overall, however feedback from consultation respondents on all proposals will be considered before they are finalised.

6. Questions

Question 1

What is your name? (Required)

Response:

Question 2

What is your email address? (Required)

Response:

Question 3

May we publish your response? Please read our [Privacy Notice](#) for more details and your rights. (Required)

Response:

Yes, you can publish my response in full;

Yes, you may publish my response anonymously; or

No, please do not publish my response.

Question 4

Do you have any comments on the proposed increases to fees from 1 April 2026? Please refer to [section 3.2](#) and [Appendix B \(Tables of Fee Changes from 1 April 2026\)](#).

Response:

Question 5

Do you have any comments on the proposed consolidation of the 2023 Fees Orders and Regulations into one Isle of Man Financial Services Authority (Fees) Order 2026? Please refer to [section 3.3](#).

Response:

Question 6

Do you have any comments on the proposed new provision for future increases to fees in line with inflation? Please refer to [section 3.4](#).

Response:

Question 7

Do you have any comments on any of the sector-specific fee changes? Please refer to [section 3.5](#).

Response:

Question 8

Do you have any comments on the draft Isle of Man Financial Services Authority (Fees) Order 2026? Please refer to [Appendix C \(Draft Isle of Man Financial Services Authority \(Fees\) Order 2026\)](#).

Response:

Question 9

Are there any other comments you would like to make in response to this consultation?

Response:

Appendix A – List of Specific Recipients

- Alliance of Isle of Man Compliance Professionals
- Association of Chartered Certified Accountants (as designated business oversight body)
- Association of Chartered Certified Accountants (Isle of Man branch)
- Association of Corporate Service Providers
- Chartered Governance Institute (Isle of Man branch)
- Chartered Institute for Securities and Investment (Isle of Man branch)
- Finance Isle of Man
- Financial Planners & Insurance Brokers Association
- Institute of Certified Bookkeepers (as designated business oversight body)
- Institute of Chartered Accountants in England and Wales (as designated business oversight body)
- Institute of Directors (Isle of Man branch)
- Institute of Financial Accountants (as designated business oversight body)
- Insurance Institute of the Isle of Man
- Isle of Man Association of Pension Scheme Providers
- Isle of Man Bankers Association
- Isle of Man Captive Association
- Isle of Man Chamber of Commerce
- Isle of Man Government, Cabinet Office
- Isle of Man Government, Department for Enterprise
- Isle of Man Government, The Treasury
- Isle of Man Insurance Association
- Isle of Man Law Society
- Isle of Man Law Society (as designated business oversight body)
- Isle of Man Office of Fair Trading
- Isle of Man Society of Chartered Accountants
- Isle of Man Wealth & Fund Services Association
- Walbrook Institute London Limited (formerly London Institute of Banking and Finance) (Isle of Man Branch.
- Manx Actuarial Society
- Society of Trust and Estate Practitioners (Isle of Man branch)

Appendix B – Tables of Fee Changes from 1 April 2026

1. Financial Services Act 2008

1.1 Application Fees for New Licenceholders

Row	Regulated Activity	Application Fee from 1 April 2025	Application Fee from 1 April 2026	Fee Increase
1	Class 1(1) (Deposit Taking) (Full)	£28,611	£29,441	£830
2	Class 1(2) (Deposit Taking) (Restricted)	£28,611	£29,441	£830
3	Class 1(3) (Operating a representative office of a foreign bank)	£4,162	£4,283	£121
4	Class 2 (Investment Business)	£4,162	£4,283	£121
5	Class 3 (Services to Collective Investment Schemes)	£4,162	£4,283	£121
9	Class 4 (Corporate Services) (Full)	£4,162	£4,283	£121
10	Class 4 (Corporate Services) (Professional Officer)	£2,081	£2,142	£61
11	Class 5 (Trust Services) (Full)	£4,162	£4,283	£121
12	Class 5 (Trust Services) (Professional Officer)	£2,081	£2,142	£61
13	Class 6 (Crowdfunding Platforms)	£4,162	£4,283	£121
14	Class 7 (Management or Administration Services)	£2,081	£2,142	£61
15	Class 8(1) (Operation of a bureau de change)	£2,081	£2,142	£61
16	Class 8(2)(a) (Provision and execution of payment services directly)	£4,162	£4,283	£121
17	Class 8(2)(b) (Provision and execution of payment services as agent)	£2,081	£2,142	£61
18	Class 8(3) (Provision of cheque cashing services)	£2,081	£2,142	£61
19	Class 8(4) (Issue of electronic money)	£6,242	£6,424	£182
20	Class 9 (Operation of a credit union)	£1,040	£1,071	£31

1.2 Application Fees for Existing Licenceholders

Row	Application Type	Application Fee	Fee Increase
1	Application to carry on additional Classes of regulated activity that the licenceholder is not already licensed to undertake	100% of the highest application fee the licenceholder would pay under Part 1 of Schedule 1	N/A
2	Application to carry on Class 1(1) or Class 1(2) regulated activity by a licenceholder licensed to carry on Class 1(3)	100% of the highest application fee the licenceholder would pay under Part 1 of Schedule 1.	N/A

Row	Application Type	Application Fee	Fee Increase
3	Any other application to carry on additional subclasses of regulated activity within a Class of regulated activity that the licenceholder is already licensed to undertake	50% of the highest application fee the licenceholder would pay under Part 1 of Schedule 1	N/A
4	Material change of control of the following types for a licenceholder:	See below	N/A
	Type A	50% of the highest application fee the licenceholder would pay under Part 1 of Schedule 1	N/A
	Type B or Type D	25% of the highest application fee the licenceholder would pay under Part 1 of Schedule 1	N/A
	Type C	15% of the highest application fee the licenceholder would pay under Part 1 of Schedule 1	N/A
5	Application for an order sanctioning a relevant transfer scheme under paragraph 3(1) of Schedule 1A to the Financial Services Act 2008	50% of the highest application fee the licenceholder would pay under Part 1 of Schedule 1	N/A
6	Establishment of a new branch or deposit taking subsidiary outside of the Isle of Man by a licenceholder licensed to carry on Class 1(1) or Class 1(2) regulated activity where the Authority is the lead regulator	50% of the highest application fee the licenceholder would pay under Part 1 of Schedule 1	N/A

1.3 Annual Fees

1.3.1 Class 1 (Deposit Taking)

Row	Activity	Base Fee from 1 April 2025	Base Fee from 1 April 2026	Base Fee Increase	Band No.	Volume Measure	Volume Fee from 1 April 2025	Volume Fee from 1 April 2026	Volume Fee Increase	Total Annual Fee from 1 April 2025	Total Annual Fee from 1 April 2026	Total Annual Fee Increase
1	Class 1(1) or Class 1(2) Deposit Taker	£0	£0	£0		Total deposits						
					1	<£1bn	£78,030	£80,293	£2,263	£78,030	£80,293	£2,263
					2	≥£1bn to <£3bn	£104,040	£107,058	£3,018	£104,040	£107,058	£3,018
					3	≥£3bn	£130,050	£133,822	£3,772	£130,050	£133,822	£3,772
					Plus	Additional fee for each non-Isle of Man branch	£4,162 for each non-Isle of Man branch	£4,283 for each non-Isle of Man branch	£121 for each non-Isle of Man branch	£4,162 for each non-Isle of Man branch	£4,283 for each non-Isle of Man branch	£121 for each non-Isle of Man branch

Row	Activity	Base Fee from 1 April 2025	Base Fee from 1 April 2026	Base Fee Increase	Band No.	Volume Measure	Volume Fee from 1 April 2025	Volume Fee from 1 April 2026	Volume Fee Increase	Total Annual Fee from 1 April 2025	Total Annual Fee from 1 April 2026	Total Annual Fee Increase
					Plus	Additional fee for each non-Isle of Man deposit-taking subsidiary	£4,162 for each non-Isle of Man deposit-taking subsidiary	£4,283 for each non-Isle of Man branch	£121 for each non-Isle of Man branch	£4,162 for each non-Isle of Man deposit-taking subsidiary	£4,283 for each non-Isle of Man branch	£121 for each non-Isle of Man branch
2	Class 1(3) Representative Office of a Foreign Bank	£4,162	£4,283	£121	N/A	N/A	N/A	£0	£0	£4,162	£4,283	£121

1.3.2 Class 2 (Investment Business)

Row	Activity	Base Fee from 1 April 2025	Base Fee from 1 April 2026	Base Fee Increase	Band No.	Volume Measure	Volume Fee from 1 April 2025	Volume Fee from 1 April 2026	Volume Fee Increase	Total Annual Fee from 1 April 2025	Total Annual Fee from 1 April 2026	Total Annual Fee Increase
1	Class 2 (Investment Business) apart from Row 2					Turnover						
		£4,162	£4,283	£121	1	<£500k	£3,121	£3,212	£91	£7,283	£7,495	£212
		£4,162	£4,283	£121	2	≥£500k to <£1m	£8,843	£9,100	£257	£13,005	£13,383	£378
		£4,162	£4,283	£121	3	≥£1m to <£2m	£14,045	£14,453	£408	£18,207	£18,736	£529
		£4,162	£4,283	£121	4	≥£2m to <£4m	£24,449	£25,159	£710	£28,611	£29,442	£831
		£4,162	£4,283	£121	5	≥£4m to <£7m	£37,454	£38,541	£1,087	£41,616	£42,824	£1,208
		£4,162	£4,283	£121	6	≥£7m to <£10m	£47,858	£49,246	£1,388	£52,020	£53,529	£1,509
		£4,162	£4,283	£121	7	≥£10m	£58,262	£59,952	£1,690	£62,424	£64,235	£1,811
2	Any combination of Class 2(3), (6) and (7) with no other Class 2 permissions (financial adviser)					Turnover		£0	£0			
		£4,162	£4,283	£121	1	<£250k	£1,040	£1,071	£31	£5,202	£5,354	£152
		£4,162	£4,283	£121	2	≥£250k to <£500k	£3,641	£3,747	£106	£7,803	£8,030	£227

Row	Activity	Base Fee from 1 April 2025	Base Fee from 1 April 2026	Base Fee Increase	Band No.	Volume Measure	Volume Fee from 1 April 2025	Volume Fee from 1 April 2026	Volume Fee Increase	Total Annual Fee from 1 April 2025	Total Annual Fee from 1 April 2026	Total Annual Fee Increase
	and/or investment adviser to retirement benefits scheme)	£4,162	£4,283	£121	3	≥£500k to <£750k	£6,242	£6,424	£182	£10,404	£10,707	£303
		£4,162	£4,283	£121	4	≥£750k to <£1m	£8,843	£9,100	£257	£13,005	£13,383	£378
		£4,162	£4,283	£121	5	≥£1m to <£1.5m	£10,144	£10,439	£295	£14,306	£14,722	£416
		£4,162	£4,283	£121	6	≥£1.5m	£11,444	£11,776	£332	£15,606	£16,059	£453

1.3.3 Class 3 (Services to Collective Investment Schemes)

Row	Activity	Base Fee from 1 April 2025	Base Fee from 1 April 2026	Base Fee Increase	Band No.	Volume Measure	Volume Fee from 1 April 2025	Volume Fee from 1 April 2026	Volume Fee Increase	Total Annual Fee from 1 April 2025	Total Annual Fee from 1 April 2026	Total Annual Fee Increase
1	Class 3 (Services to Collective Investment Schemes) apart from Rows 2, 3 or 4	£4,162	£4,283	£121		Turnover						
					1	<£500k	£3,121	£3,212	£91	£7,283	£7,495	£212
					2	≥£500k to <£1m	£8,843	£9,100	£257	£13,005	£13,383	£378
					3	≥£1m to <£2m	£14,045	£14,453	£408	£18,207	£18,736	£529
					4	≥£2m to <£4m	£24,449	£25,159	£710	£28,611	£29,442	£831
					5	≥£4m to <£7m	£37,454	£38,541	£1,087	£41,616	£42,824	£1,208
					6	≥£7m to <£10m	£47,858	£49,246	£1,388	£52,020	£53,529	£1,509
2	Class 3(7) (investment adviser) only	£4,162	£4,283	£121	7	≥£10m	£58,262	£59,952	£1,690	£62,424	£64,235	£1,811
						Turnover						
					1	<£250k	£1,040	£1,071	£31	£5,202	£5,354	£152
					2	≥£250k to <£500k	£3,641	£3,747	£106	£7,803	£8,030	£227
					3	≥£500k to <£750k	£6,242	£6,424	£182	£10,404	£10,707	£303

Row	Activity	Base Fee from 1 April 2025	Base Fee from 1 April 2026	Base Fee Increase	Band No.	Volume Measure	Volume Fee from 1 April 2025	Volume Fee from 1 April 2026	Volume Fee Increase	Total Annual Fee from 1 April 2025	Total Annual Fee from 1 April 2026	Total Annual Fee Increase
					4	≥£750k to <£1m	£8,843	£9,100	£257	£13,005	£13,383	£378
					5	≥£1m to <£1.5m	£10,144	£10,439	£295	£14,306	£14,722	£416
					6	≥£1.5m	£11,444	£11,776	£332	£15,606	£16,059	£453
3	Class 3(11) and/or (12) where undertaken by a Class 4 (Corporate Services) licenceholder	£2,081	£2,142	£61	N/A	None	N/A	N/A	N/A	£2,081	£2,142	£61
4	Class 3(13) only where undertaken by a licenceholder licensed to carry on other Classes of regulated activity	£1,561	£1,607	£46	N/A	None	N/A	N/A	N/A	£1,561	£1,607	£46

1.3.4 Class 4 (Corporate Services)

Row	Activity	Base Fee from 1 April 2025	Base Fee from 1 April 2026	Base Fee Increase	Band No.	Volume Measure	Volume Fee from 1 April 2025	Volume Fee from 1 April 2026	Volume Fee Increase	Total Annual Fee from 1 April 2025	Total Annual Fee from 1 April 2026	Total Annual Fee Increase
1	Class 4 (Corporate Services) (Full)	£4,162	£4,283	£121		Turnover		£0				
					1	<£500k	£3,121	£3,212	£91	£7,283	£7,495	£212
					2	≥£500k to <£1m	£8,843	£9,100	£257	£13,005	£13,383	£378
					3	≥£1m to <£2m	£14,045	£14,453	£408	£18,207	£18,736	£529
					4	≥£2m to <£4m	£24,449	£25,159	£710	£28,611	£29,442	£831
					5	≥£4m to <£7m	£37,454	£38,541	£1,087	£41,616	£42,824	£1,208
					6	≥£7m to <£10m	£47,858	£49,246	£1,388	£52,020	£53,529	£1,509
					7	≥£10m	£58,262	£59,952	£1,690	£62,424	£64,235	£1,811
2	Class 4 (Corporate Services)	£1,561	£1,607	£46		Appointments						
					N/A	£68 for every director	£68 for every director	£70 for every director	£2	£1,561 plus £68 for every	£1,607 plus £70 for every	£46 plus £2 for every director

Row	Activity	Base Fee from 1 April 2025	Base Fee from 1 April 2026	Base Fee Increase	Band No.	Volume Measure	Volume Fee from 1 April 2025	Volume Fee from 1 April 2026	Volume Fee Increase	Total Annual Fee from 1 April 2025	Total Annual Fee from 1 April 2026	Total Annual Fee Increase
	(Professional Officer)					appointment over 25	appointment over 25	appointment over 25		director appointment over 25	director appointment over 25	appointment over 25

1.3.5 Class 5 (Trust Services)

Row	Activity	Base Fee from 1 April 2025	Base Fee from 1 April 2026	Base Fee Increase	Band No.	Volume Measure	Volume Fee from 1 April 2025	Volume Fee from 1 April 2026	Volume Fee Increase	Total Annual Fee from 1 April 2025	Total Annual Fee from 1 April 2026	Total Annual Fee Increase
1	Class 5 (Trust Services) (Full)	£4,162	£4,283	£121		Turnover						
					1	<£500k	£3,121	£3,212	£91	£7,283	£7,495	£212
					2	≥£500k to <£1m	£8,843	£9,100	£257	£13,005	£13,383	£378
					3	≥£1m to <£2m	£14,045	£14,453	£408	£18,207	£18,736	£529
					4	≥£2m to <£4m	£24,449	£25,159	£710	£28,611	£29,442	£831
					5	≥£4m to <£7m	£37,454	£38,541	£1,087	£41,616	£42,824	£1,208
					6	≥£7m to <£10m	£47,858	£49,246	£1,388	£52,020	£53,529	£1,509
					7	≥£10m	£58,262	£59,952	£1,690	£62,424	£64,235	£1,811
2	Class 5 (Trust Services) (Professional Officer)	£1,561	£1,607	£46		Appointments						
					N/A		£68 for every trustee, enforcer or protector appointment over 25	£70 for every trustee, enforcer or protector appointment over 25	£2	£1,561 plus £68 for every director appointment over 25	£1,607 plus £70 for every director appointment over 25	£46 plus £2 for every director appointment over 25

1.3.6 Class 6 (Crowdfunding Platforms)

Row	Activity	Base Fee from 1 April 2025	Base Fee from 1 April 2026	Base Fee Increase	Band No.	Volume Measure	Volume Fee from 1 April 2025	Volume Fee from 1 April 2026	Volume Fee Increase	Total Annual Fee from 1 April 2025	Total Annual Fee from 1 April 2026	Total Annual Fee Increase
1	Class 6 (Crowdfunding Platforms) with secondary markets	£20,808	£21,412	£604	N/A	N/A	N/A	£0	N/A	£20,808	£21,412	£604
2	Class 6 (Crowdfunding Platforms) without secondary markets	£10,404	£10,706	£302	N/A	N/A	N/A	£0	N/A	£10,404	£10,706	£302

1.3.7 Class 7 (Management or Administration Services)

Row	Activity	Base Fee from 1 April 2025	Base Fee from 1 April 2026	Base Fee Increase	Band No.	Volume Measure	Volume Fee from 1 April 2025	Volume Fee from 1 April 2026	Volume Fee Increase	Total Annual Fee from 1 April 2025	Total Annual Fee from 1 April 2026	Total Annual Fee Increase
1	Class 7 (Management or Administration Services)	Sum of the base fees for the Classes of Regulated Activity undertaken by the licenceholder that the Class 7 licenceholder manages or administers	Sum of the base fees for the Classes of Regulated Activity undertaken by the licenceholder that the Class 7 licenceholder manages or administers	N/A	N/A	N/A	N/A	N/A	N/A	Sum of the base fees for the Classes of Regulated Activity undertaken by the licenceholder that the Class 7 licenceholder manages or administers	Sum of the base fees for the Classes of Regulated Activity undertaken by the licenceholder that the Class 7 licenceholder manages or administers	N/A

1.3.8 Class 8 (Money Transmission Services)

Row	Activity	Base Fee from 1 April 2025	Base Fee from 1 April 2026	Base Fee Increase	Band No.	Volume Measure	Volume Fee from 1 April 2025	Volume Fee from 1 April 2026	Volume Fee Increase	Total Annual Fee from 1 April 2025	Total Annual Fee from 1 April 2026	Total Annual Fee Increase
1	Class 8(1) (Operation of a bureau de change)	£4,162	£4,283	£121	0	0	0	£0	£0	£4,162	£4,283	£121

2	Class 8(2)(a) (Provision and execution of payment services directly)	£4,162	£4,283	£121		Turnover						
					1	<£500k	£3,121	£3,212	£91	£7,283	£7,495	£212
					2	≥£500k to <£1m	£8,843	£9,100	£257	£13,005	£13,383	£378
					3	≥£1m to <£2m	£14,045	£14,453	£408	£18,207	£18,736	£529
					4	≥£2m to <£4m	£24,449	£25,159	£710	£28,611	£29,442	£831
					5	≥£4m to <£7m	£37,454	£38,541	£1,087	£41,616	£42,824	£1,208
					6	≥£7m to <£10m	£47,858	£49,246	£1,388	£52,020	£53,529	£1,509
					7	≥£10m	£58,262	£59,952	£1,690	£62,424	£64,235	£1,811
3	Class 8(2)(b) (Provision and execution of payment services as agent)	£4,162	£4,283	£121	0	0	0	£0	£0	£4,162	£4,283	£121
4	Class 8(3) (Provision of cheque cashing services)	£4,162	£4,283	£121	0	0	0	£0	£0	£4,162	£4,283	£121
5	Class 8(4) (Issue of electronic money)			£0		Turnover						
		£4,162	£4,283	£121	1	<£500k	£3,121	£3,212	£91	£7,283	£7,495	£212
					2	≥£500k to <£1m	£8,843	£9,100	£257	£13,005	£13,383	£378
					3	≥£1m to <£2m	£14,045	£14,453	£408	£18,207	£18,736	£529
					4	≥£2m to <£4m	£24,449	£25,159	£710	£28,611	£29,442	£831
					5	≥£4m to <£7m	£37,454	£38,541	£1,087	£41,616	£42,824	£1,208
					6	≥£7m to <£10m	£47,858	£49,246	£1,388	£52,020	£53,529	£1,509
					7	≥£10m	£58,262	£59,952	£1,690	£62,424	£64,235	£1,811

1.3.9 Class 9 (Credit Unions)

Row	Activity	Base Fee 2025/26	Base Fee from 1 April 2026	Base Fee Increase	Band No.	Volume Measure	Volume Fee from 1 April 2025	Volume Fee from 1 April 2026	Volume Fee Increase	Total Annual Fee from 1 April 2025	Total Annual Fee from 1 April 2026	Total Annual Fee Increase
1	Class 9 (Operation of a credit union)	£520	£536	£16	N/A	N/A	N/A	N/A	N/A	£520	£536	£16

2. Insurance Act 2008

2.1 Application Fees for New Regulated Persons

Row	Insurance Activity	Application Fee from 1 April 2025	Application Fee from 1 April 2026	Application Fee Increase
1	Authorised Insurer (Class 1, 2 or 10)	£52,020	£53,529	£1,509
2	ICC / PCC Core (Class 1, 2 or 10)	£52,020	£53,529	£1,509
3	ICC / PCC Cell (Class 1, 2 or 10)	£41,616	£42,823	£1,207
4	Permit Holder (Class 1, 2 or 10) (with approved supervisor)	£6,763	£6,960	£197
5	Permit Holder (Class 1, 2 or 10) (without approved supervisor)	£10,404	£10,706	£302
6	Authorised Insurer (Class 3 to 9 or 11)	£20,808	£21,412	£604
7	ICC Core / PCC Core (Class 3 to 9 or 11)	£20,808	£21,412	£604
8	ICC / PCC Cell (Class 3 to 9 or 11)	£10,404	£10,706	£302
9	Permit Holder (Class 3 to 9 or 11) (with approved supervisor)	£4,162	£4,283	£121
10	Permit Holder (Class 3 to 9 or 11) (without approved supervisor)	£6,763	£6,960	£197
11	Authorised Insurer (Class 12)	£6,763	£6,960	£197
12	ICC / PCC Core (Class 12) (subject to row 22, includes a supporting core)	£6,763	£6,960	£197
13	ICC / PCC Cell (Class 12)	£2,601	£2,677	£76
14	Permit Holder (Class 12) (with approved supervisor)	£2,601	£2,677	£76
15	Permit Holder (Class 12) (without approved supervisor)	£4,162	£4,283	£121
16	Authorised Composite Insurer ^[1] (long-term business and non long-term business) (Class 1, 2 or 10, and 9 or 11)	£72,828	£74,941	£2,113
17	ICC / PCC Core (Class 1, 2 or 10, and 9 or 11)	£72,828	£74,941	£2,113
18	ICC / PCC Cell (Class 1, 2 or 10, and 9 or 11)	£62,424	£64,235	£1,811
19	Permit Holder (Class 1, 2 or 10, and 9 or 11) (with approved supervisor)	£10,925	£11,242	£317
20	Permit Holder (Class 1, 2 or 10, and 9 or 11) (without approved supervisor)	£17,167	£17,665	£498
21	Authorised Insurer (Class 13 and any other class or classes)	£5,410	£5,567	£157

Row	Insurance Activity	Application Fee from 1 April 2025	Application Fee from 1 April 2026	Application Fee Increase
22	ICC Core / PCC Core (Class 13 and any other class or classes, or a supporting core where all of the business of the PCC is under Class 13)	£5,410	£5,567	£157
23	ICC / PCC Cell (Class 13 and any other class or classes)	£2,081	£2,142	£61
24	Permit Holder (Class 13 and any other class or classes) (with approved supervisor)	£2,081	£2,142	£61
25	Permit Holder (Class 13 and any other class or classes) (without approved supervisor)	£3,330	£3,427	£97
26	Standby authorised insurer	50% of the fee that would otherwise be applicable under this Part 1 of Schedule 2 if the applicant was applying to be an authorised insurer that is not a standby authorised insurer	50% of the fee that would otherwise be applicable under this Part 1 of Schedule 2 if the applicant was applying to be an authorised insurer that is not a standby authorised insurer	N/A
27	Authorised insurer subject to a sandbox	50% of the fee that would otherwise be applicable under this Part 1 of Schedule 2 if the applicant was applying to be an authorised insurer that is not subject to a sandbox	50% of the fee that would otherwise be applicable under this Part 1 of Schedule 2 if the applicant was applying to be an authorised insurer that is not subject to a sandbox	N/A
28	Insurance Manager	£4,162	£4,283	£121
29	Insurance Intermediary apart from row 30	£4,162	£4,283	£121
30	Insurance Intermediary that meets the exemption criteria under regulation 6(2) or 6(3) of the Insurance Intermediaries (General Business) Regulations 2020[2]	£0	£0	£0

2.2 Application Fees for Existing Regulated Persons

Row	Application Type	Application Fee	Application Fee Increase
1	Application to carry on additional Classes of insurance activity that the regulated person is not already authorised or permitted by the Authority to undertake	100% of the highest application fee the regulated person would pay under Part 1 of Schedule 2	N/A
2	Application, in respect of a standby authorised insurer, to carry on additional classes of insurance activity that the insurer is not already authorised by the Authority to undertake (and where the insurer thereafter is to remain a standby authorised insurer)	25% of the highest application fee the insurer would pay under Part 1 of Schedule 2 if it was an authorised insurer that is not a standby authorised insurer	N/A

Row	Application Type	Application Fee	Application Fee Increase
3	Application, in respect of an authorised insurer subject to a sandbox, to carry on additional classes of insurance activity that the insurer is not already authorised by the Authority to undertake (and where the insurer thereafter is to remain an authorised insurer subject to a sandbox)	50% of the highest application fee the insurer would pay under Part 1 of Schedule 2 if it was an authorised insurer that is not subject to a sandbox	N/A
4	Material change of control of the following types for a regulated person:	See below	N/A
	Type A	50% of the highest application fee the regulated person would pay under Part 1 of Schedule 2	N/A
	Type B or Type D	25% of the highest application fee the regulated person would pay under Part 1 of Schedule 2	N/A
	Type C	15% of the highest application fee the regulated person would pay under Part 1 of Schedule 2	N/A
5	Material change of control in respect of a standby authorised insurer	100% of the fee that would be applicable to the insurer under row 4 if the insurer was applying in respect of the change of control as an authorised insurer that is not a standby authorised insurer	N/A
6	Material change of control in respect of an authorised insurer subject to a sandbox	100% of the fee that would be applicable to the insurer under row 4 if the insurer was applying in respect of the change of control as an authorised insurer that is not subject to a sandbox	N/A
7	Application for an order sanctioning a scheme under which the whole or part of the long-term business carried on by an insurer is to be transferred to another insurer under paragraph 1 of Schedule 2 to the Insurance Act 2008	25% of the highest application fee the regulated person would pay under Part 1 of Schedule 2	N/A
8	Application in respect of a standby authorised insurer to become an authorised insurer that is not a standby authorised insurer	50% of the fee that would be applicable under Part 1 of Schedule 2 for an application to be an authorised insurer that is not a standby authorised insurer	N/A
9	Application in respect of an authorised insurer subject to a sandbox to become an authorised insurer that is not subject to a sandbox	50% of the fee that would be applicable under Part 1 of Schedule 2 for an application to be an authorised insurer that is not subject to a sandbox	N/A

2.3 Annual Fees

2.3.1 Long-Term Business (Class 1, Class 2) or Reinsurance (Class 10)

Row	Activity	Base Fee from 1 April 2025	Base Fee from 1 April 2026	Base Fee Increase	Band No.	Volume Measure	Volume Fee from 1 April 2025	Volume Fee from 1 April 2026	Volume Fee Increase	Total Annual Fee from 1 April 2025	Total Annual Fee from 1 April 2026	Total Fee Increase
1	Authorised Insurer (Class 1, 2 or 10)	£0	£0	£0		Total accounting liabilities						
					1	<£0.75bn	£78,030	£80,293	£2,263	£78,030	£80,293	£2,263
					2	≥£0.75bn to <£2.5bn	£130,050	£133,822	£3,772	£130,050	£133,822	£3,772
					3	≥£2.5bn to <£10bn	£156,060	£160,586	£4,526	£156,060	£160,586	£4,526
					4	≥£10bn to <£17.5bn	£234,090	£240,879	£6,789	£234,090	£240,879	£6,789
					5	≥£17.5bn to <£25bn	£286,110	£294,408	£8,298	£286,110	£294,408	£8,298
					6	≥£25bn	£364,140	£374,701	£10,561	£364,140	£374,701	£10,561
2	ICC / PCC Core (Class 1, 2 or 10) (i.e. non-supporting core)	£0	£0	£0		Total accounting liabilities						
					1	<£0.75bn	£78,030	£80,293	£2,263	£78,030	£80,293	£2,263
					2	≥£0.75bn to <£2.5bn	£130,050	£133,822	£3,772	£130,050	£133,822	£3,772
					3	≥£2.5bn to <£10bn	£156,060	£160,586	£4,526	£156,060	£160,586	£4,526
					4	≥£10bn to <£17.5bn	£234,090	£240,879	£6,789	£234,090	£240,879	£6,789
					5	≥£17.5bn to <£25bn	£286,110	£294,408	£8,298	£286,110	£294,408	£8,298
					6	≥£25bn	£364,140	£374,701	£10,561	£364,140	£374,701	£10,561
3	ICC / PCC Cell (Class 1, 2 or 10)	£0	£0	£0		Total accounting liabilities						
					1	<£0.75bn	£78,030	£80,293	£2,263	£78,030	£80,293	£2,263

Row	Activity	Base Fee from 1 April 2025	Base Fee from 1 April 2026	Base Fee Increase	Band No.	Volume Measure	Volume Fee from 1 April 2025	Volume Fee from 1 April 2026	Volume Fee Increase	Total Annual Fee from 1 April 2025	Total Annual Fee from 1 April 2026	Total Fee Increase
					2	≥£0.75bn to <£2.5bn	£130,050	£133,822	£3,772	£130,050	£133,822	£3,772
					3	≥£2.5bn to <£10bn	£156,060	£160,586	£4,526	£156,060	£160,586	£4,526
					4	≥£10bn to <£17.5bn	£234,090	£240,879	£6,789	£234,090	£240,879	£6,789
					5	≥£17.5bn to <£25bn	£286,110	£294,408	£8,298	£286,110	£294,408	£8,298
					6	≥£25bn	£364,140	£374,701	£10,561	£364,140	£374,701	£10,561
4	Permit Holder (Class 1, 2 or 10) (with approved supervisor)	£7,283	£7,495	£212	N/A	N/A	N/A	N/A	N/A	£7,283	£7,495	£212
5	Permit Holder (Class 1, 2 or 10) (without approved supervisor)	£13,005	£13,383	£378	N/A	N/A	N/A	N/A	N/A	£13,005	£13,383	£378

2.3.2 General Business (Class 3 to Class 9) or Reinsurance (Class 11)

Row	Activity	Base Fee from 1 April 2025	Base Fee from 1 April 2026	Base Fee Increase	Band No.	Volume Measure	Volume Fee from 1 April 2025	Volume Fee from 1 April 2026	Volume Fee Increase	Total Annual Fee from 1 April 2025	Total Annual Fee from 1 April 2026	Total Fee Increase
1	Authorised Insurer (Class 3 to 9 or 11)	£0	£0	£0		GTP and GWP						
					1	GTP <£50m <u>and</u> GWP <£25m	£20,808	£21,412	£604	£20,808	£21,412	£604
					2	Either GTP ≥£50m and <£250m <u>and</u> GWP <£100m <u>or</u> GWP ≥£25m and <£100m <u>and</u> GTP <£250m	£52,020	£53,529	£1,509	£52,020	£53,529	£1,509
					3	Either GTP >£250m or GWP >100m	£104,040	£107,058	£3,018	£104,040	£107,058	£3,018

Row	Activity	Base Fee from 1 April 2025	Base Fee from 1 April 2026	Base Fee Increase	Band No.	Volume Measure	Volume Fee from 1 April 2025	Volume Fee from 1 April 2026	Volume Fee Increase	Total Annual Fee from 1 April 2025	Total Annual Fee from 1 April 2026	Total Fee Increase
2	ICC Core / PCC Core (Class 3 to 9 or 11) (i.e. a non-supporting core)	£0	£0	£0		GTP and GWP						
					1	GTP <£50m <u>and</u> GWP <£25m	£20,808	£21,412	£604	£20,808	£21,412	£604
					2	Either GTP ≥£50m and <£250m <u>and</u> GWP <£100m <u>or</u> GWP ≥£25m and <£100m <u>and</u> GTP <£250m	£52,020	£53,529	£1,509	£52,020	£53,529	£1,509
					3	Either GTP ≥£250m <u>or</u> GWP ≥£100m	£104,040	£107,058	£3,018	£104,040	£107,058	£3,018
3	ICC / PCC Cell (Class 3 to 9 or 11)	£0	£0	£0		GTP and GWP						
					1	GTP <£50m <u>and</u> GWP <£25m	£20,808	£21,412	£604	£20,808	£21,412	£604
					2	Either GTP ≥£50m and <£250m <u>and</u> GWP <£100m <u>or</u> GWP ≥£25m and <£100m <u>and</u> GTP <£250m	£52,020	£53,529	£1,509	£52,020	£53,529	£1,509
					3	Either GTP ≥£250m <u>or</u> GWP ≥£100m	£104,040	£107,058	£3,018	£104,040	£107,058	£3,018
4	Permit Holder (Class 3 to 9 or 11) (with approved supervisor)	£6,242	£6,424	£182	0	None	N/A	N/A	N/A	£6,242	£6,424	£182
5	Permit Holder (Class 3 to 9 or 11) (without approved supervisor)	£10,404	£10,706	£302	0	None	N/A	N/A	N/A	£10,404	£10,706	£302

2.3.3 Composite Insurer – Long-Term Business (Class 1, Class 2 or Class 10) and General Business (Class 1 to Class 11)

Row	Activity	Total Annual Fee
1	Composite Insurer – Long-Term Business (Class 1, Class 2 or Class 10) and General Business (Class 9 or Class 11 or, for transition purposes, any of Classes 3 to 9 or 11 held in accordance with regulation 5(2) of the Insurance Regulations 2025)	Annual fees for insurers authorised or permitted to carry on both long-term business and general business are calculated as the sum of the applicable annual fees for — (1) Class 1, Class 2 or Class 10 insurance business, where ‘total accounting liabilities’ are those attributable to the Class 1, Class 2 or Class 10 insurance business; and (2) Class 3 to Class 9 or Class 11 insurance business, where GTP and GWP (where required to be reported) are those attributable to the Class 3 to Class 9 or Class 11 insurance business.

2.3.4 Captive (Class 12)

Row	Activity	Base Fee from 1 April 2025	Base Fee from 1 April 2026	Base Fee Increase	Band No.	Volume Measure	Volume Fee 2025/26	Volume Fee from 1 April 2026	Volume Fee Increase	Total Annual Fee 2025/26	Total Annual Fee from 1 April 2026	Total Fee Increase
1	Authorised Insurer (Class 12)	£8,323	£8,565	£242	N/A	None	N/A	N/A	N/A	£8,323	£8,565	£242
2	ICC / PCC Core (Class 12) (subject to row 2 of the table titled “Class 13 and any other class or classes”), includes a supporting core	£8,323	£8,565	£242	N/A	None	N/A	N/A	N/A	£8,323	£8,565	£242
3	ICC / PCC Cell (Class 12)	£4,162	£4,283	£121	N/A	None	N/A	N/A	N/A	£4,162	£4,283	£121
4	Permit Holder (Class 12) (with approved supervisor)	£4,162	£4,283	£121	N/A	None	N/A	N/A	N/A	£4,162	£4,283	£121
5	Permit Holder (Class 12) (without approved supervisor)	£8,323	£8,565	£242	N/A	None	N/A	N/A	N/A	£8,323	£8,565	£242

2.3.5 Class 13 and Any Other Class or Classes

Row	Activity	Base Fee from 1 April 2025	Base Fee from 1 April 2026	Base Fee Increase	Band No.	Volume Measure	Volume Fee from 1 April 2026	Volume Fee from 1 April 2026	Volume Fee Increase	Total Annual Fee from 1 April 2025	Total Annual Fee from 1 April 2026	Total Fee Increase
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1	Authorised Insurer (Class 13 and any other class or classes)	£6,659	£6,853	£194	N/A	None	N/A	N/A	N/A	£6,659	£6,853	£194
2	ICC / PCC Core (Class 13 and any other class or classes, or a class 12 and 13 supporting core where all of the business of the PCC is under class 13)	£6,659	£6,853	£194	N/A	None	N/A	N/A	N/A	£6,659	£6,853	£194
3	ICC / PCC Cell (Class 13 and any other class or classes)	£2,081	£2,142	£61	N/A	None	N/A	N/A	N/A	£2,081	£2,142	£61
4	Permit Holder (Class 13 and any other class or classes) (with approved supervisor)	£2,829	£2,912	£83	N/A	None	N/A	N/A	N/A	£2,829	£2,912	£83
5	Permit Holder (Class 13 and any other class or classes) (without approved supervisor)	£6,659	£6,853	£194	N/A	None	N/A	N/A	N/A	£6,659	£6,853	£194

2.3.6 Standby Authorised Insurers and Authorised Insurers Subject to a Sandbox

Row	Activity	Total Annual Fee
1	Standby authorised insurer	25% of the fee that would otherwise be applicable to the insurer under Part 1 of Schedule 2 if it was an authorised insurer that is not a standby authorised insurer (without limiting article 14(3)(d) and 14(3)(e), the minimum fee is £1,000)
2	Authorised insurer subject to a sandbox	50% of the fee that would otherwise be applicable to the insurer under Part 1 of Schedule 2 if it was an authorised insurer that is not subject to a sandbox

2.3.7 Registered Insurance Managers

Row	Activity	Base Fee from 1 April 2025	Base Fee from 1 April 2026	Base Fee Increase	Band No.	Volume Measure	Volume Fee from 1 April 2025	Volume Fee from 1 April 2026	Volume Fee Increase	Total Annual Fee 2025/26	Total Annual Fee from 1 April 2026	Total Fee Increase
1	Insurance Manager (where manager only acts for insurers within its own group)	£5,202	£5,353	£151		None	None	None	£0	£5,202	£5,353	£151
2	Insurance Manager (where manager acts for insurers outside its own group – commercial)	£4,162	£4,283	£121		Turnover						
					1	<500k	£3,121	£3,212	£91	£7,283	£7,495	£212
					2	≥£500k to <£1m	£8,843	£9,100	£257	£13,005	£13,383	£378

Row	Activity	Base Fee from 1 April 2025	Base Fee from 1 April 2026	Base Fee Increase	Band No.	Volume Measure	Volume Fee from 1 April 2025	Volume Fee from 1 April 2026	Volume Fee Increase	Total Annual Fee 2025/26	Total Annual Fee from 1 April 2026	Total Fee Increase
					3	≥£1m to <£2m	£14,045	£14,453	£408	£18,207	£18,736	£529
					4	≥£2m to <£4m	£24,449	£25,159	£710	£28,611	£29,442	£831
					5	≥£4m to <£7m	£37,454	£38,541	£1,087	£41,616	£42,824	£1,208
					6	≥£7m to <£10m	£47,858	£49,246	£1,388	£52,020	£53,529	£1,509
					7	≥£10m	£58,262	£59,952	£1,690	£62,424	£64,236	£1,812

2.3.8 Registered Insurance Intermediaries

Row	Activity	Base Fee from 1 April 2025	Base Fee from 1 April 2026	Base Fee Increase	Band No.	Volume Measure	Volume Fee from 1 April 2025	Volume Fee from 1 April 2026	Volume Fee Increase	Total Annual Fee 2025/26	Total Annual Fee from 1 April 2026	Total Fee Increase
1	Insurance Intermediary apart from rows 2, 3 or 4	£4,162	£4,283	£121		Turnover						
					1	<£250k	£1,040	£1,071	£31	£5,202	£5,354	£152
					2	≥£250k to <£500k	£3,641	£3,747	£106	£7,803	£8,030	£227
					3	≥£500k to <£750k	£6,242	£6,424	£182	£10,404	£10,707	£303
					4	≥£750k to <£1m	£8,843	£9,100	£257	£13,005	£13,383	£378
					5	≥£1m to <£1.5m	£10,144	£10,439	£295	£14,306	£14,722	£416
					6	≥£1.5m	£11,444	£11,776	£332	£15,606	£16,059	£453

Row	Activity	Base Fee from 1 April 2025	Base Fee from 1 April 2026	Base Fee Increase	Band No.	Volume Measure	Volume Fee from 1 April 2025	Volume Fee from 1 April 2026	Volume Fee Increase	Total Annual Fee 2025/26	Total Annual Fee from 1 April 2026	Total Fee Increase
2	Insurance Intermediary that is licensed to carry on Class 1(1) or Class 1(2) (Deposit Taking) regulated activity under the Financial Services Act 2008 apart from row 4	£4,162	£4,283	£121	0	0	£0	£0	£0	£4,162	£4,283	£121
3	Insurance Intermediary that is licensed to carry on Class 2(3) and 2(7) regulated activity under the Financial Services Act 2008 apart from row 4	£4,162	£4,283	£121	0	0	£0	£0	£0	£4,162	£4,283	£121
4	Insurance Intermediary that meets the exemption criteria under regulation 6(2) or 6(3) of the Insurance Intermediaries (General Business) Regulations 2020	£0	£0	£0	0	0	£0	£0	£0	£0	£0	£0

3. Retirement Benefits Schemes Act 2000

3.1 Application Fees for New Registered Scheme Administrators

Row	Activity	Application Fee from 1 April 2025	Application Fee from 1 April 2026	Application Fee Increase
1	Registered Schemes Administrator (Professional)	£4,162	£4,283	£121
2	Registered Schemes Administrator (In-house)	£0	£0	£0

3.2 Application Fees for Existing Registered Scheme Administrators

Row	Activity	Transaction Fee	Application Fee Increase
1	Material change of control of the following types for a registered schemes administrator:	See below	N/A
	Type A	50% of the highest application fee the registered schemes administrator would pay under Part 1 of Schedule 3	N/A
	Type B or Type D	25% of the highest application fee the registered schemes administrator would pay under Part 1 of Schedule 3	N/A
	Type C	15% of the highest application fee the registered schemes administrator would pay under Part 1 of Schedule 3	N/A

3.3 Annual Fees

Row	Activity	Base Fee from 1 April 2025	Base Fee from 1 April 2026	Base Fee Increase	Band No.	Volume Measure	Volume Fee from 1 April 2025	Volume Fee from 1 April 2026	Volume Fee Increase	Total Annual Fee from 1 April 2025	Total Annual Fee from 1 April 2026	Total Fee Increase
1	Registered Schemes Administrator (Professional)					Turnover						
		£4,162	£4,283	£121	1	<£500k	£3,121	£3,212	£91	£7,283	£7,495	£212
		£4,162	£4,283	£121	2	≥£500k to <£1m	£8,843	£9,100	£257	£13,005	£13,383	£378
		£4,162	£4,283	£121	3	≥£1m to <£2m	£14,045	£14,453	£408	£18,207	£18,736	£529
		£4,162	£4,283	£121	4	≥£2m to <£4m	£24,449	£25,159	£710	£28,611	£29,442	£831
		£4,162	£4,283	£121	5	≥£4m to <£7m	£37,454	£38,541	£1,087	£41,616	£42,824	£1,208
		£4,162	£4,283	£121	6	≥£7m to <£10m	£47,858	£49,246	£1,388	£52,020	£53,529	£1,509

Row	Activity	Base Fee from 1 April 2025	Base Fee from 1 April 2026	Base Fee Increase	Band No.	Volume Measure	Volume Fee from 1 April 2025	Volume Fee from 1 April 2026	Volume Fee Increase	Total Annual Fee from 1 April 2025	Total Annual Fee from 1 April 2026	Total Fee Increase
		£4,162	£4,283	£121	7	≥£10m	£58,262	£59,952	£1,690	£62,424	£64,235	£1,811
2	Registered Schemes Administrator (In-house)			£0		Number of members						
		£0	£0	£0	1	<100	N/A	N/A	N/A	£0	£0	£0
		£520	£536	£16	2	≥100	N/A	N/A	N/A	£520	£536	£16

4. Collective Investment Schemes Act 2008

4.1 Application Fees

Row	Application Type	Application Fee from 1 April 2025	Application Fee from 1 April 2026	Application Fee Increase
1	Authorised Scheme (Single)	£3,641	£3,747	£106
2	Authorised Scheme (Umbrella)	£3,641	£3,747	£106
3	Authorised Scheme (Sub-Fund)	£1,561	£1,607	£46
4	Regulated Fund	£1,665	£1,714	£49
5	Submission of a statement of responsibility in relation to an initial offering document for a Qualifying Fund under regulation 4(2) of the Collective Investment Scheme (Qualifying Fund) Regulations 2010	£1,561	£1,607	£46
6	Submission of a statement of responsibility in relation to an initial offering document for a Specialist Fund under regulation 4(2) of the Collective Investment Scheme (Specialist Fund) Regulations 2010	£1,561	£1,607	£46
7	Exempt Scheme	£0	£0	£0
8	Recognised Scheme (Paragraph 1)	£3,121	£3,212	£91
9	Recognised Scheme (Paragraph 2) (Single)	£6,242	£6,424	£182
10	Recognised Scheme (Paragraph 2) (Umbrella)	£5,722	£5,888	£166
11	Recognised Scheme (Paragraph 2) (Sub-Fund)	£1,561	£1,607	£46
12	Overseas Scheme ⁵	N/A	N/A	N/A
13	Exempt-Type Scheme	N/A	N/A	N/A

⁵ [1] Note that an additional fee applies to a Class 3 (Services to Collective Investment Schemes) licenceholder under the Financial Services Act 2008 where it acts as a manager or administrator of certain overseas schemes.

4.2 Periodical Fees

Row	Scheme Type	Base Fee from 1 April 2025	Base Fee from 1 April 2026	Base Fee Increase	Volume Measure	Volume Fee from 1 April 2025	Volume Fee from 1 April 2026	Volume Fee Increase	Total Periodical Fee from 1 April 2025	Total Periodical Fee from 1 April 2026	Periodical Fee Increase
1	Authorised Scheme	£5,202	£5,353	£151	Per sub-fund	£1,040	£1,071	£31 per sub-fund	£5,202 plus £1,040 for each sub-fund	£5,353 plus £1,071 for each sub-fund	£151 plus £31 per sub-fund
2	Regulated Fund	£5,202	£5,353	£151	N/A	N/A	N/A	N/A	£5,202	£5,353	£151
x	Full International Scheme	£6,242	Removed	Removed	Removed	Removed	Removed	Removed	Removed	Removed	Fee being removed ⁶
3	Qualifying Fund	£3,121	£3,212	£91	N/A	N/A	N/A	N/A	£3,121	£3,212	£91
4	Specialist Fund	£3,121	£3,212	£91	N/A	N/A	N/A	N/A	£3,121	£3,212	£91
x	Legacy EIF	£6,242	Removed	Removed	Removed	Removed	Removed	Removed	Removed	Removed	Fee being removed
x	Qualifying EIF	£6,242	Removed	Removed	Removed	Removed	Removed	Removed	Removed	Removed	Fee being removed ⁷
5	Closed EIF	£6,242	£8,115	£1,873	N/A	N/A	N/A	N/A	£6,242	£8,115 ⁸	£1,873
6	Exempt Scheme	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
7	Recognised Scheme (Paragraph 1)	£1,561	£1,607	£46	N/A	N/A	N/A	N/A	£1,561	£1,607	£46
8	Recognised Scheme (Paragraph 2)	£5,202	£5,353	£151	Per sub-fund	£1,040	£1,071	£31 per sub-fund	£5,202 plus £1,040 for each sub-fund	£5,353 plus £1,071 for each sub-fund	£151 plus £31 per sub-fund
9	Overseas Scheme	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
10	Exempt-Type Scheme	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

⁶ See section 3.5.7 of consultation document for more details.

⁷ See section 3.5.7 of consultation document for more details.

⁸ See section 3.5.6 of consultation document for more details.

5. Designated Businesses (Registration and Oversight) Act 2015

5.1 Application Fees

Activity	Number of Employees	Application Fee from 1 April 2025	Application Fee From 1 April 2026	Application Fee Increase
Type A (Virtual asset service provider)	Any	£3,641	£3,747	£106
Type B (Legal professionals, accountants, tax advisers, estate agents and payroll agents)	1	£364	£375	£11
	2	£1,144	£1,178	£34
	≥3	£1,769	£1,821	£52
Type C (Lending, financial leasing, financial guarantees, high value goods and safe custody)	1	£364	£375	£11
	2	£1,144	£1,178	£34
	≥3	£1,248	£1,285	£37
Type D (Specified non-profit organisations)	Any	£0	£0	£0

5.2 Annual Fees

Registration Type	Activity	Base Fee from 1 April 2025	Base Fee from 1 April 2026	Base Fee Increase	Band No.	Volume Measure	Volume Fee from 1 April 2025	Volume Fee from 1 April 2025	Volume Fee Increase	Total Annual Fee from 1 April 2025	Total Annual Fee from 1 April 2026	Total Fee Increase
Registered with and overseen by the Authority	Type A (Virtual asset service provider)	£3,641	£3,747	£106	1	1 employee	£0	£0	£0	£3,641	£3,747	£106
		£3,641	£3,747	£106	2	2 to 5 employees	£520	£536	£16	£4,161	£4,283	£122
		£3,641	£3,747	£106	3	6 to 10 employees	£1,561	£1,607	£46	£5,202	£5,354	£152
		£3,641	£3,747	£106	4	11 to 15 employees	£2,601	£2,677	£76	£6,242	£6,424	£182
		£3,641	£3,747	£106	5	16 to 25 employees	£3,641	£3,747	£106	£7,282	£7,494	£212
		£3,641	£3,747	£106	6	>25 employees	£4,682	£4,818	£136	£8,323	£8,565	£242
	Type B (Legal professionals, accountants, tax	£364	£375	£11	1	1 employee	£0	£0	£0	£364	£375	£11
		£1,144	£750	-£394	2	2 employees	£0	£0	£0	£1,144	£750	-£394

Registration Type	Activity	Base Fee from 1 April 2025	Base Fee from 1 April 2026	Base Fee Increase	Band No.	Volume Measure	Volume Fee from 1 April 2025	Volume Fee from 1 April 2025	Volume Fee Increase	Total Annual Fee from 1 April 2025	Total Annual Fee from 1 April 2026	Total Fee Increase
	advisers, estate agents and payroll agents)	£1,769	£1,821	£52	3	3 to 5 employees	£520	£536	£16	£2,289	£2,357	£68
		£1,769	£1,821	£52	4	6 to 10 employees	£1,561	£1,607	£46	£3,330	£3,428	£98
		£1,769	£1,821	£52	5	11 to 15 employees	£2,601	£2,677	£76	£4,370	£4,498	£128
		£1,769	£1,821	£52	6	16 to 25 employees	£3,641	£3,747	£106	£5,410	£5,568	£158
		£1,769	£1,821	£52	7	>25 employees	£4,682	£4,818	£136	£6,451	£6,639	£188
	Type C (Lending, financial leasing, financial guarantees, high value goods and safe custody)	£364	£375	£11	1	1 employee	£0	£0	£0	£364	£375	£11
		£1,144	£750	-£394	2	2 employees	£0	£0	£0	£1,144	£750	-£394
		£1,248	£1,285	£37	3	3 to 5 employees	£520	£536	£16	£1,768	£1,821	£53
		£1,248	£1,285	£37	4	6 to 10 employees	£1,561	£1,607	£46	£2,809	£2,892	£83
		£1,248	£1,285	£37	5	11 to 15 employees	£2,601	£2,677	£76	£3,849	£3,962	£113
		£1,248	£1,285	£37	6	16 to 25 employees	£3,641	£3,747	£106	£4,889	£5,032	£143
		£1,248	£1,285	£37	7	>25 employees	£4,682	£4,818	£136	£5,930	£6,103	£173
	Type D (Specified non-profit organisations)	£0	£0	£0	N/A	N/A	N/A	£0	N/A	£0	£0	£0
Registered with the Authority and overseen by a delegated oversight body	Any Designated Business	£364	£375	£11	N/A	N/A	N/A	£0	N/A	£364	£375	£11
		£364	£375	£11	1	1 employee	£0.00	£0	£0	£364	£375	£11
		£364	£375	£11	2	2 employees	£0.00	£0	£0	£364	£375	£11
		£364	£375	£11	3	3 to 5 employees	£0.00	£0	£0	£364	£375	£11
		£364	£375	£11	4	6 to 10 employees	£0.00	£165	£165	£364	£540	£176

Registration Type	Activity	Base Fee from 1 April 2025	Base Fee from 1 April 2026	Base Fee Increase	Band No.	Volume Measure	Volume Fee from 1 April 2025	Volume Fee from 1 April 2026	Volume Fee Increase	Total Annual Fee from 1 April 2025	Total Annual Fee from 1 April 2026	Total Fee Increase
		£364	£375	£11	5	11 to 15 employees	£0.00	£275	£275	£364	£650	£286
		£364	£375	£11	6	16 to 25 employees	£0.00	£385	£385	£364	£760	£396
		£364	£375	£11	7	>25 employees	£0.00	£494	£494	£364	£869	£505

6. Recognised Auditors

6.1 Application Fees for New Registrations

Activity	Application Fee from 1 April 2025	Application Fee from 1 April 2026	Application Fee Increase
Registration under the Register of Recognised Auditors Regulations 2010	£1,405	£1,405	£0

6.2 Application Fees for Existing Registrations

Activity	Other Application Fees from 1 April 2025	Other Application Fees from 1 April 2026	Other Application Fees Increase
Notification of the appointment of a new Responsible Individual	£120	£120	£0

6.3 Annual Fees

Activity	Annual Fee from 1 April 2025	Annual Fee from 1 April 2026	Annual Fee Increase
Registration under the Register of Recognised Auditors Regulations 2010	£1,055	£1,055	£0

7. Section 14E Authorised Auditors

7.1 Application Fees for New Authorisations

Activity	Application Fee from 1 April 2025	Application Fee from 1 April 2026	Application Fee Increase
Authorisation under section 14E of the Companies Act 1982	£2,601	2,677	£76

7.2 Application Fees for Existing Authorisations

Activity	Other Application Fees from 1 April 2025	Other Application Fees from 1 April 2026	Other Application Fees Increase
Application to amend an existing authorisation under section 14E of the Companies Act 1982 to include any additional Isle of Man companies	£1,040	£1,071	£31
Notification of the appointment of a new Responsible Individual that is a member of a recognised accountancy body	£104	£108	£4
Notification of the appointment of a new Responsible Individual that is not a member of a recognised accountancy body	£260	£272	£8

7.3 Annual Fees

Activity	Annual Fee from 1 April 2025	Annual Fee from 1 April 2026	Annual Fee Increase
Authorisation under section 14E of the Companies Act 1982	£520	£536	£16

Appendix C –

Draft Isle of Man Financial Services Authority (Fees) Order 2026

https://consult.gov.im/financial-services-authority/iom-financial-services-authority-fees-order-2026/user_uploads/isleofmanfinancialservicesauthority-fees-order2026_v05.pdf