



**COMMONWEALTH OF PUERTO RICO
OFFICE OF THE COMMISSIONER OF INSURANCE**

February 23, 2015

CIRCULAR LETTER NUM.: CC-2015-1859-AF

**TO ALL HEALTH SERVICES ORGANIZATIONS, DOMESTIC INSURERS
AND FOREIGN INSURERS AUTHORIZED TO WRITE RISK IN PUERTO RICO**

SPECIAL TAX ON PREMIUMS

Dear Sirs and Madams:

In ruling letter CN-2014-168-AF of January 31, 2014, this Office set forth the standards that are applicable to the health services organizations, domestic insurers and foreign insurers authorized to write risk in Puerto Rico to determine and pay the 1% special tax on premiums.

Starting with the natural year 2014, and subsequent years, all insurers or health services organizations obligated to pay the special tax shall declare the same in forms OCS-AF-2015-001, OCS-AF-2015-002 or OCS-AF-2015-003, as applicable. This tax shall be paid on or before March 31, of the subsequent natural year.

Remember that the original form with its payment must be sent to the Office of the Commissioner of Insurance and copy of the same must be sent to the Internal Revenue and Collections Office of the Treasury Department.

Strict compliance with the provisions of this circular letter and ruling letter CN-2014-168-AF is hereby required.

Very truly yours,

A handwritten signature in blue ink, appearing to read "Angela Weyne Roig".

Angela Weyne Roig
Commissioner of Insurance

Enclosures