



# TaxNewsFlash

## United States

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### Final regulations: Health insurance provider fee

The U.S. Treasury Department and IRS today released for publication in the Federal Register final regulations (T.D. 9830) concerning “covered entities” for purposes of the fee imposed on health insurance providers.

A provision of the “Affordable Care Act” imposes an annual fee on covered entities that provide health insurance for U.S. health risks. Proposed and temporary regulations were issued in February 2015 as guidance relating to the health insurance provider fee, for the 2015 fee year and for subsequent fee years.

The [final regulations](#) [PDF 219 KB] adopt the regulations proposed in February 2015 “without change” and remove the corresponding temporary regulations.

The regulations have an effective date of February 26, 2018 (the scheduled date of publication in the Federal Register).

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