



## Premium Taxes and Fees



### **Risk Retention Groups**

#### **RRG Registration**

Delaware domiciled Risk Retention Groups (RRGs) must register with the Delaware Captive Division <https://captive.delawareinsurance.gov>.

Foreign Risk Retention Groups (RRGs) that wish to do business in Delaware must register with the Insurance Department. There is a non-refundable \$100.00 registration fee.

Due to the volume of companies doing business in Delaware, and the frequent similarity in company names, all companies are referenced by their nine-digit Federal Employer Identification Number (EIN) and their 5-digit NAIC company code number. It is imperative that these numbers be provided on the application.

#### **RRG Taxation and Annual Renewals per 18 Del. C. §8004**

Each risk retention group shall be liable for the payment of premium taxes, and taxes on premiums of direct business for risks resident or located within this State, and shall report to the Commissioner the net premiums written for risks resident or located within this State. Such risk retention group shall be subject to taxation, and any applicable fines and penalties related thereto, on the same basis as a foreign admitted insurer.