

SCHEDULE 6

Regulation 13(8)

Modifications of Part IX of the 1986 Order where Company's Accounts prepared in accordance with Special Provisions for Insurance Companies

1. Schedule 11 to the 1986 Order (modifications of Part IX where company's accounts prepared in accordance with special provisions for banking or insurance companies)⁽¹⁾ is amended as follows.

2. For paragraph 7 (modification of Article 272(2)) substitute—

“7. Article 272(2) shall apply as if for the words in parentheses there were substituted “(“liabilities” to include any provision for other risks and charges within paragraph 84(c) of Part I of Schedule 9A and any amount included under Liabilities items Ba (fund for future appropriations), C (technical provisions) and D (technical provisions for linked liabilities) in a balance sheet drawn up in accordance with the balance sheet format set out in section B of Part I of Schedule 9A).””

3. For paragraph 9 (modification of Articles 278(2) and 283) substitute—

“9. Articles 278(2) and 283 shall apply as if the reference to provisions of any of the kinds mentioned in paragraphs 87 and 88 of Schedule 4 were a reference to provisions of any of the kinds mentioned in paragraph 84 of Part I of Schedule 9A and to any amount included under Liabilities items Ba (fund for future appropriations), C (technical provisions) and D (technical provisions for linked liabilities) in a balance sheet drawn up in accordance with the balance sheet format set out in section B of Part I of Schedule 9A.”

(1) Schedule 11 was amended by Article 25 of, and paragraph 24 of Schedule 10 to, the Companies (Northern Ireland) Order 1990, regulation 7 of, and paragraph 1 of Schedule 3 to, [S.R. 1992 No. 258](#), and by regulation 5 of, and paragraph 8 of Schedule 2 to, [S.R. 1994 No. 428](#)