

---

STATUTORY INSTRUMENTS

---

**1994 No. 1515**

**INSURANCE**

**The Insurance Companies (Accounts and Statements) (Amendment) Regulations 1994**

<i>Made</i>	- - - -	<i>7th June 1994</i>
<i>Laid before Parliament</i>		<i>8th June 1994</i>
<i>Coming into force</i>		<i>1st July 1994</i>

**THE INSURANCE COMPANIES (ACCOUNTS AND STATEMENTS) (AMENDMENT) REGULATIONS 1994**

1. Citation, commencement and interpretation
  2. Application
  3. Interpretation
  4. Balance sheet
  5. Additional information on general business (risk groups)
  6. Provisions supplemental to regulation 11
  7. Additional information on general business (co-insurance)
  8. Additional information on direct credit insurance business accepted
  9. Derivative contracts
  10. Shareholder controllers
  11. Periodic actuarial investigation
  12. Signature of documents
  13. Audit and auditors' report
  14. Qualifications of auditor
  15. Balance sheet and profit and loss account
  16. Long term business: revenue account and additional information
  17. Abstract of valuation report prepared by the appointed actuary
  18. Certificate by directors etc.
  19. Transitional provisions
  20. Transitory provision
- Signature

---

SCHEDULE — ANALYSIS OF DERIVATIVE CONTRACTS

1. Instructions for Completion of Form 13A

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

2. The codes specified in Instructions 1 to 3 to Form...
3. Derivative contracts used in connection with property linked long term...
4. The derivative contracts shall be analysed according to the type...
5. All amounts in respect of assets and liabilities under derivative...
6. The asset value of derivative contracts shown in lines 11...
7. The amount of any liability under a derivative contract shall...
8. The net effect of any margins paid, transferred, or received...
9. The provision for adverse changes in value shown at 13A.42.2...
10. "Futures contracts", "Options" and "Contracts for Differences" have the same...
11. The entry at 13A.51.1 shall be shown at 13.35.1
12. The entry at 13A.51.2 shall be included in 14.47.1 or...
13. Columns 3 and 4 need not be completed where the...

Explanatory Note