
STATUTORY INSTRUMENTS

1997 No. 2704

COMPANIES

The Companies Act 1985 (Insurance Companies Accounts) (Minor Amendments) Regulations 1997

Made - - - - *12th November 1997*
Laid before Parliament *13th November 1997*
Coming into force - - *31st December 1997*

The Secretary of State, in exercise of the powers conferred on her by section 257 of the Companies Act 1985(1) and of all other powers enabling her in that behalf, hereby makes the following Regulations:

1. These Regulations may be cited as the Companies Act 1985 (Insurance Companies Accounts) (Minor Amendments) Regulations 1997 and shall come into force on 31st December 1997.

2.—(1) Schedule 9A to the Companies Act 1985(2) is amended as follows.

(2) In the heading to note (10) on the profit and loss account format set out in Section B of Chapter I of Part I (allocated investment return)—

- (i) for the words “items I.2 and 2a” substitute the words “item I.2”, and
- (ii) for the words “item II.2” substitute the words “item II.12”.

12th November 1997

Ian McCartney,
Minister of State,
Department of Trade and Industry

(1) 1985 c. 6; section 257 was substituted by section 20 of the Companies Act 1989 (c. 40).

(2) Schedule 9A was inserted by regulation 4 of, and Schedule 1 to, S.I.1993/3246, and amended by regulation 14(7) of, and Schedule 5 to, S.I. 1996/189, and by regulation 7(12) of S.I. 1997/220.

Status: This is the original version (as it was originally made).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

EXPLANATORY NOTE

(This note does not form part of the Regulations)

These Regulations make minor amendments to the heading to note (10) on the profit and loss account format for insurance companies set out in Schedule 9A to the Companies Act 1985. Regulation 2(2) corrects two incorrect references in the heading to note (10) which implements article 43 of the Council Directive [91/674/EEC](#) (Official Journal No. L374 of 31.12.91, pages 7 to 31) on the annual and consolidated accounts of insurance undertakings. Article 43 itself contains an incorrect reference in its heading to item II.2.