

Council Directive of 19 December 1991 on the annual accounts
and consolidated accounts of insurance undertakings (91/674/EEC)

SECTION 6

Special provisions relating to certain profit-and-loss-account items

Article 43

**Non-life-insurance technical account: item I (2) Life-assurance technical account:
item II (2) Non-technical account: items III (4) and (6) Allocated investment return**

- 1 Where part of the investment return is transferred to the non-life-insurance technical account, the transfer from the non-technical account shall be deducted from item III (6) and added to item I (2).
- 2 Where part of the investment return disclosed in the life-assurance technical account is transferred to the non-technical account, the amount transferred shall be deducted from item II (12) and added to item III (4).
- 3 Member States may lay down the procedures for and the amounts of transfers of allocated return from one part of the profit and loss account to another. The reasons for such transfers and the bases on which they are made shall be disclosed in the notes on the accounts in either event; where appropriate, a reference to the text of the relevant regulation shall suffice.