

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

SECTION 8

Contents of the notes on the accounts

Article 64

In the notes on their accounts insurance undertakings shall disclose the total amount of commissions for direct insurance business taken into the accounts for the financial year. This requirement shall cover commissions of any kind, and in particular acquisition, renewal, collection and portfolio management commissions.