
STATUTORY INSTRUMENTS

1994 No. 3133

**The Insurance Companies
(Amendment No. 2) Regulations 1994**

AMENDMENTS OF THE 1983 REGULATIONS

Balance sheet and profit and loss account

- 20.**—(1) Form 15 in Schedule 1 to the 1983 Regulations shall be amended as follows.
- (2) In line 45, for the entry “Recommended dividend” substitute the entry “Dividends”.
- (3) In line 46, for the entry “Cumulative preference share dividend accrued” substitute the entry “Cumulative preference shares”.
- (4) For Instruction 2(b) substitute—
- “(2) The entry at line 46 shall exclude liabilities in respect of cumulative preference shares, to the extent that such liabilities are left out of account in accordance with regulation 23(3) of the Insurance Companies Regulations 1994.”