Status: This is the original version (as it was originally made).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

SCHEDULE 3

INSURANCE COMPANIES: COMPANIES ACT INDIVIDUAL ACCOUNTS

PART 2

ACCOUNTING PRINCIPLES AND RULES

SECTION A

ACCOUNTING PRINCIPLES

Accounting principles

19. All income and charges relating to the financial year to which the accounts relate are to be taken into account, without regard to the date of receipt or payment.