

SCHEDULE 2

Amendments to the Insurance Accounts Directive (Miscellaneous Insurance Undertakings) Regulations 2008

3. In regulation 3 (preparation of accounts by insurance undertakings)—
 - (a) in paragraph (1)(a), after “annual accounts” insert “, strategic report”;
 - (b) in paragraph (3)—
 - (i) for sub-paragraphs (a) to (d), substitute—
 - “(da) Chapters 4, 4A(1) (apart from sections 414CA and 414CB) and 5 of Part 15 (accounts and reports) and Chapter 1 of Part 16 (requirement for audited accounts) of the Companies Act 2006,”;
 - (ii) in sub-paragraph (i), before “6” insert “1A(2),”.

(1) Chapter 4A was inserted by S.I. 2013/1970 and amended by S.I. 2015/980 and 2016/1245.

(2) Paragraph 1A of Schedule 7 to S.I. 2008/410 was inserted by S.I. 2013/1970.