

Council Directive of 8 December 1986 on the annual accounts and consolidated accounts of banks and other financial institutions (86/635/EEC)

SECTION 4

**SPECIAL PROVISIONS RELATING TO CERTAIN BALANCE SHEET ITEMS**

*Article 22*

**Liabilities: Item 9 — Subscribed capital**

This item shall comprise all amounts, regardless of their actual designations, which, in accordance with the legal structure of the institution concerned, are regarded under national law as equity capital subscribed by the shareholders or other proprietors.