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

## **SECTION 4**

## Special provisions relating to certain balance-sheet items

## Article 13

Assets: item C (III) (7)Other

This item shall comprise those investments which are not covered by items C (III) (1) to (6). Where the amount of such investments is significant, they must be disclosed in the notes on the accounts.