

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 16

Assets: *item F (IV)*Other

This item shall comprise those assets which are not covered by items F (I), (II) and (III).
Where such assets are material, they must be disclosed in the notes on the accounts.