

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 23

Liabilities: *item C* Technical provisions

Article 20 of Directive 78/660/EEC shall apply to technical provisions, subject to Articles 24 to 30 of this Directive.