

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

SECTION 6

Special provisions relating to certain profit-and-loss-account items

Article 37

Non-life-insurance technical account: items I (1) (c) and (d)

Life-assurance technical account: item II (1) (c)

Change in the provision for unearned premiums, net of reinsurance

Pending further coordination, Member States may, in the case of life assurance, require or permit the change in unearned premiums to be included in the change in the life assurance provision.