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

## **SECTION 7**

## Valuation rules

Article 53

Article 39 of Directive 78/660/EEC shall apply to assets shown under E (I), (II) and (III) and F (II) as defined in Article 6 of this Directive.