SCHEDULE 3

INSURANCE COMPANIES: COMPANIES ACT INDIVIDUAL ACCOUNTS

PART 3 NOTES TO THE ACCOUNTS

Information supplementing the balance sheet

Miscellaneous matters

- **82.**—(1) Particulars must be given of any case where the cost of any asset is for the first time determined under paragraph 47.
- (2) Where any outstanding loans made under the authority of section 682(2)(b), (c) or (d) of the 2006 Act (various cases of financial assistance by a company for purchase of its own shares) are included under any item shown in the company's balance sheet, the aggregate amount of those loans must be disclosed for each item in question.