Status: Point in time view as at 12/11/2004. This version of this provision has been superseded. Changes to legislation: Companies Act 1985, Paragraph 29C is up to date with all changes known to be in force on or before 23 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

# SCHEDULES

## SCHEDULE 9A

FORM AND CONTENT OF ACCOUNTS OF INSURANCE COMPANIES AND GROUPS

#### **Modifications etc. (not altering text)**

C1 Sch. 9A applied in part (with modifications) (31.12.2004) by The Insurance Accounts Directive (Lloyd's Syndicate and Aggregate Accounts) Regulations 2004 (S.I. 2004/3219), reg. 3(4)(d), Sch.
Sch. 9A applied in part (31.12.2004) by The Insurance Accounts Directive (Lloyd's Syndicate and Aggregate Accounts) Regulations 2004 (S.I. 2004/3219), reg. 8(4)(5)

# PART I

#### INDIVIDUAL ACCOUNTS

#### CHAPTER II

#### ACCOUNTING PRINCIPLES AND RULES

#### SECTION BA

#### VALUATION AT FAIR VALUE

Inclusion of hedged items at fair value

29C A company may include any assets and liabilities that qualify as hedged items under a fair value hedge accounting system, or identified portions of such assets or liabilities, at the amount required under that system.

### Status:

Point in time view as at 12/11/2004. This version of this provision has been superseded.

### Changes to legislation:

Companies Act 1985, Paragraph 29C is up to date with all changes known to be in force on or before 23 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.