

SCHEDULE 1

Form and Content of Accounts of Insurance Companies and Groups

PART I

Individual Accounts

Chapter iii

Notes to the Accounts

Information supplementing the balance sheet

Assets

64. In relation to any amount which is included under Assets item C.I. (land and buildings) there shall be stated —

- (a) how much of that amount is ascribable to land of freehold tenure and how much to land of leasehold tenure; and
- (b) how much of the amount ascribable to land of leasehold tenure is ascribable to land held on long lease and how much to land held on short lease.