**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

#### SCHEDULE 1

#### Form and Content of Accounts of Insurance Companies and Groups

# PART I

## Individual Accounts

### Chapter IV

## Interpretation of Part I

### Loans

**82.** For the purposes of this Part of this Schedule a loan or advance (including a liability comprising a loan or advance) is treated as falling due for repayment, and an instalment of a loan or advance is treated as falling due for payment, on the earliest date on which the lender could require repayment or (as the case may be) payment, if he exercised all options and rights available to him.