

## SCHEDULE 1

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

#### PART I

##### Individual Accounts

##### Chapter II

##### Accounting Principles and Rules

##### *Section C*

##### *Historical Cost Accounting Rules*

#### **Preliminary**

**30.** Subject to paragraphs 20 to 29 above, the amounts to be included in respect of all items shown in a company's accounts shall be determined in accordance with the rules set out in paragraphs 31 to 41 below.