

SCHEDULES

SCHEDULE 5

FORM AND CONTENT OF ACCOUNTS OF INSURANCE COMPANIES AND GROUPS

11. For sub-paragraph (1) of paragraph 68 (statement in notes to accounts of details of indebtedness) substitute the following —

“(1) In respect of each item shown under “creditors” in the company’s balance sheet there shall be stated the aggregate of the following amounts, that is to say—

- (a) the amount of any debts included under that item which are payable or repayable otherwise than by instalments and fall due for payment or repayment after the end of the period of five years beginning with the day next following the end of the financial year; and
- (b) the amount of any debts so included which are payable or repayable by instalments any of which fall due for payment after the end of that period.”