

## 2.1 Consolidated annual accounts

## Notes to the consolidated balance sheet of ING Group (continued)

**11 OTHER ASSETS****Other assets by type**

	2007	2006
Reinsurance and insurance receivables	3,664	4,105
Deferred tax assets	2,723	1,872
Property held for sale	2,993	2,243
Property under development for third parties		96
Income tax receivable	974	1,222
Accrued interest and rents	17,818	14,535
Other accrued assets	1,099	1,167
Pension assets	439	251
Other receivables	10,389	5,572
	<b>40,099</b>	<b>31,063</b>

Disclosures in respect of deferred tax assets and pension assets are provided in Note 21 'Other liabilities'.

Included in the above are assets measured at amortised cost under the IAS 39 classification Loans and receivables. These amount to EUR 8,844 million and are included in Accrued interest and rents.

The total amount of borrowing costs relating to Property under development for third parties, capitalised in 2007 is nil (2006: EUR 2 million).

**Reinsurance and insurance receivables**

	2007	2006
Receivables on account of direct insurance from:		
– policyholders	2,211	2,390
– intermediaries	283	239
Reinsurance receivables	1,170	1,476
	<b>3,664</b>	<b>4,105</b>

**Property held for sale**

	2007	2006
Property held for sale	530	367
Other:		
– property obtained from foreclosures	48	58
– property developed for sale	2,415	1,818
	<b>2,993</b>	<b>2,243</b>
Gross carrying amount as at 31 December	3,104	2,328
Accumulated impairments as at 31 December	–111	–85
Net book value	<b>2,993</b>	<b>2,243</b>