
STATUTORY RULES OF NORTHERN IRELAND

1994 No. 133

**Partnerships and Unlimited Companies
(Accounts) Regulations (Northern Ireland) 1994**

Delivery of accounts of qualifying companies to registrar

10. In Article 262(3) of the 1986 Order⁽¹⁾ (exemption from requirement to deliver accounts and reports for certain unlimited companies), for the words “if the company is a banking company or the parent company of a banking group or if” there shall be substituted the words

“if—

- (a) the company is a banking company or the parent company of a banking group, or
- (b) the company is a qualifying company within the meaning of the Partnerships and Unlimited Companies (Accounts) Regulations (Northern Ireland) 1994, or”.
- (c)

⁽¹⁾ Article 262(3) was substituted by Article 19 of the Companies (Northern Ireland) Order 1990 and was amended by regulation 6 of, and paragraph 1 of Schedule 2 to the Companies (1986 Order) (Bank Accounts) Regulations (Northern Ireland) 1992 (S.R. 1992 No. 258)