
STATUTORY RULES OF NORTHERN IRELAND

1994 No. 133

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

Penalties for non-compliance with regulations 4 to 6

8.—(1) If, in respect of a financial year of a qualifying partnership, the requirements of paragraph (1) of regulation 4 are not complied with within the period referred to in paragraph (2) of that regulation, every person who was a member of the partnership at the end of that year is guilty of an offence and liable on summary conviction to a fine not exceeding £2,000.

(2) If the accounts of a qualifying partnership—

- (a) a copy of which is delivered to the registrar under regulation 5, or
- (b) which are made available for inspection under regulation 6,

do not comply with the requirements of regulation 4(1), every person who, at the time when the copy was so delivered or (as the case may be) the accounts were first made available for inspection, was a member of the partnership is guilty of an offence and liable on summary conviction to a fine not exceeding £2,000.

(3) If a member of a qualifying partnership fails to comply with regulation 5, 6 or 7(3), that member is guilty of an offence and liable on summary conviction to a fine not exceeding £2,000.

(4) It is a defence for a person charged with an offence under this regulation to show that he took all reasonable steps for securing that the requirements in question would be complied with.

(5) The following provisions of the 1986 Order⁽¹⁾, namely

- (a) Article 679 (summary proceedings),
- (b) Article 680A (offences by bodies corporate), and
- (c) Article 680B (criminal proceedings against unincorporated bodies), shall apply to an offence under this regulation.

(1) Articles 680A and 680B were inserted by Article 20(1) of the [Companies \(No. 2\) \(Northern Ireland\) Order 1990, S. I. 1990/1504 \(N.I. 10\)](#)