
STATUTORY RULES OF NORTHERN IRELAND

1994 No. 133

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

Qualifying companies

9.—(1) An unlimited company incorporated in Northern Ireland is a qualifying company for the purposes of these Regulations if each of its members is—

- (a) a limited company, or
- (b) another unlimited company, or a Scottish firm, each of whose members is a limited company.

(2) Any reference in paragraph (1) to a limited company or another unlimited company includes a reference to any comparable undertaking incorporated in or formed under the law of any country or territory outside Northern Ireland and any reference in that paragraph to a Scottish firm includes a reference to any comparable undertaking formed under the law of any country or territory outside the United Kingdom.