## STATUTORY INSTRUMENTS

## 1993 No. 1820

## The Partnerships and Unlimited Companies (Accounts) Regulations 1993

## Delivery of accounts of qualifying companies to registrar

10. In subsection (3) of section 254 of the 1985 Act(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 1993, or".

(c)