
STATUTORY INSTRUMENTS

2008 No. 569

The Partnerships (Accounts) Regulations 2008

PART 5

FINAL PROVISIONS

Consequential amendments

17.—(1) In the following provisions of the Small Companies Accounts Regulations, for “Partnerships and Unlimited Companies (Accounts) Regulations 1993” substitute “Partnerships (Accounts) Regulations 2008”—

- (a) paragraph 8(5) and (6) in Part 1 of Schedule 2, and
- (b) paragraph 34(5) and (6) in Part 2 of Schedule 6.

(2) In paragraph 7(5) and (6) in Part 1 of Schedule 4 to the Large and Medium-sized Companies Accounts Regulations for “Partnerships and Unlimited Companies (Accounts) Regulations 1993” substitute “Partnerships (Accounts) Regulations 2008”.

Revocation and transitional provisions etc.

18.—(1) The Partnerships and Unlimited Companies (Accounts) Regulations 1993⁽¹⁾ and the Partnerships and Unlimited Companies (Accounts) Regulations (Northern Ireland) 1994⁽²⁾ are revoked.

(2) The regulations specified in paragraph (1) continue to apply to any financial year of a qualifying partnership beginning before 6th April 2008.

(1) S.I. 1993/1820.

(2) S.R. 1994/133, as amended by S.R. 2006/354.