
STATUTORY INSTRUMENTS

2008 No. 569

The Partnerships (Accounts) Regulations 2008

PART 3
AUDITORS

Statutory auditors

14. For the purposes of section 1210(1)(h) of the Companies Act 2006 (meaning of “statutory auditor”)—

- (a) a qualifying partnership is a prescribed person, and
- (b) regulation 4(1)(b) is a prescribed enactment,

and accordingly a person appointed as auditor of a qualifying partnership for the purposes of regulation 4(1)(b) is a statutory auditor.