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STATUTORY RULES OF NORTHERN IRELAND

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**1994 No. 133**

**COMPANIES**

**PARTNERSHIPS**

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

*Made* - - - - - *30th March 1994*

*Coming into operation* *12th May 1994*

**PARTNERSHIPS AND UNLIMITED COMPANIES**  
**(ACCOUNTS) REGULATIONS (NORTHERN IRELAND) 1994**

1. Citation and commencement
  2. Interpretation
  3. Qualifying partnerships
  4. Preparation of accounts of qualifying partnerships
  5. Delivery of accounts of qualifying partnerships to registrar etc.
  6. Publication of accounts of qualifying partnerships at head office
  7. Exemption from regulations 4 to 6 where accounts consolidated
  8. Penalties for non-compliance with regulations 4 to 6
  9. Qualifying companies
  10. Delivery of accounts of qualifying companies to registrar
  11. Notes to company accounts of membership of qualifying partnerships or companies
  12. Transitional provisions
- Signature

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SCHEDULE Modifications and Adaptations for purposes of Regulation 4

1. (1) Accounts prepared under regulation 4 shall comply with the...
2. (1) The provisions referred to in paragraph 1(1)(b) are—
3. Part III of the Companies (Northern Ireland) Order 1990 (eligibility...  
Explanatory Note