
STATUTORY RULES OF NORTHERN IRELAND

1994 No. 133

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

Delivery of accounts of qualifying partnerships to registrar etc.

5.—(1) Subject to regulation 7, each limited company which is a member of a qualifying partnership at the end of any financial year of the partnership shall append to the copy of its annual accounts which is next delivered to the registrar in accordance with Article 250 of the 1986 Order⁽¹⁾ a copy of the accounts of the partnership prepared for that year under regulation 4.

(2) Subject to regulation 7, a limited company which is a member of a qualifying partnership shall supply to any person upon request—

- (a) the name of each member which is to deliver, or has delivered, a copy of the latest accounts of the partnership to the registrar under paragraph (1), and
- (b) the name of each member incorporated in a member State other than the United Kingdom which is to publish, or has published, the latest accounts of the partnership in accordance with the provisions of the Fourth or Seventh Directive.

⁽¹⁾ Article 250 was substituted by Article 13 of the Companies (Northern Ireland) Order 1990