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STATUTORY INSTRUMENTS

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**1993 No. 1820**

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

**Penalties for non-compliance with regulations 4 to 6**

**8.**—(1) If, in respect of a financial year of a qualifying partnership, the requirements of paragraph (1) of regulation 4 above are not complied with within the period referred to in paragraph (2) of that regulation, every person who was a member of the partnership or a director of such a member at the end of that year is guilty of an offence and liable on summary conviction to a fine not exceeding level 5 on the standard scale.

(2) If the accounts of a qualifying partnership—

- (a) a copy of which is delivered to the registrar under regulation 5 above, or
- (b) which are made available for inspection under regulation 6 above,

do not comply with the requirements of regulation 4(1) above, every person who, at the time when the copy was so delivered or (as the case may be) the accounts were first made available for inspection, was a member of the partnership or a director of such a member is guilty of an offence and liable on summary conviction to a fine not exceeding level 5 on the standard scale.

(3) If a member of a qualifying partnership fails to comply with regulation 5, 6 or 7(3) above, that member and any director of that member is guilty of an offence and liable on summary conviction to a fine not exceeding level 5 on the standard scale.

(4) It is a defence for a person charged with an offence under this regulation to show that he took all reasonable steps for securing that the requirements in question would be complied with.

(5) The following provisions of the 1985 Act<sup>(1)</sup>, namely—

- (a) section 731 (summary proceedings),
- (b) section 733 (offences by bodies corporate), and
- (c) section 734 (criminal proceedings against unincorporated bodies),

shall apply to an offence under this regulation.

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(1) Section 733(3) has been amended by section 212 of, and Schedule 24 to, the Companies Act 1989, whilst section 734 has been amended by sections 120(2), 123(4) and 145 of, and paragraph 18 of Schedule 19 to, that Act.