
STATUTORY RULES OF NORTHERN IRELAND

1994 No. 133

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

Transitional provisions

12.—(1) The members of a qualifying partnership need not prepare accounts in accordance with regulation 4 for a financial year commencing before 23rd December 1994.

(2) Where advantage is taken of the exemption conferred by paragraph (1), regulations 5 and 6 shall not apply, and the amendments to the 1986 Order effected by regulation 11 shall be treated as not having been made.