
STATUTORY INSTRUMENTS

1993 No. 1820

COMPANIES

PARTNERSHIPS

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

Made - - - - - *20th July 1993*

Coming into force - - - - - *21st July 1993*

The Secretary of State, in exercise of the powers conferred upon him by section 2(2) of the European Communities Act 1972⁽¹⁾ (being a Minister designated for the purposes of the said section 2(2) in relation to measures relating to the drawing up, auditing and publication of accounts by partnerships, limited partnerships and unlimited companies⁽²⁾) and by section 257 of the Companies Act 1985⁽³⁾, and of all other powers enabling him in that behalf, hereby makes the following Regulations of which a draft has been laid before Parliament in accordance with paragraph 2(2) of Schedule 2 to the European Communities Act 1972 and section 257(2) of the Companies Act 1985, and approved by a resolution of each House of Parliament:

(1) 1972 c. 68.

(2) S.I.1991/755.

(3) 1985 c. 6; section 257 was substituted by section 20 of the Companies Act 1989 (1989 c. 40).