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STATUTORY INSTRUMENTS

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**2008 No. 569**

**PARTNERSHIP**

**The Partnerships (Accounts) Regulations 2008**

*Made* - - - - *26th February 2008*  
*Laid before Parliament* *5th March 2008*  
*Coming into force* *6th April 2008*

**THE PARTNERSHIPS (ACCOUNTS) REGULATIONS 2008**

PART 1

INTRODUCTION

1. Citation, commencement and application
2. Interpretation
3. Qualifying partnerships
- 3A. References to members of a qualifying partnership

PART 2

PARTNERSHIP ACCOUNTS

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

PART 3

AUDITORS

8. Appointment of auditor
9. Functions of auditor
10. Signature of auditor's report
11. Removal of auditors on improper grounds
12. Duty of auditor to notify supervisory body
13. Duty of members of qualifying partnership to notify supervisory body
14. Statutory auditors

**Status:** Point in time view as at 31/12/2020.

**Changes to legislation:** There are currently no known outstanding effects for the  
The Partnerships (Accounts) Regulations 2008. (See end of Document for details)

#### PART 4

#### OFFENCES

15. Penalties for non-compliance by members of qualifying partnership
16. Penalties for non-compliance by auditors of qualifying partnerships

#### PART 5

#### FINAL PROVISIONS

17. Consequential amendments
18. Revocation and transitional provisions etc.
19. Review  
Signature

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#### SCHEDULE —

##### PART 1 — MODIFICATIONS AND ADAPTATIONS FOR PURPOSES OF REGULATION 4

1. (1) Accounts prepared under regulation 4 of these Regulations must...
2. (1) The provisions of the Small Companies Accounts Regulations  
referred...

##### PART 2 — MODIFICATION FOR PURPOSES OF REGULATION 10

3. In section 506(1)(b) of the Companies Act 2006 the reference...

Explanatory Note

**Status:**

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**Changes to legislation:**

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