

---

STATUTORY INSTRUMENTS

---

**2008 No. 569**

**The Partnerships (Accounts) Regulations 2008**

**PART 1**

INTRODUCTION

**[<sup>F1</sup>References to members of a qualifying partnership**

**3A.**—(1) The references in regulations 4 to 15 to the members, or any member, of a qualifying partnership are to be construed as follows.

(2) Where the qualifying partnership is not a limited partnership its members are, for the purposes of those regulations—

- (a) its members (irrespective of their place of incorporation or the law under which they were formed);
- (b) where any of its members is an unlimited company, the limited companies which are the members of that unlimited company;
- (c) where any of its members is a Scottish partnership which is not a limited partnership, the limited companies which are the members of that Scottish partnership; and
- (d) where any of its members is a Scottish partnership which is a limited partnership, the limited companies which are the general partners of that Scottish limited partnership.

(3) Where the qualifying partnership is a limited partnership its members are, for the purposes of those regulations—

- (a) its general partners (irrespective of their place of incorporation or the law under which they were formed);
- (b) where any of its general partners is an unlimited company, the limited companies which are the members of that unlimited company;
- (c) where any of its general partners is a Scottish partnership which is not a limited partnership, the limited companies which are the members of that Scottish partnership; and
- (d) where any of its general partners is a Scottish partnership which is a limited partnership, the limited companies which are the general partners of that Scottish limited partnership.

(4) Each reference in paragraphs (2) and (3) to a limited company includes a reference to any comparable undertaking incorporated in a country or territory outside the United Kingdom.

(5) The references in paragraphs (2)(b) and (3)(b) to an unlimited company include references to any comparable undertaking incorporated in a country or territory outside the United Kingdom.

(6) The references in paragraphs (2)(c) and (3)(c) to a Scottish partnership which is not a limited partnership include references to any undertaking comparable to such a Scottish partnership incorporated in or formed under the law of a country or territory outside the United Kingdom.

(7) The references in paragraphs (2)(d) and (3)(d) to a Scottish partnership which is a limited partnership include references to any undertaking comparable to such a Scottish partnership incorporated in or formed under the law of a country or territory outside the United Kingdom; and

in relation to such an undertaking the references in those paragraphs to the general partners are to be construed as references to the members of the undertaking comparable to general partners.]

.....

**Textual Amendments**

- F1** Regs. 3, 3A substituted for reg. 3 (1.9.2013) by [The Companies and Partnerships \(Accounts and Audit\) Regulations 2013 \(S.I. 2013/2005\)](#), regs. 1(1), **4(3)** (with reg. 1(5)(6))

**Changes to legislation:**

There are currently no known outstanding effects for the The Partnerships (Accounts) Regulations 2008, Section 3A.