
STATUTORY INSTRUMENTS

2008 No. 569

The Partnerships (Accounts) Regulations 2008

PART 2

PARTNERSHIP ACCOUNTS

Publication of accounts of qualifying partnerships at head office

6.—^{F1}(1) [^{F2}Subject to regulation 7,] this regulation applies where none of the members of a qualifying partnership is a limited company.

^{F3}(2)]

(3) The members of the qualifying partnership—

^{F4}(a) must make the latest accounts available for inspection by any person, without charge and during business hours as follows—

- (i) where a qualifying partnership has a principal place of business in the United Kingdom, at that principal place of business;
- (ii) where the qualifying partnership has no principal place of business in the United Kingdom, but at least one of its members has a principal place of business or a head office in the United Kingdom, at a member's principal place of business or head office in the United Kingdom nominated by the members of the qualifying partnership for the purposes of this regulation;
- (iii) where the qualifying partnership has no principal place of business in the United Kingdom and none of its members has a principal place of business or a head office in the United Kingdom, at an address in the United Kingdom nominated by the members of a qualifying partnership, and]

(b) if any document comprised in those accounts is in a language other than English, must annex to that document a translation of it into English, certified as an accurate translation—

- (i) if the translation was made in the United Kingdom, by—
 - (aa) a notary public in any part of the United Kingdom;
 - (bb) a solicitor (if the translation was made in Scotland), a solicitor of the Supreme Court of Judicature of England and Wales (if it was made in England or Wales), or a solicitor of the Supreme Court of Judicature of Northern Ireland (if it was made in Northern Ireland); or
 - (cc) a person certified by a person mentioned above to be known to be competent to translate the document into English; or
- (ii) if the translation was made outside the United Kingdom, by—
 - (aa) a notary public;
 - (bb) a person authorised in the place where the translation was made to administer an oath;

- (cc) any of the British officials mentioned in section 6 of the Commissioners for Oaths Act 1889 ^{M1};
- (dd) a person certified by a person mentioned above to be known to be competent to translate the document into English.
- (4) A member of the qualifying partnership must supply to any person upon request—
- (a) a copy of the accounts required by paragraph (3)(a) to be made available for inspection, and
- (b) a copy of any translation required by paragraph (3)(b) to be annexed to any document comprised in those accounts,
- at a price not exceeding the administrative cost of making the copy.

Textual Amendments

- F1** Reg. 6(1)(2) substituted (1.9.2013) by [The Companies and Partnerships \(Accounts and Audit\) Regulations 2013 \(S.I. 2013/2005\)](#), regs. 1(1), **4(5)(a)** (with reg. 1(5)(6))
- F2** Words in reg. 6(1) inserted (31.12.2020) by [The Accounts and Reports \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/145\)](#), reg. 1(2)(c), **Sch. 3 para. 9(a)**; 2020 c. 1, Sch. 5 para. 1(1)
- F3** Reg. 6(2) omitted (31.12.2020) by virtue of [The Accounts and Reports \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/145\)](#), reg. 1(2)(c), **Sch. 3 para. 9(b)**; 2020 c. 1, Sch. 5 para. 1(1)
- F4** Reg. 6(3)(a) substituted (1.9.2013) by [The Companies and Partnerships \(Accounts and Audit\) Regulations 2013 \(S.I. 2013/2005\)](#), regs. 1(1), **4(5)(b)** (with reg. 1(5)(6))
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Marginal Citations

- M1** 1889 c.10.

Changes to legislation:

There are currently no known outstanding effects for the The Partnerships (Accounts) Regulations 2008, Section 6.