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STATUTORY INSTRUMENTS

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**2008 No. 569**

**The Partnerships (Accounts) Regulations 2008**

**PART 5**

**FINAL PROVISIONS**

**Consequential amendments**

**17.**—(1) In the following provisions of the Small Companies Accounts Regulations, for “Partnerships and Unlimited Companies (Accounts) Regulations 1993” substitute “Partnerships (Accounts) Regulations 2008”—

- (a) paragraph 8(5) and (6) in Part 1 of Schedule 2, and
- (b) paragraph 34(5) and (6) in Part 2 of Schedule 6.

(2) In paragraph 7(5) and (6) in Part 1 of Schedule 4 to the Large and Medium-sized Companies Accounts Regulations for “Partnerships and Unlimited Companies (Accounts) Regulations 1993” substitute “Partnerships (Accounts) Regulations 2008”.

**Revocation and transitional provisions etc.**

**18.**—(1) The Partnerships and Unlimited Companies (Accounts) Regulations 1993<sup>(1)</sup> and the Partnerships and Unlimited Companies (Accounts) Regulations (Northern Ireland) 1994<sup>(2)</sup> are revoked.

(2) The regulations specified in paragraph (1) continue to apply to any financial year of a qualifying partnership beginning before 6th April 2008.

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(1) S.I. 1993/1820.

(2) S.R. 1994/133, as amended by S.R. 2006/354.