
STATUTORY INSTRUMENTS

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

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Partnerships (Accounts) Regulations 2008. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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

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

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Partnerships (Accounts) Regulations 2008. Any changes that have already been made by the team appear in the content and are referenced with annotations.

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Changes and effects yet to be applied to :

- reg. 4 applied by [S.R. 2024/78 reg. 9\(3\)](#)
- reg. 7 excluded by [S.R. 2024/78 reg. 9\(3\)](#)
- reg. 8-10 applied by [S.R. 2024/78 reg. 9\(3\)](#)