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STATUTORY INSTRUMENTS

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**2016 No. 575**

**The Limited Liability Partnerships, Partnerships  
and Groups (Accounts and Audit) Regulations 2016**

**PART 2**

**Amendments to the Limited Liability Partnerships (Accounts and  
Audit) (Application of Companies Act 2006) Regulations 2008**

**Notes to the accounts**

**20.**—(1) Regulation 30 (notes to the accounts) is amended as follows.

(2) In section 472 (notes to the accounts)—

- (a) omit subsection (1); and
- (b) before subsection (2) insert—

“(1A) In the case of an LLP which qualifies as a micro-entity in relation to a financial year (see sections 384A and 384B), the notes to the accounts for that year required by regulation 5A(1) of, and paragraph 55 of Part 3 of Schedule 1(2) to, the Small Limited Liability Partnerships (Accounts) Regulations 2008 (S.I. 2008/1912) must be included at the foot of the balance sheet.”.

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(1) Regulation 5A is inserted by regulation 32 of these Regulations.

(2) Paragraph 55 of Part 3 of Schedule 1 is substituted by regulation 41 of these Regulations.