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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 4

Amendments to the Large and Medium-sized Limited  
Liability Partnerships (Accounts) Regulations 2008

**Amendment to Part 4 of Schedule 1 (special provision where LLP is a parent LLP or subsidiary undertaking: non-IAS individual accounts)**

**57.** In Part 4 of Schedule 1 (special provision where LLP is a parent LLP or subsidiary undertaking: non-IAS individual accounts), omit paragraph 71 (LLP's own accounts: guarantees and other financial commitments in favour of group undertakings).