

**2008 No. 134**

**PARTNERSHIPS**

**The Limited Liability Partnerships (Filing Periods and Late Filing Penalties) Regulations (Northern Ireland) 2008**

*Made* - - - - - *19th March 2008*

*Coming into operation* - *6th April 2008*

The Department of Enterprise, Trade and Investment(a), in exercise of the powers conferred by section 11(a) of the Limited Liability Partnerships Act (Northern Ireland) 2002(b) makes the following Regulations:

**Citation, commencement and interpretation**

1.—(1) These Regulations may be cited as the Limited Liability Partnerships (Filing Periods and Late Filing Penalties) Regulations (Northern Ireland) 2008 and come into operation on 6th April 2008.

(2) In these Regulations—

“the 2004 Regulations” means the Limited Liability Partnerships Regulations (Northern Ireland) 2004(c).

**Filing periods and late filing penalties**

2.—(1) Schedule 1 to the 2004 Regulations is amended as provided in the Schedule.

(2) This regulation applies to accounts and auditors’ reports for financial years beginning on or after 6th April 2008.

Sealed with the Official Seal of the Department of Enterprise, Trade and Investment on 19th March 2008



*Noel H Lavery*

A senior officer of the Department of Enterprise, Trade and Investment

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(a) Formerly the Department of Economic Development: see S.I. 1999/283 (N.I. 1) Article 3(5)  
(b) 2002 c.12 (NI)  
(c) S.R. 2004 No. 307

## SCHEDULE

Regulation 2

### AMENDMENTS TO SCHEDULE 1 TO THE 2004 REGULATIONS

1. Schedule 1 to the 2004 Regulations is amended as follows.
2. In the first column, at the end of the entry relating to Article 250A (civil penalty for failure to deliver accounts), insert “paragraph (2A)” and in the second column insert “Omit paragraph (2A)”**(a)**.
3. In the second column, opposite the entry relating to Article 252(1) (period allowed for delivering accounts and reports), for “10 months” substitute “9 months”.
4. In the second column, for the words “In sub-paragraph (a)” to “as the case may be” opposite the entry relating to Article 252(2) substitute “In sub-paragraph (a), for the words “10 months or 7 months, as the case may be” substitute “9 months”.”.

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**(a)** Paragraph (2A) was inserted by regulation 2(2) of the Companies (Late Filing Penalties) Regulations (Northern Ireland) 2008 (S.R. 2008 No. 133)

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations apply revised penalties which limited liability partnerships must pay if they deliver their accounts and auditors' reports late.

The revised penalties apply to late delivery on or after 1st February 2009 of the accounts and auditors' reports. This is because any change to the provisions in the Companies (Northern Ireland) Order 1986 (the 1986 Order) which have been applied to limited liability partnerships by the Limited Liability Partnerships Regulations (Northern Ireland) 2004 automatically applies to limited liability partnerships as well as to companies. The Companies (Late Filing Penalties) Regulations (Northern Ireland) 2008 (S.R. 2008 No. 133) substituted the table in Article 250A(2) of the 1986 Order.

A new 9-month deadline for the delivery of the accounts and auditors' reports of limited liability partnerships for financial years beginning on or after 6th April 2008 is applied by regulation 2 and the Schedule.

An impact assessment has not been prepared for these Regulations as costs in relation to the application of the provisions to limited liability partnerships are estimated to be negligible.