
STATUTORY INSTRUMENTS

2008 No. 1911

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

PART 18

FINAL PROVISIONS

Revocation and transitional provisions

58.—(1) Subject to paragraphs (3) to (11), the following provisions of the Limited Liability Partnerships Regulations 2001 ^{M1} are revoked—

- (a) regulation 3 and Schedule 1,
- (b) in Schedule 2, the entries relating to sections 384, 385, 387, 388, 388A, 389A, 390, 390A, 390B, 391, 391A, 392, 392A, 394, 394A and 742, and
- (c) entries 1, 2, 3 and 6 in Part I of Schedule 6.

(2) Subject to paragraphs (3) to (11), the following provisions of the Limited Liability Partnerships Regulations (Northern Ireland) 2004 ^{M2} are revoked—

- (a) regulation 3 and Schedule 1,
- (b) in Schedule 2, the entries relating to Articles 10, 392, 393, 395, 396, 396A, 397A, 398, 398A, 398B, 399, 399A, 400, 400A, 401A and 401B, and
- (c) entries 1, 2, 3 and 6 in Part I of Schedule 5.

(3) The provisions specified in paragraphs (1)(a) and (c) and (2)(a) and (c), and the entries specified in paragraphs (1)(b) and (2)(b) relating to section 742 of the 1985 Act or Article 10 of the 1986 Order, continue to apply to accounts for, and otherwise as regards, financial years beginning before 1st October 2008.

(4) The entries specified in paragraphs (1)(b) and (2)(b) relating to sections 384, 385, 387, 388 and 388A of the 1985 Act or Articles 392, 393, 395, 396 and 396A of the 1986 Order continue to apply in relation to appointments of auditors for financial years beginning before 1st October 2008, and section 388(2) of the 1985 Act or Article 396(2) of the 1986 Order as applied to LLPs continues to apply where the vacancy occurs before that date.

(5) The entries specified in paragraphs (1)(b) and (2)(b) relating to section 389A of the 1985 Act or Article 397A of the 1986 Order continue to apply as regards financial years beginning before 1st October 2008.

(6) The entries specified in paragraphs (1)(b) and (2)(b) relating to section 390 of the 1985 Act or Article 398 of the 1986 Order continue to apply to auditors appointed before 1st October 2008.

(7) The entries specified in paragraphs (1)(b) and (2)(b) relating to sections 390A and 390B of the 1985 Act or Articles 398A and 398B of the 1986 Order continue to apply to auditors appointed for financial years beginning before 1st October 2008.

Status: Point in time view as at 17/05/2016.

Changes to legislation: There are currently no known outstanding effects for the The Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008, PART 18. (See end of Document for details)

(8) The entries specified in paragraphs (1)(b) and (2)(b) relating to sections 391 and 391A of the 1985 Act or Articles 399 and 399A of the 1986 Order continue to apply as respects removal of auditors where notice is given to the auditor before 1st October 2008.

(9) The entries specified in paragraphs (1)(b) and (2)(b) relating to section 391A of the 1985 Act or Article 399A of the 1986 Order continue to apply as regards failure to re-appoint an auditor to appointments for financial years beginning before 1st October 2008.

(10) -The entries specified in paragraphs (1)(b) and (2)(b) relating to sections 392 and 392A of the 1985 Act or Articles 400 and 400A of the 1986 Order continue to apply to resignations occurring before 1st October 2008.

(11) The entries specified in paragraphs (1)(b) and (2)(b) relating to sections 394 and 394A of the 1985 Act or Articles 401A and 401B of the 1986 Order continue to apply where the auditor ceases to hold office before 1st October 2008.

Marginal Citations

M1 [S.I. 2001/1090.](#)

M2 [S.R. \(NI\) 2004/307.](#)

[^{F1}Review

59.—(1) The Secretary of State must from time to time—

- (a) carry out a review of the provisions of these Regulations to which amendments have been made by Part 2 of the Limited Liability Partnerships, Partnerships and Groups (Accounts and Audit) Regulations 2016 (“the 2016 Regulations”),
- (b) set out the conclusions of the review in a report, and
- (c) publish the report.

(2) The report must, in particular—

- (a) set out the objectives intended to be achieved by those provisions,
- (b) assess the extent to which those objectives are achieved,
- (c) assess whether those objectives remain appropriate, and
- (d) if those objectives remain appropriate, assess the extent to which they could be achieved in another way which involves less onerous regulatory provision.

(3) The first report under this regulation must be published before the end of the period of 5 years beginning with the date on which the 2016 Regulations come into force.

(4) Subsequent reports under this regulation must be published at intervals not exceeding 5 years.

(5) In this regulation, “regulatory provision” has the meaning given by section 32(4) of the Small Business, Enterprise and Employment Act 2015.]

Textual Amendments

F1 [Reg. 59 inserted \(with effect in accordance with reg. 2\(2\)-\(5\) of the amending S.I.\) by \[The Limited Liability Partnerships, Partnerships and Groups \\(Accounts and Audit\\) Regulations 2016 \\(S.I. 2016/575\\)\]\(#\), \[regs. 2\\(1\\), 26\]\(#\)](#)

Status:

Point in time view as at 17/05/2016.

Changes to legislation:

There are currently no known outstanding effects for the The Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008, PART 18.