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STATUTORY INSTRUMENTS

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**2008 No. 1911**

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

**PART 6**

PUBLICATION OF ACCOUNTS AND AUDITOR'S REPORT

**Publication of accounts and auditor's report**

13. Section 423 applies to LLPs, modified so that it reads as follows—

**“Duty to circulate copies of annual accounts and auditor's report**

**423.**—(1) Every LLP must send a copy of its annual accounts and auditor's report for each financial year to—

- (a) every member of the LLP, and
- (b) every holder of the LLP's debentures,

not later than the end of the period for filing accounts and the auditor's report on them, or, if earlier, the date on which it actually delivers its accounts and the auditor's report on those accounts to the registrar.

(2) Copies need not be sent to a person for whom the LLP does not have a current address.

(3) An LLP has a “current address” for a person if—

- (a) an address has been notified to the LLP by the person as one at which documents may be sent to him, and
- (b) the LLP has no reason to believe that documents sent to him at that address will not reach him.

(4) Where copies are sent out over a period of days, references in this Act to the day on which copies are sent out shall be read as references to the last day of that period.”

**Status:**

Point in time view as at 01/10/2008. This version of this provision has been superseded.

**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, Section 13.