

---

STATUTORY INSTRUMENTS

---

**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

**Default in sending out copies of accounts and auditor's report**

**14.** Section 425 applies to LLPs, modified so that it reads as follows—

**“Default in sending out copies of accounts and auditor's report: offences**

**425.**—(1) If default is made in complying with section 423, an offence is committed by—

- (a) the LLP, and
  - (b) every member of the LLP who is in default.
- (2) A person guilty of an offence under this section is liable—
- (a) on conviction on indictment, to a fine;
  - (b) on summary conviction, to a fine not exceeding the statutory maximum.”

**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Point in time view as at 01/10/2008. This version of this provision has been superseded.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 14.