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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<sup>[F1]</sup>, AUDITOR'S REPORT AND ENERGY AND CARBON REPORT]

#### **Default in sending out copies of accounts<sup>[F1]</sup>, auditor's report and energy and carbon report]**

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

#### **“Default in sending out copies of accounts<sup>[F2]</sup>, auditor's report and energy and carbon 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.”

#### **Textual Amendments**

- F1** Words in [reg. 14](#) heading substituted (1.4.2019) by [The Companies \(Directors Report\) and Limited Liability Partnerships \(Energy and Carbon Report\) Regulations 2018 \(S.I. 2018/1155\)](#), regs. 2, **13(2)**
- F2** Words in [reg. 14](#) substituted (1.4.2019) by [The Companies \(Directors Report\) and Limited Liability Partnerships \(Energy and Carbon Report\) Regulations 2018 \(S.I. 2018/1155\)](#), regs. 2, **13(3)**

**Status:**

Point in time view as at 01/04/2019. This version of this provision has been superseded.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.