STATUTORY INSTRUMENTS

2008 No. 1911

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

PART 13

REMOVAL, RESIGNATION, ETC OF AUDITORS

Rights of auditor removed from office

44.—(1) Section 513 applies to LLPs, modified so that it reads as follows—

"Rights of auditor who has been removed from office

513.—(1) An auditor who has been removed [^{F1}by the members under section 510 or by order of the court under section 511A] has, notwithstanding his removal, the rights conferred by section 502(1) in relation to any meeting of the LLP—

- (a) at which his term of office would otherwise have expired, or
- (b) at which it is proposed to fill the vacancy caused by his removal.

(2) In such a case the references in that section to matters concerning the auditor as auditor shall be construed as references to matters concerning him as a former auditor."

(2) In section 513 (applied to LLPs by paragraph (1)) as it applies in relation to an auditor appointed before 1st October 2008, the reference to rights under section 502(1) shall be read as a reference to rights under section 390(1) of the 1985 Act or Article 398(1) of the 1986 Order as applied to LLPs.

Textual Amendments

F1 Words in reg. 44 inserted (with effect in accordance with reg. 2(5)(a) of the amending S.I.) by The Statutory Auditors Regulations 2017 (S.I. 2017/1164), reg. 1(2)(3), Sch. 3 para. 17 (with reg. 2(6)(7))

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 44.