### STATUTORY INSTRUMENTS

# 2008 No. 1911

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

## **PART 15**

### STATUTORY AUDITORS

#### Extension of Part 42

48. For the purposes of section 1210(1)(h) (meaning of "statutory auditor")-

- (a) an LLP is a prescribed person, and
- (b) Part 16 of the Companies Act 2006 as applied to LLPs is a prescribed enactment,

(and accordingly a person appointed as auditor of an LLP under Part 16 of that Act as applied to LLPs by these Regulations is a statutory auditor).

### Status:

Point in time view as at 01/10/2008.

#### 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 48.