
STATUTORY INSTRUMENTS

2008 No. 1911

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

PART 18

FINAL PROVISIONS

[^{F1}Review

59.—(1) The Secretary of State must from time to time—

[^{F2}(a) carry out a review, respectively, of the regulatory provision contained in these Regulations to which amendments have been made by—

(i) Part 2 of the Limited Liability Partnerships, Partnerships and Groups (Accounts and Audit) Regulations 2016 (“the 2016 Regulations”),

(ii) Schedule 3 to the Statutory Auditors Regulations 2017, and

(iii) Part 3 of the Companies (Directors’ Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018 (“the 2018 Regulations”),]

(b) set out the conclusions of [^{F3}each review] in a [^{F4}separate] report, and

(c) publish the report.

^{F5}(1A)

(2) [^{F6}Section 30(4) of the Small Business, Enterprise and Employment Act 2015 requires that a report published under this regulation] must, in particular—

(a) set out the objectives intended to be achieved by those provisions,

(b) assess the extent to which those objectives are achieved,

(c) assess whether those objectives remain appropriate, and

(d) if those objectives remain appropriate, assess the extent to which they could be achieved in another way which involves less onerous regulatory provision.

[^{F7}(3) The first report under—

(a) paragraph (1)(a)(i) and (ii) must be published before the end of the period of 5 years beginning with the date on which the 2016 Regulations come into force;

(b) paragraph (1)(a)(iii) must be published before the end of the period of 5 years beginning with the date on which the 2018 Regulations come into force.]

(4) Subsequent reports under this regulation must be published at intervals not exceeding 5 years.

(5) In this regulation, “regulatory provision” has the [^{F8}same meaning as in sections 28 to 32] of the Small Business, Enterprise and Employment Act 2015 [^{F9}(see section 32 of that Act)].]

Textual Amendments

- F1** Reg. 59 inserted (with effect in accordance with reg. 2(2)-(5) of the amending S.I.) by *The Limited Liability Partnerships, Partnerships and Groups (Accounts and Audit) Regulations 2016* (S.I. 2016/575), regs. 2(1), **26**
- F2** Reg. 59(1)(a) 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, **25(2)**
- F3** Words in reg. 59(1)(b) 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, **25(3)(a)**
- F4** Word in reg. 59(1)(b) inserted (1.4.2019) by *The Companies (Directors Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018* (S.I. 2018/1155), regs. 2, **25(3)(b)**
- F5** Reg. 59(1A) omitted (31.12.2020) by virtue of *The Accounts and Reports (Amendment) (EU Exit) Regulations 2019* (S.I. 2019/145), reg. 1(2)(c), **Sch. 3 para. 22**; also omitted by *The Statutory Auditors and Third Country Auditors (Amendment) (EU Exit) Regulations 2019* (S.I. 2019/177), regs. 2, **55**; 2020 c. 1, Sch. 5 para. 1(1)
- F6** Words in reg. 59(2) substituted (1.1.2018) by *The Statutory Auditors Regulations 2017* (S.I. 2017/1164), reg. 1(2)(3), **Sch. 3 para. 21(c)** (with reg. 2(6)(7))
- F7** Reg. 59(3) 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, **25(4)**
- F8** Words in reg. 59(5) substituted (1.1.2018) by *The Statutory Auditors Regulations 2017* (S.I. 2017/1164), reg. 1(2)(3), **Sch. 3 para. 21(d)(i)** (with reg. 2(6)(7))
- F9** Words in reg. 59(5) inserted (1.1.2018) by *The Statutory Auditors Regulations 2017* (S.I. 2017/1164), reg. 1(2)(3), **Sch. 3 para. 21(d)(ii)** (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 59.