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STATUTORY INSTRUMENTS

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**2008 No. 1912**

**The Small Limited Liability Partnerships  
(Accounts) Regulations 2008**

[<sup>F1</sup>PART 5  
REVIEW

**Textual Amendments**

- F1** Pt. 5 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), [46](#)

**Review**

- 9.**—(1) The Secretary of State must from time to time—
- (a) carry out a review of the provisions of these Regulations to which amendments have been made by Part 3 of the Limited Liability Partnerships, Partnerships and Groups (Accounts and Audit) Regulations 2016 (“the 2016 Regulations”),
  - (b) set out the conclusions of the review in a report, and
  - (c) publish the report.
- (2) The report 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.
- (3) The first report under this regulation must be published before the end of the period of 5 years beginning with the date on which the 2016 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 meaning given by section 32(4) of the Small Business, Enterprise and Employment Act 2015.]

**Changes to legislation:**

There are currently no known outstanding effects for the The Small Limited Liability Partnerships (Accounts) Regulations 2008, PART5.