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STATUTORY INSTRUMENTS

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**2008 No. 1912**

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

**PART 1**

**INTRODUCTION**

**Citation and interpretation**

**1.**—(1) These Regulations may be cited as the Small Limited Liability Partnerships (Accounts) Regulations 2008.

(2) In these Regulations—

“the 2006 Act” means the Companies Act 2006(1);

“LLP” means a limited liability partnership formed under the Limited Liability Partnerships Act 2000 or the Limited Liability Partnerships Act (N.I.) 2002(2);

“the Small Companies Accounts Regulations” means the Small Companies and Groups (Accounts and Directors’ Report) Regulations 2008(3).

(3) Any reference in these Regulations to a numbered Part or section of the 2006 Act is a reference to that Part or section as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008(4).

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(1) 2006 c.46.  
(2) 2002 (N.I.) (c.12).  
(3) S.I. 2008/409.  
(4) S.I. 2008/1911.