
STATUTORY INSTRUMENTS

2008 No. 1913

The Large and Medium-sized Limited Liability Partnerships (Accounts) Regulations 2008

PART 1

INTRODUCTION

Citation and interpretation

1.—(1) These Regulations may be cited as the Large and Medium-sized Limited Liability Partnerships (Accounts) Regulations 2008.

(2) In these Regulations—

“the 2006 Act” means the Companies Act 2006 ^{M1};

“the Large and Medium-sized Companies Accounts Regulations” means the Large and Medium-sized Companies and Groups (Accounts and Reports) Regulations 2008 ^{M2};

[^{F1}“LLP” means a limited liability partnership registered under the Limited Liability Partnerships Act 2000.]

(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 ^{M3}.

Textual Amendments

F1 Words in [reg. 1\(2\)](#) substituted (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\(1\)](#), **48**

Marginal Citations

M1 [2006 c.46](#).

M2 [S.I. 2008/410](#).

M3 [S.I. 2008/1911](#).

Commencement and application

2.—(1) These Regulations come into force on 1st October 2008.

(2) They apply in relation to financial years beginning on or after 1st October 2008.

(3) They apply to LLPs, with modifications, provisions of the Large and Medium-sized Companies Accounts Regulations.

(4) They do not apply to LLPs which are subject to the small LLPs regime under Part 15 of the 2006 Act.

Changes to legislation:

There are currently no known outstanding effects for the The Large and Medium-sized Limited Liability Partnerships (Accounts) Regulations 2008, PART 1.