

---

STATUTORY INSTRUMENTS

---

**2016 No. 575**

**The Limited Liability Partnerships, Partnerships  
and Groups (Accounts and Audit) Regulations 2016**

**PART 2**

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

**Exemption for dormant subsidiary LLPs**

**15.**—(1) Regulation 19A(1) (exemption for dormant subsidiary LLPs) is amended as follows.

(2) In section 448A (dormant subsidiary LLPs exempt from obligation to file accounts), for subsection (2)(c)(i) substitute—

“(i) the provisions of [Directive 2013/34/EU](#) of 26 June 2013 on the annual financial statements etc. of certain types of undertakings<sup>(2)</sup>, or”.

(3) In section 448B (LLPs excluded from the dormant subsidiaries exemption), before paragraph (a) insert—

“(za) a traded LLP,”.

---

(1) Regulation 19A was inserted by [S.I. 2012/2301](#), regulation 20(1) and (7).

(2) OJ No L 182, 29.6.13, p. 19, as last amended by Council [Directive 2014/102/EU](#).