

### SCHEDULE 3

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

- 21.** In regulation 59 (review)—
- (a) for paragraph (1)(a) substitute—
    - “(a) carry out a review 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”), and
      - (ii) Schedule 3 to the Statutory Auditors Regulations 2017,”;
  - (b) after paragraph (1) insert—
    - “(1A) Section 30(3) of the Small Business, Enterprise and Employment Act 2015(1) requires that a review carried out under paragraph (1)(a)(ii) of this regulation must, so far as is reasonable, have regard to how—
      - (a) Articles 28 and 38 of [Directive 2006/43/EC](#) of the European Parliament and of the Council on statutory audits of annual accounts and consolidated accounts, amending Council Directives [78/660/EEC](#) and [83/349/EEC](#) and repealing Council [Directive 84/253/EEC](#)(2), and
      - (b) Articles 16, 17 and 41 of Regulation (EU) No 537/2014 of the European Parliament and of the Council on specific requirements regarding statutory audit of public-interest entities and repealing Commission [Decision 2005/909/EC](#),  
are implemented in other member States.”;
  - (c) in paragraph (2), for “The report” substitute “Section 30(4) of the Small Business, Enterprise and Employment Act 2015 requires that a report published under this regulation”;
  - (d) in paragraph (5)—
    - (i) for “meaning given by section 32(4)” substitute “same meaning as in sections 28 to 32”;
    - (ii) after “Act 2015” insert “(see section 32 of that Act)”.

---

(1) [2015 c. 26](#). Section 30(3) was amended by section 19 of the Enterprise Act [2016 \(c. 12\)](#).

(2) OJ No L 157, 09.06.06, p.87, last amended by [Directive 2014/56/EU](#) (OJ No L 158, 27.05.14, p. 196).