
STATUTORY INSTRUMENTS

2018 No. 1155

The Companies (Directors' Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018

PART 3

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

Amendment of regulation 59 (review)

25.—(1) Regulation 59 is amended as follows.

(2) In paragraph (1), for sub-paragraph (a), substitute —

“(a) carry out a review, respectively, 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⁽¹⁾ (“the 2016 Regulations”),

(ii) Schedule 3 to the Statutory Auditors Regulations 2017⁽²⁾, and

(iii) Part 3 of the Companies (Directors' Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018 (“the 2018 Regulations”).”

(3) In paragraph (1)(b)—

(a) for “the review”, substitute “each review”;

(b) before “report”, insert “separate”.

(4) For paragraph (3), substitute—

“(3) The first report under—

(a) paragraph (1)(a)(i) and (ii) must be published before the end of the period of 5 years beginning with the date on which the 2016 Regulations come into force;

(b) paragraph (1)(a)(iii) must be published before the end of the period of 5 years beginning with the date on which the 2018 Regulations come into force.”

⁽¹⁾ S.I. 2016/575.

⁽²⁾ S.I. 2017/1164.