
STATUTORY RULES OF NORTHERN IRELAND

2004 No. 307

Limited Liability Partnerships
Regulations (Northern Ireland) 2004

PART II

ACCOUNTS AND AUDIT

Application of the accounts and audit provisions of the 1986 Order to limited liability partnerships

3.—(1) Subject to paragraph (2), the provisions of Part VIII of the 1986 Order (Accounts and Audit)(1) shall apply to limited liability partnerships.

(2) The statutory provisions referred to in paragraph (1) shall apply to limited liability partnerships, except where the context otherwise requires, with the following modifications –

- (a) references to a company shall include references to a limited liability partnership;
- (b) references to a director or to an officer of a company shall include references to a member of a limited liability partnership;
- (c) references to other provisions of the 1986 Order and to provisions of the 1986 Order shall include references to those provisions as they apply to limited liability partnerships in accordance with Parts III and IV;
- (d) the modifications set out in Schedule 1; and
- (e) such further modifications as the context requires for the purpose of giving effect to those provisions as applied by this Part.

(1) Article 229 was inserted into the 1986 Order by Article 4 of the Companies (Northern Ireland) Order 1990 (S.I.1990/593 (N.I. 5)) in place of an existing Article of that number; Article 231 was inserted into the 1986 Order by Article 5 of the Companies (Northern Ireland) Order 1990 in place of an existing Article of that number; Article 234 was inserted into the 1986 Order by Article 6 of the Companies (Northern Ireland) Order 1990 in place of an existing Article of that number; Articles 235, 237 and 238 were inserted into the 1986 Order by Article 7 of the Companies (Northern Ireland) Order 1990 in place of existing Articles of those numbers. Article 253C was inserted into the 1986 Order by Article 14 of the Companies (Northern Ireland) Order 1990; Article 256 was inserted into the 1986 Order by Article 15(3) of the Companies (Northern Ireland) Order 1990 in place of an existing Article of that number and amended by S.R. 1997 No. 314 and S.I. 2001/3649; Article 256A was inserted into the 1986 Order by S.R. 1997 No. 436; Article 257 was inserted into the 1986 Order by Article 15(3) of the Companies (Northern Ireland) Order 1990 in place of an existing Article of that number and amended by S.R. 1992 No. 503. Article 264 was inserted into the 1986 Order by Article 21 of the Companies (Northern Ireland) Order 1990. The footnotes to Schedule 1 provide details of the amendments made to the provisions which are listed in that Schedule