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## STATUTORY INSTRUMENTS

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# 2008 No. 1911

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

### PART 1

#### GENERAL INTRODUCTORY PROVISIONS

##### Application

2.—(1) Subject to paragraphs (2) to (11), these Regulations apply to accounts for financial years beginning on or after 1st October 2008.

(2) Any question whether—

- (a) for the purposes of section 382, 383, 384(3) or 467(3) of the Companies Act 2006, as applied to limited liability partnerships by regulations 5 and 26, a limited liability partnership or group qualified as small in a financial year beginning before 1st October 2008, or
- (b) for the purposes of section 465 or 466 of that Act, as applied to limited liability partnerships by regulation 26, a limited liability partnership or group qualified as medium-sized in any such financial year,

is to be determined by reference to the corresponding provisions of the Companies Act 1985 <sup>M1</sup> or the Companies (Northern Ireland) Order 1986 <sup>M2</sup> as applied to limited liability partnerships by the Limited Liability Partnerships Regulations 2001 <sup>M3</sup> or the Limited Liability Partnerships Regulations (Northern Ireland) 2004 <sup>M4</sup>.

(3) Sections 485 to 488 of the Companies Act 2006, as applied to limited liability partnerships by regulation 36, apply in relation to appointments of auditors for financial years beginning on or after 1st October 2008.

(4) Sections 492, 494 and 499 to 501 of the Companies Act 2006, as applied to limited liability partnerships by regulations 37, 38 and 40, apply to auditors appointed for financial years beginning on or after 1st October 2008.

(5) Section 502 of the Companies Act 2006, as applied to limited liability partnerships by regulation 40, applies to auditors appointed on or after 1st October 2008.

(6) Sections 495, 498 and 503 to 509 of the Companies Act 2006, as applied to limited liability partnerships by regulations 39 to 42, apply to auditors' reports on accounts for financial years beginning on or after 1st October 2008.

(7) Sections 510 to 513 of the Companies Act 2006, as applied to limited liability partnerships by regulations 43 and 44, apply where notice of the proposed removal is given to the auditor on or after 1st October 2008.

(8) Section 515 of the Companies Act 2006, as applied to limited liability partnerships by regulation 45, applies to appointments of auditors for financial years beginning on or after 1st October 2008.

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**Changes to legislation:** *There are currently no known outstanding effects for the The Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008, Section 2. (See end of Document for details)*

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(9) Sections 516 to 518 of the Companies Act 2006, as applied to limited liability partnerships by regulation 45, apply to resignations occurring on or after 1st October 2008.

(10) Sections 519 to 525 of the Companies Act 2006, as applied to limited liability partnerships by regulation 46, apply where the auditor ceases to hold office on or after 1st October 2008.

(11) Section 526 of the Companies Act 2006, as applied to limited liability partnerships by regulation 46, applies where the vacancy occurs on or after 1st October 2008.

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**Marginal Citations**

**M1** 1985 c.6.

**M2** S.I. 1986/1032 (N.I.6).

**M3** S.I. 2001/10990.

**M4** S.R. (NI) 2004/307.

**Changes to legislation:**

There are currently no known outstanding effects for the The Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008, Section 2.