
STATUTORY INSTRUMENTS

2008 No. 497

**The Companies (Late Filing Penalties) and
Limited Liability Partnerships (Filing Periods
and Late Filing Penalties) Regulations 2008**

Limited liability partnerships: filing periods and late filing penalties

6.—(1) Section 443 of the Companies Act 2006 (calculation of period allowed for filing accounts and reports) applies to limited liability partnerships with the modification in Part 1 of the Schedule to these Regulations.

(2) Schedule 1 to the Limited Liability Partnership Regulations 2001⁽¹⁾ is amended as provided in Part 2 of the Schedule to these Regulations.

(3) This regulation applies to accounts and auditors' reports for financial years beginning on or after 6th April 2008.

⁽¹⁾ [S.I. 2001/1090](#), to which there are amendments not relevant to these Regulations.