

STATUTORY RULES OF NORTHERN IRELAND

2024 No. 78

The Occupational Pension Schemes (Master Trusts) Regulations (Northern Ireland) 2024

Amendment of the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations

31.—(1) The Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008(1) are amended in accordance with paragraphs (2) to (5).

(2) In regulation 5 (LLPs subject to the small LLPs regime), in modified section 384(2) of the Companies Act (LLPs excluded from the small LLPs regime)—

- (a) in subsection (1)(b)(iii) after “Act 2017” insert “or section 39(1) of the Pension Schemes Act (Northern Ireland) 2021”;
- (b) in subsection (2)(f) after “Act 2017” insert “or section 39(1) of the Pension Schemes Act (Northern Ireland) 2021”.

(3) In regulation 26 (medium-sized LLPs), in modified section 467(3) of the Companies Act (LLPs excluded from being treated as medium-sized)—

- (a) in subsection (1)(b)(iii) after “Act 2017” insert “or section 39(1) of the Pension Schemes Act (Northern Ireland) 2021”;
- (b) in subsection (2)(f) after “Act 2017” insert “or section 39(1) of the Pension Schemes Act (Northern Ireland) 2021”.

(4) In regulation 34 (exemption from audit: small LLPs), in modified section 478(b)(iii)(4) of the Companies Act (LLPs excluded from small LLPs exemption) after “Act 2017” insert “or section 39(1) of the Pension Schemes Act (Northern Ireland) 2021”.

(5) In regulation 34A(5) (exemption from audit: qualifying subsidiaries), in modified section 479B(a)(iii)(6) of the Companies Act (LLPs excluded from the subsidiary LLPs audit exemption) after “Act 2017” insert “or section 39(1) of the Pension Schemes Act (Northern Ireland) 2021”.

Commencement Information

II Reg. 31 in operation at 27.3.2024, see [reg. 1](#)

- (1) [S.I. 2008/1911](#)
- (2) Section 384, as modified by regulation 5, was amended by regulation 3(2) of [S.I. 2013/2005](#), regulation 5(4) of [S.I. 2016/575](#), regulation 31(2) of [S.I. 2018/1030](#) and regulation 31(2) of [S.R. 2023 No. 148](#)
- (3) Section 467, as modified by regulation 26, was amended by regulation 3(3) of [S.I. 2013/2005](#), regulation 17(4) of [S.I. 2016/575](#), regulation 31(3) of [S.I. 2018/1030](#) and regulation 31(3) of [S.R. 2023 No. 148](#)
- (4) Section 478, as modified by regulation 34, was amended by regulation 31(4) of [S.I. 2018/1030](#) and regulation 31(4) of [S.R. 2023 No. 148](#)
- (5) Regulation 34A was inserted by regulation 20(4) of [S.I. 2012/2301](#)
- (6) Section 479B, as modified by regulation 34A, was amended by regulation 22(3) of [S.I. 2016/575](#), regulation 31(5) of [S.I. 2018/1030](#) and regulation 31(5) of [S.R. 2023 No. 148](#)

Changes to legislation: *There are currently no known outstanding effects for the The Occupational Pension Schemes (Master Trusts) Regulations (Northern Ireland) 2024, Section 31. (See end of Document for details)*

Changes to legislation:

There are currently no known outstanding effects for the The Occupational Pension Schemes (Master Trusts) Regulations (Northern Ireland) 2024, Section 31.