

LIMITED LIABILITY PARTNERSHIPS ACT 2000

EXPLANATORY NOTES

INTRODUCTION

1. These explanatory notes relate to the Limited Liability Partnerships Act 2000, which received Royal Assent on 20 July 2000. They have been prepared by the Department of Trade and Industry in order to assist the reader in understanding the Act. They do not form part of the Act and have not been endorsed by Parliament.
2. The notes need to be read in conjunction with the Act. They are not, and are not meant to be, a comprehensive description of the Act. So where a section or part of a section does not seem to require any explanation or comment, none is given.

SUMMARY

3. The Act's main purpose is to create a new form of legal entity known as a limited liability partnership ("LLP"). The essential feature of an LLP is that it combines the organisational flexibility and tax status of a partnership with limited liability for its members. This limited liability is possible because an LLP is a legal person separate from its members.
4. The Act provides powers to apply the provisions of company law and insolvency law, with appropriate modifications, to LLPs. These powers will be used to put safeguards in place for those dealing with LLPs. It is intended that the safeguards will include provision for the public disclosure of information about LLPs, particularly their finance, and provision for what happens when an LLP becomes insolvent.

BACKGROUND

5. The Act creates a new form of legal entity, the limited liability partnership, which will be a body corporate and exist as a legal person separate from its members. In general, the Act extends to England, Wales and Scotland. Sections 10 - 13 (taxation and class 4 national insurance contributions) and section 19 (commencement etc.) also extend to Northern Ireland.
6. In Great Britain businesses operate in the main as limited companies, sole traders or partnerships. Each of these is subject to different regulatory and tax regimes reflecting their organisation and ownership.
7. The only option for many professions, in the past, was to operate as partnerships, as either statute or the rules of their professional body denied them the ability to incorporate. For example, accountancy firms have only been able to incorporate since 1989. The fact that professional bodies were required to operate as partnerships meant that they were subject to the particular rules relating to the liability of partners.
8. The Partnership Act 1890 sets out special rules relating to the liability of partners to persons dealing with them. First, every partner is liable jointly, and in Scotland severally also, with his other partners for all the debts and obligations of the partnership incurred during his membership. Second, every partner is jointly and severally liable for any loss or damage arising from the wrongful acts or omissions of any of his partners (as well as

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his own) which were done in the ordinary course of the partnership's business or with the authority of the partners. When the members are liable jointly and severally for any loss or damage this has the effect that an injured person may sue one or more of the members separately or all of them together at his option.

9. These arrangements were generally appropriate when all partnerships were small and the partners were of the same profession working closely one with another. However, unlimited liability for partners has become an increasing cause for concern in the light of:
 - (a) a general increase in the incidence of litigation for professional negligence and in the size of claims;
 - (b) the growth in the size of partnerships (since in a very large partnership not all the partners will be personally known to one another);
 - (c) the increase in specialisation among partners and the coming together of different professions within a partnership; and
 - (d) the risk to a partner's personal assets when a claim exceeds the sum of the assets and insurance cover of the partnership.

Although these concerns arise most acutely in very large professional partnerships they are relevant to partnerships generally.

10. The limited liability partnership goes some way towards addressing these concerns. Its members benefit from limited liability because the LLP is a separate legal person. In general the LLP and not its members will be liable to third parties (but see paragraphs 13-16 below).
11. The idea that there should be the opportunity in Great Britain to organise as an LLP emerged out of a review of the law of joint and several liability. In 1996 the DTI published a feasibility investigation of joint and several liability carried out by the Common Law Team of the Law Commission (HMSO ISBN 0 11 515 452 3). The investigation focused particularly, but not exclusively, on the joint and several liability of professional defendants, seeking to ascertain whether there was an arguable case for replacing joint and several liability by, for example, a system whereby each defendant might be liable for only a proportionate share of the loss. Although the remit did not extend to the question of joint and several liability within partnerships, the DTI took the opportunity to consult on the distinct but related question whether to amend the law in Great Britain to allow limited liability partnerships. This question was asked in the knowledge that the concept of LLPs was well known in some overseas jurisdictions, particularly the USA. Jersey too was working on implementing its own LLP legislation in response to representations from the accountancy profession, with a view to attracting offshore registrations.
12. In February 1997 the Department published a consultation paper "Limited Liability Partnerships: A New Form of Business Association for Professions" (URN 97/597). The response to the paper confirmed that there was a demand for the new vehicle across a wide range of professions, and agreement in principle from those consultees who are potential clients of and providers of capital to LLPs. The paper was followed by the publication of a draft Bill and regulations (URN 98/874) in September 1998. Revised draft regulations were published again for consultation, together with the draft Bill (URN 99/1025) in July 1999. In February 2000 a further consultation document was published concerning regulatory default provisions governing the relationship between members (URN 00/617), and revised regulatory default provisions were published in May 2000 (URN 00/865).

OVERVIEW OF THE LIMITED LIABILITY PARTNERSHIP:

A separate legal entity:

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13. The limited liability partnership will be a separate legal entity with unlimited capacity. This means that an LLP can do anything that a natural person could do. It has the ability to enter into contracts and hold property, and will continue in existence in spite of any change in membership. The LLP's existence as a separate legal entity makes it more closely akin to a company than to a partnership (except insofar as the internal relations are governed by agreement between the members – see paragraph 17 below). The underlying approach, therefore, was to draw on the principles enshrined in the legislative treatment of companies.
14. The LLP's existence as a corporate entity means that the effect of the general law is different in comparison with a partnership. For example, it is anticipated that a third party will usually contract with the LLP itself rather than with an individual member of the LLP whereas, in general, a partner contracts as principal and on behalf of the other partners.
15. Should a partner be negligent in the work that he carries out for a client, there will generally be two possible causes of action against that partner: contract and tort. However, because the limited liability partnership will be a separate legal entity with which the client has contracted, only one action (the tort action) is potentially available against the member.
16. Should the courts consider the case of a negligent member of an LLP whose conduct has resulted in economic loss for his client, the courts' decision cannot be forecast with certainty. But, recent case law¹ suggests that in deciding whether such a member was potentially liable to a client, the courts would have regard to various factors including whether the member of the LLP assumed personal responsibility for the advice, whether the client relied on the assumption of responsibility and whether such reliance was reasonable.

Internal relations:

17. As regards the management of the internal affairs of the LLP there is a parallel with the system that operates for partnerships. Members will not be obliged to enter into a formal agreement among themselves and there will be no obligation to publish any agreement which is entered into. As in the case of partnerships, however, there will, in general, be clear advantages in having a formal written agreement between members to regulate the affairs of the undertaking and to avoid disputes between them. The formal procedures needed to establish an LLP, including the need for an application to the registrar of companies, are likely to encourage the members to set up a formal arrangement before the LLP commences business. As noted in paragraph 12, however, we have published regulatory default provisions governing the relationship between the members which would apply where no agreement existed, or the agreement did not include provision to deal with a particular issue.

Taxation:

18. The profits of the business of an LLP will be taxed as if the business were carried on by partners in partnership, rather than by a body corporate. This ensures that the commercial choice between using an LLP or a partnership is a tax neutral one.
19. The taxation clauses in the Act are expressed in broad terms so that the existing rules for partnerships and partners will, in general, simply apply to LLPs, and members of LLPs, which are carrying on businesses, as if these were partnerships and partners respectively.
20. The transfer of an existing business to an LLP will only be treated for tax purposes as giving rise to a cessation of the business of the partnership which is making the transfer if in otherwise identical circumstances a transfer between one partnership and another would do so.

¹ Williams & anor v (1) Natural Life Health Foods Ltd (2) Richard Mistlin (1998) 1 WLR 830

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21. The transfer of assets between a partnership and an LLP will only give rise to chargeable gain or capital allowance consequences if, in otherwise identical circumstances, a transfer of assets between one partnership and another would so do.
22. Similarly, Inland Revenue Statements of Practice and Extra Statutory Concessions will apply to LLPs and members of LLPs as they apply to partnerships and to partners.

COMMENTARY ON SECTIONS

Introductory

Section 1: Limited liability partnerships

Subsections (1) to (3) An LLP is a legal person in its own right. It is a body corporate, formed on incorporation (see section 3). It has unlimited capacity and will, therefore, be able to undertake the full range of business activities which a partnership could undertake.

Subsection (4) While in law an LLP is separate from its members, its members may be liable to contribute to its assets if it is wound up. The extent of that potential liability will be set out in regulations.

Subsection (5) As an LLP will be a body corporate, partnership law will not in general apply to an LLP. Elements of partnership law may, however, be applied to LLPs by regulations made under section 15(c), and section 5(1)(b) provides that regulations under section 15(c) will apply in the absence of agreement as to any matter concerning the mutual obligations of LLP members, or LLP members and the LLP.

Incorporation

Section 2: Incorporation document etc

Section 2 sets out the conditions which must be met for an LLP to be incorporated.

Subsection (1) To form an LLP, there must at the outset be at least two people who are associated for the carrying on of a lawful business with a view to profit and who subscribe their names to a document called an “incorporation document”. The incorporation document must be delivered to the registrar (defined in section 18). A statement must also be delivered to the registrar that there has been compliance with the requirement that at least two persons, associated for the purpose of carrying on a lawful business with a view to profit, have subscribed their names to the incorporation document. The statement must be made by a subscriber to the incorporation document or a solicitor engaged in the formation of the LLP.

Subsection (2) The incorporation document must contain various items of information: the name of the LLP, whether the registered office is to be situated in England and Wales, in Wales or in Scotland, the address of the registered office, the name and address of the persons who are to be members on incorporation and whether some or all of the members are to be designated members.

Subsection (3) An offence is committed if a person makes a statement under subsection (1)(c) that he knows to be false or does not believe to be true.

Subsection (4) Where a person is guilty of an offence under subsection (3) that person will be liable on summary conviction to imprisonment for no longer than six months or a fine that does not exceed the statutory maximum (currently £5,000) or both. If the conviction is on indictment that person will be liable to imprisonment for a period of not more than two years or a fine or both.

Section 3: Incorporation by registration

Subsection (1) When the registrar receives the incorporation document he will retain and register it. Once the documents have been registered, the registrar will issue a certificate that the LLP is incorporated by the name specified in the incorporation document.

Subsection (2) A statement that is delivered under section 2(1)(c) may be accepted by the registrar as sufficient evidence that the requirement in section 2(1)(a) has been complied with.

Subsection (4) The certificate issued by the registrar is evidence that all requirements have been complied with.

Membership

Section 4: Members

Subsection (1) The first members of an LLP are those who signed the incorporation document.

Subsection (2) After incorporation, any person may become a member of an LLP by agreement with the existing members.

Subsection (3) A person may cease to be a member by death, dissolution and in accordance with any agreement with the other members of the LLP. Where there is no agreement a member may cease to be a member by giving reasonable notice to the other members.

Subsection (4) A member of an LLP will not be regarded as an employee of the entity, unless, if he and the other members were partners in a partnership, he would be regarded as an employee.

Section 5: Relationship of members etc

Subsection (1) deals with the relationship between members. The rights and duties of the members of an LLP to one another and to the LLP are governed by the provisions of any agreement between the members, subject to the provisions of any enactment. The Act does not require an agreement to be entered into between the members and there is no requirement to publish it (although, as noted in paragraph 17 above, there will be clear advantages in an LLP having a formal written agreement). In the case where there is no agreement on any matter the mutual rights and duties of the LLP and its members will be governed by default regulations made under section 15(c). The default regulations (see paragraph 12 above) will make provision concerning various matters, including the entitlement of members to share equally in the capital and profits of the business and that every member may take part in the management of the LLP

Subsection (2) provides that when an LLP comes into being it is bound by the terms of any agreement that is entered into by the subscribers to the incorporation document.

Section 6: Members as agents

Subsection (1) Each member of the LLP is an agent of the LLP. Each member may, therefore, represent and act on behalf of the LLP in all its business (subject to subsection (2)).

Subsection (2) An LLP is not, however, bound by the actions of a member where that member has no authority to act for the LLP, and the person dealing with the member is aware of this or does not know or believe that the member was in fact a member of the LLP.

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Subsection (3) Transactions with a person who is no longer a member of an LLP are still valid transactions with the LLP, unless the other party has been told that the person is no longer a member, or the registrar has received a notice to that effect.

Subsection (4) ensures that where a member of an LLP is liable to a person (other than another member of the LLP) for a wrongful act or omission in the course of business of the LLP or with its authority, the LLP will be liable to the same extent as the member.

Section 7: Ex-members

This concerns the situation where a person ceases to be a member of an LLP, or his interest in the LLP is transferred to another person. A former member, the member's personal representatives, the member's trustee in bankruptcy or liquidator or the trustees under the trust deed for the benefit of his creditors or assignee may not interfere with the management or administration of the LLP, but may receive any amount to which they are entitled.

Section 8: Designated members

In general, the role of designated members is to perform the administrative and filing duties of the LLP. However, some provisions of the Companies Act 1985 and the Insolvency Act 1986, as intended to be applied by regulations under the Act, will place on them tasks which go beyond the mere administrative and in the performance of which they would be representing all the members of the LLP, for example, the signing of the LLP's accounts.

Subsection (1) provides that, where the incorporation document specifies that certain members are to be the designated members, then they will be the designated members on incorporation. Other members may become designated members by agreement with the members. A member may cease to be a designated member by agreement with the other members.

Subsection (2) requires there to be at least two designated members and provides that if no members or only one are designated then all members are designated members.

Subsection (3) provides that if the incorporation document states that every person who is a member of the LLP is a designated member then all persons who are from time to time members are designated members.

Subsection (4) permits the LLP to notify the registrar that all members of the LLP are designated members or that specified members will be designated. Where the LLP notifies the registrar the effect will be as though it had been stated in the incorporation document.

Subsection (6) explains that when a person ceases to be member of the LLP he will also cease to be a designated member.

Section 9: Registration of membership changes

Subsection (1) provides that where a person becomes or ceases to be a member or a designated member the registrar must be notified within fourteen days and that a change in the name or address of a member must be notified within twenty eight days.

Subsection (2) states that where all the members of an LLP are designated members notification only needs to be given that a person has ceased to be a member and there needs to be no separate notification that they have ceased to be a designated member.

Subsection (4) provides that, where subsection (1) is not complied with, the LLP and all designated members commit an offence.

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Subsection (5) explains that a defence to subsection (4) is available for designated members if they can prove that they took all reasonable steps to ensure that subsection (1) was complied with.

Subsection (6) explains that where a person is guilty of an offence under subsection (4) they would be liable on summary conviction to a fine not exceeding level 5 on the standard scale (currently £5,000).

Taxation

Section 10: Income tax and chargeable gains

This section ensures that the members of an LLP which is carrying on a business with a view to profit are treated for the purposes of income tax and capital gains tax as if they were partners carrying on a business in partnership, despite the fact that section 1(2) of the Act establishes an LLP as a body corporate.

In *subsection (1)* the new section 118ZA of the Income and Corporation Taxes Act 1988 (ICTA) provides that, for the purposes of the Acts relating to income tax and corporation tax, a trade, profession or business carried on with a view to profit by an LLP shall be treated as carried on by the members of the LLP as partners carrying on a trade profession or business in partnership. It also provides that the property of the LLP shall be treated for those purposes as partnership property. This ensures that, like partners, the members will be individually liable to tax on their shares of the profits of the trade, profession or business carried on by the LLP.

The new section 118ZB ICTA operates to extend the provisions of sections 117 and 118 ICTA to members of LLPs that carry on a trade. The new section 118ZC will establish the limit on the tax relief for interest and trading losses that members of an LLP can claim against income other than from the LLP. The limit for relief claimed by members of LLPs would be the amount they have subscribed to the LLP together with any further amount that they have undertaken to contribute in the event that the LLP is wound up. Subject to the further provisions of the new section 118ZC(3) the amount subscribed will normally be the amount of the partner's investment in a conventional partnership that becomes an LLP or the amount that he has invested in the LLP when he became a member or founded the LLP. The further provisions set out in this new provision ensure that the capital invested remains in the LLP and that there are no other arrangements for extracting value from the LLP in some other way. For example, there is a requirement that the investment in the LLP must endure for a given period so that members cannot make capital contributions to give them access to the tax relief and then, after having the relief, withdraw them.

The restriction on tax relief that is imposed by sections 117 and 118 of ICTA is only against tax relief for interest and trading losses set against the members' income other than that which they earn from the LLP. There will be no restriction on any relief set against LLP income. This means that any balance of loss relief after the restriction is applied can be carried forward and set against members' future shares of their LLP profits.

The new section 118ZD is designed to ensure that tax relief can be obtained where a member of an LLP who has had relief restricted to their capital contribution makes a further capital contribution in a later chargeable period.

Subsection (3) inserts new section 59A in the Taxation of Chargeable Gains Act 1992 (TCGA). New section 59A(1) provides that the assets of the LLP shall be treated as assets held by the members as partners for the purpose of taxing chargeable gains. This ensures that the members of the LLP, rather than the LLP itself, will be liable to tax for chargeable gains on the disposal of LLP assets. The section brings LLPs in line with the approach adopted for partnerships in section 59 TCGA, which similarly treats assets as held by the partners rather than by the partnership entity.

The new section 59A(2) sets out how the chargeable gains of an LLP will be taxed when section 59A(1) ceases to apply (usually, when the LLP goes into liquidation). This provides that the LLP (through its liquidator) will be taxed on disposals of assets under the normal corporate insolvency rules. Chargeable gains on assets disposed of in the liquidation period will be taxed as if the section 59A(1) partnership tax treatment had never applied and the only capital asset which the members will then hold for tax purposes will be their interest in the LLP. The proceeds of disposal of members' interests will be based on the amount of the liquidator's capital distributions (if any) to the members, after he has met the claims of the creditors of the LLP. And in calculating the chargeable gain or allowable loss on that disposal, each member's interest will be taken as acquired on the date they originally joined the LLP and by reference to their capital cost of becoming a member.

Subsection (4) inserts new section 156A TCGA. This ensures that any gain on an LLP asset which a member has postponed as a result of claiming business asset roll-over relief (under sections 152 to 154 TCGA), and which has not subsequently come back into charge on disposal of the replacement asset prior to liquidation of the LLP, will be taxed on the member when that liquidation occurs. This section is required to prevent deferred gains from falling out of charge when members cease to be taxed as partners on the disposal of LLP assets. The reasons why such gains would otherwise fail to be taxed are, firstly that there is no general occasion of charge on members when the LLP's assets vest in a liquidator and, secondly, because a member's previous roll-over relief claim cannot be taken into account where the replacement asset is disposed of by, and taxed on, an LLP (through its liquidator) as a separate taxable entity.

Section 11: Inheritance tax

This section inserts a new section in the Inheritance Tax Act 1984. This provides that for inheritance tax purposes the members of an LLP are treated as if they were partners in a partnership. This ensures that inheritance tax will be charged in respect of members' interests in an LLP as it is in respect of partners' interests in a partnership, and that business relief will be available on the same basis.

Section 12: Stamp duty

Subsection (1) provides for relief from stamp duty on an instrument transferring property from a person to a newly incorporated LLP in connection with its incorporation, subject to a time limit of one year from incorporation and to the conditions in subsections (2) and (3).

Subsection (2) The first condition is that at the relevant time the person is *either* a partner in a partnership of the persons who are or are to be members of the limited liability partnership, *or* holds the property as nominee or bare trustee for one or more of the partners.

Subsection (3) The second condition is that *either* the proportions of the property transferred to which the persons referred to in subsection (2)(a) are entitled immediately after the transfer are the same as at the relevant time, *or* none of the differences in those proportions is attributable to tax avoidance.

Subsection (4) sets out the circumstances in which a person holds property as bare trustee for the purpose of subsection (2).

Subsection (5) defines "relevant time" for the purpose of the section.

Subsection (6) provides the administrative procedure for relief under the section.

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Section 13: Class 4 national insurance contributions

This section ensures that Class 4 national insurance contributions, which are chargeable on partners' shares of partnership profit, are chargeable in the same way on members of LLPs.

Regulations

Section 14: Insolvency and winding up

Subsection (1) The Secretary of State is required to make regulations applying or incorporating, with such modifications as appear appropriate, Parts I to IV, VI and VII of the Insolvency Act 1986.

The Insolvency Act provides a comprehensive code of procedures relating to both corporate and individual insolvency. This subsection ensures that the major corporate insolvency and winding up procedures including company voluntary arrangements, administration, receivership and voluntary and compulsory winding up, will be applied to LLPs. Such procedures will be adapted as necessary to suit LLPs.

Subsection (2) The Secretary of State may make regulations making other provision about the winding up and insolvency of an LLP or an overseas limited liability partnership by applying or incorporating with or without modifications, or disapplying, any law relating to the insolvency or winding up of companies or other corporations.

Section 15: Application of company law etc

Section 15 allows the Secretary of State to make regulations applying or incorporating the law relating to corporations, companies and partnerships (with appropriate modifications) to LLPs.

Section 16: Consequential amendments

This section allows for enactments, in particular those affecting companies, other corporations or partnerships, to be amended in consequence of the provisions in the Act or of any regulations which may be made under it.

Section 17: General

This section makes general provision about regulations under the Act, and in particular allows regulations to provide that failure to comply with their requirements is a criminal offence. The section provides which of the regulations require the affirmative resolution procedure and which the negative resolution procedure.

Supplementary

Section 19: Commencement, extent and short title

Subsection (3) is designed to enable the regulation-making functions relating to the process of winding up of a Scottish LLP to be exercised by Scottish Ministers.

Schedule

Part I - Names

The name of an LLP must end with limited liability partnership, llp or LLP. Should the incorporation document give the registered office as situated in Wales it must end with either limited liability partnership, partneriaeth atebolrwydd cyfyngedig, llp, LLP, pac or PAC.

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An LLP cannot be registered by a name which has one of the above expressions or abbreviations in it (unless it is at the end). Neither can it have a name that is already used by a registered company or another LLP, nor where the Secretary of State considers the use of the name would constitute a criminal offence or the name to be offensive.

An LLP shall not be registered by a name that is likely to give the impression that it is connected with HM Government or with a local authority.

An LLP can change its name at any time. However, where an LLP has been registered by a name which, in the opinion of the Secretary of State, is misleading or the same or very similar to one already used by a registered company or another LLP, the Secretary of State may direct the LLP to change its name.

When an LLP changes its name it should notify the registrar. Once the registrar has received notification and if the name is satisfactory a certificate of change of name will be issued and the change will be effective from the date of issue.

Changing the name of the LLP will not affect any of its rights and obligations, or make any difference to any legal proceedings by or against it.

Should a person carry on business using the expression “limited liability partnership” or “partneriaeth atebolrwydd cyfyngedig” or an imitation of either expression at the end of their name, the person who does so and is not an LLP or an overseas LLP will be guilty of an offence.

Part II - Registered Offices

An LLP has to have a registered office at all times and this must be situated in either England and Wales, Wales or Scotland. Details of the LLP’s registered office must be included in the incorporation document. Where the registered office is in Wales but the incorporation document does not state that it is situated in Wales (as opposed to England and Wales) the LLP can notify the registrar that the registered office is situated in Wales.

An LLP can change its registered office by sending notification to the registrar.

COMMENCEMENT

23. The Act will be brought into force by order made at a later date or dates.

HANSARD REFERENCES

Parliamentary Stage	Date	Hansard Reference
House of Lords		
Introduction	23 November 1999	Vol 607, Col 320
Second Reading	9 December 1999	Vol 607, Cols 1419-1445
Committee	24 January 2000	Vol 608, Cols 1352-1410
Report	6 March 2000	Vol 610, Cols 846-877
Third Reading	6 April 2000	Vol 611, Cols 1420-1427
Consideration of Commons’ Amendments	11 July 2000	Vol 615, Cols 132-135
House of Commons		
Introduction	6 April 2000	Votes and Proceedings, 10-11
Second Reading	23 May 2000	Vol 350, Cols 888-916
Committee	13 June 2000	Standing Committee F (First Sitting)

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	15 June 2000	Standing Committee F (Second and Third Sittings)
Report and Third Reading	28 June 2000	Vol 352, Cols 929-967
Royal Assent	20 July 2000	House of Lords Vol 615, Col 1262
		House of Commons Votes and Proceedings, 7