
STATUTORY INSTRUMENTS

2008 No. 1911

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

PART 18

FINAL PROVISIONS

Revocation and transitional provisions

58.—(1) Subject to paragraphs (3) to (11), the following provisions of the Limited Liability Partnerships Regulations 2001⁽¹⁾ are revoked—

- (a) regulation 3 and Schedule 1,
- (b) in Schedule 2, the entries relating to sections 384, 385, 387, 388, 388A, 389A, 390, 390A, 390B, 391, 391A, 392, 392A, 394, 394A and 742, and
- (c) entries 1, 2, 3 and 6 in Part I of Schedule 6.

(2) Subject to paragraphs (3) to (11), the following provisions of the Limited Liability Partnerships Regulations (Northern Ireland) 2004⁽²⁾ are revoked—

- (a) regulation 3 and Schedule 1,
- (b) in Schedule 2, the entries relating to Articles 10, 392, 393, 395, 396, 396A, 397A, 398, 398A, 398B, 399, 399A, 400, 400A, 401A and 401B, and
- (c) entries 1, 2, 3 and 6 in Part I of Schedule 5.

(3) The provisions specified in paragraphs (1)(a) and (c) and (2)(a) and (c), and the entries specified in paragraphs (1)(b) and (2)(b) relating to section 742 of the 1985 Act or Article 10 of the 1986 Order, continue to apply to accounts for, and otherwise as regards, financial years beginning before 1st October 2008.

(4) The entries specified in paragraphs (1)(b) and (2)(b) relating to sections 384, 385, 387, 388 and 388A of the 1985 Act or Articles 392, 393, 395, 396 and 396A of the 1986 Order continue to apply in relation to appointments of auditors for financial years beginning before 1st October 2008, and section 388(2) of the 1985 Act or Article 396(2) of the 1986 Order as applied to LLPs continues to apply where the vacancy occurs before that date.

(5) The entries specified in paragraphs (1)(b) and (2)(b) relating to section 389A of the 1985 Act or Article 397A of the 1986 Order continue to apply as regards financial years beginning before 1st October 2008.

(6) The entries specified in paragraphs (1)(b) and (2)(b) relating to section 390 of the 1985 Act or Article 398 of the 1986 Order continue to apply to auditors appointed before 1st October 2008.

(1) [S.I. 2001/1090](#).

(2) [S.R. \(NI\) 2004/307](#).

(7) The entries specified in paragraphs (1)(b) and (2)(b) relating to sections 390A and 390B of the 1985 Act or Articles 398A and 398B of the 1986 Order continue to apply to auditors appointed for financial years beginning before 1st October 2008.

(8) The entries specified in paragraphs (1)(b) and (2)(b) relating to sections 391 and 391A of the 1985 Act or Articles 399 and 399A of the 1986 Order continue to apply as respects removal of auditors where notice is given to the auditor before 1st October 2008.

(9) The entries specified in paragraphs (1)(b) and (2)(b) relating to section 391A of the 1985 Act or Article 399A of the 1986 Order continue to apply as regards failure to re-appoint an auditor to appointments for financial years beginning before 1st October 2008.

(10) -The entries specified in paragraphs (1)(b) and (2)(b) relating to sections 392 and 392A of the 1985 Act or Articles 400 and 400A of the 1986 Order continue to apply to resignations occurring before 1st October 2008.

(11) The entries specified in paragraphs (1)(b) and (2)(b) relating to sections 394 and 394A of the 1985 Act or Articles 401A and 401B of the 1986 Order continue to apply where the auditor ceases to hold office before 1st October 2008.