
STATUTORY INSTRUMENTS

2008 No. 1912

LIMITED LIABILITY PARTNERSHIPS

The Small Limited Liability Partnerships
(Accounts) Regulations 2008

Made - - - - 17th July 2008

Coming into force 1st October 2008

THE SMALL LIMITED LIABILITY PARTNERSHIPS
(ACCOUNTS) REGULATIONS 2008

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1A (1) Where appropriate to the circumstances of an LLP 's...
1B (1) The members of the LLP may adapt one of...
1C So far as is practicable, the following provisions of this...
2. (1) Where in accordance with paragraph 1(1) an LLP's balance...
2A Where in accordance with paragraph 1(1A) an LLP 's balance...
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4. (1) Where the special nature of the LLP's business requires...
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46. Loans and other debts due to members
47. Fixed assets
48. Where any fixed assets of the LLP (other than listed...
49. Investments
50. Information about fair value of assets and liabilities
51. (1) This paragraph applies if— (a) the LLP has financial...
52. Information where investment property and living animals and plants included at fair value
53. Information about revalued fixed assets
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5. Amounts that in the particular context of any provision of...
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8. An acquisition must be accounted for by the acquisition method...
9. (1) The acquisition method of accounting is as follows.
10. The conditions for accounting for an acquisition as a merger...
11. (1) Where an LLP adopts the merger method of accounting,...
12. (1) Where a group is acquired, paragraphs 9 to 11...
13. (1) The following information with respect to acquisitions taking place...
14. (1) There must also be stated in a note to...
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25. Joint ventures
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27. Other significant holdings of parent LLP or group
28. (1) The name of the undertaking must be stated.
29. (1) There must also be stated— (a) the aggregate amount...
30. (1) The information required by paragraphs 31 and 32 must...

Changes to legislation: There are currently no known outstanding effects for the The Small Limited Liability Partnerships (Accounts) Regulations 2008. (See end of Document for details)

31. (1) The name of the undertaking must be stated.
32. (1) There must also be stated— (a) the aggregate amount...
33. Parent undertaking drawing up accounts for larger group
34. Identification of ultimate parent
35. Construction of references to shares held by parent LLP or group

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Explanatory Note

Changes to legislation:

There are currently no known outstanding effects for the The Small Limited Liability Partnerships (Accounts) Regulations 2008.