
STATUTORY INSTRUMENTS

2012 No. 2301

**The Companies and Limited Liability Partnerships
(Accounts and Audit Exemptions and Change
of Accounting Framework) Regulations 2012**

**Amendment to the Limited Liability Partnerships (Application of Companies Act 2006)
Regulations 2009**

22.—(1) The Limited Liability Partnerships (Application of Companies Act 2006) Regulations 2009(1) are amended as follows.

(2) In regulation 63, in the text of section 1078 as applied to LLPs under the heading “Accounts and returns” after paragraph 1 insert—

“1A. All documents delivered to the registrar under sections 394A(2)(e), 448A(2)(e) and 479A(2)(e) (qualifying subsidiaries: conditions for exemptions from the audit, preparation and filing of individual accounts).”

(3) In regulation 68—

(a) in the text of section 1104(2) as applied to LLPs after paragraph (c) insert—

“(d) documents to be delivered to the registrar under sections 394A(2)(e), 448A(2)(e) and 479A(2)(e) (qualifying subsidiaries: conditions for exemptions from the audit, preparation and filing of individual accounts).”, and

(b) in the text of section 1105(2) as applied to LLPs after paragraph (c) insert—

“(d) copies of the consolidated accounts, the auditor’s report and the consolidated annual report to be delivered to the registrar under sections 394A(2)(e), 448A(2)(e) and 479A(2)(e) (qualifying subsidiaries: conditions for exemption from the audit, preparation and filing of individual accounts).”