
STATUTORY INSTRUMENTS

2018 No. 1155

The Companies (Directors' Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018

PART 3

Amendments to the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008

Amendment of regulation 22 (failure to file accounts and auditor's report)

19.—(1) Regulation 22 is amended as follows.

(2) In the heading, for “and auditor's report”, substitute “, auditor's report and energy and carbon report”.

(3) In the modified version of section 451 of the 2006 Act—

- (a) in the heading, for “and auditor's report”, substitute “, auditor's report and energy and carbon report”;
- (b) in subsection (1), for the words from “year” to “that report”, substitute “year, the auditor's report on those accounts and the energy and carbon report before the end of the period for filing those accounts and reports”.

(4) In the modified version of section 452 of the 2006 Act—

- (a) in the heading, for “and auditor's report”, substitute “, auditor's report and energy and carbon report”;
- (b) in subsection (1)(a)—
 - (i) after “auditor's report”, where it first appears, insert “and energy and carbon report”;
 - (ii) for the words from “year” to “that report”, substitute “year, the auditor's report on those accounts and the energy and carbon report before the end of the period for filing those accounts and reports”.

(5) In the modified version of section 453 of the 2006 Act—

- (a) in the heading, for “and auditor's report”, substitute “, auditor's report and energy and carbon report”;
- (b) in subsection (1), for the words from “year” to “that report”, substitute “year, the auditor's report on those accounts and the energy and carbon report before the end of the period for filing those accounts and reports”.