

SCHEDULE 3

Amendments made under the European Union (Withdrawal) Act 2018: secondary legislation

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

13. In regulation 5A (LLPs qualifying as micro-entities)⁽¹⁾, in the modified version of section 384B(1) applied by that regulation (LLPs excluded from being treated as micro-entities)—

- (a) in the opening words omit “was”;
- (b) at the beginning of paragraph (a) insert “was”;
- (c) in paragraph (b)—
 - (i) at the beginning insert “would have been”;
 - (ii) at the end before the comma insert “were the United Kingdom a member State”;
- (d) in paragraph (c)—
 - (i) at the beginning insert “would have been”;
 - (ii) at the end before the comma insert “were the United Kingdom a member State”;
- (e) in paragraph (d), for the words from “other than one” to the end substitute “which is a CRR firm within the meaning of Article 4(1)(2A) of that Regulation,”;
- (f) in paragraph (e)—
 - (i) at the beginning insert “would have been”; and
 - (ii) at the end insert “were the United Kingdom a member State”.

⁽¹⁾ Regulation 5A was inserted by [S.I. 2016/575](#).