
STATUTORY INSTRUMENTS

2008 No. 1911

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

PART 16

OFFENCES

Liability of member in default

49. Sections 1121 and 1122 apply to LLPs [^{F1}for the purposes of these Regulations], modified so that they read as follows—

“Liability of member in default

1121.—(1) This section has effect for the purposes of any provision of the Companies Acts to the effect that, in the event of contravention of an enactment in relation to an LLP, an offence is committed by every member or, as the case may be, every designated member of the LLP who is in default.

(2) A member or designated member is “in default” for the purposes of the provision if he authorises or permits, participates in, or fails to take all reasonable steps to prevent, the contravention.

Liability of company as member in default

1122.—(1) Where a company is a member or designated member of an LLP, it does not commit an offence as a member or designated member in default unless one of its officers is in default.

(2) Where any such offence is committed by a company the officer in question also commits the offence and is liable to be proceeded against and punished accordingly.

(3) In this section—

(a) “officer” includes any director, manager or secretary, and

(b) an officer is “in default” for the purposes of the provision if he authorises or permits, participates in, or fails to take all reasonable steps to prevent, the contravention.”

Textual Amendments

F1 Words in regs. 49-51 inserted (1.10.2009) by virtue of [The Limited Liability Partnerships \(Application of Companies Act 2006\) Regulations 2009 \(S.I. 2009/1804\)](#), reg. 2(3), [Sch. 3 para. 15\(4\)](#)

Changes to legislation:

There are currently no known outstanding effects for the The Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008, Section 49.