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STATUTORY INSTRUMENTS

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**2008 No. 1912**

**The Small Limited Liability Partnerships  
(Accounts) Regulations 2008**

**PART 1**

**INTRODUCTION**

**Citation and interpretation**

**1.**—(1) These Regulations may be cited as the Small Limited Liability Partnerships (Accounts) Regulations 2008.

(2) In these Regulations—

“the 2006 Act” means the Companies Act 2006<sup>(1)</sup>;

“LLP” means a limited liability partnership formed under the Limited Liability Partnerships Act 2000 or the Limited Liability Partnerships Act (N.I.) 2002<sup>(2)</sup>;

“the Small Companies Accounts Regulations” means the Small Companies and Groups (Accounts and Directors’ Report) Regulations 2008<sup>(3)</sup>.

(3) Any reference in these Regulations to a numbered Part or section of the 2006 Act is a reference to that Part or section as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008<sup>(4)</sup>.

**Commencement and application**

**2.**—(1) These Regulations come into force on 1st October 2008.

(2) They apply in relation to financial years beginning on or after 1st October 2008.

(3) They apply to LLPs which are subject to the small LLPs regime under Part 15 of the 2006 Act (see section 381 of that Act<sup>(5)</sup>) provisions of the Small Companies Accounts Regulations, with modifications.

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(1) 2006 c.46.

(2) 2002 (N.I.) (c.12).

(3) S.I. 2008/409.

(4) S.I. 2008/1911.

(5) Section 381 is amended by regulation 6(1) of S.I. 2008/393.