
STATUTORY INSTRUMENTS

2008 No. 1912

The Small Limited Liability Partnerships
(Accounts) Regulations 2008

PART 3

FORM AND CONTENT OF GROUP ACCOUNTS

Information about related undertakings (Non-IAS or IAS group accounts)

7.—(1) Regulation 10 of the Small Companies Accounts Regulations applies to LLPs, modified so that it reads as follows—

“Information about related undertakings (Non-IAS or IAS group accounts)

10.—(1) Non-IAS or IAS group accounts must comply with the provisions of Part 2 of Schedule 4 to the Small Limited Liability Partnerships (Accounts) Regulations 2008 as to information about related undertakings to be given in notes to the LLP's accounts.

(2) Information otherwise required to be given by Part 2 of Schedule 4 to the Small Limited Liability Partnerships (Accounts) Regulations 2008 need not be disclosed with respect to an undertaking that—

- (a) is established under the law of a country outside the United Kingdom, or
- (b) carries on business outside the United Kingdom,

if the conditions specified in section 409(4) of the 2006 Act are met (see section 409(5) of the 2006 Act for disclosure required where advantage taken of this exemption).”

(2) The provisions of Part 2 of Schedule 6 to the Small Companies Accounts Regulations apply to LLPs, modified so that they are the provisions set out in Part 2 of Schedule 4 to these Regulations.

Changes to legislation:

There are currently no known outstanding effects for the The Small Limited Liability Partnerships (Accounts) Regulations 2008, Section 7.