
STATUTORY INSTRUMENTS

2016 No. 575

**LIMITED LIABILITY PARTNERSHIPS
PARTNERSHIP
COMPANIES**

**The Limited Liability Partnerships, Partnerships
and Groups (Accounts and Audit) Regulations 2016**

Made - - - - 10th May 2016

Coming into force in accordance with regulation 2(1)

The Secretary of State is a Minister designated⁽¹⁾ for the purposes of section 2(2) of the European Communities Act 1972⁽²⁾ in relation to the creation, operation, regulation or dissolution of companies and other forms of business organisation, and in relation to auditors and the audit of accounts.

The Secretary of State makes the following Regulations in exercise of the powers conferred by section 2(2) of that Act, sections 15 and 17 of the Limited Liability Partnerships Act 2000⁽³⁾ and section 396(3) of the Companies Act 2006⁽⁴⁾.

In accordance with paragraph 2(2) of Schedule 2 to the European Communities Act 1972⁽⁵⁾, section 17(4) and (5)(b) of the Limited Liability Partnerships Act 2000⁽⁶⁾ and sections 473(3) and 1290 of the Companies Act 2006, a draft of this instrument was laid before Parliament and approved by a resolution of each House of Parliament.

(1) [S.I. 2007/193](#), to which there are amendments not relevant to these Regulations, and [S.I. 2007/1679](#).

(2) [1972 c.68](#); section 2(2) was amended by section 27(1)(a) of the Legislative and Regulatory Reform Act 2006 ([c.51](#)) and by Part 1 of the Schedule to the European Union (Amendment) Act 2008 ([c.7](#)). The enabling powers of section 2(2) were extended by virtue of the amendment of section 1(2) by section 1 of the European Economic Area Act 1993 ([c.51](#)).

(3) [2000 c.12](#).

(4) [2006 c. 46](#).

(5) Paragraph 2(2) of Schedule 2 was amended by section 27(c) of the Legislative and Regulatory Reform Act 2006.

(6) Section 17(5)(b) was substituted by [S.I. 2009/1804](#), regulation 85 and paragraph 7(1) and (3) of Part 1 of Schedule 3.