
STATUTORY INSTRUMENTS

2016 No. 575

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

PART 1

Introduction

Citation and interpretation

1.—(1) These Regulations may be cited as the Limited Liability Partnerships, Partnerships and Groups (Accounts and Audit) Regulations 2016.

(2) In these Regulations—

“the Act” means the Companies Act 2006(1);

“the Large and Medium-sized Companies Accounts Regulations” means the Large and Medium-sized Companies and Groups (Accounts and Reports) Regulations 2008(2);

“the Small Companies Accounts Regulations” means the Small Companies and Groups (Accounts and Directors’ Report) Regulations 2008(3);

“the 2008 Regulations” means the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008(4); and

“LLP” means a limited liability partnership registered under the Limited Liability Partnerships Act 2000.

(1) [2006 c.46](#). Provisions of Parts 15 and 16 (accounts, reports and audit) were applied with modifications to LLPs by [S.I. 2008/1911](#) and to qualifying partnerships by [S.I. 2008/569](#).

(2) [S.I. 2008/410](#), amended by [S.I. 2015/980](#); there are other amending instruments but none is relevant. Provisions of [S.I. 2008/410](#) were applied with modifications to LLPs by [S.I. 2008/1913](#) and to qualifying partnerships by [S.I. 2008/569](#).

(3) [S.I. 2008/409](#); relevant amending instruments are [S.I. 2013/3008](#) and [2015/980](#). Provisions of [S.I. 2008/409](#) were applied with modifications to LLPs by [S.I. 2008/1912](#) and to qualifying partnerships by [S.I. 2008/569](#).

(4) [S.I. 2008/1911](#); relevant amending instruments are [S.I. 2009/1342](#), [2009/1804](#), [2011/99](#), [2012/1439](#), [2012/2301](#), [2013/472](#).