
STATUTORY INSTRUMENTS

2016 No. 575

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

PART 2

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

Filing obligations of medium-sized LLPs

- 13.**—(1) Regulation 18 (filing obligations of medium-sized LLPs) is amended as follows.
- (2) In section 445 (filing obligations of medium-sized LLPs)—
- (a) at the end of subsection (2) insert—
- “This does not apply if the LLP is exempt from audit and the members have taken advantage of that exemption.”; and
- (b) omit subsections (3) and (4).