
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 large LLPs

14.—(1) Regulation 19 (filing obligations of large LLPs) is amended as follows.

(2) In section 446 (filing obligations of large LLPs), 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.”.