
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**

Preparation and filing of accounts in euros

18.—(1) Regulation 28 (other supplementary provisions) is amended as follows.

(2) In section 469 (preparation and filing of accounts in euros), after subsection (3) insert—

“(3A) Subsection (3)(b) does not apply to the non-IAS individual accounts of an LLP for a financial year in which the LLP qualifies as a micro-entity (see sections 384A and 384B).”.