
STATUTORY INSTRUMENTS

2016 No. 575

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

PART 3

**Amendments to the Small Limited Liability
Partnerships (Accounts) Regulations 2008**

Amendments to Part 2 of Schedule 4 (information about related undertakings where LLP preparing non-IAS or IAS group accounts)

44. In Part 2 of Schedule 4 (information about related undertakings where LLP preparing non-IAS or IAS group accounts)—

- (a) for paragraph 22(3)(a) (subsidiary undertakings) substitute—
 - “(a) the address of the undertaking’s registered office (whether in or outside the United Kingdom),”;
- (b) in paragraph 25 (joint ventures)—
 - (i) for sub-paragraph (1)(b) substitute—
 - “(b) the address of the undertaking’s registered office (whether in or outside the United Kingdom),”;
 - (ii) in sub-paragraph (1)(d), after “held by” insert “or on behalf of”;
- (c) for paragraph 26(3)(a) (associated undertakings) substitute—
 - “(a) the address of the undertaking’s registered office (whether in or outside the United Kingdom),”;
- (d) for paragraph 28(2)(a) (information required about other significant holdings of parent LLP or group) substitute—
 - “(a) the address of the undertaking’s registered office (whether in or outside the United Kingdom),”;
- (e) for paragraph 31(2)(a) (information required where group has a significant holding in an undertaking which is not a subsidiary, and it is not a joint venture or an associated undertaking) substitute—
 - “(a) the address of the undertaking’s registered office (whether in or outside the United Kingdom),”.