
STATUTORY INSTRUMENTS

2016 No. 575

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

PART 4

**Amendments to the Large and Medium-sized Limited
Liability Partnerships (Accounts) Regulations 2008**

Amendment to Part 4 of Schedule 1 (special provision where LLP is a parent LLP or subsidiary undertaking: non-IAS individual accounts)

57. In Part 4 of Schedule 1 (special provision where LLP is a parent LLP or subsidiary undertaking: non-IAS individual accounts), omit paragraph 71 (LLP's own accounts: guarantees and other financial commitments in favour of group undertakings).