
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**

Amendments to Part 1 of Schedule 2 (provisions applying to all LLPs: information on related undertakings required whether preparing non-IAS or IAS accounts)

58. In Part 1 of Schedule 2 (provisions applying to all LLPs: information on related undertakings required whether preparing non-IAS or IAS accounts)—

- (a) for paragraph 1(3)(a) (subsidiary undertakings) substitute—
 - “(a) the address of the undertaking’s registered office (whether in or outside the United Kingdom),”;
- (b) for paragraph 4(2)(a) (significant holdings in undertakings other than subsidiary undertakings) substitute—
 - “(a) the address of the undertaking’s registered office (whether in or outside the United Kingdom),”;and
- (c) for paragraph 6(3)(a) (parent undertaking drawing up accounts for larger group) substitute—
 - “(a) the address of the undertaking’s registered office (whether in or outside the United Kingdom),”.