
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 3 of Schedule 2 (LLP required to prepare group accounts: information on related undertakings required whether preparing non-IAS or IAS accounts)

59. In Part 3 of Schedule 2 (LLP required to prepare group accounts: information on related undertakings required whether preparing non-IAS or IAS accounts)—

(a) for paragraph 16(1)(b) (joint ventures) substitute—

“(b) the address of the undertaking’s registered office (whether in or outside the United Kingdom),”; and

(b) for paragraph 17(3)(b) (associated undertakings) substitute—

“(b) the address of the undertaking’s registered office (whether in or outside the United Kingdom).”.