

SCHEDULE 3

Amendments to the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008

5. In regulation 17, in the modified version of section 444 (filing obligations of LLPs subject to small LLPs regime), after subsection (7) insert—

“(8) If more than one person is appointed as auditor, the references in subsections (5B) (d)(i) and (7)(a) to the name of the auditor are to be read as references to the names of all the auditors.”.