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STATUTORY INSTRUMENTS

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**2021 No. 465**

**The Supervision of Accounts and Reports (Prescribed Body) and Companies (Defective Accounts and Reports) (Authorised Person) Order 2021**

**Consequential amendments**

6.—(1) The Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008<sup>(1)</sup>, which apply the 2006 Act to LLPs, are amended in accordance with paragraphs (2) to (5).

(2) In regulation 23, as it applies subsection (1)(b) of section 456 of the 2006 Act (application to court in respect of defective accounts, strategic report or energy and carbon report) to LLPs, for “Conduct Committee” substitute “Financial Reporting Council Limited”.

(3) In regulation 24, as it applies sections 458 (disclosure of information by tax authorities), 459 (power of the Conduct Committee to require documents, information and explanations), 460 (restrictions on disclosure of information obtained under compulsory powers) and 461 (permitted disclosure of information obtained under compulsory powers) of the 2006 Act to LLPs, for “Conduct Committee” wherever these words occur, substitute “Financial Reporting Council Limited”.

(4) In regulation 32, as it applies section 474 of the 2006 Act (minor definitions) to LLPs, omit the definition of “Conduct Committee”.

(5) In regulation 46, as it applies subsection (2)(b) of section 524 of the 2006 Act (information to be given to accounting authorities) to LLPs, for “Conduct Committee” substitute “Financial Reporting Council Limited”.