STATUTORY RULES OF NORTHERN IRELAND

2008 No. 134

PARTNERSHIPS

The Limited Liability Partnerships (Filing Periods and Late Filing Penalties) Regulations (Northern Ireland) 2008

Made - - - -	*19th March 2008*
Coming into operation	*6th April 2008*

The Department of Enterprise, Trade and Investment(**1**), in exercise of the powers conferred by section 11(a) of the Limited Liability Partnerships Act (Northern Ireland) 2002(**2**) makes the following Regulations:

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Limited Liability Partnerships (Filing Periods and Late Filing Penalties) Regulations (Northern Ireland) 2008 and come into operation on 6th April 2008.

(2) In these Regulations—

"the 2004 Regulations" means the Limited Liability Partnerships Regulations (Northern Ireland) 2004(**3**).

Filing periods and late filing penalties

2.—(1) Schedule 1 to the 2004 Regulations is amended as provided in the Schedule.

(2) This regulation applies to accounts and auditors' reports for financial years beginning on or after 6th April 2008.

(**1**) Formerly the Department of Economic Development: see S.I. 1999/283 (N.I. 1) Article 3(5)
(**2**) 2002 c.12 (NI)
(**3**) S.R. 2004 No. 307