



KEMENTERIAN PERDAGANGAN DALAM NEGERI
DAN KOS SARA HIDUP



SURUHANJAYA SYARIKAT MALAYSIA
COMPANIES COMMISSION OF MALAYSIA

LIMITED LIABILITY PARTNERSHIP ACT 2012 (LLPA 2012)

SECTION 69 LLPA 2012 - ACCOUNTING AND OTHER RECORDS TO BE KEPT

SECTION 69(1)

LLP shall keep such accounting and other records as will **sufficiently explain** the transactions and financial position of LLP and enable profit and loss accounts and balance sheets to be prepared from time to time which give a true and fair view of the state of affairs of the LLP.

PENALTY:

Fine not exceeding RM50,000 or to imprisonment for a term not exceeding six (6) months or to both.



SECTION 69(2)

LLP shall retain the accounting and other records referred in subsection (1) for a period of **not less than seven (7) years** from the end of the financial year in which the transactions or operations to which those records relate are completed.

PENALTY:

Fine not exceeding RM10,000 and, in the case of a continuing offence, to a further fine not exceeding RM500 for each day during which the offence continues after conviction.

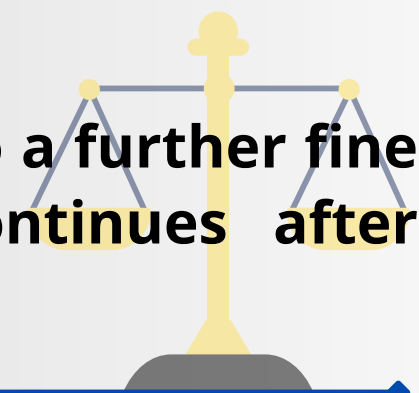


SECTION 69(3)

The accounting and other records referred to in subsection (1) **shall be kept at the registered office or such other place as the partners think fit provided that the Registrar is duly notified of that other place** and the accounting and other records shall at all times be open to inspection by the partners.

PENALTY:

Fine not exceeding RM10,000 and, in the case of a continuing offence, to a further fine not exceeding RM500 for each day during which the offence continues after conviction.



SECTION 80 - OFFENCE OF FALSE AND MISLEADING STATEMENTS

A person who in every return, declaration, report, **certificate**, balance sheet or other document required by or for the purposes of this Act makes or authorizes the making of a statement false or misleading in any material particular knowing it to be false or misleading or intentionally omits or authorizes the omission or inclusion of any matter or thing thereby making the document to be misleading in a material respect commits an offence and shall, on conviction, be liable to imprisonment for a term not exceeding 5 years or to a fine not less than RM150,000 and not more than RM500,000 or to both.