



Companies House
— for the record —

As modified by the Companies Act 2006

Late Filing Penalties

GBA5

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BERR

Department for Business
Enterprise & Regulatory Reform

This guidance is available in alternative formats which include Braille, large print and audio tape. For further details please see our website – www.companieshouse.gov.uk or email our enquiries section at enquiries@companieshouse.gov.uk or telephone our contact centre on 0303 1234 500

When reading these guidance notes, you need to be aware of the following:

Some (but not all) of the provisions in the Companies Act 2006 have come into force. Therefore, some provisions in the Companies Act 1985 remain relevant. We have tried as far as possible to make it clear throughout these notes which Act applies. If you would like to find out more you may wish to visit our website at www.companieshouse.gov.uk where you can find out which provisions in the respective Acts are in force. Our website also contains a link to the BERR (The Department for Business, Enterprise and Regulatory Reform) website <http://www.berr.gov.uk/bbf/co-act-2006/index.html> where you can find further information. Some provisions in the new Act are subject to transitional arrangements. We will as far as possible explain these in this guidance and give details on our website.

There is one further stage in the implementation of the Companies Act 2006 scheduled for October 2009. We will update guidance notes affected by the implementation at the time. You may wish also to keep an eye on our website where we will publish more information as the implementation process continues so you can access the most up to date information.

Until October 2009, these guidance notes apply only to companies formed in Great Britain (England, Wales and Scotland). The separate system in Northern Ireland is then scheduled to merge into a single system for the whole of the United Kingdom

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This is a guide only and should be read with the relevant legislation.

- The Companies Act 2006 (Commencement No. 5, Transitional Provisions and Savings) Order 2007 (SI2007/3495).
- The Companies (Late Filing Penalties) and Limited Liability Partnerships (Filing Periods and Late Filing Penalties) Regulations 2008 (SI2008/497).
- Companies Act (1985) and 2006,

Introduction

All companies - private or public, large or small, trading or non-trading - must send their accounts and reports to Companies House every year. If you submit company accounts and reports late, the law imposes an automatic penalty.

This guide explains late filing penalties in more detail. It includes advice on how company directors can meet their filing obligations and avoid a penalty.

For financial years beginning on or after 6 April 2008, accounts and reports will be prepared and filed under the Companies Act 2006, rather than the Companies Act 1985. There are some differences depending on which Act applies to the accounts and reports. These are explained in the course of this guidance.

Chapter 1

Late filing penalties explained

1. What are late filing penalties?

Parliament introduced late filing penalties in 1992 to encourage directors of companies to file their accounts and reports on time, because they must provide this information for the public record. Both the Companies Act 1985 and the Companies Act 2006 say that any company that submits its accounts and reports to Companies House after the period allowed for filing will incur an automatic penalty.

2. How much are the penalties?

That depends on how late the accounts reach Companies House.

Increased penalty bands apply to any accounts that are delivered late on or after 1 February 2009, whether they are filed under the Companies Act 1985 or the Companies Act 2006 (any penalties for late submission of accounts under the Companies Act 2006 are for financial years beginning on or after 6 April 2008).

The following table shows these bands:

Length of delay (measured from the date the accounts are due)	Private company	Public company
Not more than 1 month	£150	£750
More than 1 month but not more than 3 months	£375	£1,500
More than 3 months but not more than 6 months	£750	£3,000
More than 6 months	£1,500	£7,500

Please note that the level of penalty depends on whether the company was public or private at the end of the financial year in question.

Double penalties

The amounts set out in the table above will be doubled in cases where:

- The accounts are filed late under the Companies Act 2006; and
- The previous year's accounts under the 2006 Act (i.e. for a financial year beginning on or after 6 April 2008), were also late.

For example:

A private company files accounts which are more than 6 months late under the Companies Act 2006 and incurs a penalty of £1,500.

The following year, the same private company files accounts 2 months late under the Companies Act 2006. We double the usual penalty of £375 for that set of accounts and the company incurs a penalty of £750.

The double penalty will only apply to accounts not filed or filed late in 2 successive financial periods under the Companies Act 2006.

To avoid incurring late filing penalties or double penalties, see [chapter 2](#) "How to avoid late filing penalties".

We have divided the rest of this Chapter into two parts. This is because there are different periods allowed for filing your accounts depending on whether you are preparing them in accordance with the Companies Act 1985 or the Companies Act 2006.

PART ONE- COMPANIES ACT 2006

THE FOLLOWING APPLIES FOR ACCOUNTING PERIODS STARTING ON OR AFTER 6 APRIL 2008

For financial years beginning **on or after 06 April 2008**, the normal time allowed for filing accounts has reduced from 10 months to 9 months for a private company, and from 7 months to 6 months for a public company. The following explains how this will affect the calculation of deadlines for submitting acceptable accounts.

1. 1 How long do I have to file my company's first accounts?

If you are filing your company's **first** accounts after incorporation and they cover a period of more than 12 months, you must submit them to the Registrar **within 21 months of the date of incorporation** for **private** companies and within **18 months** for **public** companies, or 3 months from the accounting reference date, whichever is the longer. For example, a private company incorporated on 1 January with an accounting reference date – the date on which the accounting reference period ends each year – of 31 January, has until midnight on 1 October in the next year (21 months from the date of incorporation) to submit its accounts.

Please see our guidance on Accounts and Accounting reference dates (post and pre 6 April 2008) for a more detailed explanation of these terms.

1.2 How long do I normally have to file my accounts?

Unless you are filing your company's first accounts (see question 1), the time normally allowed for submitting accounts is:

- 9 months for private companies; and
- 6 months for public companies

after the end of the relevant accounting reference period.

1.3 If I shorten my accounting reference date will I still have to file by the original deadline?

No. If you have changed the accounting reference date and shortened the accounting reference period, the new filing deadline will automatically be the longer of the following two options:

- **9 months** for a private company (**6 months** for a public company) from the new accounting reference date; or
- **3 months from the date of receipt by Companies House of the notice** (change of accounting reference date form).

1.4 How do you calculate the time allowed for filing accounts under the Companies Act 2006?

Usually, a period of months after your accounting reference date ends on the corresponding date in the appropriate month. For example, a private company with an accounting reference date of 5th April has until midnight on 5th January of the relevant year to submit its accounts. The definition of a period of months still applies to the filing of first accounts - see [question 1](#) above.

However, if the accounting reference date falls on the last day of a month, the period allowed for filing will also end on the last day of the appropriate month. The table below shows the deadlines for submitting accounts for accounting periods starting on or after 06 April 2008.

End of relevant accounting period (accounting reference date)	Deadline for submitting accounts:	
	Private companies	Public companies
Jan 31	Oct 31	July 31
Feb 28	Nov 30	Aug 31
Mar 31	Dec 31	Sep 30
Apr 30	Jan 31	Oct 31
May 31	Feb 28/29	Nov 30
Jun 30	Mar 31	Dec 31
July 31	Apr 30	Jan 31
Aug 31	May 31	Feb 28/29
Sept 30	June 30	Mar 31
Oct 31	July 31	Apr 30
Nov 30	Aug 31	May 31
Dec 31	Sep 30	June 30

Please note: if a filing deadline expires on a Sunday or Bank Holiday, the law still requires you to file accounts by that date. You must ensure that you send them in time to arrive **before** such a deadline to avoid incurring a penalty.

Remember: if you deliver your accounts on paper, it is the date of delivery to the Registrar which is important - not the date of posting.

If you have any doubts about the deadline for your company's accounts, contact us on 0303 1234 500 to confirm when you should file your accounts. Alternatively, you can check when your next accounts are due by using [WebCheck](#), a free online service on our website www.companieshouse.gov.uk which enables you to search certain company information.

If you intend to submit your accounts on paper, please remember that it is the date the accounts are delivered to Companies House which is important – not the date of posting.

PART TWO- COMPANIES ACT 1985

THE FOLLOWING APPLIES TO FINANCIAL YEARS STARTING BEFORE 6TH APRIL 2008.

2.1 How long do I have to file my company's first accounts?

If you are filing your company's **first** accounts after incorporation and they cover a period of more than 12 months, you must submit them to the Registrar **within 22 months of the date of incorporation** for **private** companies and **19 months** for **public** companies, or 3 months from the accounting reference date, whichever is longer. For example, a private company incorporated on 1 January will have an "accounting reference date" – the date on which the accounting reference period ends each year – of 31 January: but it has until midnight on 1 November the following year (22 months from the date of incorporation) to submit its accounts, *not 30 November*.

2.2 How long do I normally have to file my accounts?

Unless you are filing your company's first accounts ([see question 1](#)) the time normally allowed for submitting accounts to Companies House is:

- 10 months from the end of the relevant accounting period for private companies; and
- 7 months from the end of the relevant period for public companies.

If you have changed the accounting reference date and shortened the accounting reference period, the new filing deadline will be the longer of the following two options;

- **10 months** for a private company (or **7 months** for a public company) from the new accounting reference date (i.e. the last day of the new accounting reference period); or
- **3 months from the date of receipt by Companies House of the notice** (change of accounting reference date form).

The table below shows the dates by which you must submit accounts. It does not apply to a company's first accounts, if the accounting period is longer than 12 months ([see question 1](#)).

End of relevant accounting period (accounting reference date)	Deadline for submitting accounts:	
	Private companies	Public companies
Jan 31	Nov 30	Aug 31
Feb 28	Dec 28	Sept 28
Mar 31	Jan 31	Oct 31
Apr 30	Feb 28/29	Nov 30
May 31	Mar 31	Dec 31
Jun 30	Apr 30	Jan 30
July 31	May 31	Feb 28/29
Aug 31	June 30	Mar 31
Sept 30	July 30	Apr 30
Oct 31	Aug 31	May 31
Nov 30	Sept 30	June 30
Dec 31	Oct 31	July 31

If your company's accounting reference period does not end on the last day of a month, then each period allowed for submitting the accounts ends on the corresponding date in the appropriate month. For example, a private company with an accounting reference date (ARD) of 10 September has until 10 July (not 31 July) the following year to submit its accounts.

Please be aware of the definition of a period of months in connection with filing accounts and the calculation of penalty bands:

- A period of months after a given date **always** ends on the corresponding date in the appropriate month. For example a private company with an ARD of 30 September has until midnight on 30 July of the following year to submit its accounts, not 31 July.
- If there is no corresponding date, the last day of the month will apply. For example, a private company with an ARD of 30 April has until midnight on 28/29 February the following year to submit its accounts.

The definition of a period of months also applies to the filing of first accounts – see question 1.

The calculation of period allowed for filing a company's accounts has changed for accounting period starting on or after 6 April 2008 – please see [question 1.4](#) under the 'Companies Act 2006'.

Please note: if a filing deadline expires on a Sunday or Bank Holiday the law still requires you to file accounts by that date. If you deliver them on paper, you must ensure that you send them in time to arrive **before** such a deadline in order to avoid incurring a penalty.

Important: If you have any doubts about the deadline for your company's accounts contact us on 0303 1234 500 to confirm when you should file your accounts. Alternatively you can check when your next accounts are due by using [WebCheck](#), a free online service on our website on www.companieshouse.gov.uk which enables you to search certain company information.

Remember: if you deliver your accounts on paper, it is the date of delivery to the Registrar which is important - not the date of posting.

Chapter 2

How to avoid late filing penalties

1. How can I avoid penalties?

Allow enough time to ensure that your accounts reach Companies House within the period allowed. If you deliver your accounts on paper, you should be aware that first-class post does not guarantee next day delivery. If the filing deadline is looming, please consider guaranteed methods of delivery that will ensure that your accounts arrive on time.

Remember: the company will incur a penalty if the post delays its accounts.

You can now file certain categories of accounts using our Software Filing or WebFiling services. Please refer to our website www.companieshouse.gov.uk for more information. If you file your accounts electronically, you will benefit from an email acknowledging receipt of your accounts at Companies House.

To help you file on time, you may wish to consider the following suggestions:

- mark your diary or calendar to remind you in good time of the filing deadlines;
- read the filing reminders we send to your registered office;
- if appropriate, instruct your accountants in good time and remind them of the need to prepare and submit your accounts on time;
- N.B. remember you are liable

2. Can I apply for extra time to file?

If there is a special reason for doing so, you may make an application to Companies House to extend the time for laying and submitting accounts. You may wish to do this, for example, if there has been an unforeseen event which was outside the control of the company and its auditors and which will mean that the accounts will not arrive on time.

You must make the application in writing and deliver it **before** the normal filing deadline has expired. It must contain a full explanation of the reasons for the extension and the length of the extension requested.

For companies incorporated in England and Wales write to:	For companies incorporated in Scotland write to:
Companies House Crown Way Cardiff CF14 3UZ	Companies House 4th Floor Edinburgh Quay 2 139 Fountainbridge Edinburgh EH3 9FF
DX33050 Cardiff 1	DX ED235 Edinburgh 1 or LP – 4 Edinburgh 2

3. What if Companies House rejects my accounts?

We cannot accept accounts until they meet the requirements of the Companies Act 1985 or of the Companies Act 2006, depending on which Act the accounts are filed under. If, for example, a signature is missing, we will return them for amendment. This may result in a late filing penalty if you submit the accounts late.

To avoid problems, we recommend that you submit accounts as soon as they are complete and as far as possible in advance of the end of the period allowed for delivery. Please note that facsimile (fax) copies of documents are not acceptable for registration. The quickest and easiest way to ensure the timely delivery of your accounts is to use our Software Filing or WebFiling services. You can file certain categories of accounts using these electronic services. Please refer to our website www.companieshouse.gov.uk for more details.

Chapter 3

Once a late filing penalty has been imposed

1. How will I know when a penalty is due?

If you submit accounts late, we will automatically issue an invoice to your registered office address.

2. What will happen if I do not pay the penalty?

We will refer the penalty to collection agents if you do not pay it. We may take legal action which could result in a County Court judgment or a Sheriff Court decree against your company.

3. What happens if I restore a company to the Register?

If you restore a company to the register after it has been struck off and dissolved, the law regards it as having continued to exist as though it had never been struck off. Accounts filed on restoration will be subject to late filing penalties if you submit them late.

In determining the level of any penalty, we normally disregard the period during which the company was dissolved. We do not normally collect late filing penalties for accounts received on restoration that became due while the company was dissolved.

However, we regard a set of accounts that should have been submitted 2 months before a private company was dissolved as 2 months late if you submit them on restoration - the late filing penalty is still £100 (or £150 if they are submitted after 1 February 2009, this being the appropriate rate for accounts submitted after this date).

(See [chapter 1, question 2](#) for a table listing the levels of the current late filing penalties).

For more information about restoration, please see our guidance on, '[Strike-off, Dissolution and Restoration](#)' or, for companies registered in Scotland, '[Strike-off, Dissolution and Restoration \(Scotland\)](#)'.

Chapter 4

Further information

1. Do late filing penalties apply to any other documents?

No, only to accounts.

2. Are late filing penalties the same as fines imposed on directors for non-filing?

No. They are entirely different. Companies incur late filing penalties under civil law. Failure to pay a late filing penalty can result in a County Court judgment (or Sheriff Court decree) against the company.

Failure to file accounts is a separate, criminal offence which can result in directors themselves being fined on conviction in the criminal courts.

Important: Both a penalty and a fine could be payable for the same set of accounts if you do not file them on time.

3. Does the Registrar have any discretion as to whether to collect a penalty?

The Registrar has very limited discretion not to collect a penalty. He will only use it in exceptional circumstances. Further information about late filing penalties is available in our guidance on "[Late Filing Penalties – Appeals](#)" available on the Companies House website.

Remember: You have not submitted a document to the Registrar until he has received it.

Need more information?

Important: If you have any doubts about the deadline for your company's accounts - contact us on 0303 1234 500 and confirm when you should file your accounts. Alternatively, check when your next accounts are due by using [WebCheck](#), a free online service on our website www.companieshouse.gov.uk which enables you to search certain company information.

4. Where do I get forms and guidance?

This is one of a series of Companies House guides which provide a simple guide to the Companies Acts, including guidance on the Late Filing Penalties Appeals process.

Statutory forms and guidance are available, free of charge from Companies House. The quickest way to get them is through our website or by telephoning 0303 1234 500.

You can also obtain forms from company law stationers, accountants, solicitors and company formation agents - addresses can be found in business phone books.

5. How do I send information to the Registrar?

The safest and most secure way to send statutory information to Companies House is to use our online filing services. For more information and registration details please visit our website www.companieshouse.gov.uk

You may submit documents to the Registrar by hand (personally or by courier), including outside office hours, bank holidays and weekends to Cardiff, London and Edinburgh.

You may also send documents by post, by the Document Exchange Service (DX), or by Legal Post (LP) in Scotland. If you send documents, please address them to:

For companies incorporated in England & Wales:	For companies incorporated in Scotland:
Companies House Crown Way Cardiff CF14 3UZ DX33050 Cardiff 1	Companies House 4th Floor Edinburgh Quay 2 139 Fountainbridge Edinburgh EH3 9FF DX ED235 Edinburgh 1 or LP – 4 Edinburgh 2

If you are sending documents by post, courier or the Document Exchange Service (DX) and would like a receipt, Companies House will provide an acknowledgement if you enclose a copy of your covering letter with a pre-paid addressed return envelope. We will barcode your copy letter with the date of receipt and return it to you in the envelope provided. We will only acknowledge receipt of documents at Companies House if you provide a stamped addressed envelope. However, if you use our online filing services you will automatically receive acknowledgement of receipt via email.

Please note: an acknowledgement of receipt does not mean that Companies House has accepted a document for registration.

Please note: Companies House does not accept accounts or any other statutory documents by fax or in a PDF format.

how to contact us

Contact Centre: 0303 1234 500*
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*For training and quality purposes
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