



Companies House
— for the record —

Limited Liability Partnerships Late Filing Penalties- Appeals

GBLLP4

May 2009

Version 7

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

1. What is a penalty notice?

A penalty notice gives details of the penalty/penalties levied against a limited liability partnership (LLP) because we did not receive the LLP's accounts and the auditor's report (if any) on those accounts, on time. The notice includes information on how to pay the penalty.

2. What are late filing penalties?

All LLPs must send their accounts, and the auditor's report on those accounts, (unless exempt from audit) to Companies House. As a designated member of an LLP, you are personally responsible for ensuring you deliver the LLP accounts before the time allowed runs out. Delivery means actual receipt at Companies House in the correct format. If they are late, the law automatically imposes a penalty. The level of the penalty depends on how late the accounts reach Companies House and is shown in the following table.

Length of delay (measured from the date the accounts are due)

Length of period	Penalty
Not more than 1 month	£150
More than 1 month but not more than 3 months	£375
More than 3 months but not more than 6 months	£750
More than 6 months	£1,500

The penalties will be doubled for late filing in two successive financial years beginning on or after 1 October 2008.

3. Can I appeal?

You may appeal against a penalty but it will only be successful if you can show that the circumstances are exceptional.

4. What is exceptional?

The Registrar has very limited discretion not to collect a penalty. It may be applied when an unforeseen catastrophe strikes a LLP at a critical time. This might include, for example, a fire destroying records a few days before time allowed runs out. The Registrar may also apply discretion if a mistake by Companies House has contributed to the late filing.

The limited nature of the Registrar's discretion underwent a Judicial Review in 2002. To see a full copy of the ruling please click on the attached link, [The Queen upon the application of \(1\) POW Trust and \(2\) Al's Bar and Restaurant v \(1\) The Chief Executive and Registrar of Companies and \(2\) The Secretary of State for Trade and Industry \(December 2002\).](#)

5. What is not exceptional?

The Registrar cannot consider an appeal in the following circumstances as they are outside the Registrar's discretion:

- your LLP is dormant
- you cannot afford to pay
- your accountant was ill
- you relied on your accountant
- these are your first accounts
- you are not familiar with the filing requirements
- your LLP or its members have financial difficulties (including bankruptcy)
- your accounts were delayed or lost in the post
- the members live or were travelling overseas
- another member is responsible for preparing the accounts

6. Do I still want to appeal?

If, after reading the above, you still wish to appeal, you must do so in writing and address your letter to the address shown on the front page of the penalty notice. We will normally reply within 10 working days and will suspend recovery action while we are considering your appeal.

7. What happens if my appeal is rejected?

You can write to the Senior Appeals Manager in the Late Filing Penalties Department (or for LLPs registered in Scotland, the Registrar for Companies for Scotland in Edinburgh). If the Senior Appeals Manager upholds the penalty, you can ask for the Independent Adjudicator to review your case.

All communication with the Adjudicator must be in writing. Please do not write to the Adjudicator until you have heard from the Senior Appeals Manager.

Please note Parliament decided that discretion resides solely with the Registrar, and the Adjudicator cannot force the Registrar to not collect a penalty that lies outside his limited discretion.

8. Can I pay the penalty by instalments?

Yes. If you have difficulty in paying the penalty outright then we will normally accept payment by monthly instalments. These are usually over four months and exceptionally over ten months, depending on the amount you have to pay. You must make any request to pay by instalments in writing and explain why you cannot pay the penalty immediately.

9. What happens if I do not pay the penalty?

If you do not pay the penalty, we will ask our debt collectors to take action. Ultimately the matter will be decided in the County Court or Sheriff Court where you will have the opportunity to file a defence. You may wish to consider seeking professional advice because we may seek to recover our legal costs if the court finds in favour of the Registrar.

10. Further help?

If you need further advice about a late filing penalty, please call the contact number shown on the front of the penalty notice.

If you need help on other matters including guidance please call our Contact Centre on 0303 1234 500.

General advice on filing requirements and information about companies is also available on our website www.companieshouse.gov.uk.

how to contact us

Contact Centre: 0303 1234 500*
Mini-com: 029 2038 1245
enquiries@companieshouse.gov.uk
www.companieshouse.gov.uk

*For training and quality purposes
your call may be monitored

Cardiff:

Companies House
Crown Way, Cardiff CF14 3UZ
Fax: 029 2038 0837

Edinburgh:

Companies House
4th Floor
Edinburgh Quay 2
139 Fountainbridge
Edinburgh EH3 9FF
Fax: 0131 535 5820

London:

Companies House
21 Bloomsbury Street, London WC1B 3XD
Fax: 029 2038 0900

How to pay your penalty

For all payment queries please call
0303 1234 500

Pay by **cheque**

Please send your cheque (made payable to Companies House), writing the company number on the back of the cheque, along with your remittance slip to:

**Companies House
PO Box 710
Crown Way
Cardiff CF14 3UZ**

Pay by **BACS**

Please quote the company number followed by the company name in your transaction reference, to enable us to allocate your payment promptly:

**Account Name: Late Filing Penalties Receipts
Account No: 41005309
National Westminster Bank, Roath, Cardiff
Sort Code: 52.21.07
Swift Code (for overseas payments): NW BK GB 2122X
IBAN: - GB34NWBK52210741005309**

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