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## INFORMATION SHEET

### Companies House – New Filing Penalties and Deadlines

With effect from 1 February 2009 Companies House have introduced new late filing penalties in respect of companies accounts. The minimum penalty has increased from £100 to £150 and also there is a higher penalty for late filing in months 2 and 3 compared with the old fine. Set out below are the new penalties.

<b>How late are the accounts delivered</b>	<b>Penalty – Private Company</b>	<b>Penalty – PLC</b>
Not more than one month	£150	£750
More than one month but not more than three months	£375	£1500
More than three months but not more than six months	£750	£3000
More than six months	£1500	£7500

If the company's accounts were already overdue as at 1 February 2009 the new penalties will apply to all accounts delivered late.

In addition, where there was a failure to comply with filing requirements in relation to the previous financial year (and that the previous financial year had begun on or after 6 April 2008) the penalty will be double that shown in the above table.

ie:

Year ended 30 April 2008 filed late	Normal penalty
Year ended 30 April 2009 filed late	Normal penalty
Year ended 30 April 2010 filed late	Double penalty

At the same time, Companies House have also reduced the filing deadline for accounts with effect from accounting periods beginning on or after 6 April 2008. The filing deadline has been reduced from ten months to 9 months but at the same time they have clarified the date that the nine months runs to. If your accounts have a year end of 30 June 2009, these have to be filed now by 31 March 2010 to avoid the £150 late filing penalty for the first month which increases to £375 for filing in either months 2 or 3.

*The above is intended to offer the user general information of interest only. For advice on individual cases, please contact us to arrange a free informal and no obligation initial meeting.*