



*Companies House*  
— for the record —

# late filing penalties **next steps**

**BIS**

A BIS SERVICE

This guidance is available in alternative formats which include Braille, large print and audio tape.

For further details please see our website at **[www.companieshouse.gov.uk](http://www.companieshouse.gov.uk)**, email our enquiries section on **[enquiries@companieshouse.gov.uk](mailto:enquiries@companieshouse.gov.uk)** or telephone our contact centre on **0303 1234 500**

# What is a penalty notice?

A penalty notice gives details of the penalty/penalties levied against a company or limited liability partnership because we did not receive its accounts and reports on time. The notice includes information on how to pay the penalty.

# What are late filing penalties?

All private and public companies, as well as limited liability partnerships, must send their accounts and auditors' reports (unless exempt from audit) to Companies House. As an Officer of your company or LLP, you are personally responsible for ensuring that you deliver your accounts and reports 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 size of the penalty depends on how late the accounts reach Companies House and is shown in the following table.

<b>Length of delay (measured from the date the accounts are due)</b>	<b>Private company &amp; LLP</b>	<b>Public company</b>
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

The amounts set out in the table above will be doubled where the accounts are filed late under the Companies Act 2006 and the previous year's accounts under that Act were not filed on time.

# How to pay your penalty

You can pay your penalty by sending a cheque to Companies House or electronically through using the BACS payment method. If you need further information on payment options please call us on **0303 1234 500**.

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## ► 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:

<b>For companies or LLP s registered in England and Wales; and Northern Ireland</b>	<b>For companies or LLP's registered in Scotland</b>
Companies House PO Box 710 Crown Way Cardiff CF14 3UZ	Companies House Fourth Floor, Edinburgh Quay 2 139 Fountainbridge Edinburgh EH3 9FF

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## ► 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:** NW BK GB 2122X (for overseas payments)  
**IBAN:** GB34NWBK52210741005309

Please e-mail confirmation of your BACS payment to **LFPFinance@companieshouse.gov.uk** giving details of the amount paid, company number and company name. Without this information a delay may occur in allocating your payment to the correct account.

For all payment queries please call **0303 1234 500**

# Can I pay the penalty by instalments?

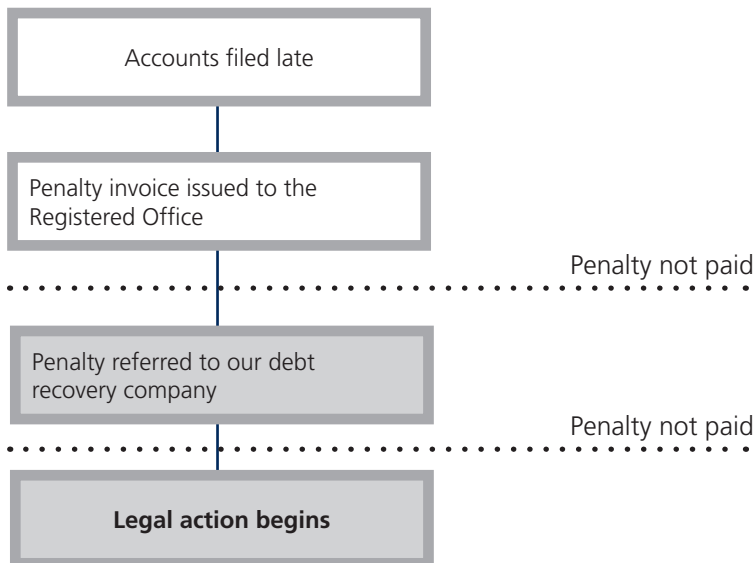
Yes. If you have difficulty in paying the penalty outright, we will normally accept payment over a short period by monthly instalments. You **must** make any request to pay by instalments in writing and explain why you cannot pay the penalty immediately.

## What happens if I do not pay the penalty?

If you do not pay the penalty we will ask our **debt recovery company** (Lewis Group Ltd) 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 legal costs if the court finds in favour of the Registrar.

### The collections process is set out below:



# Appeals

## Can I appeal?

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

### What is not exceptional?

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

- you cannot afford to pay
- you relied on your accountant
- your accountant was ill
- these are your first accounts
- you are not familiar with the filing requirements
- your company or limited liability partnership, or its Officers have financial difficulties (including bankruptcy)
- your accounts were delayed or lost in the post
- the Officers live or were travelling overseas
- your company is dormant

### What is exceptional?

The limited nature of the Registrar's discretion underwent a Judicial Review in 2002. 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). A copy of the judgment can be found on our website: [www.companieshouse.gov.uk](http://www.companieshouse.gov.uk)

The Registrar has very limited discretion not to collect a penalty. It may be applied when an unforeseen catastrophe strikes a company at a critical time. This might include, for example, a personal tragedy affecting a sole director immediately before a filing deadline or a fire destroying records a few days before the time allowed runs out. The Registrar may also apply discretion if a mistake by Companies House has contributed to the late filing. For detailed information, please see the Late Filing Penalties Manual which is available at: <http://www.companieshouse.gov.uk/about/pdf/LFPAppealsManual.pdf>

## Penalties Levied Incorrectly

If you are sure that a late filing penalty has been incorrectly levied and you wish to appeal against it, then you must do so in writing and address your letter to the Late Filing Penalties Appeal Section at the address shown on the front page of the penalty notice. Companies registered in Northern Ireland should write to our Belfast office. We will normally reply within 10 working days and will suspend recovery action while we are considering your appeal.

## What happens if you reject my appeal?

You can write to the Senior Appeals Manager in the Late Filing Penalties Department. If the Senior Appeals Manager upholds the penalty, you can ask the Independent Adjudicators to review your case.

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

### Please note

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

Finally, you can write and ask for your case to be looked at by: the Registrar of Companies for England and Wales for companies registered in England and Wales; the Registrar of Companies for Scotland for companies registered in Scotland; or the Registrar of Companies for Northern Ireland for companies registered in Northern Ireland.

## Further help?

If you need further advice about a late filing penalty, please call our 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](http://www.companieshouse.gov.uk)**

# how to contact us

contact centre: **0303 1234 500**

(For training and quality purposes your call may be monitored)

mini-com: 029 2038 1245

enquiries@companieshouse.gov.uk

**www.companieshouse.gov.uk**

**Cardiff:** Companies House  
Crown Way, Cardiff, CF14 3UZ.

**Edinburgh:** Companies House  
Fourth Floor, Edinburgh Quay 2,  
139 Fountainbridge, Edinburgh, EH3 9FF.

**London:** Companies House  
21 Bloomsbury Street, London, WC1B 3XD.

**Belfast:** Companies House  
Second Floor, The Linenhall,  
32-38 Linenhall Street, Belfast, BT2 8BG.

**www.companieshouse.gov.uk**