



Companies House
— *for the record* —

Late Filing Penalties

August 2003

Late Filing Penalties

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

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Introduction

All companies - private or public, large or small, trading or non-trading - must send their accounts to the Registrar of Companies every year. If accounts are delivered late, the Registrar will impose an automatic penalty.

This booklet explains late filing penalties in more detail. It includes advice on how company directors can meet their filing obligations without incurring a penalty.

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CHAPTER 1

Late filing penalties explained

1. What are late filing penalties?

Late filing penalties were introduced in 1992 to encourage directors of limited companies to file their accounts on time because they must provide this statutory information for the public record. Section 242A of the Companies Act 1985 says that penalties will be imposed on any company that delivers its accounts to Companies House after the period allowed for filing. ('Statutory' means by law.)

2. How much are the penalties?

That depends on how late the accounts reach the Registrar, as shown in this table:

Length of delay, measured from the date the accounts are due	Private company	Public company
3 months or less	£100	£500

3 months and one day to 6 months	£250	£1,000
6 months and one day to 12 months	£500	£2,000
More than 12 months	£1,000	£5,000

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

If you are filing your company's **first** accounts and they cover a period of more than 12 months, they must be delivered to the Registrar **within 22 months of the date of incorporation** for **private** companies and **19 months** for **public** companies. The definition in the box below of a period of months in connection with filing the accounts also applies to the first accounts. For example, a private company incorporated on 1 January with an accounting reference date (ARD) of 31 January has until midnight on 1 November (22 months from the date of incorporation) to deliver its accounts, *not 30 November*.

4. How long do I normally have to file my accounts?

Unless you are filing your company's first accounts (see [question 3](#)) the time normally allowed for delivering accounts to Companies House is:

- 10 months from the end of the relevant accounting period for private companies;
- 7 months from the end of the relevant period for public companies.
- If the accounting reference date (ARD) has been shortened, the time allowed for filing the accounts is the longer of:
 - for a private company 10 months (or for a public company 7 months) from the ARD; or
 - 3 months from the date of the notice (Form 225).

The table below shows the dates by which the accounts must normally be delivered. It does not apply to a company's first accounts, if the accounting period is longer than 12 months (see [question 3](#)).

End of relevant accounting period (accounting reference date)	Deadline for delivery:	
	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 period does not end on the last day of a month, then each period 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 the following year to deliver 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 deliver 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 deliver its accounts.

Important: if you have any doubts about the deadline for your company's accounts - contact us on 0870 33 33 636 and ask us to confirm when your accounts should be filed.

Remember: it is the date of delivery to the Registrar which is important - not the date of posting.

Please note: if a filing deadline expires on a Sunday or Bank Holiday the law still requires accounts to be filed by that date. So you should ensure that they are posted in time to arrive **before** such a deadline.

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CHAPTER 2

How to avoid late filing penalties

1. How can I avoid penalties?

Allow enough time to ensure that your accounts reach the Registrar within the period allowed in the Companies Act. First-class post is not guaranteed so if the filing deadline is looming, then please consider guaranteed methods of delivery that will ensure that your accounts arrive on time. *Remember: the Registrar will not waive a penalty if your accounts are delayed in the post.*

To help you file on time:

- 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 deliver your accounts on time.

2. Can the time allowed for delivering the accounts be extended?

If your company has overseas interests, you may claim a three-month extension by delivering Form 244 to the Registrar before the end of the normal period allowed for filing.

If there is a special reason for seeking a filing extension, then in exceptional circumstances the Secretary of State may extend the time for filing (see section 244(5) Companies Act 1985 as amended). You must apply in writing, and we will only consider the application if we receive it before the end of the normal period allowed for filing. Your application must state the additional time needed and the reasons why it should be granted. You should send it to:

for companies incorporated in England and Wales:

Companies Administration Section
Companies House
Crown Way
Cardiff
CF14 3UZ
Fax: 029 2038 0652

for companies incorporated in Scotland:

The Registrar for Scotland
Companies House
37 Castle Terrace
Edinburgh
EH1 2EB

3. What if Companies House rejects my accounts as incorrect?

We cannot accept accounts until they meet the requirements of the Companies Act. If, for example, a [signature](#) is missing, they will be returned for amendment. This may result in a late filing penalty if the corrected accounts are delivered late.

To avoid problems, we recommend that accounts are delivered 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 will not be accepted for registration.

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CHAPTER 3

Once a late filing penalty has been imposed

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

If accounts are delivered late, an invoice is issued automatically to your registered office address.

2. What will happen if the penalty is not paid?

The penalty will be referred to collection agents. If it remains unpaid, legal action may be taken which could result in a County Court judgment or a Sheriff Court decree against your company.

3. What happens if a company is restored to the Register?

If a company is restored to the Register after being struck off and dissolved, then it is regarded as having continued to exist as though it had never been struck off. Accounts filed - including those covering periods while the company was dissolved - will be subject to late filing penalties.

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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. Late filing penalties are imposed on the company 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 criminal offence which can result in directors being fined personally in the criminal courts. In addition to the directors being fined, the Registrar may take steps to strike the company off the public record.

Important: Both a penalty and a fine could be payable for the same set of accounts if they are not filed on time, and then delivered late.

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

The Registrar has very limited discretion not to collect a penalty. He will only use it in exceptional circumstances.

Remember: Delivery of any document to the Registrar does not take place until Companies House receives it.

Need more information?

If you are in any doubt about when your accounts are due, contact Companies House now (tel: 0870 3333636) or read other guidance from our [series](#). We are here to help and advise. Don't leave it until it's too late.

4. Where do I get forms and guidance booklets?

This is one of a series of Companies House booklets which provide a simple guide to the Companies Act.

[Statutory forms](#) and [guidance booklets](#) are available, free of charge from Companies House. The quickest way to get them is through this website or by telephoning 0870 3333636.

If you prefer you can write to our stationery sections in [Cardiff](#) or [Edinburgh](#).

Forms can also be obtained from legal stationers, accountants, solicitors and company formation agents - addresses in business phone books.

5. How do I send information to the Registrar?

You may deliver 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 or by the Hays Document Exchange service (DX). If you send documents, please address them to:

**For companies
incorporated in
England & Wales:**

The Registrar of Companies
Companies House
Crown Way
Cardiff CF14 3UZ

DX33050 Cardiff

**For companies
incorporated in
Scotland:**

The Registrar of Companies
Companies House
37 Castle Terrace
Edinburgh EH1 2EB

DX ED235 Edinburgh 1

We will only acknowledge receipt of documents at Companies if you provide a stamped addressed envelope.

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

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