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STATUTORY INSTRUMENTS

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**2008 No. 497**

**The Companies (Late Filing Penalties) and  
Limited Liability Partnerships (Filing Periods  
and Late Filing Penalties) Regulations 2008**

**Late filing penalties under the Companies Act 2006 as from 1st February 2009**

4.—(1) This regulation applies where the requirements of section 441 of the Companies Act 2006 are complied with on or after 1st February 2009.

(2) The amount of the civil penalty to which a company is liable under section 453 of the Companies Act 2006 in a case of late filing is that shown in the following table or, if there was a failure to comply with filing requirements in relation to the previous financial year of the company and that previous financial year had begun on or after 6th April 2008, double that shown in the table:

<i>Length of period</i>	<i>Public company</i>	<i>Private company</i>
Not more than 1 month.	£750	£150
More than 1 month but not more than 3 months.	£1,500	£375
More than 3 months but not more than 6 months.	£3,000	£750
More than 6 months.	£7,500	£1,500

(3) The first column of the table (“length of period”) refers to the length of the period between the end of the period for filing the accounts and reports in question and the day on which the requirements of section 441 are complied with.