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DRAFT STATUTORY INSTRUMENTS

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**2008 No.**

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

**Late filing penalties under the Companies Act 1985 as from 6th April 2008**

**3.**—(1) This regulation applies where the requirements of section 242(1) of the Companies Act 1985 are complied with on or after 6th April 2008.

(2) In section 242A of that Act<sup>(1)</sup>, after subsection (2) insert—

“(2A) For the purposes of subsection (2), whether a company is a public company or a private company depends upon its status at the end of the financial year in question.”.

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<sup>(1)</sup> Section 242A was inserted by the Companies Act 1989, section 11.