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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**

**Citation, coming into force and interpretation**

1.—(1) These Regulations may be cited as the Companies (Late Filing Penalties) and Limited Liability Partnerships (Filing Periods and Late Filing Penalties) Regulations 2008.

(2) These Regulations come into force on 6th April 2008.

(3) References in these Regulations to late filing, or to a failure to comply with filing requirements, are to a failure to comply with the requirements of section 441 of the Companies Act 2006 (which apply in relation to financial years beginning on or after 6th April 2008) in relation to a company's accounts and reports before the end of the period for filing those accounts and reports.

(4) For the purposes of regulations 2 and 4, whether a company is a public company or a private company depends upon its status at the end of the financial year in question.