
STATUTORY INSTRUMENTS

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 1985 as from 1st February 2009

5.—(1) This regulation applies where the requirements of section 242(1) of the Companies Act 1985 (which continue to apply in relation to financial years beginning before 6th April 2008 and, in the case of limited liability partnerships, in relation to financial years beginning on or after that date as well)(1) are complied with on or after 1st February 2009.

(2) For the table in section 242A(2) of the Companies Act 1985(2) substitute the following 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

(1) Section 242(1) is applied, with modifications, to limited liability partnerships by [S.I. 2001/1090](#), regulation 3 and Schedule 1.

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