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Information Sheet 4/02/2009

Changes to Late Filing Penalties

For accounting periods beginning on or after 6th April 2008 the filing deadline has been reduced to 9 months for private companies.

From the 1st February 2009 new late filing penalties will be applied.

The penalties for private companies/LLPs are

Not more than one month £150

More than one month but not more than three months £375

More than three months but not more than six months £750

More than six months £1,500

Higher penalties apply to a PLC

In addition where the financial statements for the previous year were delivered late the penalty is doubled.