

Automatic filing extensions granted by the Corporate Insolvency and Governance Act due to come to an end

[The Corporate Insolvency and Governance Act 2020 received royal assent on 25 June 2020](#). The Act granted automatic extensions for filing deadlines between 27 June 2020 and 5 April 2021 to relieve the burden on companies during the coronavirus (COVID-19) pandemic and allow them to focus all their efforts on continuing to operate. Automatic extensions were granted for accounts, confirmation statements, event-driven filings and mortgage charges.

There will be no further automatic extensions for confirmation statement filings, accounts filings and event-driven filings after 5 April 2021. Any deadlines that fall after this date will revert to normal.

For mortgage charges created up to and including 4 April 2021, those with an interest in the charge will continue to receive an automatic extension of 10 additional days to file the particulars of a charge (31 days). Mortgage charges created after 4 April 2021 will not receive an automatic extension, and those with an interest in the charge will need to file within 21 days as normal. The 21-day period starts the day after the charge was created.

If you need more time to file your accounts

For accounts filing deadlines that fall after 5 April, companies can still [apply for a 3-month extension](#).

Companies that are eligible and cite issues around COVID-19 in their application will be granted an extension.

Companies that have already had their accounts deadline extended may not be eligible, as the law only allows a maximum filing period of 12 months.

It's important to check if you're eligible for an extension and to apply for an extension before your deadline. You must file your accounts on time or you'll receive a late filing penalty.

Example 1 Company A has an accounting reference date (ARD) of 30 June 2020. Their deadline would usually be 31 March 2021. The company received an automatic 3 month extension under the Act, resulting in a deadline of 30 June 2021. Company A cannot apply for a further extension as the law only allows a maximum filing period of 12 months.

Example 2 Company B (a public company) has an ARD of 30 June 2020. Their deadline would usually be 31 December 2020. The company received an automatic

3 month extension under the Act, resulting in a deadline of 31 March 2021. Company B can apply for a further extension if they cite COVID-19 as a factor, as the maximum filing period of 12 months has not yet been reached.

Example 3 Company C has an ARD of 31 July 2020 and its accounts are due by 30 April 2021. Company C were granted a 3 month extension for their previous filing period (ARD of 31 July 2019). The company will not get an automatic extension as the deadline falls after 5 April 2021, but they can still apply for a 3 month extension for their current filing period to give them the maximum amount of time allowed.

You can [check your filing deadlines on Companies House service](#) (CHS). The deadlines on CHS are up to date, so you do not need to contact us to find out when your filing deadline is.

Keep up to date with all the latest news on our services by [signing up for GOV.UK updates](#) or [subscribing to our regular newsletter](#). You can also [sign up for email reminders](#) to keep track of your filing deadlines.

More information