

Changes to our late filing penalties manual



Each year we conduct regular reviews of our practices to make sure customers continue to benefit from our high quality services.

One of the latest reviews focuses on our [late filing penalties manual](#), which is used by our team as guidance when assessing appeals against penalties. We wanted to make sure that the content was up to date and used clear and consistent language throughout. As a result, we've made changes to some of our policies.

The revised manual will come into force on 1 October 2019.

What the changes are

Updated the policy for accounts being rejected but not received by the company or presenter

We will no longer exercise discretion where we've rejected accounts within enough time but they've not been received by the company or presenter. This is because filers are responsible for making sure documents are delivered for registration in an acceptable electronic or paper format.

This is covered in Part 17, Scenario 1 of the manual.

Extended the processing times for paper documents

We've extended the processing period from 5 days to 8 days, to reflect our internal processing target for paper documents more accurately. This means that in the future, if we take longer than 8 working days to examine and reject paper accounts, we may use our discretion not to collect any resulting penalty.

The processing times are covered in Part 17, Scenarios 4, 5 and 6 of the manual.

Filing tips and reminders

We remind all customers to:

- plan ahead – do not leave your accounts until the last minute
- make sure your accounts are correct before you file them
- check the status of all documents you've filed using [Companies House service](#)

You should also use our online filing service wherever possible. It:

- is quicker to complete and register (it can take around 10 days to process paper accounts at peak times)
- uses less paper and is more environmentally friendly
- lowers your risk of getting a penalty, as companies receive electronic confirmation that we've received your accounts and if they've been accepted or rejected
- has lower rejection rates than paper filed accounts (0.5% for electronic accounts against 6% for paper filed accounts)

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Last updated 19 August 2019 [+ show all updates](#)

1. 19 August 2019 Welsh translation added.
2. 3 July 2019 First published.