



**File Name:** companies house lfp appeals manual.pdf

**Size:** 3171 KB

**Type:** PDF, ePub, eBook

**Category:** Book

**Uploaded:** 22 May 2019, 15:36 PM

**Rating:** 4.6/5 from 708 votes.

**Status:** AVAILABLE

Last checked: 14 Minutes ago!

**In order to read or download companies house lfp appeals manual ebook, you need to create a FREE account.**

[\*\*Download Now!\*\*](#)

eBook includes PDF, ePub and Kindle version

[Register a free 1 month Trial Account.](#)

[Download as many books as you like \(Personal use\)](#)

[Cancel the membership at any time if not satisfied.](#)

[Join Over 80000 Happy Readers](#)

### Book Descriptions:

We have made it easy for you to find a PDF Ebooks without any digging. And by having access to our ebooks online or by storing it on your computer, you have convenient answers with companies house lfp appeals manual . To get started finding companies house lfp appeals manual , you are right to find our website which has a comprehensive collection of manuals listed.

Our library is the biggest of these that have literally hundreds of thousands of different products represented.



## Book Descriptions:

# companies house lfp appeals manual

You can change your cookie settings at any time. It explains how an LFP will be imposed against a company if its accounts are not filed by the filing deadline. It also tells you how to appeal if an LFP has already been imposed. We're not able to take credit card payments over the telephone. You will find a link to the online service on your penalty notice. We'll send you a link to a feedback form. It will take only 2 minutes to fill in. Don't worry we won't send you spam or share your email address with anyone. The situation is dynamic and is changing quickly, and we're continuing to monitor and adapt our services accordingly. We may not be able to process paper documents as quickly as we have done previously. As this service is updated, it will include more document types and features such as acknowledgments and payments. It's sent by post to your company's registered office and can take up to 5 days to arrive. Other measures came into effect on Saturday 27 June when the secondary legislation came into force. We are in the process of updating all deadlines on Companies House service. You do not need to apply for an extension. In cases where our law enforcement partners have concluded that companies are no longer in operation following an investigation, the registrar will continue with strike off action for those companies. From this date, we'll restart the process for companies who have applied for voluntary strike off. The registrar has very limited discretion to not collect a penalty. We'll consider appeals based upon coronavirus under these policies. It's also taking longer than usual to process paper forms because of coronavirus. We are still accepting deliveries from Royal Mail. Documents are still being processed daily. You'll still need to send your form to HMRC they will issue your company with a letter instead of stamping the form. It's taking longer than usual to process paper invoices because of coronavirus.<http://designforthehumanspirit.com/uploads/case-895-manual.xml>

- **companies house lfp appeals manual, companies house lfp appeals manual pdf, companies house lfp appeals manual 2017, companies house lfp appeals manual 2016, companies house lfp appeals manual download.**

This is a temporary service in response to the coronavirus COVID19 outbreak. It will allow users to upload more form types, including Scottish limited and qualifying partnerships, articles and resolutions. Companies and other types of business registered at Companies House will get more time to file accounts. Link added to guidance. In cases where our law enforcement partners have concluded that companies are no longer in operation following an investigation, the registrar will continue with strike off action for those companies. LLP versions of registrars powers forms added to the service. Advice for accounts extensions updated. We recommend these companies, pages and groups to help get you the best savings and support. Check out our HGV Alliance Heroes A company registered in England No 11479478. All rights reserved. A company registered in England No 11479478. What's more, a company should ensure that its reports are prepared and delivered in an acceptable format, whether paper or electronic. The processing time has been increased from five to eight days to reflect Companies House's "internal processing target for paper documents more accurately." Changes to the late filing penalties manual were introduced to ensure that its content "was up to date and used clear and consistent language throughout." Some benefits of online filing are lower rejection rates when filing electronically compared to filing paper accounts, as well as the fact that it's quicker to file electronically. If your business needs help getting your company's reports ready for electronic filing, speak to a member of the DataTracks team to see how we can help. Read our Privacy Policy for details on how your information may be used. Read our Privacy Policy for details on how your information may be used. Read our Privacy Policy for details on how your

information may be used. Read our Privacy Policy for details on how your information may be used. <http://givenuponchurch.com/userfiles/docs/case-855d-operator-s-manual.xml>

Read our Privacy Policy for details on how your information may be used. Read our Privacy Policy for details on how your information may be used. Read our Privacy Policy for details on how your information may be used. This collected information will help us to provide you quote to provide you better service. For more information please refer our Privacy Policy Read our Privacy Policy for details on how your information may be used. Additional details are available in our Privacy Policy. Accept cookies and access the website. To view this licence, visit or Where we have identified any third party copyright information you will need to obtain permission from the copyright holders concerned. Any enquiries regarding this publication should be sent to us at Companies House, Crown Way, Cardiff, CF14 3UZ or You can download this publication from Companies House is an Executive Agency of the Department for Business, Innovation and Skills BIS 2 3 LFP appeals manual Companies House Contents Chapter 1 Introduction Background to Late Filing Penalties Time allowed for the delivery of accounts Provisions for extending the time allowed for filing Civil penalty for the failure to file accounts on time Calculation of time for delivery of accounts for companies with accounting periods starting on or after 6 April 2008 1 October 2008 for LLPs Registrar s Discretion Civil Penalty differs from Criminal Offence Companies that apply for strike off Restored Companies.6 Chapter 2 Guidance on how to deal with the most common appeals Principles In Applying Discretion Third Party Code 3D CH Service Code CS Charity Code CY Dormant Code DO Officers responsibility Code DR Disaster Code DS Financial Code F Flat Management Code FM Health Code HE Legislation Code LG Related Documents Code OA Missing Code MA Official Investigation Code OF Postal Delay Code PD Personal Code PE Rejected Accounts Code RJ E Filing For Information.

Please clear cases in relevant category Double Penalties 4 Companies House LFP appeals manual Chapter 1 Introduction For the purposes of this manual a private limited company, a public limited company and a limited liability partnership will be generically referred to as a company, unless this is inappropriate. Similarly, a director or a designated member will be referred to as an officer unless this is inappropriate. 1. Background to Late Filing Penalties Legislative Background The late filing penalty legislation was introduced in 1992 because of increasing public concern about the number of companies that were failing to deliver their accounts within the statutory time allowed by the Companies Act 1985 subsequently replaced by the Companies Act 2006. The provisions of the Act were introduced with effect from 1 July 1992 under Statutory Instrument 1991 No 2945 C.92. The legislation under which a penalty is now levied is section 453 1 of the Companies Act The 2006 Act sets out the level of penalties to be levied and is specified in regulations i.e. Statutory Instrument 2008 No These regulations came in to force on 6 April 2008 and were enacted on 1 February 2009 and apply to all companies filing accounts late on or after this date. Policy Background In return for limited liability the law requires officers to provide information about their company to the public. The parameters for the late filing legislation were set by Parliament which decided that the penalties should apply to all companies, irrespective of the size of the company or the nature of its business, whether trading or not. The sole aim of the legislation is to encourage timely filing with the ultimate goal being that the revenue generated from penalties is nil because all companies will file on time. Public limited companies are given 6 months from the end of the accounting reference period to deliver their accounts to the Registrar.

<https://www.becompta.be/emploi/bosch-tca-4101-service-manual>

If however a company s first accounts cover a period of more than twelve months, they must be delivered to the Registrar within 21 months of the incorporation date. Similarly, public limited companies whose first accounts cover a period of more than twelve months must deliver them to the Registrar within 18 months of incorporation. The requirement in section 4411 of the Companies Act 2006 to deliver to the registrar means that the accounts must be received by the Registrar within

the time allowed for filing. Delivery therefore means the actual handing over which is legally defined in rule 7 volume 2 of Registrar's rules of a document at Companies House, not the posting or handing of a package to a courier. Delivery is defined in the Act in s.10711, which states that A document is not delivered to the registrar until it is received by the registrar. Furthermore, a document is only considered as properly delivered once it complies with the requirements under s 1072 of the Act. 4 5 LFP appeals manual Companies House 3. Provisions for extending the time allowed for filing There is provision in the Companies Act for the period of delivery for accounts to be extended. Section 4532 of the Companies Act 2006 is clear that the amount of penalty incurred by a company who delivers accounts late is determined by The length of time between the due date for filing and the date the accounts are delivered to Companies House. Whether the company is a private or a public company. Limited liability Partnerships are subject to the same penalty scales as private companies. This is expanded on in SI 2008 No 497, the amount of penalty levied is determined by Whether a company is a public company or a private company depends upon its status at the end of the financial year in question It also specifies the level of penalty to be levied on a company who files its accounts late.

<http://ferienwohnung-dorsten.com/images/c42-service-manual.pdf>

Therefore a company with an accounting reference date of 28 February should be filed not later than 30 November to avoid a late filing penalty. If the accounts are filed late, increases in the amount of penalty levied will follow as set out in the tables above. Where a company chooses an accounting reference date that falls on a date other than the end of the month, the due date for delivery corresponds to the accounting reference date. Therefore accounts for a private company with an accounting reference date of 15 March would be due to be filed nine months later on 15 December. A company will often have an accounting reference date on a date other than the end of the month when they have extended their accounting reference period and to extend to the end of the month would have exceeded 18 months Section 3925 Companies Act 2006. 6. Registrar's Discretion The Registrar has no discretion not to levy a penalty when accounts are delivered late. All companies that deliver accounts late will automatically incur a late filing penalty. This view was confirmed in the case of *The Queen on the application of 1 POW Trust Limited and 2 Al's Bar and Restaurant Limited v Chief Executive and Registrar of Companies and the Secretary of State for Trade and Industry* 2002 EWHC Admin. However, Section 4533 of the Companies Act 2006 states that the penalty may be recovered by the Registrar which implies the Registrar has discretion as to whether or not payment of the penalty should be collected. Discretion can only be applied where the late filing was caused by exceptional circumstances, for example, where an error by Companies House has contributed to the late filing or where an unforeseen 5 6 Companies House LFP appeals manual catastrophe strikes the company immediately before the filing deadline. Discretion rests with the Registrar, whose decision marks the end of the appeals process.

<http://www.federicocastelnovo.com/images/c4385-hp-manual.pdf>

In cases that are subject to a county court claim or a summons issued by the sheriff court in Scotland the only issue for the court to determine is whether or not the accounts were delivered outside the filing time. If it is found that the accounts were delivered late, then the court will have no alternative but to find in favour of the Registrar. The Ombudsman is not part of the appeals process but may choose to review a case if he or she believes that maladministration is involved and discretion has not been applied correctly as a result. 7. Civil Penalty differs from Criminal Offence It is the legal responsibility of the company's officers to ensure that accounts are prepared and delivered to Companies House, and Section 451 of the Companies Act 2006 states that it is a criminal offence to file accounts late and directors may be personally liable for a fine. Where accounts are filed late it is then the company and not the individual officers who will incur a late filing penalty. This is a civil penalty that is levied pursuant to Section 453 of the Companies Act Section 4512 of the Companies

Act 2006 gives the officers an opportunity to provide a defence against Section 451 but there is no equivalent defence available to a company that has incurred a late filing penalty. 8. Companies that apply for strike off 9. Restored Companies The introduction of the 2006 Companies Act has meant that since 1 October 2009 there are two ways by which a company can be restored. It can be restored via the Courts or it can apply to administratively restore. Companies that were dissolved following their application to do so must apply to the Courts to be restored. It is normally a condition of restoration that the company records are brought up to date in respect of accounts and annual returns.

Penalties will only be levied on accounts that were overdue at the time the company was dissolved and the amount of penalty levied is calculated from the filing deadline to the dissolution date. These must be paid together with any penalties that were outstanding at the time of dissolution. Accounts that become outstanding while the company is dissolved up to the date when it is restored to the register will not incur any late filing penalties. Companies that were dissolved by the Registrar may chose to administratively restore. To do this the company must file a form RT01 accompanied by the appropriate filing fee. It must also bring itself up to date in respect of annual returns and accounts. Penalties must be paid prior to the restoration for accounts that were overdue at the time the company was struck off and the amount of penalty levied is calculated from the filing deadline to the strike off date. These must be paid together with any penalties that were outstanding at the time of dissolution. Accounts that become outstanding while the company is dissolved up to the date when it is restored to the register will not incur any late filing penalties. The penalty will not normally be collected if an application is made to remove strike off the company from the register. Where a claim form or court summons has been issued, the company will be expected to pay any legal costs that have been incurred. However, if the strike off action is withdrawn for any reason, then action to recover the penalty and any remaining costs if applicable will recommence. 6 7 LFP appeals manual Companies House Chapter 2 Guidance on how to deal with the most common appeals 1. Principles In Applying Discretion Every appeal received at Companies House requesting the use of the Registrar s discretion not to collect is different. Consequently, it is important that the case manager considers all the relevant facts and merits of the case application.

However, there are principles that can be applied and these should be applied in all cases. When considering an appeal against a penalty a case manager should be fair, independent and objective. Personal views must not influence decision making. Case managers must not be affected by improper or undue pressure from any source. Discretion should only be applied if the appeal falls into a situation where it would be appropriate for the Registrar to use discretion. The majority of appeals will fall into the categories set out on the following pages and these guidelines are designed to help case managers make consistent decisions in all types of appeals. The guidelines for each category assume that the situation described was the principal cause of the late filing in the case under consideration. However, there may be aspects of an appeal that fall into more than one category and you should always be ready to take account of any other exceptional factors that may change your decision. None of the categories set out in the following pages is intended to create an indefinite exemption from the consequences of late filing. A company that misses the filing deadline for a reason that would usually justify the use of discretion is still expected to deliver the overdue accounts as soon as it is able. Every case must be considered on its own merits but if the reason given for not filing on time does not explain the length of time that the accounts were overdue it may not be appropriate to treat it as the principal cause of the late filing. The Equality Act 2010 requires all public authorities of which we are one to have due regard to the need to take steps to take account of disabled persons disabilities, or in effect to have due regard to the need to take steps to overcome the effects of disabilities.

This underlines that equality of opportunity cannot be simply achieved by treating disabled and

nondisabled alike, but that it is probably sometimes necessary to take positive steps to overcome any barriers faced by disabled people. For the purposes of this manual it means that once we have been informed that someone is disabled, we should act in a way which is not inconsistent with The Equality Act. That is by simply spelling out options and ensuring we confirm that we have given consideration to needs etc. It is a case manager's duty to ensure that he is in possession of the full facts behind an appeal. This will enable him to apply the law properly and in accordance with the principles set out in this document.

**Reasons for decision** The Companies Act 2006 clearly states that the officers of the company are responsible for the delivery of accounts.

**Suggested approach** Explain that while companies may rely on accountants to prepare accounts, the legal responsibility to deliver accounts within the time allowed rests solely with the officers.

**Suggested approach** Explain that while you recognise the difficulties they have had with their accountants, they are not an excuse for late delivery. The officers are legally responsible for the delivery of accounts and any problems they have had with their former accountant are between the parties concerned. The company could have sought advice from a professional to discuss any options available to them to satisfy their filing obligations. If they feel that their former accountants are directly responsible for the late delivery, explain that they may want to seek legal advice to establish whether a claim for damages, which could include the penalty, could be made against them. They may also want to report the matter to the Institute of Chartered Accountants for England and Wales or whichever professional body to which the accountants may belong.

Explain that the reminder also mentions the option of applying for an extension to the filing time under Section 4425 of the Companies Act.

**Scenario 3** Accountant was ill or has died clearly states that officers are responsible for the delivery of accounts.

**Suggested approach** Sympathise with their accountant's illness or death but explain that the officers are legally responsible for the delivery of accounts. Advise that the accountant should have a fall back procedure in place to ensure that important deadlines are met if some disaster should occur.

Explain that this also mentions that they can apply for an extension to the filing time under Section 4425 of the Companies Act 2006 and we could have reminded them of this option if the company had contacted us to explain that they were having difficulty in meeting the deadline.

**Footnote** Consideration may be made if an accountant who is a sole practitioner became seriously ill immediately before the filing deadline.

**3. CH Service Code CS**

**Scenario 1** Company claims incorrect advice given by CH but there is no evidence to substantiate this.

**Reason for decision** Although discretion can be used where an error by CH has contributed to the late filing, there is no evidence that this is what happened in this.

**Suggested approach** Explain that while there may have been a misunderstanding, Companies House staff are fully aware that all companies are required to file accounts.

Point out that a reminder was sent to the company shortly before the filing deadline, which explains that accounts are required whether the company has traded or not, the last date for filing and the consequences of late filing.

**8 9 LFP appeals manual**

**Companies House** If there might be additional information, such as details of the telephone call, that would allow further investigations to be made, invite the appellant to provide this. Please remember that Companies House Contact Centre only retain call recordings for a limited time.

**Scenario 2** Incorrect advice given by Companies House supported by evidence.

**Decision** The penalty should not usually be collected.

**Reason for Decision** Companies House has contributed to the late filing.

**Suggested Approach** Explain that after considering the circumstances, we are willing to accept that they were incorrectly advised. Explain that the Registrar does have discretion in the collection of late filing penalties and confirm that the penalty will not be collected on this occasion. Point out that any decision not to collect a penalty is exceptional and any future case will be considered on its individual merits. Explain that the decision does not alter the fact that the accounts were late and that the company will incur a double penalty if its next accounts are also late.

**Scenario 3** No reminder sent by Companies House.

**Decision** The penalty should not usually be collected.

**Reason for Decision** Company has been disadvantaged by an error or oversight by

Companies House. Suggested Approach Explain that while the Registrar is under no statutory duty to send a reminder, we appreciate that the company has been disadvantaged by not being sent one. Explain that the Registrar does have discretion in the collection of late filing penalties and confirm that the penalty will not be collected on this occasion. Point out that any decision not to collect a penalty is exceptional and any future case will be considered on its individual merits. Explain that the decision does not alter the fact that the accounts were late and that the company will incur a double penalty if its next accounts are also late. N.B. This does not apply where there is a legitimate reason for not sending a reminder, such as where the company was in the process of being removed from the register or where it has amended its accounting reference date in such a way that there was no time for a reminder to be sent before the new deadline. Scenario 4 A reminder was sent to the company but never received.

Reason for decision While the company may have been disadvantaged this was not due to an error or oversight by Companies House. Suggested Approach Confirm that a reminder was sent to the company and confirm the date. Non receipt of the reminder is not a reason for the registrar to use discretion, as we are under no obligation to send them. The company should have its own internal reminder system. If the company has not registered for reminders, explain that this may be an aide to the company in the future. If the company is already registered but has only given one address, explain that they can register up to four separate addresses. 4. Charity Code CY Scenario 1 Company is a charity. Explain that all officers have a legal responsibility to ensure that accounts are delivered within the statutory time allowed. Offer to accept payment by monthly instalments if the appeal indicates that the company will have difficulty in paying. 5. Dormant Code DO Scenario 1 Company is dormant. Suggested approach Explain that while you appreciate that the company is dormant, all companies are required to prepare and deliver accounts to the Registrar and all companies that deliver accounts late are liable for a civil penalty. Explain that all officers have a legal responsibility to ensure that accounts are delivered within the statutory time allowed. Point out that a reminder was sent, which explains that accounts are required whether the company has traded or not, the last date for filing and the consequences of late delivery. Offer to accept payment by monthly instalments if the appeal indicates that the company will have difficulty in paying. As the company is dormant, explain that they may wish to apply for strike off. However, strike off must not be suggested where the company is a Flat Management Company. Scenario 2 No public interest in dormant accounts. Companies House has an obligation under the law to provide up to date information about the company to anyone who may need it.

Suggested approach Explain that while you appreciate that the company is dormant, all companies are required to prepare and deliver accounts to the Registrar and all companies that deliver accounts late are liable for a civil penalty. Point out that the public have a right to view the accounts of all limited companies. Explain that all officers have a legal responsibility to ensure that accounts are delivered within the statutory time allowed. Point out that a reminder was sent, which explains that accounts are required whether the company has traded or not, the last date for filing and the consequences of late delivery. Offer to accept payment by monthly instalments if the appeal indicates that the company will have difficulty in paying. As the company is dormant, explain that they may wish to apply for strike off. However, strike off must not be suggested where the company is a flat management company. 10 11 LFP appeals manual Companies House 6. Officers responsibility Code DR Scenario 1 Officer is ill but there are other officers. Suggested approach Sympathise with the officer s ill health but explain that all officers share an equal responsibility for the delivery of accounts and if one officer was unable to deal with them then the remainder should have ensured that the filing deadline was met. Scenario 2 New Officers including flat management companies. Suggested approach Explain that all officers are legally responsible for the delivery of accounts and new officers are assumed to know what they are taking on and to have checked the company s filing position before becoming a director. Point out that civil late filing penalties are

levied on companies and not individual officers. Point out that a reminder was sent, which explains that accounts are required whether the company has traded or not, the last date for filing and the consequences of late delivery. Scenario 3 Officers reside or travel overseas.

Suggested approach Explain that while the officers may reside or travel overseas, this is not an excuse for late filing, as this should be taken into consideration when accounts are being prepared. Explain that the Companies Act 2006 allows companies nine months public companies six months in which to prepare and deliver accounts and officers have a legal responsibility to ensure that this deadline is met. Scenario 4 Problems affecting the company secretary. Decision The penalty should not usually be collected. Reason for decision The Registrar is able to apply discretion where the company suffers a catastrophe shortly before the filing deadline. Suggested Approach Sympathise with their circumstances and accept that it would have made the delivery of accounts within the time allowed very difficult. Explain that the Registrar does have discretion in the collection of late filing penalties and confirm that the penalty will not be collected on this occasion. Point out that any decision not to collect a penalty is exceptional and any future appeal against a late filing penalty will be treated on its individual merits. Explain that the decision not to collect the penalty does not alter the fact that the accounts were filed late and that the double penalty requirement will still apply if the next accounts are also late. Decision Subject to individual merit, the penalty is usually collected. Reason for decision The Registrar is only able to apply discretion where the company suffers a catastrophe shortly before the filing deadline. Suggested Approach Sympathise with their circumstances but point out that they occurred too long before the filing deadline to justify the use of discretion, as the company still had sufficient time in which to prepare and deliver accounts. Explain that the company could have applied for a filing extension if more time was needed. Scenario 3 Company has suffered from a severe computer failure and records needed for the accounts were lost.

<http://superbia.lgbt/flotaganis/1649448194>