

May 2007 V3

### **Why has this penalty notice been sent to my limited liability partnership?**

The enclosed Penalty Notice gives details of the penalty/penalties levied against your LLP because we did not receive your LLP's accounts on time. Please read the notice, which includes information on how you can pay the penalty.

### **What are late filing penalties?**

All LLPs must send their accounts to the Registrar. As a designated member, you are personally responsible for ensuring your accounts are delivered before time runs out. Delivery means

actual receipt at Companies House in the correct format. If they are late a penalty is by law levied automatically. The size of the penalty depends on how late the accounts reach the Registrar and is shown in the following table.

*Length of delay (measured from the date the accounts are due)*

3 months or less £100

3 months one day to 6 months £250

6 months one day to 12 months £500

More than 12 months £1000

### **Can I appeal?**

You may appeal against this penalty but it will only be successful if you can show that the circumstances are exceptional.

**What is exceptional?** The Registrar has very limited discretion not to collect a penalty. It may be applied when an unforeseen catastrophe strikes a LLP at a critical time; for instance a fire destroying records a few days before time runs out. The Registrar may also apply discretion if a mistake by Companies House has contributed to the late filing.

The limited nature of the Registrar's discretion underwent a Judicial Review in 2002. To see a full copy of the ruling please click on the attached link, [The Queen upon the application of \(1\) POW Trust and \(2\) Al's Bar and Restaurant v \(1\) The Chief Executive and Registrar of Companies and \(2\) The Secretary of State for Trade and Industry \(December 2002\).](#)

### **What is not exceptional?**

These are some of the reasons that would not be regarded as justifying non-collection of a penalty.

- My accounts were delayed or lost in the post
- My LLP is dormant
- My LLP is in financial difficulties
- I cannot afford to pay
- You did receive them on time but they were rejected
- Another member is responsible for preparing the accounts
- My accountant was ill
- I relied on my accountant
- These are my first accounts
- I am not familiar with the filing requirements
- I was abroad on business or on holiday
- I did not receive a reminder notice

### **Do I still want to appeal?**

If, after reading the above, you still wish to appeal, then you must do so in writing and address your letter to the Case Manager shown on the front page of the penalty notice. A reply will normally be sent within 10 working days and recovery action will be suspended while your appeal is being considered.

### **What happens if my appeal is rejected?**

You can write to the Manager of the Company Registration Services Team. If this appeal is also rejected, you can write to the Senior Appeals Manager or, for LLPs registered in Scotland, the Registrar of Companies for Scotland in Edinburgh.

If the Senior Appeals Manager (or Registrar in Scotland) upholds the penalty then you can ask the Independent Adjudicator, to review your case. Please do not write to the Adjudicator until you have heard from the Senior Appeals Manager (or Registrar in Scotland).

Please note Parliament decided that discretion resides solely with the Registrar. Finally, you can write to ask the Registrar of Companies to look at your case.

### **Can I pay the penalty by instalments?**

Yes. If you have difficulty in paying the penalty outright then we will normally accept payment by monthly instalments usually over four months and exceptionally over ten months, depending on the amount to be paid. Any request to pay by instalments must be made in writing and should explain why the penalty cannot be paid immediately.

**What happens if I do not pay the penalty?** If the penalty is not paid then we will ask our debt collectors to take action. Ultimately the matter will be decided in the County Court or Sheriff Court, where you will have the opportunity to file a defence. You may wish to seek professional advice because legal costs may be recovered if the court finds in favour of the Registrar.

**Further help?** If you need further advice about the penalty/penalties contact the Case Manager shown on the front of the penalty notice.

If you need help on other matters including Guidance Booklets please call our Contact Centre on 0870 33 33 636.

General advice on filing requirements and information about companies is also available on our website **[www.companieshouse.gov.uk](http://www.companieshouse.gov.uk)**.

## **LLP Statutory Forms**

Application for Incorporation of a Limited Liability Partnership .....	LLP2*
Notice of Change of Name of a Limited Liability Partnership .....	LLP3
Notice of Designated Member(s) of a Limited Liability Partnership .....	LLP8
Location of register of debenture holders of a Limited Liability Partnership ... ..	LLP190
Change of accounting reference date of a Limited Liability Partnership .....	LLP225
Notice of claim to extension of period allowed for laying and delivering accounts – oversea business or interests of a Limited Liability Partnership .....	LLP244
Change of situation or address of registered office of a Limited Liability Partnership.....	LLP287
Notice that the Registered Office of a Limited Liability Partnership is Situated in Wales .....	LLP287a
Appointment of a member to a Limited Liability Partnership .....	LLP288a
Terminating the Membership of a Member of a Limited Liability Partnership ...	LLP288b
Change of Particulars of a Member of a Limited Liability Partnership .....	LLP288c
Annual Return of a Limited Liability Partnership .....	LLP363*
Notice of removal of auditor from a Limited Liability Partnership .....	LLP391
Particulars of a mortgage or charge in respect of a Limited Liability Partnership.....	LLP395*
Particulars for the registration of a charge to secure a series of debentures in respect of a Limited Liability Partnership .....	LLP397
Particulars of an issue of secured debentures in a series in respect of a Limited Liability Partnership .....	LLP397a
Limited Liability Partnership: Certificate of registration in Scotland or Northern Ireland of a charge comprising property situated there .....	LLP398
Particulars of a mortgage or charge on a property that has been acquired by a Limited Liability Partnership .....	LLP400
Limited Liability Partnership: Declaration of satisfaction in full or in part of mortgage or charge .....	LLP403a
Declaration that part of the property or undertaking charged (a) has been released from the charge; (b) no longer forms part of the limited liability partnership’s property or undertaking .....	LLP403b
Notice of appointment of receiver or manager in respect of Limited Liability Partnership .....	LLP405(1)
Notice of ceasing to act as receiver or manager in respect of a Limited Liability Partnership .....	LLP405(2)
Particulars of a mortgage or charge in respect of a Limited Liability Partnership registered in Scotland .....	LLP410
Particulars for the registration of a charge to secure a series of debentures in respect of a Limited Liability Partnership .....	LLP413
Particulars of an issue of Debentures out of a series of secured Debentures in respect of a Limited Liability Partnership .....	LLP413a

Particulars of a charge subject to which property has been acquired by a Limited Liability Partnership registered Scotland.....	LLP416
Limited Liability Partnership: Memorandum of Satisfaction in full or in part of registered charge .....	LLP419a
Limited Liability Partnership: Memorandum of Fact that part of a property charged (a) has been released from the charge; (b) no longer forms part of the LLP's property. ....	LLP419b
Particulars of an instrument of alteration to a floating charge created by a Limited Liability Partnership registered in Scotland .....	LLP466
Application for striking off a Limited Liability Partnership .....	LLP652a
Withdrawal of application for striking off a Limited Liability Partnership .....	LLP652c

\*continuation sheets are available

### how to contact us

Contact Centre: 0870 3333 636\*  
 Mini-com: 029 2038 1245  
[enquiries@companieshouse.gov.uk](mailto:enquiries@companieshouse.gov.uk)  
[www.companieshouse.gov.uk](http://www.companieshouse.gov.uk)

\*For training and quality purposes  
 your call may be monitored

#### Cardiff:

Companies House  
 Crown Way, Cardiff CF14 3UZ  
 Fax: 029 2038 0900

#### Edinburgh:

Companies House  
 37 Castle Terrace, Edinburgh EH1 2EB  
 Fax: 0131 535 5820

#### London:

Companies House  
 21 Bloomsbury Street, London WC1B 3XD  
 Fax: 029 2038 0900



# How to pay your penalty

For all payment queries please call our finance department  
(telephone) **029 2038 0358**

## Pay by **cheque**

Please send your cheque (made payable to Companies House), writing the company number on the back of the cheque, along with your remittance slip to:

**Companies House**  
**PO Box 710**  
**Crown Way**  
**Cardiff CF14 3UZ**

## Pay by **BACS**

Please quote the **company number** followed by the **company name** in your transaction reference, to enable us to allocate your payment promptly:

Account Name: Late Filing Penalties Receipts  
Account No: 41005309  
National Westminster Bank, Roath, Cardiff  
Sort Code: 52.21.07  
Swift Code (for overseas payments): NW BK GB 2L  
IBAN: - GB34NWBK52210741005309

[www.companieshouse.gov.uk](http://www.companieshouse.gov.uk)