

## **Information Released under Freedom of Information Act**

**Subject:** Enquiry relating to the implementation of the Late Accounts Filing Penalty and the amounts of the fines

**Date Released:** 2 March 2015

**Summary of request:** The enquirer requested information relating to the implementation of the Late Accounts Filing Penalty and the amounts of the fines

### **Information Released**

Late Filing Penalties were introduced by Companies Act 1989 - s242A. The following is a link to the commencement order:

<http://www.legislation.gov.uk/uksi/1991/2945/made/data.pdf>

I have attached the relevant extract from the Companies Act 1989 - s242A which describes the amounts of penalties to be imposed. The legislation came into effect on 1 July 1992.