

Information Released under Freedom of Information Act

Subject: Request for statistics on companies receiving a Late Filing Penalty due to authentication code issues

Date Released: 28 May 2015

Summary of request: The enquirer requested statistics on companies receiving a Late Filing Penalty due to authentication code issues

Information Released

From your correspondence I assume that by '*passcode*' you are referring to the authentication code that is used to access a company's record and file documents for that company and that by '*fined due to this passcode*' you are referring to companies that may have filed their accounts late because they did not receive the authentication code on time.

The information requested is not held.

Every company that files accounts late is issued a late filing penalty. CH would only be aware if there was a delay in receiving an authentication code if a company appealed their fine for this reason. CH records late filing penalty appeals under different appeal codes according to the type of appeal or reason for the appeal. In Chapter 4 of our Late Filing Penalty Appeals manual the different codes and scenarios are explained. However, there is no specific code for this particular scenario and therefore CH does not hold any statistics for this appeal reason.

https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/394198/LFPAppealsManual_1.pdf

I also made enquiries with our Customer Services Team to determine if they record statistics on complaints concerning the delays in receiving an authentication code, but they confirmed that this information is not held.