



Companies Act 2006

2006 CHAPTER 46

PART 15

ACCOUNTS AND REPORTS

CHAPTER 10

FILING OF ACCOUNTS AND REPORTS

Duty to file accounts and reports

441 Duty to file accounts and reports with the registrar

- (1) The directors of a company must deliver to the registrar for each financial year the accounts and reports required by—

[^{F1}section 443A (filing obligations of micro-entities),]
section 444 (filing obligations of [^{F2}companies subject to small companies regime][^{F2}small companies other than micro-entities]),
[^{F3}[^{F4}section 444A (filing obligations of companies entitled to small companies exemption in relation to directors' report),]
section 445 (filing obligations of medium-sized companies),
section 446 (filing obligations of unquoted companies), or
section 447 (filing obligations of quoted companies).

- [^{F5}(2) This is subject to—

section 448 (unlimited companies exempt from filing obligations), and
section 448A (dormant subsidiaries exempt from filing obligations).]

Changes to legislation: There are currently no known outstanding effects for the Companies Act 2006, Cross Heading: Duty to file accounts and reports. (See end of Document for details)

Textual Amendments

- F1** Words in s. 441(1) inserted (26.10.2023 but only so far as it confers a power to make regulations or relates to the exercise of the power, otherwise prosp.) by [Economic Crime and Corporate Transparency Act 2023 \(c. 56\), ss. 55\(3\)\(a\), 219\(1\)\(2\)\(b\)](#)
- F2** Words in s. 441(1) substituted (26.10.2023 but only so far as it confers a power to make regulations or relates to the exercise of the power, otherwise prosp.) by [Economic Crime and Corporate Transparency Act 2023 \(c. 56\), ss. 55\(3\)\(b\), 219\(1\)\(2\)\(b\)](#)
- F3** Words in s. 441(1) omitted (26.10.2023 but only so far as it confers a power to make regulations or relates to the exercise of the power, otherwise prosp.) by virtue of [Economic Crime and Corporate Transparency Act 2023 \(c. 56\), ss. 55\(3\)\(c\), 219\(1\)\(2\)\(b\)](#)
- F4** Words in s. 441(1) inserted (6.4.2008) by [The Companies Act 2006 \(Amendment\) \(Accounts and Reports\) Regulations 2008 \(S.I. 2008/393\), reg. 6\(6\)](#)
- F5** S. 441(2) substituted (1.10.2012 with application in accordance with reg. 2 of the amending S.I.) by [The Companies and Limited Liability Partnerships \(Accounts and Audit Exemptions and Change of Accounting Framework\) Regulations 2012 \(S.I. 2012/2301\), regs. 1, 10](#)

Modifications etc. (not altering text)

- C1** Ss. 441-448 applied (6.4.2008) by [S.I. 2005/1788, reg. 29](#) (as substituted by [The Companies Act 2006 \(Consequential Amendments etc\) Order 2008 \(S.I. 2008/948\), art. 3\(1\), Sch. 1 para. 242\(4\)](#) (with arts. 6, 11, 12))
- C2** Ss. 441-444 applied (with modifications) (6.4.2008) by [1996 c. 52, Sch. 1 para. 16D](#) (as substituted by [The Companies Act 2006 \(Consequential Amendments etc\) Order 2008 \(S.I. 2008/948\), art. 3\(1\), Sch. 1 para. 202\(3\)](#) (with arts. 6, 11, 12))
- C3** Ss. 441-444 applied (with modifications) (1.10.2008) by [The Limited Liability Partnerships \(Accounts and Audit\) \(Application of Companies Act 2006\) Regulations 2008 \(S.I. 2008/1911\), reg. 17](#) (as amended: (with effect in accordance with reg. 2(2)-(5) of the amending S.I.) by [The Limited Liability Partnerships, Partnerships and Groups \(Accounts and Audit\) Regulations 2016 \(S.I. 2016/575\), regs. 2\(1\), 12](#)); (with effect in accordance with reg. 2(5)(a) of the amending S.I.) by [The Statutory Auditors Regulations 2017 \(S.I. 2017/1164\), reg. 1\(2\)\(3\), Sch. 3 para. 5](#) (with reg. 2(6)(7)); (1.4.2019) by [The Companies \(Directors Report\) and Limited Liability Partnerships \(Energy and Carbon Report\) Regulations 2018 \(S.I. 2018/1155\), regs. 2, 17](#); and (with effect for financial years beginning on or after 6.4.2021) by [The European Grouping of Territorial Cooperation and Limited Liability Partnerships etc. \(Revocations and Amendments\) \(EU Exit\) Regulations 2021 \(S.I. 2021/153\), regs. 1, 11](#))
- C4** Ss. 441-444A applied (with modifications) (1.4.2010) by [Housing and Regeneration Act 2008 \(c. 17\), ss. 132\(1\)\(2\), 325; S.I. 2010/862, art. 2](#) (with Sch.)
- C5** S. 441 modified (6.4.2008) by [The Companies \(Revision of Defective Accounts and Reports\) Regulations 2008 \(S.I. 2008/373\), reg. 10\(2\)\(d\)](#)
- C6** S. 441 modified (6.4.2008) by [The Companies \(Revision of Defective Accounts and Reports\) Regulations 2008 \(S.I. 2008/373\), reg. 11\(2\)\(b\)](#)
- C7** S. 441 applied (with modifications) (1.10.2009) by [The Overseas Companies Regulations 2009 \(S.I. 2009/1801\), reg. 40](#) (with Sch. 8)
- C8** S. 441 applied (with modifications) (1.10.2009) by [The Overseas Companies Regulations 2009 \(S.I. 2009/1801\), reg. 55](#) (with Sch. 8)
- C9** Ss. 441-469 applied (with modifications) (1.10.2009) by [The Unregistered Companies Regulations 2009 \(S.I. 2009/2436\), regs. 3-5, Sch. 1 para. 10](#) (with reg. 7, Sch. 2) (as amended (with application in accordance with reg. 1(3) of the amending S.I.) by [The Unregistered Companies \(Amendment\) Regulations 2013 \(S.I. 2013/1972\), regs. 1\(2\), 2\(2\)\(a\)](#))
- C10** S. 441 modified (26.6.2020) by [Corporate Insolvency and Governance Act 2020 \(c. 12\), ss. 38, 49\(1\)](#) (with ss. 2(2), 5(2), 19(2))

Changes to legislation: There are currently no known outstanding effects for the Companies Act 2006, Cross Heading: Duty to file accounts and reports. (See end of Document for details)

442 Period allowed for filing accounts

- (1) This section specifies the period allowed for the directors of a company to comply with their obligation under section 441 to deliver accounts and reports for a financial year to the registrar.

This is referred to in the Companies Acts as the “period for filing” those accounts and reports.

- (2) The period is—
- (a) for a private company, nine months after the end of the relevant accounting reference period, and
 - (b) for a public company, six months after the end of that period.

This is subject to the following provisions of this section.

- (3) If the relevant accounting reference period is the company's first and is a period of more than twelve months, the period is—
- (a) nine months or six months, as the case may be, from the first anniversary of the incorporation of the company, or
 - (b) three months after the end of the accounting reference period,
- whichever last expires.
- (4) If the relevant accounting reference period is treated as shortened by virtue of a notice given by the company under section 392 (alteration of accounting reference date), the period is—
- (a) that applicable in accordance with the above provisions, or
 - (b) three months from the date of the notice under that section,
- whichever last expires.
- (5) [^{F6}Subject to subsection (5A),] if for any special reason the Secretary of State thinks fit he may, on an application made before the expiry of the period otherwise allowed, by notice in writing to a company extend that period by such further period as may be specified in the notice.

[^{F7}(5A) Any such extension must not have the effect of extending the period for filing to more than twelve months after the end of the relevant accounting reference period.]

- (6) Whether the period allowed is that for a private company or a public company is determined by reference to the company's status immediately before the end of the relevant accounting reference period.
- (7) In this section “the relevant accounting reference period” means the accounting reference period by reference to which the financial year for the accounts in question was determined.

Textual Amendments

- F6** Words in s. 442(5) inserted (with effect in accordance with reg. 2(2)-(5) of the amending S.I.) by [The Companies, Partnerships and Groups \(Accounts and Reports\) Regulations 2015 \(S.I. 2015/980\)](#), regs. 2(1), **8(2)(a)** (with reg. 3)
- F7** S. 442(5A) inserted (with effect in accordance with reg. 2(2)-(5) of the amending S.I.) by [The Companies, Partnerships and Groups \(Accounts and Reports\) Regulations 2015 \(S.I. 2015/980\)](#), regs. 2(1), **8(2)(b)** (with reg. 3)

Changes to legislation: There are currently no known outstanding effects for the Companies Act 2006, Cross Heading: Duty to file accounts and reports. (See end of Document for details)

Modifications etc. (not altering text)

- C3** Ss. 441-444 applied (with modifications) (1.10.2008) by [The Limited Liability Partnerships \(Accounts and Audit\) \(Application of Companies Act 2006\) Regulations 2008 \(S.I. 2008/1911\)](#), **reg. 17** (as amended: (with effect in accordance with reg. 2(2)-(5) of the amending S.I.) by [The Limited Liability Partnerships, Partnerships and Groups \(Accounts and Audit\) Regulations 2016 \(S.I. 2016/575\)](#), regs. 2(1), **12**); (with effect in accordance with reg. 2(5)(a) of the amending S.I.) by [The Statutory Auditors Regulations 2017 \(S.I. 2017/1164\)](#), reg. 1(2)(3), **Sch. 3 para. 5** (with reg. 2(6)(7)); (1.4.2019) by [The Companies \(Directors Report\) and Limited Liability Partnerships \(Energy and Carbon Report\) Regulations 2018 \(S.I. 2018/1155\)](#), regs. 2, **17**; and (with effect for financial years beginning on or after 6.4.2021) by [The European Grouping of Territorial Cooperation and Limited Liability Partnerships etc. \(Revocations and Amendments\) \(EU Exit\) Regulations 2021 \(S.I. 2021/153\)](#), regs. 1, **11**)
- C11** Ss. 441-448 applied (6.4.2008) by [S.I. 2005/1788](#), **reg. 29** (as substituted by [The Companies Act 2006 \(Consequential Amendments etc\) Order 2008 \(S.I. 2008/948\)](#), art. 3(1), **Sch. 1 para. 242(4)** (with arts. 6, 11, 12))
- C12** Ss. 441-444 applied (with modifications) (6.4.2008) by [1996 c. 52, Sch. 1 para. 16D](#) (as substituted by [The Companies Act 2006 \(Consequential Amendments etc\) Order 2008 \(S.I. 2008/948\)](#), art. 3(1), **Sch. 1 para. 202(3)** (with arts. 6, 11, 12))
- C13** Ss. 441-444A applied (with modifications) (1.4.2010) by [Housing and Regeneration Act 2008 \(c. 17\)](#), **ss. 132(1)(2)**, 325; [S.I. 2010/862](#), **art. 2** (with Sch.)
- C14** S. 442 applied (with modifications) (1.10.2009) by [The Overseas Companies Regulations 2009 \(S.I. 2009/1801\)](#), **reg. 40** (with Sch. 8)
- C15** S. 442 applied (with modifications) (1.10.2009) by [The Overseas Companies Regulations 2009 \(S.I. 2009/1801\)](#), **reg. 55** (with Sch. 8)
- C16** S. 442 modified (temp.) (27.6.2020) by [The Companies etc. \(Filing Requirements\) \(Temporary Modifications\) Regulations 2020 \(S.I. 2020/645\)](#), regs. 2, **12**
- C17** S. 442 modified (temp.) (27.6.2020) by [The Companies etc. \(Filing Requirements\) \(Temporary Modifications\) Regulations 2020 \(S.I. 2020/645\)](#), regs. 2, **11**
- C18** S. 442: power to modify conferred (temp.) (26.6.2020) by [Corporate Insolvency and Governance Act 2020 \(c. 12\)](#), **ss. 39(1)**, 40(e), 49(1) (with ss. 2(2), 5(2), 39(8)(9))

443 Calculation of period allowed

- (1) This section applies for the purposes of calculating the period for filing a company's accounts and reports which is expressed as a specified number of months from a specified date or after the end of a specified previous period.
- (2) Subject to the following provisions, the period ends with the date in the appropriate month corresponding to the specified date or the last day of the specified previous period.
- (3) If the specified date, or the last day of the specified previous period, is the last day of a month, the period ends with the last day of the appropriate month (whether or not that is the corresponding date).
- (4) If—
 - (a) the specified date, or the last day of the specified previous period, is not the last day of a month but is the 29th or 30th, and
 - (b) the appropriate month is February,
 the period ends with the last day of February.

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- (5) “The appropriate month” means the month that is the specified number of months after the month in which the specified date, or the end of the specified previous period, falls.

Modifications etc. (not altering text)

- C3** Ss. 441-444 applied (with modifications) (1.10.2008) by [The Limited Liability Partnerships \(Accounts and Audit\) \(Application of Companies Act 2006\) Regulations 2008 \(S.I. 2008/1911\)](#), **reg. 17** (as amended: (with effect in accordance with reg. 2(2)-(5) of the amending S.I.) by [The Limited Liability Partnerships, Partnerships and Groups \(Accounts and Audit\) Regulations 2016 \(S.I. 2016/575\)](#), regs. 2(1), **12**); (with effect in accordance with reg. 2(5)(a) of the amending S.I.) by [The Statutory Auditors Regulations 2017 \(S.I. 2017/1164\)](#), reg. 1(2)(3), **Sch. 3 para. 5** (with reg. 2(6)(7)); (1.4.2019) by [The Companies \(Directors Report\) and Limited Liability Partnerships \(Energy and Carbon Report\) Regulations 2018 \(S.I. 2018/1155\)](#), regs. 2, **17**; and (with effect for financial years beginning on or after 6.4.2021) by [The European Grouping of Territorial Cooperation and Limited Liability Partnerships etc. \(Revocations and Amendments\) \(EU Exit\) Regulations 2021 \(S.I. 2021/153\)](#), regs. 1, **11**)
- C9** Ss. 441-469 applied (with modifications) (1.10.2009) by [The Unregistered Companies Regulations 2009 \(S.I. 2009/2436\)](#), regs. 3-5, **Sch. 1 para. 10** (with reg. 7, Sch. 2) (as amended (with application in accordance with reg. 1(3) of the amending S.I.) by [The Unregistered Companies \(Amendment\) Regulations 2013 \(S.I. 2013/1972\)](#), regs. 1(2), **2(2)(a)**)
- C19** Ss. 441-448 applied (6.4.2008) by [S.I. 2005/1788](#), reg. 29 (as substituted by [The Companies Act 2006 \(Consequential Amendments etc\) Order 2008 \(S.I. 2008/948\)](#), art. 3(1), **Sch. 1 para. 242(4)** (with arts. 6, 11, 12))
- C20** Ss. 441-444 applied (with modifications) (6.4.2008) by [1996 c. 52](#), **Sch. 1 para. 16D** (as substituted by [The Companies Act 2006 \(Consequential Amendments etc\) Order 2008 \(S.I. 2008/948\)](#), art. 3(1), **Sch. 1 para. 202(3)** (with arts. 6, 11, 12))
- C21** Ss. 441-444A applied (with modifications) (1.4.2010) by [Housing and Regeneration Act 2008 \(c. 17\)](#), **ss. 132(1)(2)**, 325; [S.I. 2010/862](#), **art. 2** (with Sch.)
- C22** S. 443 applied (with modifications) (6.4.2008) by [The Companies \(Late Filing Penalties\) and Limited Liability Partnerships \(Filing Periods and Late Filing Penalties\) Regulations 2008 \(S.I. 2008/497\)](#), **reg. 6(1)**, Sch. Pt. 1

Changes to legislation:

There are currently no known outstanding effects for the Companies Act 2006, Cross Heading:
Duty to file accounts and reports.