

Technical Release January 2009

Payment of tax – 31 January 2009

If you have not received a payslip please see the link below for the different methods of payment.

<http://www.hmrc.gov.uk/agents/sa361.pdf>

If you are struggling to meet your tax liabilities before the deadline please contact HMRC Business Support Services with a payment plan. When phoning them you will need to have your national insurance number and a repayment plan that you wish to propose.
Telephone no. 0845 302 1435

Company cars - advisory fuel rates (fuel element) from 1 January 2009

These figures apply to all journeys on or after 1 January 2009 until further notice.

HMRC are content for the new rates to be implemented immediately where employers are able and wish to do so.

Engine size	Petrol	Diesel	LPG
1400cc or less	10p	11p	7p
1401cc to 2000cc	12p	11p	9p
Over 2000cc	17p	14p	12p

Companies House – late filing penalties

Filing date for company accounts with year ends beginning on or after 6 April 2008 only have 9 months to file the accounts with Companies House (a reduction of one month)

The penalties are increasing significantly;-

Late filing penalties from 1 February 2009 - Accounts filed Private Company or LLP

(after due date)	New	Old	Increase
Up to one month	£150	£100	50%
A month and a day to three months	£375	£100	275%
Three months and a day to six months	£750	£250	200%
Six months and a day to twelve months	£1,500	£500	200%
More than twelve months	£1,500	£1,000	50%

Note that the above penalties apply equally to dormant companies and to flat management companies.

The new penalty will be doubled where (a) the company had also failed to file its accounts for the previous financial year on time *and* (b) that earlier year began on or after 6 April 2008. Accordingly, the first year for which a doubled penalty is likely to apply is for the year to 30 April 2010, where the accounts for the year to 30 April 2009 were also filed late.