

Phase 1 - Early Implementation (Now in Force)

Live from 2024 onwards

- ☒ Registered office must be a real address (no PO Boxes)
- ☒ Registered email address required for all companies
- ☒ Statement of lawful purpose on incorporation
- ☒ Annual confirmation that activities remain lawful
- ☒ Stricter rules on company names (no code/misleading terms)
- ☒ Powers for Companies House to:
 - Sanction new offences
 - Impose financial penalties for non-compliance
 - Suppress residential addresses used improperly
 - Expedite the striking off of companies formed under false pretences
- ☒ Voluntary ID submission now open for:
 - Directors
 - Persons of Significant Control (PSCs)
 - Company Secretaries
 - LLP members
- ☒ Fee increases introduced (May 2024) with proposed annual reviews.



Phase 2 – 2025 Milestones

Planned implementation through 2025

30 June 2025

-  Registrar gains power to annotate Register of Overseas Entities

21 July 2025

-  Applications open to suppress certain sensitive data registered prior to 10

March 2015

31 August 2025

- Requests for access to trust data on Overseas Entities Register

18 November 2025 – The Big Shift: “Go Live” for ID Verification

 Mandatory ID verification for:

- All new and existing directors (UK & non-UK)
- PSCs
- Company Secretaries
- LLP members

 ID must be submitted:

[Refer to key milestones for detail]

 12-month transition period for existing officers , PSCs, company secretaries and LLP members

- Linked to each company's confirmation statement due date
- Company cannot file if ID verification has not been completed


First confirmation statement for private, public or traded companies post Go Live must include:

- Full list of shareholders with names and addresses
- Ongoing updates required within 2 months of changes

 Exemption from shareholder list disclosure for:




- Companies listed on LSE Main Market or AIM subject to DTR5

 Companies will no longer be required to maintain local registers as follows:

- Register of Directors
- Directors' Address Register
- Company Secretaries Register
- Register of PSCs
-  These records will be held centrally by Companies House
- Private companies will no longer be able to use the central register to retain members' information

Phase 3 – Rules for Corporate Directors




Effective Autumn 2025 onwards

-  Corporate directors must have a fully natural-person board
-  Each director of a corporate director must verify their ID
-  Only UK entities permitted to act as corporate directors

1 September 2025 – New Corporate Offence

-  New offence introduced: Failure to prevent fraud

Spring 2026 – Access and Filing Restrictions

-  Only ID-verified individuals and registered ACSPs can file documents
-  Reforms to limited partnerships:
- More accessible and transparent records
- Increased shareholder information
-  Companies House will reject filings made by disqualified directors unless submitted via an ACSP

End of 2026 – Enforcement and Transition Deadlines

⚠️ Expected deadline for transitional period to end

- Companies House to begin compliance action against any officer, PSC or LLP member not verified by this point

👤 New Limited Partnerships:

- Corporate general partners must appoint a verified registered officer (e.g. managing officer or equivalent status) by Dec 2026

⌚ Existing LPs:

- 6-month transition period to comply with registered officer ID verification





1 April 2027 – Reporting & Filing Overhaul

- 💻 All accounts to be filed via software only (including dormant company accounts)
- 📄 Abridged accounts no longer permitted (small companies and micro-businesses change)
- 📈 Profit & Loss accounts required for all companies, including small companies
- 📁 Directors' Reports mandatory for small companies
- 📄 Enhanced balance sheet statement requirements for claiming audit exemptions
- 🔄 Companies restricted on how often they can shorten their accounting reference period

Ongoing Powers for Companies House

(Now and beyond 2027)

Companies House may:

-  Query suspected false/fraudulent information
-  Remove unauthorised names or addresses
-  Share data with enforcement bodies
-  Identify and prevent disqualified directors from acting

Act Now: What You Should Be Doing

- Review who within your company is impacted
- Begin verifying ID for existing directors, PSCs, company secretaries and LLP members
- Prepare for the “Go Live” date - 18 November 2025 mandatory ID verification
- Update your shareholder records
- Speak to your legal adviser or ACSP to manage compliance smoothly