



Economic Crime and Corporate Transparency Act 2023 — Identity Verification and Companies House Filings (2025 Update)

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The Economic Crime and Corporate Transparency Act 2023 (ECCTA) is reshaping UK company administration. Aimed at preventing the misuse of UK corporate structures, improving the reliability of the public register and tackling economic crime, ECCTA strengthens Companies House's gatekeeper role and introduces mandatory identity verification for those who form, control and file for UK entities.

We previously outlined the [most significant reforms](#) and those that [came into force in 2024](#). The staged rollout has significant identity verification milestones scheduled through late 2025 and 2026. This advisory looks at some of these measures — identity verification requirements and Companies House filing obligations — and sets out the latest confirmed timings.

Identity verification: who, how and when

The identity verification (IDV) timetable is being phased in. Companies House has published an updated transition plan for 2025, summarised below.

From 18 November 2025

- IDV will be compulsory at incorporation for new directors and registrable PSCs. On the same date, a 12-month transition is expected to begin for existing directors and registrable PSCs to complete verification.
- It is anticipated that compulsory IDV for directors of overseas companies will align with this 18 November 2025 date for new incorporations, while measures for LLPs are intended to follow the same model.
- Companies will no longer be required to keep local registers of directors, directors' residential addresses, secretaries or PSCs. However, Companies must maintain their own local register of members and will no longer be able to use the central register.

By spring 2026

- IDV will be compulsory for the presenter of any filing at Companies House.
- Any third-party agent filing on behalf of others must be an Authorised Corporate Service Provider (ACSP).
- Companies House intends to reject filings delivered directly by disqualified directors.

By the end of 2026

- Additional filing requirements will be introduced for limited partnerships.
- The transition is expected to be completed, with compliance activity against non-verified individuals.

There are two routes for identity verification:

1. **Direct verification** with Companies House, typically via a digital process matching a live image to a primary identity document.
2. **Indirect verification** via an ACSP, which must verify to the statutory standard, retain records and file a verification statement confirming the checks.

Non-compliance may result in criminal sanctions or civil penalties, and Companies House may annotate the register to demonstrate unverified status.

Companies House filings: the road ahead

[A number of reforms are already in force](#), such as those pertaining to fees and sanctions, registered office and email, confirmation statement content and registrar powers. However, several further changes are planned to take effect from 1 April 2027 (subject to regulations).

- **Software-only filing of accounts.** From 1 April 2027, Companies House plans to mandate that accounts be filed using commercial software with iXBRL tagging. Companies House will close its web and paper routes for accounts (these routes will remain available for other statutory filings, such as confirmation statements). This applies to all UK companies, LLPs, CICs, charities registered as companies and eligible overseas entities with UK operations.
- **Streamlined accounts for small and micro-entities.** From 1 April 2027, micro-entities will be required to file both a balance sheet and a profit and loss account. Small companies will be required to file a balance sheet, profit and loss account, and a directors' report; where not exempt, an auditor's report must also be filed. The option to file abridged accounts will be removed.

- **Audit exemption statements.** Where an audit exemption is claimed, directors must include an enhanced eligibility statement specifying the exemption and confirming qualification.
- **Accounting reference periods.** Companies will be limited to shortening their accounting period no more than once every five years, unless a business reason is provided.

Early planning, software readiness, and refreshed governance around disclosures and exemptions will be essential to ensure smooth compliance and avoid late filing risk.

Practical steps

- **Map in-scope individuals.** Directors, incoming directors and registrable PSCs (refresh PSC analyses if necessary)
- **Choose your IDV route.** Direct with Companies House or via an ACSP.
- **Start voluntary IDV.** Reduce bottlenecks ahead of 18 November 2025 deadlines for existing individuals under the transition
- **Prepare for confirmation statements.** Since 4 March 2024, companies must confirm that their intended future activities are lawful and maintain an 'appropriate' registered office and registered email address; diarise your confirmation statement date to plan IDV within the 12-month window
- **Anticipate account changes.** Brief finance/audit teams on software-only filing and the forthcoming small company disclosure changes
- **Tighten filing governance.** Implement accuracy checks and audit trails

Final observations

ECCTA is a multi-year transformation. While much of the heavy lifting on systems and secondary legislation sits with Companies House, the operational burden on companies in the UK is real: verifying people, tightening data quality, adapting to new confirmation statement content, and preparing for future accounts reform. Early preparation — including voluntary IDV, PSC housekeeping and robust filing controls — should reduce disruption and the risk of penalties once the compulsory regime starts in November 2025 and as enforcement escalates through 2026.

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