

# Corporate trustees – new requirements for identity verification

April 2025

Sackers

The [Economic Crime and Corporate Transparency Act 2023](#) introduces reforms to the corporate registration framework in the UK. This includes new requirements for company directors and other individuals to verify their identity.

## Who will need to verify their identity?

New and existing  
company directors

Anyone equivalent to a  
director (eg members,  
general partners and  
managing officers)

Persons with  
significant control  
("PSC")<sup>1</sup>

Subject to certain  
exceptions, those  
submitting filings to  
Companies House

## When do these changes come into force?



From 8 April 2025, directors and PSCs can voluntarily choose to verify their identity, and we are aware that Companies House has been to writing to trustee companies to raise awareness.

The Government is intending to make identity verification mandatory from a date yet to be set in **autumn 2025**. From that point, all directors and PSCs for new incorporations will be required to verify their identity at the point of incorporation.

There is expected to be a transition period of **12 months** for existing companies, which will be required to provide identity verification credentials for their directors and PSCs when their confirmation statement is due.

Those submitting filings to Companies House are expected to have to verify their identity by spring 2026.

Related reforms in respect of limited partnerships are expected to be in force "no sooner than" spring 2026.

## How will an individual's identity be verified?



Companies House has published [Rules](#) and [Guidance](#) setting out the verification process, with three methods available:

- online (using GOV.UK One Login)
- anyone who lives in the UK but is unable to verify online, in person at a Post Office
- using an Authorised Corporate Service Provider ("ACSP"), ie a provider who has been authorised by Companies House to conduct these checks.

Individuals will generally need a biometric passport from any country or a UK driving licence (other limited photo IDs will be accepted). If an individual doesn't have the required identity documents, they can ask an ACSP to verify their identity.

## What happens after verification?



When a director has successfully verified, they'll get a unique identifier known as a "Companies House personal code". The code is personal to them, not the company. This code will be needed from autumn 2025 onwards:

- for an existing director, as part of the company's next confirmation statement filing
- for individuals appointed as a director, as part of their appointment filings
- if an individual becomes a PSC.

1 Very broadly speaking, a PSC is an individual who owns or controls the company.

## Will reverification be required?



In general, identity verification will be a one-off requirement, giving that individual a verified status. However, there may be instances where reverification is required, such as if the Registrar suspects fraud.

## Penalties for non-compliance!



Directors and PSCs who do not comply with the identify verification requirements will commit a criminal offence and/or could incur a civil penalty. Directors may also be prohibited from acting as a director. Similarly, a company may face criminal sanctions or civil penalties if it fails to comply with the new requirements.

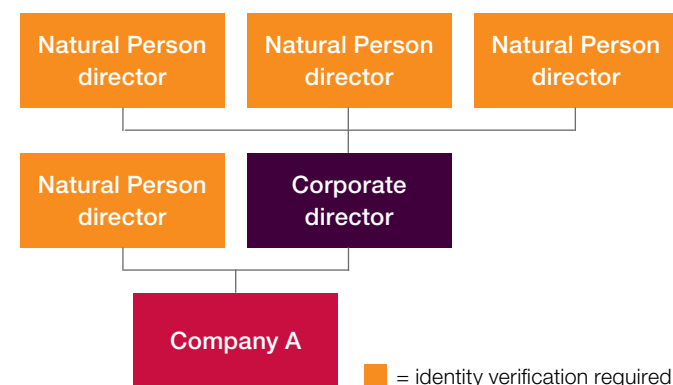
## Exemption to the proposed ban on corporate directors



The Government already has powers to restrict the use of corporate directors but it is not yet clear when these will take effect. When they do, the Government will also make regulations setting out an exemption which will allow a company to be appointed as a director if:

- it is registered in the UK
- all of its directors are “natural persons”
- the directors have all had their identity properly verified.

Companies with corporate directors will be given 12 months to comply. Within this timeframe they must either ensure their corporate director(s) is / are compliant with the conditions or resign them. New companies or companies appointing a corporate director must ensure they satisfy the conditions from the date this measure comes into force.



## Actions for corporate trustees



Check what steps any corporate directors on your board, such as professional trustee companies, are taking to prepare for these changes.



Consider which individuals linked to your scheme may fall within the new requirements, eg the scheme secretary if they are responsible for submitting filings to Companies House.



Ensure that all affected individuals are aware of the changes and that appointment procedures and communications are updated accordingly.

