

Insights

UK CORPORATE BRIEFING SEPTEMBER 2025

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SUMMARY

Summary

Welcome to the Corporate Briefing, where we review the latest developments in UK corporate law that you need to know about. In this month's issue we discuss:

Mandatory identity verification for directors, LLP members, PSCs and others

From 18 November 2025, new rules are being phased in which will require directors, LLP members, PSCs (people with significant control) and others to verify their identity at Companies House. Failure to do so will be a criminal offence.

Removal of company registers - ECCTA

Companies House has confirmed that companies will no longer need to keep their own local registers of officers and PSCs.

Move to GOV.UK One Login for access to Companies House WebFiling accounts

From 13 October 2025 companies will need to use GOV.UK One Login to sign in to their Companies House WebFiling account. This article explains what companies can do now to prepare for this.

Late payments

The government publishes a package of measures to assist small businesses in tackling the long-standing issue of late payments.

MANDATORY IDENTITY VERIFICATION FOR DIRECTORS, LLP MEMBERS, PSCS AND OTHERS

New requirements for mandatory identity verification (IDV) at Companies House are being phased in as follows:

- from 18 November 2025, individuals who are directors, LLP members or PSCs (persons with significant control over the company) must have completed IDV, subject to transitional provisions (so, for example, taking a new appointment will trigger a requirement to complete IDV either on incorporation or within 14 days of the appointment, but otherwise an existing director will have until the company's next confirmation statement is due to complete IDV);
- from a later date (tbc), other persons – such as RLEs ('relevant legal entities' under the persons with significant control rules), corporate directors, corporate LLP members and corporate general partners of limited partnerships – must have completed IDV; and
- from Spring 2026, any person filing at Companies House (for example, a company secretary filing on behalf of a company) must have completed IDV.

If an individual who has not completed IDV acts as a director, both they and the company will commit a criminal offence (as will any other officer who is held responsible) – but their appointment and actions will still be valid. Similar rules apply in relation to LLP members and LLPs. Failure by a PSC to complete IDV is also a criminal offence.

IDV can generally be undertaken directly at Companies House (online or at a Post Office) or through an ACSP (Authorised Corporate Services Provider). A person that has completed IDV will receive a unique personal identifier code.

IDV only needs to be completed once, but confirmation of IDV will need to be provided separately in relation to each position that triggers an obligation to IDV (so, for example, a person will need to confirm their identity in relation to each company of which they are a director and separately if they are a PSC).

The requirement to IDV is being introduced under ECCTA (The Economic Crime and Corporate Transparency Act 2023) in order to reduce the risk of fraud, deter the use of UK companies and LLPs for illegal purposes and improve the accuracy and integrity of information on the Companies House register.

Please get in touch with your usual contact for further advice and assistance.

REMOVAL OF COMPANY REGISTERS - ECCTA

From 18 November 2025 companies will no longer be required to maintain registers of:

1. directors
2. directors' residential addresses
3. secretaries

4. PSCs (people with significant control)

This information will still need to be filed with Companies House and kept up to date. For changes to PSC information, companies will need to update Companies House within 14 days of having confirmation of a change occurring (as opposed to 14 days after the PSC register has been updated).

Companies will still have to hold a register of members either at the company's registered office or single alternative inspection location and the option for companies to elect to keep information about its members on a central register, rather than on a local register, will be removed.

MOVE TO GOV.UK ONE LOGIN FOR ACCESS TO COMPANIES HOUSE WEBFILING ACCOUNTS

From 13 October 2025, when a company signs in to its WebFiling account, it will be prompted to connect the account to GOV.UK One Login.

WHAT COMPANIES CAN DO TO PREPARE FOR THIS

To ensure the company can still access the account after 13 October and the saved information is still available:

- it should make sure the email address it uses to [sign in to WebFiling](#) is up to date and it has access to it – the email address can be updated by selecting 'Change account details' after signing in to the WebFiling account;
- if the company also has a Companies House account for Find and update company information, make sure it uses the same email address for both accounts – it can change either the email address it uses for the Companies House account or the email address used to sign in to WebFiling;
- if the company does not have a GOV.UK One Login, consider creating one before 13 October 2025 using the same email address as the WebFiling account; and
- if the company has a Companies House account for Find and update company information, consider connecting this with GOV.UK One Login now (if it has not already).

HOW TO CONNECT THE WEBFILING ACCOUNT TO GOV.UK ONE LOGIN ON OR AFTER 13 OCTOBER 2025

When a company tries to sign in to WebFiling on or after 13 October 2025, it will be redirected to connect the account with GOV.UK One Login.

If the company:

- has a GOV.UK One Login, it will be able to sign in and connect the account;
- does not have a GOV.UK One Login, it will be prompted to create one; or
- has a Companies House account for Find and update company information that it has not connected with GOV.UK One Login, it will be able to connect both accounts at the same time.

The company may be asked to enter the [authentication code](#) for online filing - this is a six digit alphanumeric code issued by Companies House to each company and is used to authorise information filed online, equivalent of a company officer's signature.

For further details see this [Companies House guidance](#).

LATE PAYMENTS

The government has published a package of measures to tackle late payments. This is in addition to existing provisions which require large companies to publish twice yearly their payment practices and new proposals which will require large companies to include their payment performance and practices within their annual reports.

Proposals include:

- ensuring audit committees or company boards, where companies have them, provide commentary and make recommendations regarding payment performance to company directors before the data is submitted to the government and included in the Director's report. This would include data provided as part of the Reporting on Payment Practices and Performance Regulations 2017, and any interest on late payment liabilities;
- amending the Late Payment of Commercial Debts (Interest) Act 1998 by removing the exemption that allows businesses to agree to payment terms longer than 60 days and introducing a 30-day invoice verification period. Businesses who wish to raise a dispute will need to do so within 30 days of receiving an invoice, otherwise they will be liable to pay the invoice in full within the agreed payment terms;
- the policy will amend the Late Payment of Commercial Debts (Interest) Act 1998, making it mandatory for businesses that pay their suppliers late to compensate their suppliers using the statutory interest rate of 8% above the Bank of England base rate; and
- giving the Small Business Commissioner (SBC) powers to take enforcement action through financial penalties on large businesses that consistently pay their suppliers late according to the data submitted by businesses under the Reporting on Payment Practices and Performance Regulations 2017. The government proposes establishing a 'trigger point' (for example, companies that report that they have paid 25% of their suppliers late) at which point

the SBC can investigate the circumstances and, where appropriate, enforce a financial penalty.

The government is very clear in its message in backing businesses who spend hours chasing payments *“It’s unfair, it’s exhausting, and it’s holding Britain back. So, our message is clear: it’s time to pay up.”*

Responses to the [consultation](#) must be made by 23 October 2025.

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MEET THE TEAM



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