

UPDATE

# Upcoming ID verification requirements for UK permanent establishments

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Overseas companies with UK permanent establishments (**UK PEs**) will become subject to new ID verification requirements, with effect from autumn 2025, when the [Companies Authorised to Register, Unregistered Companies and Overseas Companies \(Application of Company Law\) Regulations 2025 \(2025 Regulations\)](#) are scheduled to come into force.

This is one of several new changes being implemented in the UK under the [Economic Crime and Corporate Transparency Act \(ECCTA\)](#) 2023.

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## Reminder: what is a PE?

A UK PE is either:

- a fixed place of business in the UK through which the business of the enterprise is wholly or partly carried on; or
- an agent acting on behalf of the enterprise that has, and habitually exercises in the UK, authority to do business on behalf of the enterprise.

Overseas companies are required to deliver a form OS IN01 to Companies House within one month of opening a UK PE. There is no need to register if there's no physical presence in the UK.

The UK PE regime should not be confused with the UK Register of Overseas Entities (**ROE**). While both regimes apply to overseas entities, the ROE, introduced under the Economic Crime (Transparency and Enforcement) Act 2022, specifically targets overseas entities that own qualifying UK property (either freehold or a leasehold of greater than seven years) and requires them to disclose their beneficial owners. The 2025 Regulations, by contrast, apply company law provisions to overseas companies with a UK PE, regardless of property ownership or business activities. Until now, no ID verification requirements have commonly been applied to overseas entities registered in the ROE. For more information, read our [Registration of Overseas Entities holding UK Property](#) update.

## Who needs to complete ID verification?

ID verification will apply to overseas company directors where a UK PE has been registered with Companies House.

Directors of existing overseas companies which establish a new UK PE must be verified within one year of that UK PE being opened, once the new regulations come into force.

The 2025 Regulations allow for a 12-month transition period. During that transition period, an overseas entity will be required to deliver to the registrar a statement confirming (i) that its directors' identities have been verified, and (ii) the unique identifier assigned to each director by Companies House upon verification. The

transition period is expected to start on the date that Regulation 4 comes into force<sup>1</sup> (expected to be autumn 2025).

Once ID verification becomes mandatory, an individual may not act as a director of a company, while in the UK, in respect of the affairs of the company's UK PE unless their identity has been verified to Companies House. Similar restrictions will apply to any individual who has been appointed as a new director of an overseas entities, until the registrar has been notified of their appointment.

Failure to comply with the ID verification requirements will constitute an offence by the individual. The company, together with its officers and agents, may also commit an offence if they fail to prevent an existing director from acting in breach of these rules.

### How can ID verification be completed?

There are three options available:

1. **Self-verification via the Gov.UK platform (free)**

We can provide a step-by-step guide for this. [Please let us know](#) if you would like a copy sent to you.

2. **In-person verification at select UK Post Offices**

Available to individuals who are unable to verify online.

3. **Verification through an Authorised Corporate Service Provider (ACSP)**

Mourant Governance Services UK Limited is registered with Companies House to complete ID verification on your behalf. We use a secure platform called ID-Pal, where individuals upload their ID and complete facial recognition online.

### What happens next?

We are currently offering ID-Pal verification for individuals linked to Mourant-managed entities or organisations which are Mourant clients.

Once verified, Companies House will send a personal ID code directly to the individual's email. This code is important for future filings and incorporations. Please ensure we receive a copy of this code for our records.

Our team is available to support you with the registration and ongoing filing obligations relating to UK PEs. We can assist in ensuring your business remains compliant with relevant regulatory requirements. Please get in touch if you require guidance or administrative support.

### What we need from you

1. **Already verified?**

If individuals connected to your entity have already completed their ID verification, please send us their Companies House personal ID codes if we provide governance services to your UK PE.

2. **Want to self-verify?**

Let us know if you'd like our guide to using the Gov.UK platform.

3. **Prefer us to handle it?**

[Reply](#) with the following for each individual:

- Full name
- Email address
- Residential address

Our team are on hand to support you in any way required.

If you have any questions about the ID verification process or how ECCTA might impact your organisation, please don't hesitate to get in touch.

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<sup>1</sup> Which will be the date when [Section 167M of the Companies Act 2006](#) comes into force. Companies House announced that ID Verification is expected to be mandatory from Autumn 2025.

## Contacts

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