UK Compliance Essentials for Nigerian Founders & UK-Nigeria Businesses

A practical guide to identity verification, company formation and the ongoing UK filing calendar.

Running a UK company from Nigeria, or operating a business that spans both countries, comes with compliance obligations that go beyond simply registering at Companies House. Requirements have also changed significantly over the past year, most notably the introduction of mandatory identity verification. This guide sets out what currently applies, in the order it tends to come up for founders and directors based outside the UK.

The identity verification deadline

- Since 18 November 2025, anyone setting up, running, owning or controlling a UK company has been required to verify their identity with Companies House.
- New directors and PSCs (people with significant control) must obtain a personal code before a new company can be incorporated. Without it, Companies House will not register the company.
- Existing directors and PSCs must complete verification before their company's next confirmation statement filed after 18 November 2025, with an absolute deadline of 18 November 2026.
- A PSC added to the register after 18 November 2025 has 14 days from that date to provide their personal code, regardless of the company's confirmation statement date.
- One personal code covers a director across every company they hold, but the applicable deadline is set by the earliest confirmation statement date among all of their directorships.
- Missing the deadline can block filings, delay a confirmation statement, and in serious cases lead to financial penalties, prosecution or the company being struck off the register.
- This is a separate requirement from the anti-money-laundering checks an accountant already carries out. AML checks are risk-based; Companies House identity verification is a fixed legal requirement with its own deadline.

Setting up a UK company from Nigeria

- Confirm every proposed director and PSC has completed identity verification before the incorporation filing is submitted.
- Arrange a UK registered office address. A residential or Nigerian address cannot be used for this purpose.
- Establish the PSC register at the point of incorporation, identifying anyone with more than 25% of shares or voting rights, or the right to appoint or remove a majority of directors.
- Open UK business banking as early as possible. Non-resident directors commonly face longer verification periods with UK banks, and this should not be left until funds are needed.
- Decide the accounting reference date and first year-end at incorporation. This single decision sets every filing deadline that follows.

The ongoing UK compliance calendar

- Confirmation statement: due at least once every 12 months, confirming company and PSC details remain current.
- Annual accounts: due 9 months after the accounting reference date (21 months after incorporation for a company's first accounts).
- Corporation Tax return (CT600): due 12 months after the accounting period ends, though the tax itself is due 9 months and 1 day after the period ends.
- VAT registration: required once taxable turnover exceeds £90,000 in any rolling 12-month period (the threshold for 2026/27), with registration due within 30 days of crossing it.
- PAYE registration: required before the first payday if the company will employ staff, including a director taking a salary.

Where UK-Nigeria businesses most often go wrong

- Assuming an accountant's AML checks already satisfy Companies House identity verification. The two are separate processes with separate deadlines.
- Underestimating UK bank account opening timelines for non-resident directors, which can run weeks longer than for UK-resident applicants.
- Missing the 14-day verification window when a new person with significant control is added partway through the year.
- Carrying a Nigerian shareholding or governance structure across unchanged. UK requirements around PSC disclosure and director duties differ in some important respects.
- Overlooking UK tax residency questions for directors splitting time between Nigeria and the UK, which can affect both personal tax and the company's own tax residency.

Next steps

Vantage Premier is a Companies House-authorised Corporate Service Provider (ACSP), supporting UK-Nigeria businesses and overseas founders with company formation, identity verification and ongoing compliance. A 15-minute consultation can be booked to review a specific company's position against the deadlines above.

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This guide reflects general Companies House and HMRC requirements current as of September 2026. It is provided for general information only and does not constitute tax or legal advice. Rules are subject to change; confirm current requirements for your specific circumstances before relying on them.