

Guidance

Register an overseas entity and its beneficial owners

How to register an overseas entity and its beneficial owners or managing officers, so it can buy, sell or transfer property or land in the UK.

From: **[Companies House \(/government/organisations/companies-house\)](/government/organisations/companies-house)**

Published: 25 July 2022

Last updated: 1 February 2026 —

Contents

- What the Register of Overseas Entities is
- What an overseas entity is
- What a beneficial owner is
- Who can use this service
- What information you need to submit
- What information you need to submit about trusts
- What is needed for verification checks
- What information will be shown on the public register
- Apply to register an overseas entity and its beneficial owners
- What happens after an overseas entity is registered
- Possible tax implications for overseas entities and beneficial owners
- Removing an overseas entity

What the Register of Overseas Entities is

The Register of Overseas Entities came into force in the UK on 1 August 2022 through the new Economic Crime (Transparency and Enforcement) Act 2022.

Overseas entities who want to buy, sell or transfer property or land in the UK, must register with Companies House and tell us who their registrable beneficial owners or managing officers are.

This also applies retrospectively to overseas entities who bought property or land on or after:

- 1 January 1999 in England and Wales
- 8 December 2014 in Scotland

These overseas entities had to register with Companies House and tell us who their registrable beneficial owners or managing officers are by 31 January 2023.

Overseas entities only need to register property or land bought in Northern Ireland on or after 5 September 2022.

Entities that disposed of property or land after 28 February 2022 will also need to register and give details of that disposal. If you disposed of your UK property (<https://www.gov.uk/guidance/disposing-of-uk-property-as-an-overseas-entity>) but have recently been contacted by Companies House, you may need to check your records.

After registering, the overseas entity will get a unique Overseas Entity ID to give to the land registry when it buys, sells, transfers, leases or charges UK property or land.

This will lead to more transparency, which will allow law enforcement agencies to investigate suspicious wealth more effectively.

❗ If you do not comply with the act, you could get a fine, a prison sentence or both. You'll also face restrictions when buying, selling, transferring, leasing or charging property or land in the UK.

Read the guidance from HM Land Registry (<https://www.gov.uk/government/publications/overseas-companies-and-limited-liability-partnerships-pg78/practice-guide-78-overseas-companies-and-limited-liability-partnerships#the-register-of-overseas-entities>) (England and Wales) and Registers

of Scotland (<https://kb.ros.gov.uk/land-and-property-registration/about-register-of-overseas-entities>) for more information on how to update the land register with your Overseas Entity ID.

What an overseas entity is

This is a legal entity, such as a company or other organisation, that has legal personality and is governed by the law of a country or territory outside the UK. The Republic of Ireland is an overseas jurisdiction for the Register of Overseas Entities.

Read the [Register of Overseas Entities: guidance on registration and verification](https://www.gov.uk/government/publications/register-of-overseas-entities-guidance-on-registration-and-verification) (<https://www.gov.uk/government/publications/register-of-overseas-entities-guidance-on-registration-and-verification>).

What a beneficial owner is

A beneficial owner is any individual or entity that has significant influence or control over the overseas entity. It can be:

- an individual person
- another legal entity, such as a company
- a government or public authority
- a trustee of a trust
- a member of a firm that is not a legal person under its governing law

You must register any beneficial owner that meets one or more of the following conditions known as the ‘natures of control’.

The beneficial owner is an individual person, other legal entity, government or public authority and:

- holds, directly or indirectly, more than 25% of the shares in the entity
- holds, directly or indirectly, more than 25% of the voting rights in the entity
- holds the right, directly or indirectly, to appoint or remove a majority of the board of directors of the entity
- has the right to exercise, or actually exercises, significant influence or control over the entity

The beneficial owner is a trustee of a trust and:

- the trustees of that trust (in their capacity as such) hold, directly or indirectly, more than 25% of the shares in the entity
- the trustees of that trust (in their capacity as such) hold, directly or indirectly, more than 25% of the voting rights in the entity
- the trustees of that trust (in their capacity as such) hold the right, directly or indirectly, to appoint or remove a majority of the board of directors of the company
- the trustees of that trust (in their capacity as such) have the right to exercise, or actually exercise, significant influence or control over the company

The beneficial owner is a member of a firm that is not a legal person under its governing law and:

- the members of that firm (in their capacity as such) hold, directly or indirectly, more than 25% of the shares in the entity
- the members of that firm (in their capacity as such) hold, directly or indirectly, more than 25% of the voting rights in the entity
- the members of that firm (in their capacity as such) hold the right, directly or indirectly, to appoint or remove a majority of the board of directors of the company
- the members of that firm (in their capacity as such) have the right to exercise, or actually exercise, significant influence or control over the company

A firm is a partnership, unincorporated association or other entity that is not a legal person under the law by which it is governed.

Who can use this service

You can use this service if you work at, or work on behalf of, the overseas entity.

It's quicker and easier for an overseas entity to be registered by the same UK-regulated agent that carried out its verification checks. These can include financial institutions and legal professionals.

You may not be able to use this service if:

- any beneficial owners have their personal information protected at Companies House (or are waiting for the results of an application)

- the overseas entity has disposed of UK property or land since 28 February 2022

Contact enquiries@companieshouse.gov.uk for further guidance.

What information you need to submit

You'll need to provide information about the overseas entity, any registrable beneficial owners, and the UK-regulated agent that carried out verification checks. You may also need to provide information about managing officers.

Overseas entity information

You'll need to tell us the overseas entity's:

- name
- country it was formed in
- registered office address and correspondence address
- email address - we'll use this to send important information, including the Overseas Entity ID
- legal form and governing law
- public register it appears on and its registration number (if it has one)

If the entity has disposed of UK property or land since 28 February 2022, it will also need to tell us:

- the deed or title number of the land or property
- the date that the land or property was disposed of
- details of any additional beneficial owners or managing officers at the time the land or property was disposed of

UK-regulated agent information

You'll need to tell us the agent's:

- name
- correspondence address
- email address – we'll use this if we need more information about the verification checks

- supervisory body
- Anti-Money Laundering (AML) number, if you have one

You'll also need to tell us the name of the person with overall responsibility for verification checks.

If you're the UK-regulated agent, you'll also need to tell us:

- when the verification checks were completed
- your agent assurance code (<https://www.gov.uk/guidance/agent-assurance-codes>)

Beneficial owner information: individual person

You'll need to tell us each beneficial owner's:

- full name
- date of birth
- nationality
- correspondence address and home address
- date they became a beneficial owner for the overseas entity
- nature of control

You'll also need to tell us:

- if they're on the UK Sanctions List (<https://www.gov.uk/government/publications/the-uk-sanctions-list>)
- if any beneficial owners have their personal information protected at Companies House (<https://www.gov.uk/guidance/applying-to-protect-your-personal-information-on-the-companies-house-register>) (or are waiting for the results of an application)

Beneficial owner information: other legal entity

You'll need to tell us each beneficial owner's:

- name
- registered office address and correspondence address
- legal form and governing law

- public register it appears on and its registration number (if relevant)
- date they became a beneficial owner for the overseas entity
- nature of control

You'll also need to tell us if they're on the UK Sanctions List (<https://www.gov.uk/government/publications/the-uk-sanctions-list>).

Beneficial owner information: government or public authority

You'll need to tell us each beneficial owner's:

- name
- registered office address and correspondence address
- legal form and governing law
- date they became a beneficial owner for the overseas entity
- nature of control

If no beneficial owners can be identified

If there are no beneficial owners, or you have not identified all your beneficial owners, you'll need to give us information about the overseas entity's managing officers. This is a director, manager or company secretary of the overseas entity.

Managing officer information: individual

You'll need to tell us each managing officer's:

- full name (and former names, if relevant)
- date of birth
- nationality
- correspondence address and home address
- occupation (this is optional)
- roles and responsibilities in relation to the entity

Managing officer information: corporate

You'll need to tell us each managing officer's:

- name
- registered office address and correspondence address
- legal form and governing law
- public register it appears on and its registration number (if relevant)
- roles and responsibilities in relation to the entity

You'll also need to tell us the full name and email address of someone we can contact about this managing officer.

What information you need to submit about trusts

If any trustees of a trust are registrable beneficial owners, you'll need to give us information about that trust.

Trust information

You'll need to tell us:

- the name of the trust
- when the trust was created
- which of the overseas entity's beneficial owners are involved in the trust

Former beneficial owner information

You'll need to tell us about all individuals or entities who were formerly a beneficial owner of the overseas entity due to being a trustee of the trust. You'll need to tell us:

- the former beneficial owner's name
- when they became a beneficial owner
- when they stopped being a beneficial owner

Information about individuals involved in the trust

You'll need to tell us about individuals who are beneficiaries, settlors, grantors or interested persons. You'll need to tell us their:

- role within the trust
- first and last name
- date of birth
- nationality
- home and correspondence address

You'll also need to tell us what date they became an interested person (if relevant).

Information about legal entities involved in the trust

You'll need to tell us about legal entities that are beneficiaries, settlors, grantors or interested persons. You'll need to tell us the entity's:

- role within the trust
- name
- principal or registered office address
- correspondence address
- country it was formed in
- legal form and governing law
- public register it appears on and its registration number (if it has one)

You do not need to tell us about government or public authorities.

What is needed for verification checks

A UK-regulated agent must complete verification checks on all beneficial owners and managing officers of an overseas entity before it can be registered. It will need to provide an agent assurance code and an overseas entity verification checks statement to confirm that it has done this.

They must be based in the UK and supervised under the Money Laundering, Terrorist Financing and Transfer of Funds Regulations 2017. They can be an individual or a corporate entity, such as a financial institution or legal professional.

Verification checks must be completed no more than 3 months before the

overseas entity is registered.

Read the Register of Overseas Entities: guidance on registration and verification (<https://www.gov.uk/government/publications/register-of-overseas-entities-guidance-on-registration-and-verification>).

Agent assurance code

The UK-regulated agent will need to request an agent assurance code from Companies House (<https://www.gov.uk/guidance/agent-assurance-codes>). This confirms that the agent has authorisation to file verification checks statements for an overseas entity.

We cannot register an overseas entity without a code. You can apply for an agent assurance code from Monday 25 July 2022.

Overseas entity verification checks statement

If the UK-regulated agent that carried out the verification checks is also registering the overseas entity, it can complete this statement as part of the registration service. Otherwise, it will need to submit an Overseas entity verification checks statement (<https://www.gov.uk/guidance/agent-assurance-codes#how-to-use-the-code>).

The UK-regulated agent's details provided on the statement must be the same as the details used to request the agent assurance code. The agent's name must be an exact match. If the details do not match, the registration could be rejected.

What information will be shown on the public register

Most of the information given to Companies House about overseas entities, beneficial owners and managing officers will be publicly available on the Register of Overseas Entities.

We will not show:

- home addresses
- full dates of birth - only the month and year will be shown
- the agent assurance code

- the date verification checks were completed
- information about trusts, however it may be shared with HMRC
- email addresses

Apply to register an overseas entity and its beneficial owners

You'll need:

- to sign in to or create a Companies House account
- to give us the name and email address of someone we can contact about the application
- to give information about the overseas entity and its beneficial owners or managing officers
- to tell us about the UK-regulated agent that completed verification checks
- to give information about trusts (if relevant)
- a credit or debit card to pay the £250 registration fee - for now, you cannot pay with a Companies House payment account

You'll also need to provide an agent assurance code (<https://www.gov.uk/guidance/agent-assurance-codes>) if you're the UK-regulated agent who carried out the verification checks.

This service could take a while to complete. It will time out if you do not use it for 60 minutes. You can save your answers and resume your application later.

[Start now](#)

What happens after an overseas entity is registered

If the application is accepted, the overseas entity and its beneficial owners and managing officers will be added to the Register of Overseas Entities.

We'll also email the notice of registration to the overseas entity. This will include the Overseas Entity ID, which must be given to the land registry whenever the entity buys, sells or transfers land or property in the UK.

If the application is rejected, we'll email you to let you know what to do next and refund the £250 registration fee.

Updating information on the register

You must file an overseas entity update statement (<https://www.gov.uk/guidance/file-an-overseas-entity-update-statement>) one year after the overseas entity was registered, and every year after that. This is to tell us about any changes, or confirm that the information we hold is still correct.

The update statement must be filed no later than 14 days after the due date. You can also file earlier if the overseas entity needs to update any information.

Possible tax implications for overseas entities and beneficial owners

Companies House provides information on the Register of Overseas Entities to HM Revenue & Customs.

There may be tax implications for overseas entities holding an interest in UK property or land, and for their beneficial owners. These can be wide-ranging and complex, and there are often significant changes that you may need to be aware of.

Read about the tax implications of the Register of Overseas Entities (https://www.gov.uk/government/publications/register-of-overseas-entities-tax-implications/tax-implications-of-the-register-of-overseas-entities?utm_source=ch&utm_medium=referral).

Removing an overseas entity

If an overseas entity is not, or is no longer, a registered owner (proprietor) of relevant property or land in the UK, it can apply to be removed from the Register of Overseas Entities (<https://www.gov.uk/guidance/remove-an-overseas-entity>).

We'll reject the application if the overseas entity is still listed on the land register as being the registered owner of land or property in the UK.

After an overseas entity has been removed, its Overseas Entity ID will no longer be valid. This means it will not be able to buy, sell, transfer, lease or charge its property or land in the UK.

Information about the overseas entity and its beneficial owners will still be shown on the public register.

Published 25 July 2022

Last updated 1 February 2026 — [Show all updates](#)



OGL

All content is available under the [Open Government Licence v3.0](#), except where otherwise stated



© Crown copyright