Companies House

Stakeholders guide to software only accounts filing

0146-2025-SMC.v3

Driving **confidence** in the **UK economy**

Companies House is an executive agency of the Department for Business and Trade.

Introduction

Companies House is introducing mandatory filing requirements for all UK registered companies. From 1 April 2027, all annual accounts must be submitted digitally using commercial software. This applies to directors who file accounts themselves, and companies who use third party agents or accountants to file their annual accounts. From this date, our web and paper-based filing systems will be closed for accounts filings.

This change will allow more efficient and secure filings for companies, and marks a critical step towards improving the quality of the data on the register – a key driver of the wider Companies House reform programme. We appreciate this is a big change for our current web and paper filers, so we are giving companies at least 21 months' notice to prepare for this change.

This resource has been created to equip accountants and other third-party agents who file on behalf of companies with essential information about the upcoming move to software-only filing. It serves as a practical tool to help you navigate the new requirements, prepare your systems and processes, and support your clients through this change.

Your role

Your role in supporting companies through this transition is crucial. You will need to ensure all client submissions meet the digital filing requirements by using compliant commercial software solutions and include proper tagging of financial data.

As companies navigate this change, your position as a trusted advisor becomes even more important; providing guidance on technical aspects of the new requirements and helping clients understand the implications for their business processes.

Mandation requirements

Every company, regardless of size or sector, needs to comply with this change.

This includes:

- All UK registered companies regardless of size
- Limited Liability Partnerships (LLPs)
- Eligible overseas entities with UK operations
- Charities registered as companies
- Community Interest Companies (CICs)

The following accounts types are exempt from the mandatory digital filing requirements and may still be submitted in paper format:

- Restoration accounts
- UK Societas accounts
- Unlimited company accounts (whether filing voluntarily or as required)

In preparation for 1 April 2027, you'll need to ensure your chosen software is fully compliant with the new requirements. This may require upgrading existing systems or adopting new solutions.

Non-compliant submissions will be rejected by the system, potentially leading to missed filing deadlines. This could result in companies facing late filing penalties and potential legal consequences for directors.

Electronic tagging

The introduction of software-only filing means you will need to ensure the underlying data within a set of accounts is correctly structured and tagged using iXBRL.

iXBRL (Inline eXtensible Business Reporting Language) is a worldwide technical standard that combines HTML with machine-readable XBRL tags, allowing the same document to be both machine and human readable. You will need to use software to create and tag the accounts. Use our software tool to find the right package for your needs.

Most commercial software will handle the majority of this automatically, but you will need to review and ensure these are correct. If you do not already use tagging functionality, we recommend you fully understand your software's tagging features on test accounts well before the mandation deadline to build familiarity with the process.

Next steps

To prepare for software-only filing by 1 April 2027, follow this checklist:

- Review the accounts type, standard, and legislation applicable to your clients' filings
- Make sure you have the correct software in place as you may need to add an additional function to a pre-existing package
- Test the tagging functionality on sample accounts if needed

Additional resources

Guidance: Our guidance on software filing will be updated at the time of the announcement, please monitor this page for more information:
https://www.gov.uk/guidance/using-software-to-file-your-companys-information

Webinars and Forums: We will be hosting a range of webinar and forums throughout the 21 month notice period. More information on attending these sessions will be available as they are scheduled.

Blog Content: Our team will be publishing a stream of content on implementing software filing. Explore these insights: https://companieshouse.blog.gov.uk/

Social Media: For quick updates and reminders, follows Companies House:

- LinkedIn: https://www.linkedin.com/company/companies-house/posts/?feedView=all
- Facebook: https://www.facebook.com/CompaniesHouse/
- X: https://x.com/CompaniesHouse
- YouTube: https://www.youtube.com/TheCompaniesHouse/featured

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