Incorporation checklist: setting up a limited company

To incorporate a limited company you need an available name, a registered office address, at least one director and one shareholder, details of people with significant control, articles of association and a SIC code. Directors verify their identity with Companies House. Once registered, add Corporation Tax to your business tax account when the company starts doing business, register as an employer before the first payday, and keep company records.

Before you register

- [ ] Check the company name is available and follows the naming rules, and check existing trade marks.
- [ ] Choose a registered office address: it's where official post, including HMRC's activation code, goes.
- [ ] Appoint at least one director. A company secretary is optional.
- [ ] Decide the shareholders (at least one, who can be a director) and how many shares each holds.
- [ ] Identify the people with significant control, such as anyone with more than a quarter of the shares or voting rights.
- [ ] Prepare the memorandum and articles of association, and the statement of capital.
- [ ] Choose the SIC code that describes what the company does.

Identity verification

- [ ] Each director verifies their identity with Companies House through GOV.UK One Login, or through an authorised agent.
- [ ] Keep each director's personal code: it's given when appointing a director or incorporating a company.
- [ ] People with significant control provide their personal code within their 14-day window.

Once the company is registered

- [ ] Keep the certificate of incorporation and the company authentication code safe.
- [ ] Add Corporation Tax services to your business tax account when the company starts doing business. The activation code is posted to the registered office.
- [ ] Note the company UTR from HMRC's letter; if it hasn't arrived within 15 working days, request it online.
- [ ] Register as an employer before the first payday, even if the only employee is you as director.
- [ ] Show the company name, number and registered office on letters, order forms and the website, and put up a sign where you trade.
- [ ] Open a business bank account in the company's name.
- [ ] Start the company's statutory registers and accounting records.
- [ ] Check whether the company needs to register for VAT.

Countify is a trading name of SK and Company Accountants Ltd, registered in Scotland (SC589649). General guidance, not personal tax advice.
Guidance and the latest version: https://www.countify.co.uk/resources/checklists/incorporation-checklist