



*Note: a client checking at the end of a job that it has been carried out properly will not, on its own, amount to supervision.*

HMRC says **Direction** is someone making a person do his/her work in a certain way by providing them with instructions, guidance or advice as to how the work must be done. Someone providing direction will often coordinate how the work is done, as it is being undertaken.

*Note: if you have an expertise that the client does not it is unlikely that the client will be able to direct you as to how to do your job.*

HMRC says **Control** is someone dictating what work a person does and how they go about doing that work. Control also includes someone having the power to move the person from one job to another.

## Points to bear in mind

**SDC over where the work is done, what is to be done and when it is to be done does not mean you will be caught by the legislation; what is important is whether there is SDC over HOW the work is done.**

[Click here](#) for the latest HMRC guidance on the meaning of SDC and how to form a view if the SDC test is met. We will review our contracts with your agency/client to check whether there is a right of SDC in the contract.

## How will SDC be determined by HMRC?

To determine if SDC applies, HMRC will look at:

- documentary evidence including the terms of engagement i.e. what has contractually been agreed;
- the way the work has been or is actually done, which will include gathering facts from enquiries with any person involved in the arrangements, including

