

Supervision, Direction or Control? Guide for recruiters

What is **Supervision, Direction or Control?**

Guide for recruiters

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with you all the way

What is Supervision, Direction or Control?

From 6th April 2016, new restrictions were placed on tax relief for travel and subsistence expenses and mileage. This affected individuals who work under (or under the right of) **Supervision, Direction or Control (SDC)**, in the manner in which the work is performed.

This means **contractors will no longer be able to claim back those home-to-work expenses and mileage if their assignment falls under SDC**, and they're employed through an employment intermediary.

How do you know if they're affected?

They'll need to establish whether or not they fall under the SDC banner. **We've outlined some clear definitions which should act as a guideline to help:**

Supervision

Whereby someone oversees another person's work to ensure that it's being done to the agreed standard.

Direction

Whereby someone makes another person do their work in a certain way by providing instructions, guidance and/or advice.

Control

Whereby someone can tell a worker how they do the work. This also includes the power to move the worker from task to task.