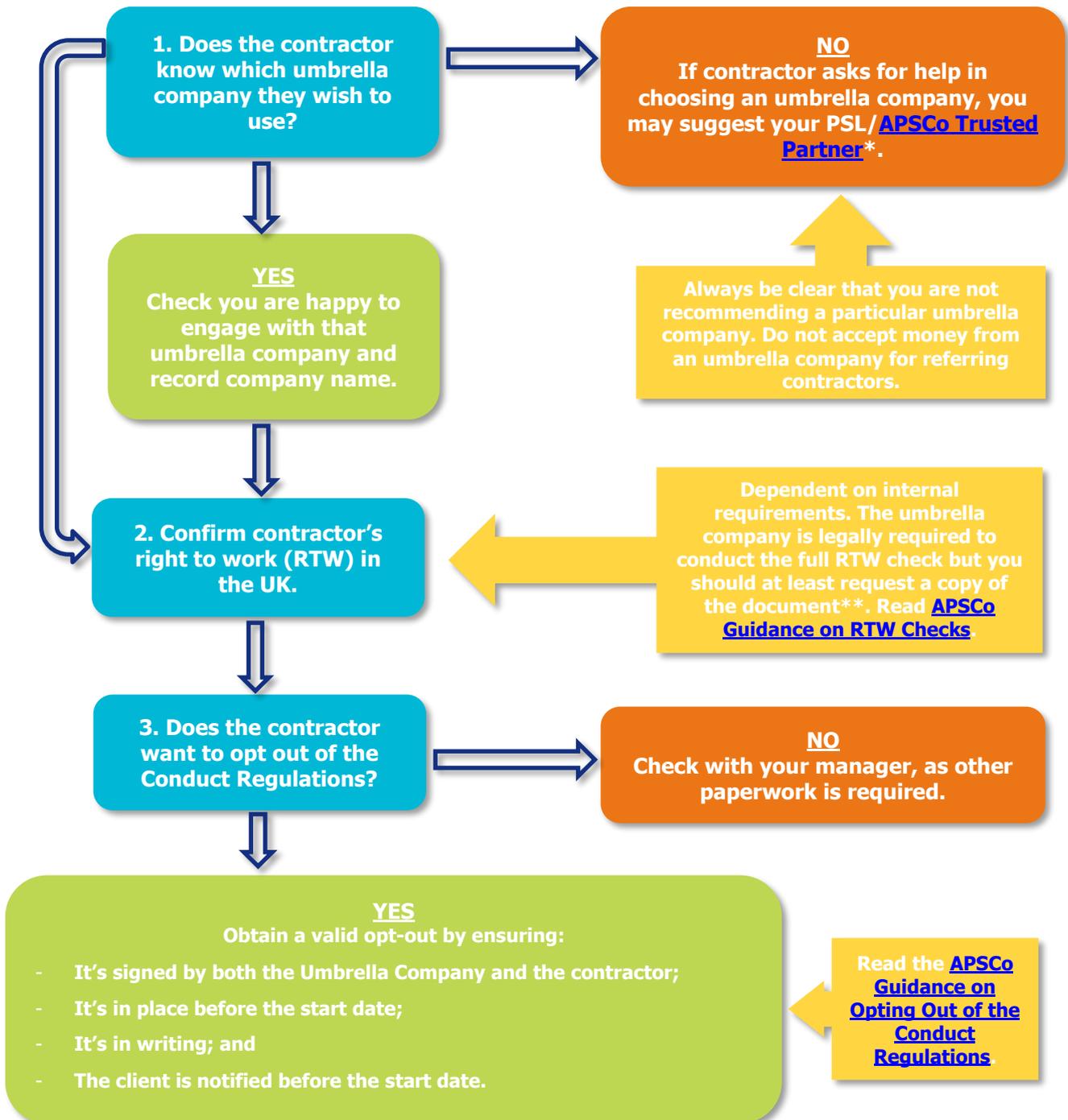


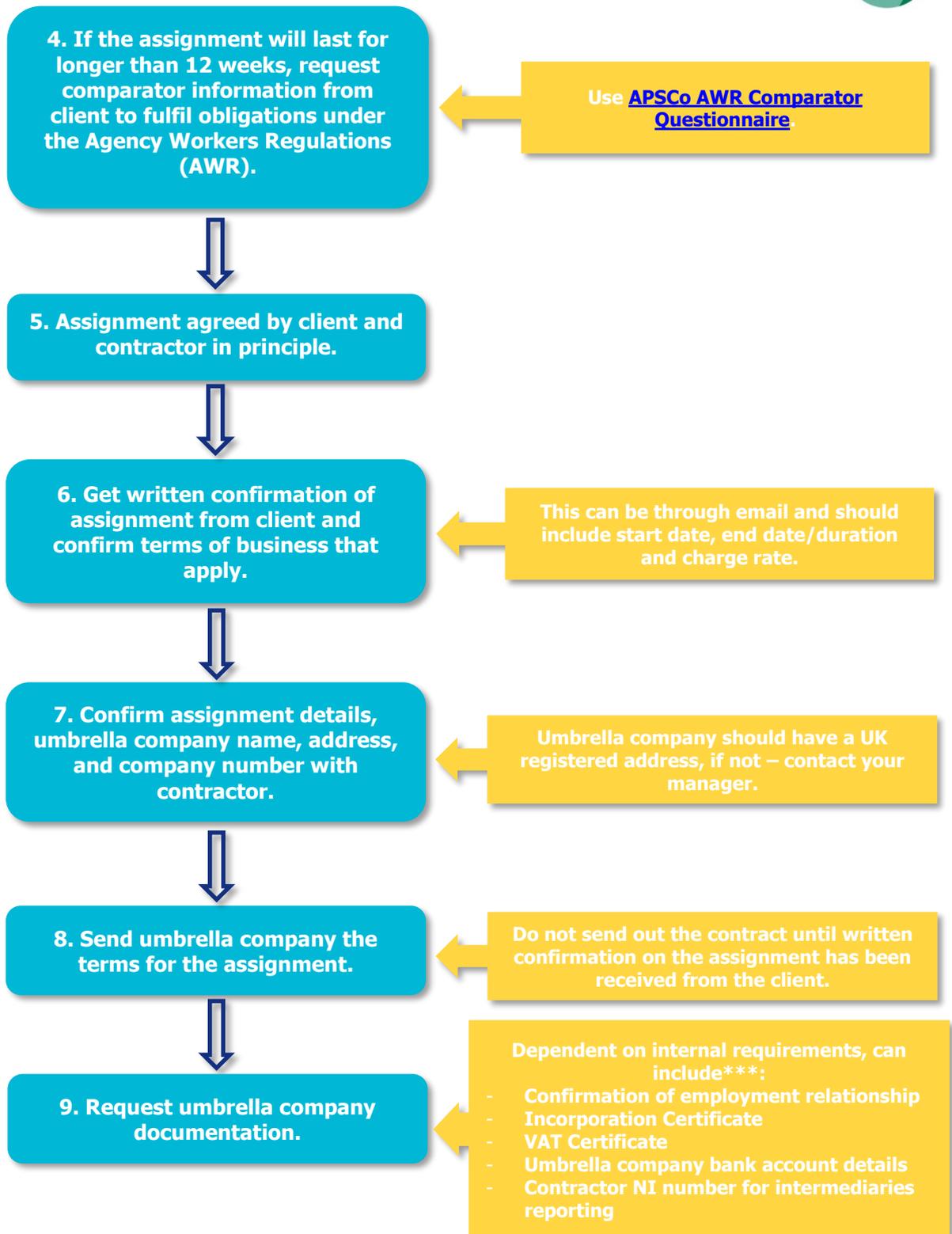
APSCo Umbrella Company Contractor Compliance Flow Chart

UPDATED April 2024

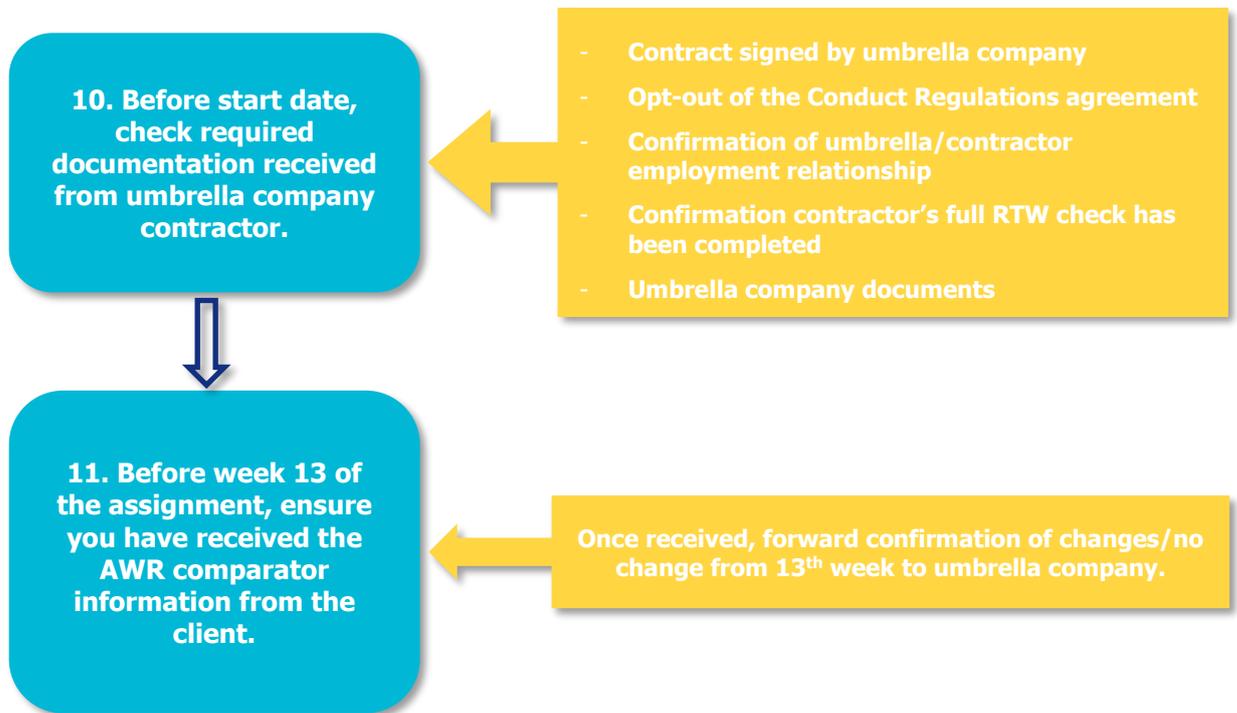
Umbrella Company Compliance Checks



APSCo Umbrella Company Contractor Compliance Flow Chart



APSCo Umbrella Company Contractor Compliance Flow Chart



- *Our suggestion is to use an umbrella company that is accredited to the [FCSA](#), [Professional Passport](#), or is an [APSCo Umbrella Trusted Partner](#).
- **Although it is not a legal requirement to conduct a full right to work (RTW) check in an umbrella engagement, as the umbrella company will employ the worker making it their responsibility, Regulation 19 of the Conduct Regulations require you to confirm the identity of temporary candidates before supplying them to your clients. Also, it is important to check whether your client may have contractually required you to conduct a full RTW check. Review APSCo Guidance on RTW checks to understand what options for conducting the check are available, you can access it here: <https://www.apscouk.org/resource/apSCO-update---right-to-work-check-process-flowchart-post-october-2022.html>.
- ***Ensuring you engage with compliant umbrella companies benefits and safeguards both the recruitment business from liability under the Criminal Finance Act 2017 and the contractor for liability for tax avoidance. Read our [APSCo Guidance on Umbrella Compliance](#) and use our model [APSCo Supplier Compliance Questionnaire](#) when engaging with new umbrella companies.

If you have any queries, please contact the legal helpdesk at legalhelpdesk@apsco.org.