



**HM Revenue
& Customs**

New rules for agency workers and contractors: do they affect you?

The law is changing for how some agency workers and contractors pay tax. New rules from 6th April 2007 affect how people working through certain types of company are taxed – sometimes called Managed Service Companies.

If you are not paid directly by your agency and:

- you're paid via a limited company
- someone else manages and administers your company
- you're paid partly in salary and partly in dividends
- a fee is deducted from your pay for this service

you could be affected by the new rules.

To find out more about the new rules visit:
www.hmrc.gov.uk/employment-status/msc.htm