

Extended Liability checklist

Assess one contractual relationship at a time. Record the relevant contracts, rationale, reviewer, review date and supporting evidence in your project records.

1. Map the arrangement

Are you contracted to deliver work or services to another party?

This normally means your organisation has accepted responsibility for delivering work or services to a customer, client or another contractor.

Yes / No / Unsure: _____

Do other businesses or individuals perform all or part of that work?

Include subcontractors, labour providers, consultants, self-employed individuals and lower-tier providers.

Yes / No / Unsure: _____

Is further subcontracting permitted or used in practice?

Consider both the written contract and what actually happens when work is delivered.

Yes / No / Unsure: _____

Can an individual provide another person as a substitute?

Consider any contractual substitution clause and whether replacements occur in practice.

Yes / No / Unsure: _____

Was the relevant contractual arrangement entered into on or after 1 October 2026?

A pre-existing arrangement is not brought into the extended-liability provisions solely because work continues after that date. New, renewed, replacement or materially changed arrangements may require review.

Yes / No / Unsure: _____

Review the evidence and controls

2. Resolve uncertainty

- Identify the direct employer and each relevant upstream and downstream contractual relationship.
- Compare written subcontracting and substitution terms with actual working practices. Investigate conflicting answers and unauthorised arrangements.
- Record contract dates, renewals, replacements, new downstream contracts and material changes; review their legal effect.

3. Review the controls

- The direct employer remains responsible for the prescribed Right to Work check.
- Review written Right to Work obligations, subcontracting consent, audit rights, enforcement and investigation co-operation.
- Review identity-verification and assurance arrangements; establish reasonable steps to test whether the controls operate effectively.
- Record exceptions, decisions, evidence and review triggers. This checklist does not establish a statutory excuse.

An arrangement entered into before 1 October 2026 is not brought into scope solely because work continues after that date. Any renewal, replacement, new downstream contract or material change should be reviewed separately.

Book an assessment

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This tool provides general information only. It does not provide legal advice, determine liability, establish a statutory excuse or replace an employer's prescribed Right to Work check.

Reference: [Home Office employer's guide](#), published 1 October 2026.