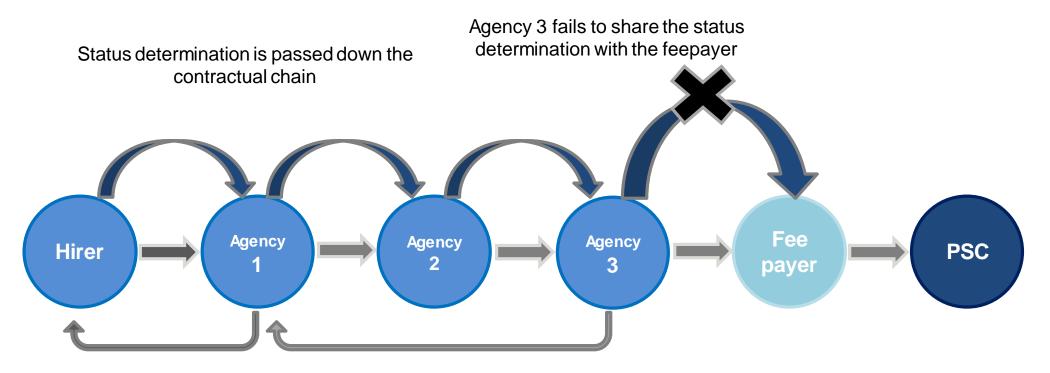
## The Liability chain





If HMRC fail to collect the liability from Agency 1 the liability finally transfers to the hirer If HMRC fail to collect the liability from Agency 3 the liability transfers directly back to Agency 1

The liability initially sits with Agency 3