

Working practices in oil, gas and energy

How control, substitution and pay usually look in oil, gas and energy, what undermines a self-employed arrangement, and the routes that come up.

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How the work usually looks

- Rotational and offshore patterns set when people work; site safety rules set much of how.
- Specialist contractors are often engaged for a defined campaign or shutdown.
- Equipment and accommodation are usually the operator's.
- Placements cross borders often, sometimes within one assignment.

What tends to undermine self-employment

- Working as part of the operator's crew under its supervisors, on rotation, for long periods.
- No right of substitution in practice, because of site qualifications and inductions.
- Paid by the day with no risk of loss.

Compliance points particular to the sector

- Offshore and cross-border work can change which country's payroll applies; check before mobilising.
- Some onshore construction work falls within CIS.
- Employer of Record or local payroll is usually needed for work in continental Europe.

Routes that come up

Direct PAYE for your own staff, PAYE umbrella, CIS, Irish PAYE, European managed payroll & EOR.

General patterns, not a decision about any one placement. Test the engagement itself against HMRC's Check Employment Status for Tax tool.

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