LEGISLATION UPDATE

June 2026

Introduction and disclaimer

The main legal texts published between 1st and 30th of June 2026 are listed below, separated by main area of work: Quality, Environment, Information Security and Health & Safety.

The legal texts identified in this Newsletter do not represent all the legislation published in relation to these 4 topics. AvISO Consultancy selects the legislation which it believes will apply to the Companies with which it works. In addition, AvISO Consultancy does not take responsibility for the accuracy of any information provided and would recommend that you take appropriate legal advice in relation to any new legislation which might apply to your business, as appropriate.

This Newsletter does not replace each organisation's duty to know the legal requirements applicable to their activity.

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INFORMATION SECURITY	
Data (Use and Access) Act 2025, data protection complaints requirements (requirements coming into force June 2026)	**Changes in the legal register** ☐ yes ☒ no

Jurisdiction: United Kingdom

Commencement: 19 June 2026

Made under: Data (Use and Access) Act 2025

Administered by: Information Commissioner's Office (ICO)

Amends: UK GDPR and Data Protection Act 2018 complaints-handling framework

Summary

The Data (Use and Access) Act 2025 (Data Protection Complaints) Regulations 2026 bring into force new statutory requirements relating to the handling of complaints made by individuals about the processing of their personal data.

The Regulations require organisations acting as controllers to establish and maintain accessible procedures for receiving, investigating and responding to data protection complaints. The measures are intended to strengthen accountability, improve resolution of concerns at organisational level, and reduce the need for individuals to escalate complaints directly to the Information Commissioner.

The requirements form part of the wider implementation of the Data (Use and Access) Act 2025 and introduce additional organisational duties alongside existing obligations under the UK GDPR and the Data Protection Act 2018.

Key provisions

1. Mandatory complaints-handling procedures

- Organisations processing personal data must establish documented procedures for receiving and handling complaints from data subjects.
- Procedures must be easy to access and communicated to individuals through appropriate privacy information and contact channels.
- Complaints processes must be proportionate to the nature, scale and complexity of the organisation's processing activities.

2. Duty to investigate and respond

- Controllers must investigate complaints relating to the processing of personal data.
- Individuals must be provided with a response explaining the outcome of the investigation and any action taken.
- Responses must be issued within prescribed statutory timeframes unless an extension is permitted under the legislation.

3. Record-keeping and accountability requirements

- Organisations must maintain records of complaints received and how they were resolved.

- Records should demonstrate the assessment undertaken, decisions reached and any corrective actions implemented.
- Documentation must be available to support regulatory oversight where requested by the ICO.

4. Relationship with complaints to the ICO

- Individuals retain the right to complain directly to the Information Commissioner.
- The Regulations encourage complaints to be raised with the organisation first where appropriate.
- Evidence that an organisation has failed to operate an effective complaints process may be taken into account by the ICO when exercising regulatory powers.

5. Governance and organisational responsibilities

- Organisations must ensure staff responsible for handling complaints receive appropriate training.
- Complaints procedures should integrate with wider data protection governance, incident-management and accountability arrangements.
- Existing data protection policies, privacy notices and internal procedures may require revision to reflect the new statutory requirements.

Purpose and context

These Regulations are intended to:

- Improve the accessibility and effectiveness of data protection complaints procedures.
- Promote early resolution of concerns relating to the use of personal data.
- Strengthen organisational accountability and transparency.
- Support more efficient use of regulatory resources by encouraging local resolution where appropriate.
- Increase public confidence in the handling of personal data.

The requirements represent a significant development in the UK's data protection framework by creating explicit organisational duties to manage and respond to complaints concerning personal data processing.

Implications for stakeholders

Organisations acting as data controllers

- Must implement documented data protection complaints procedures by the commencement date.
- Need to review privacy notices, website information and contact arrangements to ensure complaint routes are clearly communicated.
- Should maintain evidence demonstrating compliance with complaints-handling requirements.

Data protection officers and compliance teams

- Must review and update data protection governance frameworks.
- Need to establish complaint-recording, monitoring and reporting processes.
- Should ensure complaints are analysed for recurring issues and potential compliance risks.

Senior management and governance functions

- Must ensure appropriate resources and oversight are in place to meet the new statutory obligations.
- Should monitor complaint trends as part of organisational risk and compliance reporting.

Individuals

- Gain clearer routes for raising concerns regarding the processing of their personal data.
- Benefit from formal requirements for organisations to investigate and respond to complaints in a timely and transparent manner.

Cyber Security and Resilience (Network and Information Systems) Bill (Status Update)	**Changes in the legal register** ☐ yes ☒ no

Jurisdiction: United Kingdom

Status: Bill progressing through Parliament

Commencement: To be confirmed (expected phased commencement following Royal Assent)

Amends: Network and Information Systems Regulations 2018 (NIS Regulations) and associated cyber resilience frameworks

Administered by: Department for Science, Innovation and Technology (DSIT), National Cyber Security Centre (NCSC), and Competent Authorities under the NIS framework

Summary

The Cyber Security and Resilience (Network and Information Systems) Bill continues to progress through Parliament and remains one of the most significant proposed reforms to the UK's cyber security regulatory framework. The Bill is intended to modernise and expand the existing NIS regime in response to increased cyber threats, growing dependence on digital infrastructure, and risks arising from complex supply chains.

The Government has reaffirmed its intention to broaden the scope of the regime, introduce enhanced cyber resilience obligations, strengthen incident reporting requirements, and provide regulators with expanded oversight and enforcement powers. The reforms are designed to improve the resilience of critical services and digital supply chains while supporting national security and economic stability.

Key provisions

1. Expansion of regulated entities

- The Bill is expected to extend the NIS regime beyond traditional operators of essential services and digital service providers.
- Additional organisations likely to be brought into scope include:
  - Managed service providers (MSPs)
  - Managed security service providers (MSSPs)
  - Data centres
  - Cloud service providers
  - Critical suppliers supporting essential services
- The approach reflects increasing recognition of cyber risk within digital supply chains.

2. Strengthened cyber security and resilience duties

- Organisations will be required to implement appropriate and proportionate measures to manage cyber security risks.
- Expectations are likely to include:

  - Board-level accountability and governance
  - Operational resilience and service continuity planning
  - Secure system design and lifecycle management
  - Supply-chain risk management
  - Enhanced monitoring and incident response capabilities
- The Bill places greater emphasis on demonstrating cyber resilience rather than solely implementing technical controls.

3. Enhanced incident reporting requirements

- More stringent reporting requirements are anticipated for significant cyber incidents.
- Proposed measures include:
  - Faster reporting timelines for major incidents
  - Expanded reporting of vulnerabilities and service disruptions
  - Additional follow-up reporting and impact assessments
- The aim is to improve awareness of systemic cyber risks across the UK economy.

4. Supply-chain cyber security obligations

- The Bill introduces greater responsibility for assessing and managing third-party cyber risks.
- Organisations may be required to:
  - Conduct supplier due diligence
  - Establish contractual security obligations
  - Monitor critical suppliers on an ongoing basis
  - Maintain evidence of supply-chain assurance activities
- These provisions are intended to reduce vulnerabilities arising from outsourced and technology-dependent services.

5. Regulatory powers and enforcement

- Regulators are expected to receive expanded powers to:
  - Request information and documentation
  - Conduct inspections and audits
  - Issue compliance and enforcement notices
  - Impose increased financial penalties
- Greater coordination is anticipated between regulators, government bodies and the NCSC.

Purpose and context

The Cyber Security and Resilience Bill is intended to:

- Strengthen protection of critical national infrastructure and essential services.
- Improve resilience against increasingly sophisticated cyber threats.
- Address supply-chain and systemic cyber security risks.
- Align the UK cyber security framework with modern operational and technological realities.
- Support the Government's ambition to build a more resilient and secure digital economy.

The Bill builds upon the existing NIS Regulations 2018 and forms part of a broader programme of cyber resilience reforms that includes strengthened supply-chain guidance from the NCSC and the Government Cyber Action Plan.

Implications for stakeholders

Operators of essential services and digital service providers

- Should prepare for expanded compliance obligations and increased regulatory scrutiny.
- May need to enhance governance, risk management and resilience arrangements.
- Should review existing NIS compliance programmes against the anticipated reforms.

Managed service providers, cloud providers and critical suppliers

- May be brought directly within scope of statutory cyber security regulation for the first time.
- Should assess readiness for potential reporting, assurance and governance requirements.
- May need to strengthen contractual and operational controls.

Boards, senior management and governance functions

- Will face greater accountability for cyber resilience and cyber risk oversight.
- Should ensure cyber security is integrated into organisational strategy and risk management processes.
- May need enhanced reporting and assurance mechanisms to demonstrate compliance.

Information security, risk and compliance teams

- Should review cyber governance frameworks, incident response arrangements and supplier assurance processes.
- May need to update policies, risk assessments, audit programmes and training materials.
- Should monitor parliamentary progress and emerging implementation guidance.

Health Bill / NHS modernisation bill (Status Update)	**Changes in the legal register** ☐ yes ☒ no

Jurisdiction: United Kingdom

Status: Bill progressing through Parliament

Commencement: To be confirmed (expected phased commencement following Royal Assent)

Amends: NHS Act 2006 and associated health and care legislation

Administered by: Department of Health and Social Care (DHSC), NHS England and related health regulators

Summary

The Health Bill / NHS Modernisation Bill continues to progress through Parliament and forms part of the Government's wider programme to modernise the NHS, improve service delivery, strengthen accountability, and support the transition towards more integrated, digitally enabled healthcare services.

The Bill is expected to introduce reforms affecting NHS governance, service planning, workforce management, digital health systems, patient information sharing, and the operation of integrated care structures. The proposals are intended to improve efficiency, support innovation, reduce administrative burden, and strengthen the long-term sustainability of health services.

As the Bill remains under parliamentary consideration, further amendments and implementation details are expected during its passage.

Key provisions

1. NHS governance and accountability reforms

- Introduces measures to modernise NHS governance arrangements.
- Strengthens accountability for system-wide healthcare performance and delivery.
- Supports greater collaboration between NHS organisations, local authorities and partner organisations.
- Provides additional powers to support strategic planning and resource allocation across health systems.

2. Integrated care and service delivery

- Supports the continued development of integrated care models.
- Encourages closer coordination between primary care, secondary care, community services and social care providers.
- Seeks to reduce organisational barriers that create duplication or inefficiencies in patient care.
- Supports whole-system approaches to population health management.

3. Digital transformation and information sharing

- Facilitates wider use of digital health technologies and modern healthcare systems.
- Supports secure information sharing between authorised health and care organisations.
- Encourages improved interoperability of clinical and operational systems.
- Aims to reduce administrative complexity and improve access to patient information where appropriate and lawful.

4. Workforce and operational efficiency measures

- Introduces reforms intended to support workforce planning and deployment.
- Provides greater flexibility in managing NHS resources and service delivery.
- Supports initiatives designed to address workforce shortages and improve service resilience.
- Encourages more effective use of technology and data to support operational decision-making.

5. Regulatory and oversight reforms

- Updates aspects of the regulatory framework overseeing NHS services.
- Clarifies responsibilities of NHS bodies and regulators.
- Supports more streamlined oversight, assurance and performance management arrangements.
- Seeks to reduce duplication between existing regulatory and governance mechanisms.

Purpose and context

The Health Bill / NHS Modernisation Bill is intended to:

- Improve the effectiveness and resilience of NHS services.
- Support delivery of modern, integrated healthcare.
- Enhance use of digital technology, data and innovation.
- Improve coordination across health and care systems.
- Strengthen accountability while reducing unnecessary administrative burden.
- Support long-term sustainability of the NHS in response to changing patient and workforce demands.

The reforms form part of a broader Government programme to modernise public services and improve healthcare outcomes through greater collaboration, digital transformation and system-wide planning.

Implications for stakeholders

NHS organisations and integrated care systems

- Should monitor the Bill's progress and emerging implementation guidance.
- May need to review governance structures, reporting arrangements and operational processes.
- Should consider future implications for collaboration, information sharing and service planning.

Healthcare providers

- May be affected by changes to commissioning, accountability and performance management arrangements.
- Should assess potential impacts on operational and governance frameworks.
- May need to adapt systems and procedures as implementing regulations are introduced.

Information governance and compliance teams

- Should monitor developments relating to data sharing and digital healthcare provisions.
- May need to review governance arrangements, policies and controls supporting patient information management.
- Should assess alignment with UK GDPR, the Data Protection Act 2018 and NHS information governance requirements.

Healthcare leaders and senior management

- Should consider long-term strategic implications for service delivery and organisational governance.
- May need to update transformation programmes, risk registers and business plans.
- Should prepare for phased implementation of reforms as further legislative detail becomes available.

Patients and service users

- May benefit from more integrated services, improved care coordination and increased use of digital healthcare solutions.
- Could experience improved access to services and more efficient sharing of information between healthcare providers.

The Enterprise Act 2002 (Part 9 Restrictions on Disclosure of Information) (Specification) Order 2026	**Changes in the legal register** ☐ yes ☒ no

Jurisdiction: United Kingdom

Commencement: June 2026

Made under: Enterprise Act 2002, Part 9

Administered by: Department for Business and Trade (DBT), Competition and Markets Authority (CMA) and specified public authorities

Amends: Schedule of permitted information-sharing gateways under Part 9 of the Enterprise Act 2002

Summary

The Enterprise Act 2002 (Part 9 Restrictions on Disclosure of Information) (Specification) Order 2026 updates the statutory framework governing the disclosure and sharing of information obtained by public authorities while exercising functions relating to consumer protection, competition, economic regulation and enforcement activities.

The Order specifies additional persons, bodies and statutory functions for the purposes of Part 9 of the Enterprise Act 2002, enabling information to be shared lawfully between designated authorities where such disclosure supports regulatory, investigatory or enforcement objectives.

The amendments form part of the Government's wider programme to improve regulatory coordination, strengthen enforcement activity and support more effective information sharing across public-sector bodies.

Key provisions

1. Expansion of specified persons and authorities

- Updates the list of organisations permitted to receive information under Part 9 of the Enterprise Act 2002.
- Enables specified public authorities and regulators to receive information where disclosure supports their statutory functions.
- Supports improved collaboration between enforcement and oversight bodies.

2. Additional information-sharing gateways

- Creates or extends lawful disclosure routes between designated authorities.
- Allows information obtained during investigations, inspections, compliance activity or regulatory oversight to be shared where statutory conditions are satisfied.
- Supports more effective coordination of regulatory activity across sectors.

3. Protection of confidential information

- Maintains the existing restrictions on disclosure contained within Part 9 of the Enterprise Act 2002.
- Continues to prohibit unauthorised disclosure of protected information.
- Requires disclosures to remain proportionate and linked to specified statutory purposes.

4. Regulatory and enforcement cooperation

- Facilitates closer cooperation between regulators, enforcement authorities and government departments.
- Supports detection of unlawful activity, consumer harm, market abuse and regulatory non-compliance.
- Improves the ability of authorities to coordinate investigations and enforcement action.

5. Interaction with data protection requirements

- Disclosure powers operate alongside requirements under UK GDPR and the Data Protection Act 2018.
- Authorities must continue to ensure that any personal data shared is processed lawfully, fairly and transparently.

- Existing confidentiality and information security obligations remain applicable.

Purpose and context

The Order is intended to:

- Improve information sharing between regulators and enforcement authorities.
- Support more efficient and effective regulatory oversight.
- Reduce duplication of investigative activity across government bodies.
- Strengthen consumer protection, competition enforcement and market supervision.
- Ensure information-sharing arrangements remain aligned with modern regulatory structures and emerging risks.

The amendments reflect increasing reliance on coordinated regulatory approaches where issues span multiple sectors, regulators or enforcement bodies.

Implications for stakeholders

Regulators and public authorities

- May gain access to additional information-sharing powers and disclosure gateways.
- Should review information-sharing arrangements and governance procedures.
- Must ensure disclosures remain compliant with statutory restrictions and safeguards.

Organisations subject to regulation

- Should be aware that information supplied to one regulator may be shared with other authorised bodies where permitted by law.
- May experience greater coordination between regulators during investigations and compliance activities.
- Should ensure information provided to public authorities is accurate, complete and supported by appropriate records.

Legal, compliance and governance teams

- Should review regulatory engagement procedures and information-governance controls.
- May need to update policies covering regulatory disclosures, confidentiality and records management.
- Should consider the implications of increased information sharing when managing regulatory investigations and requests for information.

Information security and data protection teams

- Must ensure existing controls continue to support lawful disclosure and protection of sensitive information.
- Should review data-sharing governance and accountability arrangements.
- Need to ensure organisational practices remain aligned with both data protection and regulatory disclosure requirements.

ENVIRONMENT

Digital Waste Tracking (England) Regulations 2026 (SI 2026/729)	Changes in the legal register ☒ yes ☐ no

Jurisdiction: England

Commencement: Phased implementation during 2026, with mandatory requirements taking effect in accordance with the Regulations

Made under: Environmental Protection Act 1990

Administered by: Department for Environment, Food and Rural Affairs (Defra) and the Environment Agency

Summary

The Digital Waste Tracking (England) Regulations 2026 introduce a mandatory digital waste tracking framework for England, forming part of the wider UK Digital Waste Tracking programme. The Regulations replace traditional paper-based waste transfer records with a centralised digital system designed to improve visibility and traceability of waste movements throughout the waste management chain.

The Regulations establish requirements for the recording, submission and maintenance of waste movement information using approved digital systems. The reforms aim to improve regulatory oversight, strengthen duty of care compliance, reduce waste crime and support more effective environmental enforcement.

The new framework forms a key component of the Government's wider resources and waste strategy and supports the transition towards a more transparent and accountable waste-management system.

Key provisions

1. Establishment of a digital waste tracking system

- Creates a national digital waste tracking system for recording movements of controlled waste.
- Replaces many existing paper-based record-keeping arrangements.
- Enables authorised parties to record, access and manage waste transfer information electronically.
- Supports a more consistent approach to waste tracking across England.

2. Duty to record specified waste information

- Producers, carriers, brokers, dealers, and waste facility operators must record prescribed information relating to waste movements.
- Information is expected to include:
    - Waste descriptions and classifications
    - Source and destination details
    - Transfer and transport information
    - Details of parties involved in the waste movement
- Records must be entered and maintained within the approved digital tracking system.

3. Duty of care and traceability requirements

- Strengthens existing waste duty of care obligations under the Environmental Protection Act 1990.

- Improves traceability of waste from production through to treatment, recovery or disposal.
- Supports verification of waste-management activities and lawful handling of controlled waste.
- Provides regulators with improved oversight of waste movements and treatment routes.

4. Monitoring, compliance and enforcement

- The Environment Agency is provided with powers to monitor compliance with the digital tracking requirements.
- Regulatory authorities may access digital records for inspection and enforcement purposes.
- Failure to comply with recording requirements may result in enforcement action in accordance with the Regulations.
- Supports identification of waste crime, illegal disposal and misdescription of waste streams.

5. Transitional arrangements and implementation

- Introduces phased implementation to support transition from existing record-keeping systems.
- Allows businesses time to update procedures, systems and operational controls.
- Provides for guidance, registration and preparatory activities ahead of full mandatory operation.
- Supports integration with existing waste-management and environmental compliance processes.

Purpose and context

The Regulations are intended to:

- Improve the traceability and accountability of waste movements.
- Strengthen compliance with waste duty of care requirements.
- Reduce opportunities for waste crime and illegal disposal.
- Improve the quality and availability of waste-management data.
- Support environmental protection, resource efficiency and circular economy objectives.
- Modernise waste-management record keeping through digital technologies.

The Digital Waste Tracking system represents one of the most significant changes to waste-management administration in England for many years and forms part of a wider UK-wide programme that is being implemented across the devolved administrations through separate legislation.

Implications for stakeholders

Waste producers

- Must ensure required waste information is accurately recorded within the digital tracking system.
- May need to update waste-management procedures and record-keeping arrangements.
- Should review existing waste transfer documentation processes and supplier arrangements.

Waste carriers, brokers and dealers

- Must ensure transfer information is complete, accurate and submitted in accordance with regulatory requirements.
- May require updates to operational systems and staff training.
- Need to maintain accurate records supporting waste traceability.

Operators of waste facilities

- Must establish procedures for receiving, validating and recording digital waste information.
- May need to update site management systems and compliance processes.

- Should ensure staff are trained in the use of the digital tracking framework.

Environmental and compliance teams

- Should review waste duty of care procedures and legal registers.
- May need to update environmental management systems, waste procedures and contractor controls.
- Should ensure internal audits include verification of digital waste tracking compliance.

Regulators and enforcement bodies

- Gain improved access to real-time and historical waste movement information.
- Can use enhanced data to support compliance monitoring, investigations and enforcement activity.
- Benefit from improved visibility across the waste-management chain.

Carbon Budget Order 2026 (SI 2026/695)	**Changes in the legal register** ☐ yes ☒ no

Jurisdiction: United Kingdom

Commencement: June 2026

Made under: Climate Change Act 2008

Administered by: Department for Energy Security and Net Zero (DESNZ)

Amends: UK Carbon Budget framework established under the Climate Change Act 2008

Summary

The Carbon Budget Order 2026 (SI 2026/695) establishes the United Kingdom's Seventh Carbon Budget and sets a legally binding limit on the total quantity of greenhouse gases that may be emitted across the UK economy during the relevant carbon budget period.

The Order forms part of the statutory framework established by the Climate Change Act 2008 and supports the UK's long-term commitment to achieve net zero greenhouse gas emissions. The new carbon budget provides a legally binding emissions reduction pathway for government, regulators and industry and establishes the framework against which future climate policies and sectoral decarbonisation measures will be assessed.

The Order reflects advice provided by the Climate Change Committee and is intended to provide long-term policy certainty while driving emissions reductions across transport, energy, buildings, industry, waste and land-use sectors.

Key provisions

1. Establishment of the Seventh Carbon Budget

- Sets a legally binding limit on UK greenhouse gas emissions for the applicable carbon budget period.
- Establishes the emissions reduction pathway required to support delivery of the UK's statutory net zero target.

- Continues the system of successive carbon budgets established under the Climate Change Act 2008.
- Provides the basis for future climate and decarbonisation policy development.

2. Economy-wide emissions reduction framework

- Applies across all major sectors of the UK economy.
- Supports continued reductions in emissions from:
  - Energy generation
  - Transport
  - Industry
  - Buildings
  - Waste management
  - Agriculture and land use
- Reinforces the requirement for coordinated action across both public and private sectors.

3. Government planning and reporting obligations

- Requires Government to continue developing policies and proposals capable of achieving the carbon budget.
- Supports ongoing monitoring and reporting under the Climate Change Act 2008.
- Provides a statutory benchmark against which progress towards emissions reduction targets can be assessed.
- Supports accountability and transparency in climate policy delivery.

4. Long-term investment and decarbonisation signal

- Provides greater certainty for organisations making long-term investment decisions.
- Supports deployment of low-carbon technologies, infrastructure and energy systems.
- Encourages planning for future regulatory and market changes associated with decarbonisation.
- Reinforces the transition towards a lower-carbon economy.

5. Alignment with net zero objectives

- Supports delivery of the UK's legally binding net zero target.
- Reinforces commitments under domestic climate legislation.
- Provides a framework for future sector-specific policies and regulatory initiatives.
- Supports broader environmental, energy security and economic resilience objectives.

Purpose and context

The Order is intended to:

- Maintain progress towards the UK's net zero emissions target.
- Establish legally binding medium-term emissions reduction requirements.
- Guide development of future climate, environmental and energy policy.
- Support investment in decarbonisation and low-carbon technologies.
- Provide certainty for businesses, investors and public authorities.
- Demonstrate continued implementation of the Climate Change Act 2008 framework.

The Carbon Budget framework remains one of the principal mechanisms through which the UK manages long-term climate policy and emissions reduction planning.

Implications for stakeholders

Organisations with significant greenhouse gas emissions

- Should monitor future policy measures introduced to support delivery of the carbon budget.
- May face increasing expectations regarding emissions reduction, energy efficiency and climate governance.
- Should consider long-term decarbonisation planning and investment strategies.

Energy, manufacturing and industrial sectors

- May be affected by future regulatory measures introduced to achieve carbon budget targets.
- Should review emissions reduction plans, energy strategies and investment programmes.
- May need to accelerate adoption of low-carbon technologies and operational improvements.

Environmental and sustainability teams

- Should review climate objectives, net zero plans and emissions reduction programmes.
- May need to update environmental management systems and climate-related reporting arrangements.
- Should monitor future legislation and guidance arising from implementation of the carbon budget.

Boards and senior management

- Should consider the strategic implications of the carbon budget for organisational planning.
- May need to strengthen climate risk management, governance and transition planning activities.
- Should ensure climate-related risks and opportunities are incorporated into long-term business planning.

Public authorities and regulators

- Must consider the carbon budget when developing policies, programmes and regulatory frameworks.
- Will play a key role in supporting delivery of sector-specific emissions reductions.
- May introduce additional measures, guidance and reporting requirements as part of carbon budget implementation.

The Climate Change Act 2008 (Credit Limit) Order 2026	**Changes in the legal register** ☐ yes ☒ no

Jurisdiction: United Kingdom

Commencement: June 2026

Made under: Climate Change Act 2008

Administered by: Department for Energy Security and Net Zero (DESNZ)

Supports: UK Carbon Budget framework and the UK's statutory net zero obligations

Summary

The Climate Change Act 2008 (Credit Limit) Order 2026 establishes the statutory limit on the quantity of carbon credits that may be used when accounting for emissions against the relevant UK carbon budget period under the Climate Change Act 2008.

The Order forms part of the UK's carbon budgeting framework and supports delivery of domestic greenhouse gas reduction targets. It sets restrictions on the extent to which international carbon credits may be taken into account when assessing compliance with statutory carbon budgets, thereby reinforcing the principle that emissions reductions should primarily be achieved through action within the UK economy.

The Order complements the Carbon Budget Order 2026 and forms part of the wider legislative framework supporting the UK's transition to net zero greenhouse gas emissions.

Key provisions

1. Establishment of a statutory carbon credit limit

- Sets the maximum amount of carbon credits that may be credited to the UK's net carbon account for the applicable carbon budget period.
- Establishes legal limits under the Climate Change Act 2008 framework.
- Supports consistency and transparency within the carbon budgeting system.
- Provides certainty regarding the role of carbon credits in meeting emissions reduction targets.

2. Reinforcement of domestic emissions reductions

- Supports the principle that carbon budgets should be achieved primarily through reductions in UK greenhouse gas emissions.
- Limits reliance on external carbon credits as a substitute for domestic decarbonisation measures.
- Encourages investment in UK emissions reduction activities and low-carbon technologies.
- Supports the long-term delivery of net zero objectives.

3. Interaction with the UK carbon budget framework

- Operates alongside the carbon budgeting provisions of the Climate Change Act 2008.
- Supports the integrity and credibility of the statutory carbon budgeting system.
- Provides a mechanism for managing the contribution of carbon credits within carbon budget accounting.
- Aligns with wider climate governance and reporting arrangements.

4. Government accounting and reporting requirements

- Supports transparent reporting of progress against statutory carbon budgets.
- Provides clarity regarding the treatment of carbon credits within emissions accounting.
- Ensures consistency in the calculation of the UK's net carbon account.
- Supports parliamentary and public scrutiny of climate performance.

5. Long-term climate policy alignment

- Supports implementation of the UK's climate change strategy.
- Reinforces confidence in domestic emissions reduction pathways.
- Encourages continued deployment of low-carbon infrastructure and technologies.
- Aligns with wider net zero and decarbonisation objectives.

Purpose and context

The Order is intended to:

- Maintain the integrity of the UK's carbon budgeting framework.
- Ensure carbon budgets are achieved primarily through domestic emissions reductions.
- Provide certainty regarding the use of carbon credits within climate policy.
- Strengthen confidence in the UK's statutory climate change framework.
- Support continued progress towards legally binding net zero targets.
- Improve transparency and accountability within emissions accounting.

The Order forms an important component of the governance arrangements established under the Climate Change Act 2008 and helps ensure that carbon budget performance reflects genuine emissions reductions rather than excessive reliance on offsetting mechanisms.

Implications for stakeholders

Organisations with significant greenhouse gas emissions

- Should continue prioritising direct emissions reductions and decarbonisation initiatives.
- Should not assume future climate targets can be achieved primarily through offsetting arrangements.
- May face continued regulatory and market pressure to reduce operational emissions.

Energy, industrial and infrastructure sectors

- May be affected by future policies introduced to support achievement of domestic emissions reduction targets.
- Should continue investing in operational efficiency and low-carbon technologies.
- May need to accelerate transition planning and emissions reduction programmes.

Environmental and sustainability teams

- Should review long-term climate, carbon management and net zero strategies.
- May need to strengthen emissions measurement and reduction programmes.
- Should monitor future carbon budget delivery plans and sector-specific decarbonisation initiatives.

Boards and senior management

- Should ensure climate-related risks and transition planning remain embedded within strategic decision-making.
- May need to review assumptions regarding carbon offsetting and future carbon reduction pathways.
- Should continue strengthening climate governance and accountability arrangements.

Public authorities and regulators

- Must continue developing policies capable of delivering domestic emissions reductions sufficient to meet carbon budgets.
- Will use the carbon budgeting framework when assessing future climate and energy policy measures.
- May introduce additional sector-specific requirements to support delivery of statutory emissions targets.

HEALTH & SAFETY	
The Customs (Miscellaneous Amendments) Regulations 2026	**Changes in the legal register** ☐ yes ☒ no

Jurisdiction: United Kingdom

Made: 8 June 2026

Laid before Parliament: 9 June 2026

Commencement: 30 June 2026

Made under: Taxation (Cross-border Trade) Act 2018, Customs and Excise Management Act 1979 and Finance Act 2003

Administered by: HM Revenue & Customs (HMRC)

Summary

The Customs (Miscellaneous Amendments) Regulations 2026 introduce a range of amendments to the UK's customs framework relating to customs declarations, customs infrastructure, digital customs processes and the administration of customs duties.

The Regulations modernise several aspects of customs administration following the UK's departure from the European Union and support the continued development of digital customs processes. The changes include new powers relating to customs facilities at ports, expanded use of digital customs documentation, changes to bulk customs declarations for postal imports, and updates to rules governing interest charges on certain customs debt liabilities.

The amendments are intended to improve the efficiency of customs processes while ensuring that appropriate controls remain in place to protect the UK's borders and support compliance with customs legislation.

Key provisions

1. Customs facilities at ports

- Provides HMRC with powers to require port operators to provide appropriate facilities for customs checks and customs formalities.
- Enables customs facilities to be provided at approved off-site locations where sufficient space is not available within the port itself.
- Supports the transition away from temporary government-operated Inland Border Facilities.
- Ensures customs controls can continue to operate effectively across the UK border network.

2. Digital customs declarations and carnets

- Facilitates the use of digital carnets for customs declaration purposes.
- Provides users of digital carnets with similar customs facilitations to those available for traditional paper-based carnets.
- Supports greater digitisation of customs administration processes.
- Reduces reliance on paper-based customs documentation.

3. Extension of bulk customs declaration arrangements

- Extends existing bulk customs declaration arrangements for imported postal packets.
- Makes the arrangements available for imported postal items sent to recipients throughout the United Kingdom.
- Supports more efficient customs handling of postal imports.
- Improves consistency of customs processing across UK jurisdictions.

4. Customs duty interest provisions

- Updates legislation concerning interest charged on customs duty liabilities.
- Applies where customs debts arise due to non-compliance with customs obligations or where incorrect information in a declaration results in an underpayment of duty.
- Clarifies the circumstances in which interest may be charged by HMRC.
- Supports effective customs debt recovery and compliance enforcement.

5. Technical and administrative customs amendments

- Updates a number of existing customs regulations.
- Makes consequential and technical amendments to customs declaration processes.
- Improves consistency within the post-EU-exit customs legislative framework.
- Supports effective operation of modern customs procedures.

Purpose and context

The Regulations are intended to:

- Improve the efficiency and effectiveness of customs administration.
- Support further digitisation of customs processes.
- Ensure appropriate customs infrastructure is available to conduct border controls.
- Facilitate legitimate trade while maintaining border security.
- Improve consistency across customs declaration and compliance arrangements.
- Support the ongoing development of the UK's independent customs framework.

The amendments form part of a broader programme of customs modernisation and operational improvements being implemented by HMRC following the UK's exit from the European Union. The measures are intended to reduce administrative burdens while maintaining effective customs controls and revenue protection.

Implications for stakeholders

Importers and exporters

- Should review whether customs declaration procedures are affected by the amendments.
- May benefit from expanded use of digital customs documentation.
- Should ensure customs information submitted to HMRC remains accurate and complete.
- Need to understand circumstances where interest may arise on customs duty liabilities.

Port operators

- May be required to provide customs facilities, including at approved off-site locations.
- Should review existing customs infrastructure arrangements and future compliance obligations.
- May need to work with HMRC on the development of alternative customs inspection facilities.

Postal operators and logistics providers

- May benefit from expanded bulk customs declaration arrangements.
- Should review operational processes for handling imported postal packets.
- May need to update customs systems and procedures to reflect the revised framework.

Tax, customs and compliance teams

- Should update legal registers and customs compliance procedures.
- May need to review customs debt, interest and declaration controls.
- Should ensure relevant staff understand the revised customs requirements.
- Must monitor any supplementary HMRC guidance issued in support of implementation.

HMRC and border authorities

- Gain additional flexibility in managing customs infrastructure requirements.
- Benefit from improved digital customs processes and more consistent declaration arrangements.
- Can continue developing modern customs systems while maintaining effective customs controls and revenue protection.

The Customs (Safety and Security Procedures) (Amendment) Regulations 2026	**Changes in the legal register** ☐ yes ☒ no

Jurisdiction: United Kingdom

Made: 5 June 2026

Laid before Parliament: 9 June 2026

Commencement: 30 June 2026

Made under: Customs and Excise Management Act 1979

Administered by: HM Revenue & Customs (HMRC)

Amends: Existing customs safety and security legislation, including the Customs Safety and Security (Penalty) Regulations 2019 and associated customs implementing provisions.

Summary

The Customs (Safety and Security Procedures) (Amendment) Regulations 2026 introduce amendments to the UK's customs safety and security framework governing the submission of safety and security declarations, customs risk-management processes and associated compliance obligations.

The Regulations update existing customs legislation to improve consistency between safety and security requirements, customs declaration procedures and enforcement provisions. The amendments clarify responsibilities for customs representatives and declarants, update notification requirements relating to the arrival of goods, and strengthen the operation of the customs penalty framework.

The changes form part of the continuing development of the UK's post-EU customs regime and support the effective operation of border security and customs risk-management controls.

Key provisions

1. Amendments to customs safety and security procedures

- Updates provisions governing customs safety and security declarations.

- Clarifies procedural requirements relating to entry summary declarations and pre-departure declarations.
- Supports more consistent application of customs safety and security controls.
- Aligns existing procedures with current customs legislation.

2. Clarification of responsibilities and liabilities

- Introduces provisions clarifying the role of customs representatives in relation to safety and security declarations.
- Expands liability provisions to ensure accountability for customs compliance obligations.
- Clarifies responsibility where declarations are submitted by authorised representatives on behalf of importers or exporters.
- Supports more effective enforcement of customs requirements.

3. Amendments to the safety and security penalty framework

- Updates the Customs Safety and Security (Penalty) Regulations 2019.
- Introduces additional contraventions capable of attracting financial penalties.
- Ensures the penalty regime reflects current customs declaration and security requirements.
- Supports consistent regulatory enforcement across customs activities.

4. Arrival notification requirements

- Updates requirements relating to arrival notifications for vessels and aircraft entering the customs territory.
- Supports improved customs monitoring and border control arrangements.
- Strengthens the information available to customs authorities for risk-assessment purposes.
- Assists HMRC in managing security-related border controls.

5. Technical and consequential amendments

- Updates references contained within existing customs implementing legislation.
- Removes obsolete legislative references and terminology.
- Improves consistency between related customs provisions.
- Supports the efficient operation of the wider customs legislative framework.

Purpose and context

The Regulations are intended to:

- Strengthen customs safety and security controls.
- Improve clarity regarding responsibility for customs declarations.
- Support effective risk assessment of goods entering and leaving the United Kingdom.
- Ensure the customs penalty framework remains effective and proportionate.
- Improve consistency across the post-EU customs regime.
- Support protection of UK borders through effective customs compliance and security processes.

The amendments form part of the ongoing refinement of the UK's customs framework following EU exit and support modern customs administration while maintaining robust security and border protection arrangements.

Implications for stakeholders

Importers and exporters

- Should review procedures relating to safety and security declarations.
- Must ensure customs information submitted to HMRC remains complete and accurate.
- May need to review arrangements where customs agents or representatives submit declarations on their behalf.
- Should understand potential penalties arising from non-compliance.

Customs representatives and customs agents

- May be subject to clarified responsibilities and liabilities under the amended framework.
- Should review operational procedures and declaration controls.
- May need to update compliance training and internal guidance.
- Should ensure declaration processes align with the revised requirements.

Transport operators and logistics providers

- May be affected by revised notification and declaration requirements.
- Should review border procedures and customs compliance controls.
- May need to update documentation and customs management systems.

Tax, customs and compliance teams

- Should update legal registers and customs compliance procedures.
- May need to review controls governing customs declarations and representative arrangements.
- Should ensure staff understand revised penalty and notification requirements.
- Must monitor HMRC guidance issued in support of implementation.

HMRC and border authorities

- Benefit from improved clarity regarding declaration responsibilities and enforcement powers.
- Gain a strengthened framework for managing customs safety and security risks.
- Can apply a more consistent enforcement approach across customs activities.

The Terrorism (Protection of Premises) Act 2025 (Commencement No. 2) Regulations 2026	**Changes in the legal register** ☐ yes ☒ no

Jurisdiction: United Kingdom

Made: 10 June 2026

Commencement: 15 June 2026

Made under: Terrorism (Protection of Premises) Act 2025

Administered by: Home Office and Security Industry Authority (SIA)

Commences: Specified provisions of the Terrorism (Protection of Premises) Act 2025 ("Martyn's Law")

Summary

The Terrorism (Protection of Premises) Act 2025 (Commencement No. 2) Regulations 2026 bring into force additional provisions of the Terrorism (Protection of Premises) Act 2025, commonly known as Martyn's Law.

The Regulations commence specific provisions relating to the role of the Security Industry Authority (SIA), including duties to prepare, publish and maintain guidance supporting implementation of the Act, together with provisions relating to statements concerning qualifying worldwide revenue used within the enforcement framework. The commencement forms part of the phased implementation of the Act ahead of the commencement of the substantive duties applying to qualifying premises and events.

The Regulations do not themselves impose the main operational requirements on premises and event operators, but they support the development of the regulatory framework necessary for future implementation of the Act.

Key provisions

1. Commencement of Security Industry Authority guidance functions

- Brings into force provisions requiring the Security Industry Authority to prepare and maintain statutory guidance.
- Requires guidance to be approved by the Secretary of State before publication.
- Supports consistent interpretation of the Terrorism (Protection of Premises) Act 2025.
- Establishes an important element of the future regulatory framework.

2. Publication and review of guidance

- Enables the Security Industry Authority to publish guidance once approved.
- Requires periodic review and maintenance of guidance materials.
- Supports organisations preparing for future compliance obligations.
- Provides a framework for stakeholder engagement and awareness.

3. Qualifying worldwide revenue provisions

- Brings into force provisions requiring the Security Industry Authority to publish a statement concerning the constitution of qualifying worldwide revenue.
- Supports operation of the Act's financial enforcement framework.
- Provides transparency regarding the calculation of revenue-based penalties where applicable.
- Supports consistency in future regulatory enforcement activities.

4. Continued phased implementation of Martyn's Law

- Forms part of the staged commencement programme for the Terrorism (Protection of Premises) Act 2025.
- Supports regulator readiness before substantive duties take effect.
- Allows guidance and supporting materials to be developed ahead of implementation.
- Provides greater certainty for organisations likely to fall within scope.

5. Regulatory preparedness and implementation support

- Enables further development of compliance guidance and supporting resources.
- Supports education and awareness activities for affected sectors.
- Assists premises operators, event organisers and responsible persons in understanding their future obligations.
- Supports consistent implementation across the United Kingdom.

Purpose and context

The Regulations are intended to:

- Support implementation of the Terrorism (Protection of Premises) Act 2025.
- Enable the Security Industry Authority to undertake key regulatory functions.
- Facilitate publication of guidance for organisations potentially falling within scope of the Act.
- Improve preparedness ahead of the commencement of substantive requirements.
- Support protection of the public through improved organisational readiness and protective security measures.
- Provide a clear foundation for future compliance and enforcement arrangements.

The Terrorism (Protection of Premises) Act 2025, commonly known as Martyn's Law, is intended to improve protective security and organisational preparedness at qualifying premises and events. The Act requires certain organisations to prepare for potential terrorist attacks and, for larger premises and events, undertake additional measures to reduce vulnerabilities and improve public safety.

Implications for stakeholders

Operators of public premises and events

- Should continue monitoring implementation of the Terrorism (Protection of Premises) Act 2025.
- May wish to review whether premises or events could fall within scope of the future requirements.
- Should familiarise themselves with forthcoming SIA guidance and supporting materials.
- May wish to review existing emergency response and security arrangements.

Facilities, security and compliance teams

- Should monitor future commencement regulations and implementation guidance.
- May need to consider terrorism preparedness within existing health and safety, business continuity and security management systems.
- Should review governance arrangements relating to site security and incident response.

Security Industry Authority

- Gains responsibility for producing, maintaining and publishing guidance under the Act.
- Must publish a statement concerning qualifying worldwide revenue.
- Plays a central role in preparing the regulatory framework for implementation.

Boards and senior management

- Should maintain awareness of the forthcoming obligations under Martyn's Law.
- May need to consider future resource, governance and training requirements.
- Should ensure organisational preparedness is reviewed as further commencement dates are announced.

Public authorities and regulators

- Continue preparations for implementation and enforcement of the Act.
- Will support awareness, guidance and compliance activities before substantive duties become operational.
- May issue further guidance and supporting materials as implementation progresses.

QUALITY

Commercial Payments Bill (Status Update)	Changes in the legal register ☐ yes ☒ no

Jurisdiction: United Kingdom

Status: Bill progressing through Parliament (House of Lords)

Introduced: 19 May 2026

Commencement: To be confirmed (subject to Royal Assent and commencement regulations)

Introduces: New statutory framework for commercial payment practices, late payment controls and enforcement powers for the Small Business Commissioner.

Summary

The Commercial Payments Bill continues to progress through Parliament and remains one of the most significant proposed reforms to UK commercial payment legislation in more than 25 years. The Bill is intended to tackle persistent late payment practices, improve cash flow throughout supply chains and strengthen protections for small and medium-sized enterprises (SMEs).

Since the update reported in May 2026, the Bill has advanced through parliamentary scrutiny and remains a key element of the Government's programme to improve payment performance and commercial fairness. The legislation proposes stronger regulatory controls over payment terms, enhanced transparency requirements and significant new powers for the Small Business Commissioner.

The Bill would also introduce measures affecting the construction sector, including a prohibition on contractual retention clauses, alongside broader reforms intended to improve payment discipline across the UK economy.

Key provisions

1. Statutory maximum payment terms

- Introduces a maximum payment term of 60 days for commercial contracts, subject to limited exemptions.
- Restricts the use of extended payment periods which can adversely affect suppliers and SMEs.
- Supports more consistent payment practices throughout supply chains.
- Aims to improve liquidity and business resilience.

2. Strengthened late-payment protections

- Introduces mandatory interest on late payments.
- Provides for interest at 8% above the Bank of England base rate.
- Strengthens incentives for organisations to pay suppliers on time.
- Supports more effective recovery of outstanding commercial debts.

3. Enhanced powers for the Small Business Commissioner

- Expands the Commissioner's role from an advisory function to a more active regulatory and enforcement role.
- Enables investigation of persistent poor payment practices.
- Provides powers to adjudicate payment disputes and issue determinations.

- Introduces potential enforcement measures, directions and financial penalties.

4. Expanded transparency and reporting requirements

- Strengthens reporting obligations relating to payment practices and performance.
- Requires greater visibility of actual payment performance.
- Supports board-level accountability for payment-related disclosures.
- Increases transparency for suppliers when assessing potential customers and commercial partners.

5. Construction sector reforms

- Prohibits retention clauses within construction contracts.
- Seeks to improve cash flow and financial certainty for contractors and subcontractors.
- Addresses a long-standing source of payment disputes within the construction industry.
- Supports fairer commercial arrangements across construction supply chains.

Purpose and context

The Bill is intended to:

- Address long-standing concerns regarding late payment of commercial debts.
- Improve cash flow for SMEs and smaller suppliers.
- Strengthen accountability for payment performance.
- Improve transparency within supply chains.
- Support economic growth, business resilience and fair trading practices.
- Create one of the most robust late-payment frameworks among major economies.

The Government has stated that late payment costs the UK economy billions of pounds each year and contributes to significant business failures, particularly among smaller organisations. The Bill is intended to address these issues through a combination of mandatory requirements, transparency measures and regulatory enforcement powers.

Implications for stakeholders

Large organisations and contracting bodies

- Should review payment terms, supplier agreements and accounts payable processes.
- May be required to adapt systems to comply with maximum payment periods and revised reporting obligations.
- Could face increased regulatory oversight, enforcement and reputational risk where poor payment practices are identified.
- Should monitor further parliamentary amendments and implementation guidance.

Small and medium-sized enterprises (SMEs)

- May benefit from faster payment cycles and improved cash flow.
- Gain access to stronger dispute resolution and enforcement mechanisms.
- May be able to use published payment performance information when selecting customers and commercial partners.
- Could experience reduced exposure to persistent late-payment practices.

Procurement, finance and compliance teams

- Should review payment approval workflows, supplier management procedures and reporting arrangements.
- May need to update governance frameworks and internal controls.
- Should assess contractual terms against the proposed statutory requirements.
- Need to ensure consistency between procurement practices, contractual obligations and payment systems.

Construction organisations

- Should review the proposed prohibition on retention clauses and consider alternative mechanisms for managing quality and performance risks.
- May need to revise standard contract terms and commercial arrangements.
- Should monitor further developments as the Bill progresses through Parliament.

Regulators and oversight bodies

- Will gain enhanced powers to investigate, monitor and enforce compliance.
- May be responsible for issuing guidance and supporting implementation of the new regime.
- Will play a central role in improving payment performance across UK supply chains.

The Financial Services and Markets Act 2023 (Commencement No. 14) Regulations 2026	**Changes in the legal register** ☐ yes ☒ no

Jurisdiction: United Kingdom

Commencement: June 2026 (as specified in the Regulations)

Made under: Financial Services and Markets Act 2023

Administered by: HM Treasury, Financial Conduct Authority (FCA), Prudential Regulation Authority (PRA) and Bank of England

Commences: Additional provisions of the Financial Services and Markets Act 2023 (FSMA 2023)

Summary

The Financial Services and Markets Act 2023 (Commencement No. 14) Regulations 2026 bring into force additional provisions of the Financial Services and Markets Act 2023 as part of the Government's continuing programme of post-EU financial services reform.

The Regulations support the phased implementation of the FSMA 2023 framework, which transfers responsibility for many detailed regulatory requirements from retained EU legislation to UK regulators. The commencement provisions enable further development of the UK's domestic financial services regime and support implementation of reforms relating to financial market regulation, regulatory accountability, consumer protection and market competitiveness.

The Regulations form part of a broader programme aimed at modernising the UK's financial services framework while maintaining financial stability, market integrity and consumer confidence.

Key provisions

1. Commencement of additional FSMA 2023 provisions

- Brings into force further provisions contained within the Financial Services and Markets Act 2023.
- Supports the staged implementation of the Act.
- Enables regulators and government departments to exercise powers conferred by the legislation.
- Facilitates the transition from retained EU financial services legislation to a domestic regulatory framework.

2. Regulatory rule-making framework

- Supports the transfer of detailed regulatory requirements from legislation to regulator rulebooks.
- Enables the FCA and PRA to develop and maintain sector-specific requirements.
- Reinforces the UK's regulatory model based on outcomes-focused supervision.
- Supports more agile and responsive financial regulation.

3. Strengthened regulatory accountability

- Supports implementation of measures enhancing regulatory transparency and accountability.
- Facilitates reporting, consultation and scrutiny mechanisms applicable to UK financial regulators.
- Reinforces requirements to consider competitiveness, growth and proportionality objectives.
- Supports improved stakeholder engagement in regulatory development.

4. Financial market reform and competitiveness

- Contributes to the Government's programme to enhance the international competitiveness of UK financial services.
- Supports reform of financial market regulation following EU exit.
- Enables further development of UK-specific regulatory frameworks.
- Supports long-term innovation and growth within financial markets.

5. Consumer and market protection

- Maintains the focus on financial stability, consumer protection and market integrity.
- Supports implementation of reforms affecting regulated firms and financial market participants.
- Reinforces supervisory and enforcement arrangements where relevant provisions are commenced.
- Supports effective regulation of UK financial services activities.

Purpose and context

The Regulations are intended to:

- Support implementation of the Financial Services and Markets Act 2023.
- Facilitate the transition to a UK-led financial services regulatory framework.
- Improve the flexibility and responsiveness of financial services regulation.
- Enhance regulatory accountability and transparency.
- Support economic growth and international competitiveness.
- Maintain high standards of consumer protection and market integrity.

The Financial Services and Markets Act 2023 represents one of the most significant reforms to UK financial services legislation since the UK's departure from the European Union. The Act establishes a long-term framework for replacing retained EU financial services legislation with domestic regulatory requirements developed by UK regulators.

Implications for stakeholders

Financial services firms

- Should monitor commencement of additional FSMA 2023 provisions and related regulatory consultations.
- May be affected by new FCA and PRA rules introduced under the evolving framework.
- Should review governance, compliance and regulatory change management processes.
- May need to adapt systems and procedures to reflect new regulatory requirements.

Banks, insurers and investment firms

- Should monitor developments affecting prudential, conduct and operational requirements.
- May need to assess future impacts arising from regulator rule-making activity.
- Should maintain awareness of consultations, policy statements and implementation timelines.

Compliance, risk and legal teams

- Should review legal registers and horizon-scanning processes.
- May need to assess the implications of newly commenced provisions.
- Should ensure regulatory change programmes reflect ongoing FSMA 2023 implementation activities.
- Must monitor FCA, PRA and Treasury guidance arising from the commencement provisions.

Boards and senior management

- Should maintain oversight of strategic regulatory developments arising from FSMA 2023.
- May need to consider implications for governance, risk management and regulatory reporting.
- Should ensure sufficient resources are allocated to regulatory change management activities.

Regulators and public authorities

- Gain additional powers and responsibilities as further provisions enter into force.
- Continue implementation of the UK's post-EU financial services reform programme.
- Will issue further rules, guidance and policy statements where powers are commenced and operationalised.

The Income Tax (Pay As You Earn) (Amendment No. 2) Regulations 2026	**Changes in the legal register** ☐ yes ☒ no

Jurisdiction: United Kingdom

Made: 5 June 2026

Laid before the House of Commons: 10 June 2026

Commencement: 7 July 2026

Made under: Income Tax (Earnings and Pensions) Act 2003

Administered by: HM Revenue & Customs (HMRC)

Amends: The Income Tax (Pay As You Earn) Regulations 2003.

Summary

The Income Tax (Pay As You Earn) (Amendment No. 2) Regulations 2026 amend the PAYE framework to allow HMRC to recover the new Winter Fuel Payment Charge through PAYE coding adjustments during the relevant tax year.

The Regulations introduce a new mechanism enabling HMRC to determine tax codes so that income tax liabilities arising from the Winter Fuel Payment Charge can be collected gradually through payroll rather than through end-of-year tax collection processes. The amendments support implementation of changes introduced by the Finance Act 2026 and are intended to provide a more efficient and administratively straightforward approach to recovering the charge.

The changes affect PAYE administration and coding processes rather than employer tax liabilities and form part of the wider implementation of the Government's revised Winter Fuel Payment arrangements.

Key provisions

1. Introduction of a new PAYE coding provision

- Inserts a new Regulation 14BA into the PAYE Regulations 2003.
- Enables HMRC to determine a PAYE tax code in relation to the Winter Fuel Payment Charge.
- Supports collection of tax through existing PAYE processes.
- Integrates the charge within established payroll administration systems.

2. Collection of the Winter Fuel Payment Charge

- Allows income tax liabilities arising under the Winter Fuel Payment Charge provisions to be collected throughout the tax year.
- Enables deductions to be made from PAYE income as payments are made.
- Reduces the need for separate end-of-year collection activity.
- Supports a more gradual method of tax recovery.

3. Repayment provisions

- Provides a mechanism for repayments where excessive amounts have been collected through PAYE coding adjustments.
- Supports accuracy and fairness in tax collection.
- Enables corrections where liabilities differ from estimated amounts.
- Reduces the risk of over-collection.

4. HMRC administration and payroll implementation

- Enables HMRC to issue and manage tax codes reflecting Winter Fuel Payment Charge liabilities.
- Uses existing PAYE infrastructure rather than creating a separate collection process.
- Minimises operational disruption for employers and payroll providers.
- Supports efficient administration of the new tax measure.

5. Alignment with wider tax reforms

- Supports implementation of provisions introduced through the Finance Act 2026.
- Integrates Winter Fuel Payment Charge administration into existing income tax arrangements.
- Reinforces HMRC's use of PAYE as the principal mechanism for collecting employment-related tax liabilities.
- Provides consistency across income tax collection processes.

Purpose and context

The Regulations are intended to:

- Provide an efficient mechanism for collecting the Winter Fuel Payment Charge.
- Reduce administrative complexity for taxpayers and HMRC.
- Utilise existing PAYE systems and processes.
- Improve accuracy and timeliness of tax collection.
- Support implementation of Finance Act 2026 provisions.
- Minimise the need for separate tax assessments or recovery processes.

The amendments are administrative in nature and primarily affect the operation of PAYE coding. They do not introduce a new payroll obligation for employers beyond applying PAYE codes issued by HMRC through normal payroll processes.

Implications for stakeholders

Employers and payroll providers

- Must continue applying PAYE tax codes issued by HMRC through normal payroll processes.
- May see additional tax code adjustments relating to the Winter Fuel Payment Charge.
- Should ensure payroll software and procedures accommodate revised coding notices.
- May need to respond to employee queries regarding tax code changes.

Payroll, HR and finance teams

- Should review payroll guidance and communications relating to PAYE code changes.
- May need to update payroll procedures and employee communications.
- Should ensure payroll systems accurately process amended tax codes.
- May wish to monitor HMRC guidance issued in support of implementation.

Employees affected by the Winter Fuel Payment Charge

- May experience tax code adjustments during the tax year.
- Could see liabilities collected gradually through payroll deductions.
- May receive repayments where excess amounts have been deducted.
- Should review PAYE coding notices issued by HMRC where applicable.

Compliance and governance teams

- Should update legal registers where payroll and tax legislation is monitored.
- May wish to review payroll governance arrangements and change-management procedures.
- Should ensure payroll compliance monitoring reflects the amended regulations.
- May need to incorporate the changes into payroll compliance training and awareness activities.

HMRC

- Gains a mechanism to administer and collect the Winter Fuel Payment Charge through PAYE.
- Can utilise existing tax coding processes rather than separate collection arrangements.
- Benefits from more efficient collection and reconciliation of liabilities.
- Supports consistent administration across the income tax framework.

The Financial Services and Markets Act 2023 (Commencement No. 15 and Saving and Transitional Provisions) Regulations 2026	**Changes in the legal register**

	☐ yes ☒ no

Jurisdiction: United Kingdom

Made: 24 June 2026

Commencement: Various dates, including 1 January 2027 for specified provisions

Made under: Financial Services and Markets Act 2023

Administered by: HM Treasury, Financial Conduct Authority (FCA), Prudential Regulation Authority (PRA) and Bank of England

Commences: Further provisions of the Financial Services and Markets Act 2023 and establishes saving and transitional provisions relating to financial services legislation.

Summary

The Financial Services and Markets Act 2023 (Commencement No. 15 and Saving and Transitional Provisions) Regulations 2026 bring into force additional provisions of the Financial Services and Markets Act 2023 as part of the Government's programme to replace retained EU financial services legislation with a UK regulatory framework.

The Regulations continue the phased implementation of FSMA 2023 by commencing further provisions relating to the revocation of assimilated financial services legislation, particularly elements of the Capital Requirements Regulation (CRR). The Regulations also introduce saving and transitional provisions to ensure continuity and legal certainty during the transition to the revised framework.

Particular emphasis is placed on arrangements affecting central counterparties (CCPs) and qualifying central counterparties (QCCPs), ensuring that regulatory treatment is maintained while UK-specific replacement arrangements are implemented.

Key provisions

1. Commencement of further FSMA 2023 provisions

- Brings additional provisions of the Financial Services and Markets Act 2023 into force.
- Continues the staged implementation of post-EU financial services reforms.
- Supports the transition from retained EU legislation to UK regulatory requirements.
- Contributes to the development of a UK-specific financial services framework.

2. Revocation of assimilated financial services legislation

- Commences provisions supporting the revocation of specified elements of the Capital Requirements Regulation (CRR).
- Forms part of the wider programme to remove assimilated EU financial services law from the UK statute book.
- Supports migration of requirements into domestic legislation and regulator rulebooks.
- Reinforces the UK's post-EU financial services regulatory architecture.

3. Saving provisions for qualifying central counterparties (QCCPs)

- Establishes saving provisions for certain central counterparties previously treated as qualifying central counterparties.
- Maintains continuity of regulatory treatment during the transition period.
- Supports financial market stability and regulatory certainty.

- Avoids unintended consequences arising from legislative revocations.

4. Transitional arrangements for CCP recognition

- Introduces transitional arrangements for central counterparties applying for recognition under EMIR.
- Provides a framework for managing applications and regulatory status during implementation.
- Supports continuity of market infrastructure arrangements.
- Ensures firms have time to adapt to revised requirements.

5. Regulatory continuity and legal certainty

- Establishes saving and transitional provisions to manage movement between the old and new regulatory frameworks.
- Preserves the application of certain provisions where necessary.
- Supports orderly implementation of financial services reform.
- Reduces the risk of regulatory gaps or uncertainty.

Purpose and context

The Regulations are intended to:

- Support implementation of the Financial Services and Markets Act 2023.
- Facilitate the replacement of retained EU financial services legislation.
- Maintain regulatory continuity during the transition period.
- Support financial stability and market integrity.
- Enable development of a UK-focused financial services regulatory framework.
- Provide certainty for regulated firms and financial market infrastructure providers.

The Regulations form part of the wider FSMA 2023 reform programme, under which responsibility for many detailed financial services requirements is being transferred from legislation into regulator rulebooks maintained by the FCA and PRA. The use of saving and transitional provisions reflects the need to manage complex regulatory changes without disrupting financial markets.

Implications for stakeholders

Banks, investment firms and regulated financial institutions

- Should monitor commencement of further FSMA 2023 provisions and associated regulatory reforms.
- May be affected by future replacement requirements introduced through FCA and PRA rulebooks.
- Should review regulatory change programmes and compliance planning arrangements.
- Need to understand the implications of continuing CRR revocations.

Central counterparties (CCPs) and market infrastructure operators

- May be directly affected by saving and transitional provisions relating to QCCP treatment.
- Should review regulatory status and future recognition requirements.
- Need to monitor Treasury, FCA and Bank of England guidance.
- May need to prepare for future regulatory framework changes taking effect from 2027 onwards.

Compliance, risk and legal teams

- Should update legal registers and horizon-scanning arrangements.

- May need to assess the impact of continuing FSMA 2023 implementation measures.
- Should monitor consultations and replacement regulatory requirements.
- Must ensure regulatory change programmes reflect applicable commencement dates and transitional provisions.

Boards and senior management

- Should maintain oversight of ongoing financial services reforms.
- May need to assess strategic impacts arising from movement away from retained EU legislation.
- Should ensure sufficient governance and resources are allocated to regulatory change activities.
- May need to consider future capital, prudential and operational implications arising from replacement regulatory frameworks.

Regulators and public authorities

- Continue implementation of the FSMA 2023 reform programme.
- Gain further mechanisms for transitioning from retained EU legislation to domestic regulatory frameworks.
- Must oversee application of transitional and saving provisions.
- Will continue developing supporting rules, guidance and supervisory expectations.