## **EXPLANATORY NOTE**

(This note is not part of the Regulations)

These Regulations make provision relating to employment under the Retained EU Law (Revocation and Reform) Act 2023 (c. 28) ("2023 Act") by way of amendments to the Working Time Regulations (Northern Ireland) 2016 (S.R. 2016 No. 49) ("2016 Regulations").

Regulation 2 amends regulation 15 and regulation 16 of the 2016 Regulations to include express provision about the rights of workers, in certain circumstances, to carry forward annual leave into subsequent leave years.

Regulation 20 of the 2016 Regulations is also amended to include express provision about the calculation of holiday pay in relation to annual leave taken under regulation 15, which is often referred to as "normal pay". These new express provisions restate certain employment rights to ensure those rights continue once the interpretative effects of EU law on the UK statute book have been removed at the end of 2023.

An impact assessment has not been produced for these regulations as the purpose of the regulations is to restate certain employment rights to ensure those rights continue to apply from 1 January 2024.