## **EXPLANATORY NOTE**

(This note is not part of the Regulations)

These Regulations bring into force specified provisions of the Employment (Allocation of Tips) Act 2023 (c. 13) ("the 2023 Act"). These are the second commencement regulations made under the 2023 Act, and bring into force the last remaining provisions of the 2023 Act. Certain provisions came into force on the passing of the 2023 Act.

Section 9 of the 2023 Act was brought into force on 31st July 2023 under the Employment (Allocation of Tips) Act 2023 (Commencement No. 1) Regulations 2023 (S.I. 2023/876) to enable the Secretary of State to issue a code of practice for the purpose of promoting fairness and transparency in the distribution of qualifying tips, gratuities and service charges (as defined in section 27C of the Employment Rights Act 1996 (c. 18)). Sections 1 to 8 and sections 10 to 12 of the 2023 Act were partially brought into force on 31st July 2023 for the same purpose only.

Regulation 3 commences the remainder of sections 1 to 8 and sections 10 to 12 of the 2023 Act, which will come into force on 1st October 2024.