



Department for
Business & Trade

Make Work Pay: Call for evidence on Transfer of Undertakings (Protection of Employment) Regulations

8 April 2026

Closing Date: 1 July 2026

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Ministerial Foreword

This government is fulfilling its pledge to reform employment rights so that they are fit for a modern economy, empower working people, and support our central ambition of driving economic growth.

Within the first 100 days of taking office, we set out a landmark piece of legislation – the Employment Rights Act – to help us deliver on our commitment. It has many measures to improve the world of work including a new right to bereavement leave, and making paternity and unpaid parental leave available from day one of a new job. It improves many laws around trade unions and strengthens the protections for pregnant women and new mothers returning to work. The reforms in the Employment Rights Act 2025, together with our Plan to Make Work Pay, will bring our employment rights legislation into the 21st century, extending the employment protections already given by the best British companies to millions more workers across the country.

We are committed to partnering with businesses, employees, and unions to ensure that our plan to make work pay works for everyone – and benefits everyone.

That extends to considering the rules set out in the Transfer of Undertakings (Protection of Employment) Regulations, also known as TUPE.

We know that TUPE provides vital protections for employees when they are moved between or within companies and other organisations, for example when one company buys out another. It provides a codified structure for businesses making these kinds of transfers and helps them understand their obligations in this regard. By updating TUPE regulations, we can support growth through facilitating smoother mergers and acquisitions. This will help create the right environment for businesses to expand and support a stable workforce during transitions.

Equally, we believe it's important that employees undergoing TUPE have a real say throughout the process, so that their rights and benefits are protected. The government is committed to strengthening the existing set of rights and protections for workers subject to TUPE processes.

We want to ensure that TUPE is as efficient as it can be, that it's easy to follow for businesses, and easy to understand for employees, too.

That is why we are launching this Call for Evidence. We are keen to hear about experiences with current TUPE processes from a wide range of employers, business representatives, employees and employee representatives across different industries and sectors to ensure that this process works for all.

This Call for Evidence poses a series of questions to help us build a strong evidence base; one which will help us develop the right policies in the right way so that they deliver for both businesses and employees. Your responses will be considered when developing policy proposals, which we will then consult on in due course.

So, thank you in advance for your participation in this Call for Evidence. We look forward to reading your responses and continuing to work in partnership with you so that our Plan to Make Work Pay succeeds. Together, we can deliver stronger growth for employers and a new deal for employees. And we can rebuild our economy so that it once again serves the interest of working people.



The RT Hon Peter Kyle MP

Secretary of State for Business and Trade and President of the Board of Trade

A handwritten signature in blue ink that reads "Peter Kyle".



Kate Dearden MP

Minister for Employment Rights and Consumer Protection, Department for Business and Trade

A handwritten signature in blue ink that reads "Kate Dearden".

Introduction

The Transfer of Undertakings (Protection of Employment) Regulations 2006 (“TUPE”) protect employees whose contracts are effectively transferred to a new employer who takes over all or part of the business of the old employer. It regulates:

- what happens if a relevant transfer takes place
- the rights that employees have in continued employment
- the terms and conditions on which they transfer to the new employer
- the rights of the affected employees or their representatives to be informed and consulted about the transfer and any related changes.

[Full details of the TUPE process can be found at gov.uk.](#)

The TUPE regulations, with the exception of the service provision change elements, apply on a UK-wide basis. There are separate Service Provision Change Regulations in Northern Ireland.

As part of the Plan to Make Work Pay, the government is committed to strengthening the existing set of rights and protections for employees subject to the TUPE processes. This includes modernising TUPE to improve the overall efficiency of the process.

We are seeking views from a wide-ranging audience on the effectiveness of the TUPE regulations as they currently stand so that we can then consider how they might be improved. Responses to this Call for Evidence will be used to develop policy proposals which we intend to consult on in due course, including any changes to the regulations.

Call for Evidence details

Timeline

Call for Evidence launches: 8 April 2026

Call for Evidence concludes: 1 July 2026

How to respond

Respond online at:

https://ditresearch.eu.qualtrics.com/jfe/form/SV_cNOEWFG8uTHdeGW

Email to:

tupepolicy@businessandtrade.gov.uk

Write to:

TUPE Policy Team, Employment Rights Directorate
Department for Business and Trade
Old Admiralty Building
Admiralty Place
London
SW1A 2DY

We strongly encourage that responses are made via the online platform. Using the online survey will assist our analysis of the responses, enabling more efficient and effective consideration of the issues raised.

If you are responding in writing, please make it clear which question or paragraph number each comment relates to.

Your response will be most useful if it is framed in direct response to the questions posed, though further comments and evidence are also welcome.

When responding, please state whether you are responding as an individual or representing the views of an organisation.

Confidentiality and data protection

Information you provide in response to this consultation, including personal information, may be disclosed in accordance with UK legislation (the Freedom of Information Act 2000, the Data Protection Act 2018 and the Environmental Information Regulations 2004).

If you want the information that you provide to be treated as confidential, please tell us, but be aware that we cannot guarantee confidentiality in all circumstances. An automatic confidentiality disclaimer generated by your IT system will not be regarded by us as a confidentiality request.

We are trialling Artificial Intelligence (AI) solutions to support the delivery of our functions. Unless made expressly clear to you, we will not solely use AI to either make or inform decisions about you. We will apply effective data minimisation techniques to all such uses of your data.

Your responses, including any personal data, may be shared with a third-party provider, or other government department or organisation acting on behalf of the Department for Business and Trade under contract or an equivalent agreement, for the purpose of analysis and summarising responses for us and they may use technology, such as artificial intelligence. Further detail on how AI is used, including its scope and safeguards and third-party sharing is available in our Privacy Notice.

An anonymised version of responses in a list or summary of responses received, and in any subsequent review reports may be published. We may also share your personal data where required to by law. You can leave out personal information from your response entirely if you would prefer to do so.

Wherever possible avoid including any additional personal data in free-text responses beyond that which has been requested or which you consider it necessary for DBT to be aware of.

We will process your personal data in accordance with all applicable data protection laws. See our [privacy policy](#).

We will publish a government response on [GOV.UK](#).

Quality assurance

This consultation has been carried out in accordance with the governments [consultation principles](#). If you have any complaints about the way this consultation has been conducted, please email: enquiries@businessandtrade.gov.uk

Who should respond to this Call for Evidence?

We are seeking views from anyone who has an interest, expertise, or experience in any or all parts of the TUPE regulations. We would particularly welcome views from:

- trade unions or labour organisations
- organisations representing business interests
- employees who might have been through a TUPE process
- businesses who have experience with the TUPE regulations
- impartial mediation authorities
- legal organisations that have experience with the TUPE regulations

This is not a consultation, and we are not seeking views on specific recommendations at this stage.

About you

Please indicate whether you are responding as:

- an academic
- an employer
- an employee, worker or individual
- a legal representative
- a business representative organisation or trade body
- a trade union or staff association
- a voluntary sector organisation
- other (please specify)
- do not know

What sector or industry do you operate in?

- manufacturing
- construction
- wholesale and retail; repair of motor vehicles and motorcycles
- transport and storage
- accommodation and food services
- information and communication
- financial, insurance and real estate activities
- professional, scientific and technical activities
- administrative and support services
- public admin and defence; social security
- education
- human health and social work activities

- other services (please specify)
- do not know

If responding as an employer, business, business owner or business representative, what is the size of your business? If responding as an individual or worker, what size workplace are you employed in?

- micro (0-9 staff)
- small (10 to 49 staff)
- medium (50 to 249 staff)
- large (250+ staff)
- other (please specify)
- do not know

Questions for consideration

Current protections offered by TUPE

TUPE protects employees' rights when a business transfers to a new employer or a service provider changes. The new employer takes over the employees' employment contracts, including:

- all the previous terms and conditions of employment
- any failures of the previous employer to observe employees' rights
- holiday entitlement
- period of continuous employment
- any collective agreements previously made
- trade union recognition (if the transferring employees keep a separate identity within the new employer's organisation)

The new employer cannot change an employee's terms and conditions if the reason for doing so is the transfer itself. They can change an employee's terms and conditions if the reason is an 'economic, technical or organisational' (ETO) reason involving changes in the workforce or workplace. Employers are able to improve employees' terms and conditions if they agree. Existing collective agreements in place before the transfer will also apply and pension rights earned up to the time of the transfer are protected.

Q1. To what extent do you agree or disagree that the current TUPE regulations strike the right balance between supporting employer needs and protecting employees' employment rights? Please explain your answer.

- strongly agree
- agree
- neutral
- disagree
- strongly disagree
- other

Q2. To what extent do you agree or disagree that the current TUPE regulations sufficiently protect employees' employment rights when a transfer takes place? Please explain your answer.

- strongly agree
- agree
- neutral
- disagree
- strongly disagree
- other

Q3. To what extent do you agree or disagree that the current TUPE consultation requirements are sufficient to ensure employees are informed and consulted with when a transfer takes place? Please explain your answer.

- strongly agree
- agree
- neutral
- disagree
- strongly disagree
- other

Q4. To what extent do you agree or disagree that collective agreements are sufficiently protected under a TUPE transfer? Please explain your answer.

- strongly agree
- agree
- neutral
- disagree
- strongly disagree
- other

Under the current rules, pension rights under a personal pension which the old employer was contractually obliged to contribute to will automatically transfer to the new employer. Benefits in occupational pension schemes (sometimes known as workplace pensions), that relate to old age, invalidity, or survivors, are exempt from TUPE, so they do not automatically transfer from the old employer to the new employer.

Q5. To what extent do you agree or disagree that employee pension rights are sufficiently protected under a TUPE transfer? Please explain your answer.

- strongly agree
- agree
- neutral
- disagree
- strongly disagree
- other

Determining whether a 'relevant transfer' has taken place

TUPE applies when a relevant transfer has taken place. The current regulations define this as a transfer of an economic entity which retains its identity, or when a service transfers to a new provider.

Q6. To what extent do you believe that it is clear when a 'relevant transfer' has taken place and TUPE regulations apply? Please explain your answer.

- completely clear: no improvement required
- mostly clear: it could be improved
- neutral
- mostly unclear: it should be improved
- completely unclear: it must be improved
- other

Process of a TUPE transfer

Before a transfer of ownership happens, employers must tell the trade union or employee representatives:

- that the transfer is happening, when it is happening and why
- how the transfer will affect them
- whether there will be any reorganisation (an employer cannot make redundancies before a TUPE transfer if the reason relates to the transfer)
- how many agency workers they are using and what types of work they are doing

Q7. If you have previously been involved in a TUPE process, in your view, what aspects of the process worked well? Please explain your answer.

Q8. If you have previously been involved in a TUPE process, did you encounter any issues with the process?

- yes
- no
- other (please specify)

Q9. At which stage of the transfer process did you encounter these issues? Please select all that apply.

- after the transfer was complete
- dealing with complications resulting from employees disagreeing with the transfer or raising a disagreement with your employer about the transfer
- employee liability information
- employees' redundancies
- employees' terms and conditions after the transfer
- employer insolvency
- informing and consulting the employees or being informed and consulted regarding the transfer
- planning the transfer
- throughout the process
- transferring the employees to a new business or being transferred to a new business
- other (please specify)

Q10. Which, if any, of these issues did you face during a TUPE process? Please select all that apply. Please explain your answer.

- insufficient guidance or clarity on the process
- issues with trade union recognition and collective agreements
- lack of clarity about employees' employment rights in continued employment
- lack of clarity on identifying a 'relevant transfer'
- lack of clarity on transferring employees' terms and conditions
- lack of consultation for employees and their representatives
- lack of enforcement regulation if the process is not followed
- loopholes in the existing process
- practicalities are too complicated
- rules not followed or discrepancies in following rules
- the cost to businesses is too high
- other

Q11. To what extent do you agree or disagree that the TUPE process can be challenging for employers to navigate? Please explain your answer.

- strongly agree
- agree
- neutral
- disagree
- strongly disagree
- other

Q12. In your view, how do you think the TUPE process could be made more efficient for employers?

Q13. In your view, how do you think the TUPE process could be strengthened to provide greater protections for employees' employment rights?

Current guidance and support during a TUPE transfer

During a TUPE transfer, the employer must keep trade unions or employee representatives informed during the process. Employers can read the [GOV.UK guidance on TUPE](#) or [the guidance on TUPE transfers on the Acas website](#).

Q14. In the process of undergoing TUPE, what support, if any, did you use?

- employment organisation
- employee representatives
- legal representatives
- trade union

- government
- other – please specify

Q15. How helpful do you believe the guidance (GOV.UK and Acas) currently available on TUPE is? Please explain your answer.

- very helpful: no improvement required
- somehow helpful: it could be improved
- neutral
- somehow unhelpful: it should be improved
- very unhelpful: it must be improved
- other

Variation of terms and conditions of employment

Generally, the TUPE regulations prohibit employers from varying the terms and conditions of employment contracts if the reason for the variation is the transfer. However, variations are permitted where the following applies:

- the reason for the variation is an economic reason (such as essential cost-saving requirements), a technical reason (such as using new processes or equipment), or an organisational reason (making changes to the structure of an organisation), where this entails changes in the workforce, and provided the employer and employee agree that variation
- if the changes improve the employees' terms and conditions, and these changes are agreed
- if there is a clause in the employment contract which allows the employer to make the change
- variations to terms incorporated from a collective agreement, provided the variation takes effect more than one year after the transfer and the varied terms "when considered together" are no less favourable to the employee
- in situations where the transferor is subject to certain insolvency proceedings
- if the reason for the variation is unconnected to the transfer

Q16. To what extent do you agree or disagree that the current circumstances that an employer can change the contractual terms and conditions of an employee (e.g. ETO reasons), strikes the right balance between supporting employer needs and protecting employees' employment rights? Please explain your answer.

- strongly agree
- agree
- neutral

- disagree
- strongly disagree
- other

Q17. In your view, to what extent do you agree or disagree with the reasons, as outlined above, for being able to vary employment contracts (ETOs)? Please explain your answer.

- strongly agree
- agree
- neutral
- disagree
- strongly disagree
- other

Q18. To what extent do you agree or disagree that the circumstances where employers can change the contract terms and conditions of an employee (for example using ETO exemptions), following a transfer, are sufficiently clear and specific? Please explain your answer.

- strongly agree
- agree
- neutral
- disagree
- strongly disagree
- other

Q19. If answered strongly disagree, disagree, or other to question 18, what further guidance/clarifications do you think will be most beneficial and why? Please explain your answer.

Cost and impact of a TUPE transfer

Before a transfer of ownership happens, employers should consider the costs and impact of the TUPE transfer, including employment costs.

Q20. To what extent do you agree or disagree that the overall cost of TUPE-protected transfers is too high for businesses? Please explain your answer.

- strongly agree
- agree
- neutral
- disagree

- strongly disagree
- other

Q21. Please provide information on the types of costs that businesses need to consider during a TUPE-protected transfer and where in the process these costs occur.

Q22. If have been through a transfer process, please provide an estimate of the total cost of the transfer for your business.

Additional considerations

Q23. In your view, have the TUPE regulations resulted in any unintended consequences for individuals with a protected characteristic under the Equality Act 2010 or different socio-economic background? Please explain your answer.

Protected characteristics under the Act are disability, gender reassignment, age, pregnancy and maternity, race, marriage and civil partnership, sex, sexual orientation and religion or belief.

- yes
- no
- do not know
- other

Q24. Is there anything else you would like to share your reflections on, that was not covered by the previous questions?

Next steps

Thank you for your response.

This Call for Evidence will close at 11.59pm on 1 July 2026. Following this, we will analyse the responses and publish a government response.

Responses will inform the development of policy proposals which we will consult on in due course.

Contact

Do you consent for us to contact you regarding your responses provided in this Call for Evidence?

- yes
- no

If yes, please provide your contact details. [Name/email/organisation name]

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<p>Confidentiality</p> <p>Information you provide, including personal data, may be disclosed in accordance with UK legislation (UK General Data Protection Regulation (UK GDPR), the Data Protection Act 2018 (DPA), the Freedom of Information Act 2000 (FOIA) and the Environmental Information Regulations 2004 (EIR)). If you want the information you provide to be treated confidentially, please be aware that in accordance with the FOIA and EIR, public authorities are required to comply with a statutory regime and code of practice which deals with, amongst other things, obligations of confidence.</p>	<p>Where we have identified any third-party copyright information in the material that you wish to use, you will need to obtain permission from the copyright holder(s) concerned.</p> <p>This document is also available on our website at gov.uk/dbt Any enquiries regarding this publication should be sent to us at enquiries@businessandtrade.gov.uk</p>	<p>We are trialling Artificial Intelligence (AI) solutions to support the delivery of our functions. In accordance with data protection law and ICO guidance, we will not use AI alone to make decisions about you, or to inform decisions about you, unless this has been made expressly clear to you in advance. Any use of AI will be subject to appropriate human oversight.</p> <p>We will apply effective data minimisation techniques to all uses of your personal data, ensuring that only the minimum necessary information is processed.</p> <p>Your responses, including any personal data, may be shared with:</p> <ul style="list-style-type: none"> • (i) a third-party provider, • (ii) another government department, or • (iii) an organisation acting on behalf of the Department for Business and Trade under contract or an equivalent agreement that safeguards your personal information in line with DBT requirements. <p>These parties may use technology, including artificial intelligence, for the purpose of analysing and summarising responses, but only in accordance with DBT's agreed terms and applicable data protection law.</p> <p>We will not:</p> <ul style="list-style-type: none"> • sell or rent your data to third parties • share your data with third parties for marketing purposes <p>We may publish a list or summary of responses in an anonymised form, including in any subsequent review reports. "Anonymised" means that all information which could identify you has been removed, so that individuals cannot be identified from the published data. We may also share your personal data where required to by law.</p> <p>You can leave out personal information from your response entirely if you would prefer to do so.</p> <p>Wherever possible please avoid including any additional personal data in free-text responses beyond that which has been requested or which you consider necessary for DBT to be aware of.</p>

<p>In view of this, it would be helpful if you could explain to us why you wish that information to be treated confidentially. If we receive a request for disclosure of information that has been provided, we will take full account of your explanation, but we cannot give an assurance that confidentiality can be maintained in all circumstances. An automatic confidentiality disclaimer generated by your IT system will not be regarded by us as a confidentiality request. If you are providing a response on behalf of a third party, you must ensure you obtain their consent prior to submission.</p>		<p>We will only retain your personal data for as long as:</p> <ul style="list-style-type: none"> • it is needed for the purposes of the consultation; • it is needed to archive in the public interest, or scientific, historical, or statistical research, in accordance with Article 89 UK GDPR and the Data Protection Act 2018 (DPA); • the law requires us to. <p>This generally means that we will hold your personal data for at least one year.</p> <p>Your Rights Under Data Protection Law</p> <p>Under the UK General Data Protection Regulation (UK GDPR) and the Data Protection Act 2018 (DPA), when your personal data is processed on the basis that it is necessary for the performance of a task carried out in the public interest or in the exercise of official authority (Article 6(1)(e)), and, where relevant, for reasons of substantial public interest (Article 9(2)(g)), you are entitled to exercise the following rights:</p> <ul style="list-style-type: none"> • Right of Access: You can request copies of the personal data we hold about you. • Right to Rectification: You can ask us to correct any personal data you believe is inaccurate or incomplete. • Right to Restriction: You can request that we restrict the processing of your personal data in certain circumstances (for example, if you contest its accuracy or object to its processing). • Right to Object: You can object to the processing of your personal data where it is processed on the basis of public task, in certain circumstances. • Right to Data Portability: In some cases, you may request that your personal data is provided to you or another organisation in a structured, commonly used and machine-readable format. • Right to Erasure: You can request that we erase your personal data in certain circumstances (for example, if it is no longer necessary for the purposes for which it was collected). • Right not to be subject to automated decision-making: You have the right not to be subject to a decision based solely on automated processing, including profiling, which produces legal or similarly significant effects. <p>Please note that these rights are subject to certain conditions and exemptions under data protection law. If you wish to exercise any of these rights, or would like more information, please contact the Data Protection Officer at data.protection@businessandtrade.gov.uk.</p> <p>You can also submit a complaint to the Information Commissioner's Office (ICO) at:</p> <p>Information Commissioner's Office Wycliffe House: Water Lane, Wilmslow, Cheshire, SK9 5AF W: https://ico.org.uk/ Tel: 0303 123 1113</p>
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