

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations bring into force paragraph 49 of the Schedule to the Neonatal Care (Leave and Pay) Act 2023 (c. 20) for the purpose of enabling HMRC to begin preparatory work for the making of payments of statutory neonatal care pay. The Regulations also bring into force section 1 of the 2023 Act for the purpose of bringing into force paragraph 49 of the Schedule.