

Research Briefing

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By Leigh Gibson

The end of REUL? Progress in reforming retained EU law



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Summary

The [Retained EU Law \(Revocation and Reform\) Act 2023](#) (the REUL Act) is intended to end the special status of retained EU law (REUL) within the UK's legal system. It gives ministers powers to revoke, amend or replace retained EU laws more easily. The REUL Act became law on 29 June 2023. By the end of 2023, UK ministers had made 21 regulations (or SIs/statutory instruments) using these powers and six using powers under other Acts.

REUL ceased to exist as a special category of domestic law on 1 January 2024. Any REUL which remained on the UK statute book became 'assimilated law', a new body of law that is interpreted differently from REUL. Most of the powers in the REUL Act also apply to assimilated law.

The Government has said that it is "[absolutely committed to taking full advantage of our regulatory freedoms post-Brexit](#)". It intends to use the powers in the Act to:

ensure that inefficient and bureaucratic retained EU law is removed from the UK statute book or reformed in order to best suit the best interests of the UK.

To enable Parliament to monitor the progress made in revoking and reforming EU-derived laws, the Act requires the Government to update its public database of retained EU laws – [the REUL Dashboard](#) – and to publish a report every sixth months until June 2026, the tenth anniversary of the Brexit referendum.

The Government published its updated Dashboard on 22 January 2024 alongside its [first REUL reform report](#) covering the period from 29 June to 23 December 2023.

The updated Dashboard includes **6,757** individual pieces of REUL/assimilated law.

- A large amount of REUL (**nearly 67%**) remains **unchanged**, meaning that ministers have not made substantive policy changes.
- **Over a thousand pieces of REUL** have been **repealed** without being replaced.
- Around **800 pieces of REUL** have been **amended** or **repealed and replaced** with new laws that the Government considers have substantially changed the policy intent and effect of the original REUL.
- A small amount of REUL have **expired** because the Government says it has ceased to have legal effect.

- **More than 2,000 pieces of REUL** have been revoked or reformed to date. The REUL reform report shows that **around 700 of these were revoked** and **a further 22 reformed** in 2023.

The REUL reform report sets out a roadmap to revoke or reform half of all REUL by June 2026.

The Government has described the changes it has made to REUL concerning employment rights and the wine sector as “[key reforms](#)”. Nonetheless most regulations made under the REUL Act in 2023 have not led to substantive policy changes. The Government expects planned reforms in subsequent reporting periods to bring about “[huge improvements to the regulatory environment for UK businesses](#)” as part of its wider Smarter Regulation programme.

1 Background

1.1 What is retained EU law?

Retained EU law (REUL) is a special body of domestic law created by the [European Union \(Withdrawal\) Act 2018](#) (‘the 2018 Act’) to avoid large gaps in the statute book that would otherwise have resulted when EU law ceased to apply.¹ The term REUL refers to EU law as it applied in the UK which was incorporated by the 2018 Act into the UK’s domestic legal system at the end of 2020.

The Government’s aim was to provide “a functioning statute book” without making substantive changes to policy or domestic law following the UK’s withdrawal from the EU. It envisaged that Parliament (and the devolved legislatures in areas where policy is devolved) would be able to decide at a later stage how much REUL to keep, amend, or repeal.²

To ensure legal certainty and continuity REUL retained many of the special features of EU law and had to be interpreted in the same way to ensure it had the same legal effects.

Applying these interpretive effects meant that REUL had to comply with what are known as **general principles of EU law** (such as respect for fundamental rights, proportionality and equality) and **EU case law**. It also had to be given **supremacy** (priority) over other types of domestic law if they were incompatible.

1.2 What is assimilated law?

Retained EU law still in existence from 2024 onwards is now known as **assimilated law**. Assimilated law is subject to a different interpretive framework, shorn of **the general principles** and **supremacy**.

¹ The UK left the EU on 31 January 2020. Under the EU/UK Withdrawal Agreement, most EU law continued to apply in the UK until the post-exit transition period ended on 31 December 2020.

² [Explanatory Notes](#) to the EU (Withdrawal) Act 2018, paras 23 and 26.

1.3

Retained EU Law (Revocation and Reform) Act 2023

The REUL Act gave UK ministers and devolved authorities broad powers to **restate, revoke, replace** and **reform** REUL up until the end of 2023, and assimilated laws from 1 January 2024.³

The UK Government's aim with this Act was to use these powers to “kick start [...] the process of reform and planning for future regulatory changes” to benefit UK businesses and consumers.⁴ The powers provide the means to implement the commitment made in the Government's January 2022 [Benefits of Brexit paper](#) to “amend, replace, or repeal all retained EU law that is not right for the UK”.⁵

When it was passed by Parliament in June 2023, the REUL Act listed **587 retained EU laws** that would be revoked (in whole or in part) at the end of 2023 by a special ‘sunset’ provision. The Government had originally intended that all REUL should sunset automatically by this date. The only exceptions would be specific pieces of REUL which ministers decided to preserve using a special saving power. That power was set to expire on 31 October 2023.

The Government announced a change in approach in May 2023. It said that the default revocation of REUL at the end of 2023 “was becoming more about reducing legal risk by preserving EU laws than prioritising meaningful reform”. The Secretary of State for Business and Trade told the Commons European Scrutiny Committee that narrowing the list of REUL to be revoked automatically would free up ministers and officials to carry out “a bold and ambitious programme of regulatory reform”.⁶

The list of REUL to be revoked by the Act at the end of 2023 was amended by the [Retained EU Law \(Revocation and Reform\) Act 2023 \(Revocation and Sunset Disapplication\) Regulations 2023](#). These Regulations used a ‘saving power’ in the Act to save four pieces of REUL that were no longer considered to be obsolete and a further three pieces of REUL that needed to be kept for Northern Ireland only. This saving power expired on 31 October 2023 and was used only once.⁷

³ For a more detailed analysis of the REUL Act, see Commons Library, [The Retained EU Law \(Revocation and Reform\) Act 2023](#), July 2023.

⁴ [Explanatory Notes](#) to the Retained EU Law (Revocation and Reform) Act 2023, para 16.

⁵ HM Government, [The Benefits of Brexit: How the UK is taking advantage of leaving the EU](#), January 2022.

⁶ Secretary of State for Business and Trade Kemi Badenoch), [letter dated 10 May 2023](#).

⁷ Commons Library Insight, [Which retained EU laws will expire at the end of 2023?](#), 30 November 2023.

2 Ministerial powers under the REUL Act

2.1 What powers do ministers have under the Act?

The REUL Act gives UK ministers and devolved authorities broad powers to decide whether to **revoke** or **replace** REUL or to **restate** it so that it must be applied in the same way as it was before the special features associated with REUL ceased to apply at the end of 2023. UK Government ministers can make regulations under the Act acting alone or jointly with devolved authorities in Scotland, Wales and Northern Ireland. The devolved authorities may only make regulations on their own if the subject matter covers a policy area in which competence has been devolved.

The tables below provide an overview of the powers contained in the REUL Act, their purpose and scope, their use so far and when they expire(d).

Preservation or 'saving' power

Where?	Purpose and scope	Use and expiry
Section 1(4)	Allowed ministers to 'save' specific retained EU laws from being revoked at the end of 2023 by removing them from the expiry list in Schedule 1.	One SI made in 2023 Expired 31 October 2023

Compatibility power

Where?	Purpose and scope	Use and expiry
Section 7	Allows ministers to specify that a provision in a piece of retained direct EU legislation (such as an EU Regulation) should overrule another provision in domestic law if the two provisions are incompatible. Applies to primary and secondary legislation.	Not used in 2023 Will expire 23 June 2026

Restatement power (secondary REUL)		
Where?	Purpose and scope	Use and expiry
Section 11 and 13	<p>Allows ministers to restate secondary retained EU law.⁸ Once restated, something is no longer REUL.</p> <p>The restated law can include specific effects resulting from EU principles of interpretation (eg EU general principles, retained case law) or codify directly effective EU rights with a view to achieving the same policy outcome as the REUL being restated.⁹</p> <p>Any restated law can:</p> <ul style="list-style-type: none"> • use words and concepts that differ from those in the REUL being restated. • include “appropriate” changes to <ul style="list-style-type: none"> – resolve ambiguities in the law being restated – remove doubts and anomalies – make the restated law clearer or more accessible • include codification of the REUL being restated <p>The restatement can be made in primary or secondary legislation.</p> <p>The restatement power cannot be used to make substantive policy changes. Nor can it be used to write the principle of EU law supremacy or a general principle of EU law back into the UK’s domestic law.</p>	<p>Used 9 times in 2023</p> <p>Expired 31 December 2023</p>

⁸ Secondary retained EU law excludes primary legislation except where it concerns a provision of retained EU law which was inserted by subordinate legislation.

⁹ See the [Explanatory Notes](#) on sections 11 and 12 of the REUL Act.

Restatement power (secondary assimilated law)		
Where?	Purpose and scope	Use and expiry
Sections 12(1) and 13	<p>After 2023, any REUL remaining on the UK statute book became known as “assimilated law”. This is a new type of EU-derived law that no longer has the special features of REUL.</p> <p>This power allows ministers to restate secondary assimilated EU law in the same way as they could restate REUL up to the end of 2023. The restated law is no longer assimilated law.</p> <p>The restated law can include the effects of retained EU case law as set out by the EU Court of Justice or UK domestic courts before the UK left the EU with a view to achieving the same policy outcome as the law being restated.</p> <p>The restated law can also include specific effects resulting from EU principles of interpretation (such as supremacy, general principles of EU law, and directly effective EU rights).</p> <p>The restatement can be set out in either primary or secondary legislation.</p>	<p>Not used in 2023</p> <p>Will expire 23 June 2026</p>

Power to reproduce effects of REUL		
Where?	Purpose and scope	Use and expiry
Sections 12(8) and 13	<p>Ministers can reproduce specific interpretive effects associated with REUL, such as directly effective EU rights, retained EU case law or general principles, by writing them back into domestic law when they would otherwise have fallen away after 2023.</p> <p>The power cannot be used to write the principle of EU law supremacy or a general principle of EU law back into the UK’s domestic law.</p>	<p>One SI made in 2023</p> <p>Will expire 23 June 2026</p>

Revocation and replacement powers		
Where?	Purpose and scope	Use and expiry
Section 14	<p>Allows ministers to revoke or to revoke and replace secondary retained EU law/assimilated law.</p> <p>Ministers may make a replacement law which:</p> <ul style="list-style-type: none"> • achieves the same or similar objectives as the law being replaced; or • makes such alternative provision as the relevant authority considers appropriate (subject to certain limitations) <p>The overall effect of the changes made must not increase the regulatory burden.</p> <p>A non-exhaustive list of burdens includes:</p> <ul style="list-style-type: none"> • financial cost • administrative inconvenience • an obstacle to trade or innovation, efficiency, productivity or profitability • a sanction (criminal or otherwise), which affects the carrying on of any lawful activity <p>Once the power has been used to replace REUL or assimilated law, it cannot be used again on the replacement law.</p>	<p>Eight SIs made in 2023</p> <p>Will expire 23 June 2026</p>

Updating power

Where?	Purpose and scope	Use and expiry
Section 15	<p>Allows ministers to update secondary retained EU law/assimilated law to take account of:</p> <ul style="list-style-type: none"> • changes in technology • developments in scientific understanding <p>The power extends to restatements or replacements made under sections 11, 12 and 14.</p>	<p>Not used in 2023</p> <p>Does not expire</p>

Consequential provision

Where?	Purpose and scope	Use and expiry
Section 19	<p>Allows ministers to make changes to domestic law which they consider appropriate in connection with the entry into force of provisions of the REUL Act.</p> <p>Applies to both primary and secondary legislation.</p>	<p>Two SIs made in 2023</p> <p>Does not expire</p>

Scope of powers

Where?	Purpose and scope	Use and expiry
Section 20	<p>Clarifies that powers elsewhere in the Act can be used to make:</p> <ul style="list-style-type: none"> • different provision for different purposes or areas • supplementary, incidental, consequential, transitional, transitory or saving provision. <p>Applies to both primary and secondary legislation.</p>	<p>16 SIs made in 2023</p> <p>Does not expire</p>

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Commencement power		
Where?	Purpose and scope	Use and expiry
Section 22(3)	Allows a UK Government minister to determine when various provisions of the Act come into force.	One SI made in 2023 Does not expire

Transitional, transitory and saving provision power		
Where?	Purpose and scope	Use and expiry
Section 22(4)	Allows ministers (including devolved authorities) to make appropriate transitional, transitory or saving provision connected with: <ul style="list-style-type: none"> • a provision of the Act coming into force • the sunseting of REUL under section 1 of the Act at the end of 2023 • the sunseting of directly effective EU rights etc at the end of 2023 	One SI made in 2023 Does not expire

3

What happened at the end of 2023?

The REUL Act made some important changes which took effect at the end of 2023.

3.1

Revocation of some REUL

The following retained EU laws were revoked at the end of 2023 either as a direct result of the REUL Act or because of delegated legislation made under it:

- Nearly 600 pieces of legislation listed in Schedule 1 of the Act
- A further 93 “obsolete and inoperable” pieces of REUL listed in the [Retained EU Law \(Revocation and Reform\) Act 2023 \(Revocation and Sunset Disapplication\) Regulations 2023](#)

Additionally, some retained EU law has been revoked under other Acts of Parliament, whether directly or by virtue of delegated legislation. Some of this happened before the end of 2023.

Further revocation is expected under legislation including the [Financial Services and Markets Act 2023](#) and the [Procurement Act 2023](#). However, this is not timebound to anything done under the REUL Act.

3.2

Assimilation of REUL

From 1 January 2024 REUL ceased to exist as a special category of domestic law. Any retained EU laws which were not revoked, restated or replaced before the end of 2023, as well as other types of REUL (such as retained EU and domestic case law), became known as **assimilated law**.

The substance of the assimilated law remains the same as the REUL it has replaced but it will be interpreted differently. This is because the REUL Act switches off the interpretive effects associated with EU law. [Sections 3 and 4 of the REUL Act](#) end the **supremacy** of EU law within the UK legal system and the application of **general principles of EU law** as an aid to interpreting domestic law. [Section 2 of the Act](#) also provides that individuals can no longer rely on **directly effective** EU rights derived from the EU Treaties or certain EU laws in UK courts.

Ministers can write equivalent interpretive effects into **specific** provisions of domestic law if they want them to be understood and applied in the same way as the REUL they have replaced. They cannot, however, reinstate the principle of the supremacy of EU law or a general principle of EU law so that they apply across the board.

To underline the removal of REUL as a distinct category of UK law from the start of 2024, the [Retained EU Law \(Revocation and Reform\) Act 2023 \(Consequential Amendment\) Regulations 2023](#) amended **107 pieces of primary legislation** to replace references to REUL with the term assimilated law.¹⁰ The Scottish and Welsh Governments have made similar changes to their devolved laws.¹¹

3.3 Role of the courts

The REUL Act also seeks to lessen the influence of decisions made by the EU Court of Justice and by UK courts on EU-related matters before the UK's exit from the EU. It does so by giving the UK's domestic courts greater freedom to depart from those precedents.

This reflects the Government's view that UK courts should not be "unduly constrained by the continuing influence of previous EU case law".¹² However section 6 of the Act which would make these changes is complex and is not yet in force.

From 1 January 2024 domestic courts will, however, be under a duty to make an "incompatibility order" if they find that provisions of domestic law cannot be interpreted consistently with a specific type of REUL – retained direct EU legislation (such as a preserved EU Regulation).¹³ Such an order may be helpful in highlighting that two sources of law are incompatible and in mitigating the effects of this incompatibility in specific cases.

¹⁰ This number includes some legislation only applicable in Northern Ireland because the lack of a functioning Executive meant that the necessary changes could not otherwise have been made in time.

¹¹ [The Retained EU Law \(Revocation and Reform\) Act 2023 \(Consequential Amendments\) \(Scotland\) Regulations 2023](#) and [The Retained EU Law \(Revocation and Reform\) Act 2023 \(Consequential Amendments\) \(Wales\) Regulations 2023](#).

¹² [Explanatory Notes](#) to the Retained EU Law (Revocation and Reform) Act 2023, para 37.

¹³ Section 8 of the REUL Act was brought into force on 1 January 2024. See [Retained EU Law \(Revocation and Reform\) Act 2023 \(Commencement No. 1\) Regulations 2023](#).

4 Retained EU law Dashboard and Report

4.1 The REUL Dashboard

The [Retained EU Law Dashboard](#) is the Government's database of retained EU laws. It stems from "a comprehensive review of the status and content" of REUL commissioned in September 2021 by Lord Frost, (then) a Cabinet Office Minister leading the Government's Brexit reforms.¹⁴

The Dashboard is intended to provide an authoritative and comprehensive record of the REUL which remained part of domestic law following the UK's exit from the EU, but it is not exhaustive in scope. The first iteration of the Dashboard in June 2022 identified 2,417 individual pieces of REUL. This number has increased with each update of the Dashboard, with 5,020 pieces of REUL listed shortly before the end of 2023.

The Government views the Dashboard as an important tool for ensuring public scrutiny of its REUL reform programme.¹⁵ The Dashboard maps REUL by Government department and by policy area so that it is clear which departments and ministers are responsible for reviewing and reforming specific pieces of REUL.

The Dashboard also shows how much REUL remains unchanged, how much has expired, and how much has been amended, repealed, or replaced. The last iteration of the Dashboard published in 2023 indicated that 22.65% of REUL had been "reformed" through amendment, repeal, or replacement.

4.2 New statutory duty to update Dashboard and to report on REUL reform

[Section 17 of the REUL Act](#) created two new statutory duties.

The first duty was to update the REUL Dashboard every six months. Previously the Government was not bound to a specific timeframe.

¹⁴ [Letter from Lord Frost to Sir Iain Duncan Smith](#) (PDF), 16 September 2021.

¹⁵ [Explanatory Notes](#) to the Retained EU Law (Revocation and Reform) Act 2023, para 60.

The second duty was to publish and lay before Parliament at the same time as the updated Dashboard a report on the progress of revocation and reform of REUL.¹⁶

There will be a total of 6 reporting periods, as shown in the table below, beginning from the date on which the REUL Act received Royal Assent (29 June 2023) and ending on the tenth anniversary of the Brexit referendum (which took place on 23 June 2016).

REUL Reform Reporting Periods		
Reporting period starts	Reporting period ends	Publication deadline
29 June 2023	23 December 2023	22 January 2024
23 December 2023	23 June 2024	22 July 2024
23 June 2024	23 December 2024	22 January 2025
23 December 2024	23 June 2025	22 July 2025
23 June 2025	23 December 2025	22 January 2026
23 December 2025	23 June 2026	22 July 2026

Source: [Retained EU Law \(Revocation and Reform\) Act 2023, section 17](#)

Each six-monthly report must include a summary of the data contained in the updated REUL Dashboard and the progress made in revoking and reforming REUL in the preceding six months. In addition, the Government must set out its REUL reform plans up to 23 June 2026 and provide a list of the provisions of REUL it intends to revoke or reform.

The reporting requirements were not part of the original REUL Bill introduced in the House of Commons in September 2022. The Government subsequently supported amendments to include new reporting requirements, in part to demonstrate that it had “not moved one inch” from its commitment to secure “swift and significant [REUL] reform that brings tangible benefits to the UK economy”.¹⁷ According to the Solicitor General (Michael Tomlinson):

We know that accountability to this House and the other place is the best way of ensuring that the Government keep progressing their priorities.¹⁸

¹⁶ The Solicitor General (Michael Tomlinson) also [made a commitment in the House](#) to present the report to the European Scrutiny Committee, given its work on retained EU law (see the Committee’s [Fifth Report of Session 2022-23](#), Retained EU law: Where next?)

¹⁷ HC Deb, 24 May 2023 c325.

¹⁸ As above.

4.3

The updated REUL Dashboard

The Government published its [sixth updated version of the REUL Dashboard](#) on 22 January 2024. It now includes **6,757 individual pieces of REUL** – known as assimilated law from 1 January 2024. As well as showing how many of these laws remain unchanged, have expired, or have been amended, repealed, or replaced, the Dashboard also includes a new TBC (to be confirmed) category.

Assimilated law by status As of 1 January 2024		
Status	How many assimilated laws	Percentage of total
Unchanged	4,524	67
Amended	759	11
Repealed	1,369	20
Replaced	39	0.6
Expired	62	0.9
TBC	4	0.06
Total	6,757	

Source: HM Government, [Retained EU law dashboard](#)

The Dashboard shows that a large amount of REUL (**nearly 67%**) remains **unchanged**, meaning that ministers have not made substantive policy changes. Additionally:

- **Over a thousand pieces of REUL** have been **repealed** without being replaced.
- Around **800 pieces of REUL** have been **amended or repealed and replaced** with new laws that the Government considers have substantially changed the policy intent and effect of the original REUL.
- A small amount of REUL has **expired** because the Government says it has ceased to have legal effect.
- **More than 2,000 pieces of REUL** have been revoked or reformed to date. The REUL reform report shows that **around 700 of these were revoked and a further 22 reformed** in 2023.

The Government has also identified four pieces of REUL which do not fit into any of the preceding categories.

The process of identifying additional pieces of REUL and updating the Dashboard is ongoing. The Department for Business and Trade is coordinating

a Government-wide programme to support departments in developing plans to reform, revoke or retain each piece of REUL.

The interactive features of the Dashboard make it possible to see the category in which each individual piece of REUL falls. It is not possible to pull up a list of all pieces of REUL in each category.

5

The first REUL reform report

[In its REUL reform report](#) the Government has set out the progress it has made in revoking and reforming REUL during the first statutory reporting period starting on 29 June and ending on 23 December 2023.¹⁹ It has also set out a “roadmap to revoke or reform half of all REUL by June 2026”, including around 500 instruments in 2024.

While the REUL Act provides an important platform for delivering “significant regulatory reforms”, the Government also makes clear that its “ambitions for reform do not begin and end with the REUL Act”. The report briefly examines the Government’s broader Smarter Regulation programme which encompasses reforms to REUL using the powers in the REUL Act and other legislation, as well as wider regulatory reforms.

5.1

Progress with revocation and reform of REUL

The Government reports that **UK ministers made 26 Statutory Instruments (SIs)** to revoke and reform REUL between June and December 2023.

- 20 of the SIs were made under the REUL Act 2023.²⁰
- The remaining six were made using powers in other domestic legislation, notably under the Merchant Shipping Act 1995, the Social Security Contributions and Benefits Act 1992, the Finance Acts of 2002 and 2015, the Energy Act 2023, and a retained EU Regulation on the allocation of airport slots.²¹

Eight Government Departments used powers under the REUL Act to make Statutory Instruments (SIs) restating, revoking or reforming REUL between June and December 2023.

¹⁹ Department for Business and Trade, [Retained EU Law Parliamentary Report June 2023 – December 2023](#) (PDF), 22 January 2024.

²⁰ In addition, a Statutory Instrument was made using the commencement powers in the REUL Act to bring certain provisions into effect at the end of 2023 or on 1 January 2024.

²¹ Council Regulation (EEC) 95/93 on common rules for the allocation of slots at Community airports.

REUL Act Statutory Instruments June to December 2023

Government department	Number of SIs made
Business and Trade (DBT)	5
Work and Pensions (DWP)	4
Environment, Food and Rural Affairs (DEFRA)	3
Science, Innovation and Technology (DSIT)	3
Transport (DfT)	3
Health and Social Care (DHSC)	1
Education (DfE)	1
Justice (MoJ)	1

Source: HM Government, [REUL \(Revocation and Reform\) Act 2023 statutory instruments](#)

6

SIs made under the REUL Act (before 2024)

The table below lists the SIs made before the end of December 2023 under the REUL Act 2023, their purpose and effect, and the powers used to make them. The policy effects are as described by the responsible minister in their explanatory memorandum (EM) accompanying each SI.

Statutory instruments made under the REUL Act in 2023			
Name of instrument	Policy area and powers used	Purpose	Purported Effect
The Aviation Statistics Regulations 2023 (EM) Made: 9 Oct 2023 In Force: 22 Nov 2023 Applies to: E, W, S & NI	Civil aviation (DfT) Restatement of secondary REUL Sections 11(1) and 20(1)(b)	To consolidate and simplify REUL relating to the collection of aviation statistics by the Civil Aviation Authority (CAA) and make it more accessible.	No substantive changes to the policy approach/implementation
The Fluorinated Greenhouse Gases (Amendment) Regulations 2023 (EM) Made: 30 Oct 2023 In Force: 31 Oct 2023 Applies to: E, W & S	Environmental protection (DEFRA) Revocation and replacement of REUL Section 14(2) and (7)	To correct an error in the EU Exit Regulations made under the EUWA 2018 on the allocation of quotas for placing hydrofluorocarbons (HFCs) on the market. Regulation (EU) 517/2014 on fluorinated greenhouse gases continues to apply to NI under the Windsor Framework.	No change to policy.

<i>continued</i>			
Name of instrument	Policy area and powers used	Purpose	Purported Effect
<p>The REUL Act (Revocation and Sunset Disapplication) Regulations 2023 (EM and Explainer)</p> <p>Made: 25 Oct 2023</p> <p>In Force: Immediately before end of 2023</p> <p>Applies to: Variable – same as instruments revoked</p>	<p>Retained EU law reform (DBT)</p> <p>Saving power to disapply the sunset provision</p> <p>Section 1(4)</p> <p>Revocation of secondary REUL, subject to saving provisions</p> <p>Sections 14(1) and 20(1)</p>	<p>Two purposes.</p> <p>First, to preserve seven retained EU laws which would otherwise have been revoked at the end of 2023 (three of which are NI-only).</p> <p>Second, to revoke 93 “obsolete and inoperable” pieces of REUL at the end of 2023</p>	<p>No change to policy</p>
<p>The European University Institute Regulations 2023 (EM)</p> <p>Made: 24 Oct 2023</p> <p>In Force: Immediately before end of 2023</p> <p>Applies to: E, W, S & NI</p>	<p>International immunities and privileges (DfE)</p> <p>Restatement of REUL</p> <p>Sections 11(1) and (6), 13(2) and (3) and 20(1)</p>	<p>To save directly effective EU rights for employees of the European University institute who are British nationals or have substantial ties to the UK</p>	<p>No change to policy</p>

<i>continued</i>			
Name of instrument	Policy area and powers used	Purpose	Purported Effect
<p>The Data Protection (Fundamental Rights and Freedoms) (Amendment) Regulations 2023</p> <p>(EM)</p> <p>Made: 18 Dec 2023</p> <p>In Force: Immediately before end of 2023</p> <p>Applies to: E, W, S & NI</p>	<p>Data protection (DSIT)</p> <p>Revocation and replacement of REUL</p> <p>Sections 14(1-2) and (7) and 20(1)(b)</p>	<p>To remove EU concepts of fundamental rights and freedoms (retained by section 4 of the EU Withdrawal Act 2018) from the UK's GDPR and Data Protection Act 2018 and replace them with an alternative source of rights based on the ECHR and Human Rights Act 1998.</p>	<p>No policy change intended.</p> <p>UK data protection laws will no longer include a right to the protection of personal data (from the EU Charter and Treaties) as there is no direct equivalent in UK law. The Government expects the practical effect to be insignificant and have minimal impact.</p>
<p>The Pensions Act 2004 and the Equality Act 2010 (Amendment) (Equal Treatment by Occupational Pension Schemes) Regulations 2023</p> <p>(EM)</p> <p>Made: 4 Dec 2023</p> <p>In Force: Immediately before end of 2023</p> <p>Applies to: E, W & S</p>	<p>Pensions (DWP)</p> <p>Restatement of REUL</p> <p>Sections 11(1), 13(2), (3)(a) and (b) and (7)</p>	<p>To retain certain directly effective retained EU law rights (including relevant case law) relating to equal pay and non-discrimination on grounds of sexual orientation.</p>	<p>There is no change to the overall effect of the law.</p>

<i>continued</i>			
Name of instrument	Policy area and powers used	Purpose	Purported Effect
The Occupational Pension Schemes (Amendment) (Equal Treatment (Northern Ireland) Regulations 2023 (EM) Made: 4 Dec 2023 In Force: Immediately before end of 2023 Applies to: NI	As above.	As above, but for Northern Ireland, as opposed to Great Britain.	As above.
The Pensions Act 2004 (Amendment) (Pension Protection Fund Compensation) Regulations 2023 (EM) Made: 4 Dec 2023 In Force: Immediately before end of 2023 Applies to: E, W & S	As above plus section 20(1)(b).	To retain certain directly effective retained EU law rights (including relevant caselaw) relating to employer insolvency and to non-discrimination.	No change to the operation of the Pension Protection Fund and affected occupational pension schemes.
The Pensions (Pension Protection Fund Compensation) (Northern Ireland) Regulations 2023 (EM) Made: 4 Dec 2023 In Force: Immediately before end of 2023 Applies to: NI	As above.	As above, but for Northern Ireland, as opposed to Great Britain.	As above.

<i>continued</i>			
Name of instrument	Policy area and powers used	Purpose	Purported Effect
<p>The Aviation (Consumers) (Amendment) Regulations 2023 (EM)</p> <p>Made: 13 Dec 2023</p> <p>In Force: 14 Dec 2023</p> <p>Applies to: E, W, S & NI</p>	<p>Civil aviation (DfT)</p> <p>Restatement of REUL</p> <p>Sections 11(1) and 20(1)(b)</p>	<p>To codify key legal principles of retained EU case law concerning compensation and assistance for passengers denied boarding or whose flights are delayed or cancelled.</p>	<p>No change to the existing policy and legal approach.</p>
<p>The REUL Act (Consequential Amendment) Regulations 2023 (EM)</p> <p>Made: 19 Dec 2023</p> <p>In Force: 1 Jan 2024</p> <p>Applies to:</p> <p>Variable – same as instruments amended</p>	<p>Retained EU law reform (DBT)</p> <p>Consequential provision</p> <p>Sections 19(1) and 20(1)(b)</p>	<p>To substitute assimilated law for references in primary legislation to REUL from the start of 2024.</p> <p>The SI amends Acts of Parliament where competence is reserved to the UK Government and some which contain areas of devolved competence. It also amended some NI legislation given the lack of an Executive.</p>	<p>No change in policy effect but retained principles of interpretation no longer apply.</p>
<p>The REUL Act (Consequential Amendments) (Scotland) Regulations 2023 (Policy Note)</p> <p>Made: 7 Dec 2023</p> <p>In Force: 1 Jan 2024</p>	<p>As above.</p>	<p>Scottish Government made similar provision to the above, in order to reflect the switch from REUL to assimilated law.</p>	<p>As above.</p>

<i>continued</i>			
Name of instrument	Policy area and powers used	Purpose	Purported Effect
<p>The REUL Act (Consequential Amendments) (Wales) Regulations 2023</p> <p>Made: 6 Dec 2023</p> <p>In Force: 1 Jan 2024</p>	<p>As above.</p>	<p>Welsh Government made similar provision to the above, in order to reflect the switch from REUL to assimilated law.</p>	<p>As above.</p>
<p>The Design Right, Artist's Resale Right and Copyright (Amendment) Regulations 2023 (EM)</p> <p>Made: 28 Nov 2023</p> <p>In Force: 1 Jan 2024 except regs 3 & 4 (1 Apr 2024)</p> <p>Applies to: E, W, S & NI</p>	<p>Intellectual property (DSIT)</p> <p>Revocation and replacement of REUL</p> <p>Sections 14(1-3) and (7) and 20(1)(b)</p>	<p>To make technical changes to four pieces of retained EU intellectual property (IP) legislation so that they align with the UK's wider IP and company law frameworks.</p>	<p>No substantive policy change.</p>
<p>The Intellectual Property (Exhaustion of Rights) (Amendment) Regulations 2023 (EM)</p> <p>Made: 28 Nov 2023</p> <p>In Force: Immediately before end of 2023</p> <p>Applies to: E, W, S & NI</p>	<p>Intellectual property (DSIT)</p> <p>Restatement of REUL</p> <p>Sections 11(1) and 6, 13(2-3) and (6-7) and 20(1)(b)</p>	<p>To preserve certain directly effective retained EU law rights concerning the principle of exhaustion of intellectual property rights.</p>	<p>No substantive policy change.</p>

<i>continued</i>			
Name of instrument	Policy area and powers used	Purpose	Purported Effect
<p>The Public Service Obligations in Transport Regulations 2023 (EM)</p> <p>Made: 11 Dec 2023</p> <p>In Force: 25 Dec 2023</p> <p>Applies to: E, W & S</p>	<p>Public passenger transport (DfT)</p> <p>Revocation and replacement of REUL</p> <p>Sections 14(2-3) and 20(1)</p>	<p>To revoke Regulation (EC) 1370/2007 on public passenger transport services by rail and road and replace it with alternative provisions which are “largely equivalent” to the revoked EU Regulation but “make certain improvements to support its more effective operation in GB following EU exit”.</p> <p>Certain retained EU case law is codified and general principles of EU law replaced by specific objectives.</p> <p>The 2007 EU Regulation continues to apply in Northern Ireland under the Windsor Framework.</p>	<p>The SI is primarily focused on maintaining the status quo but also uses post-EU exit flexibilities to ensure the law aligns with other domestic subsidy and procurement legislation in GB and is compliant with EU/UK Trade and Cooperation Agreement provisions on subsidy control.</p>

<i>continued</i>			
Name of instrument	Policy area and powers used	Purpose	Purported Effect
<p>The Plant Protection Products (Miscellaneous Amendments) Regulations 2023 (EM, Impact Assessment and RPC Opinion)</p> <p>Made: 6 Dec 2023</p> <p>In Force: 31 Dec 2023</p> <p>Applies to: E, W & S</p>	<p>Pesticides (DEFRA)</p> <p>Revocation and replacement of REUL</p> <p>Sections 14(2), (4)(b-c) and (7) and 20(1)(a-b)</p>	<p>To avoid an increase in regulatory burdens by extending the period in which plant protection products (pesticides) and seeds treated with these products can be imported from the EU or EEA on the strength of an authorisation granted by an EU or EEA country.</p> <p>EU rules relating to the import, sale and marketing of pesticides continue to apply in Northern Ireland under the Windsor Framework.</p>	<p>There is no significant change to policy and the impact is likely to be largely positive in relation to product availability and price.</p>
<p>The Wine (Revocation and Consequential Provision) Regulations 2023 (EM, Impact Assessment and RPC Opinion)</p> <p>Made: 12 Dec 2023</p> <p>In Force: 1 Jan 2024</p> <p>Applies to: Mainly England</p>	<p>Agriculture (DEFRA)</p> <p>Revocation of REUL</p> <p>Sections 14(1) and 20(1)(b)</p>	<p>To simplify rules applicable to the UK wine sector by revoking specific provisions of REUL relating to the marketing and production of wine products.</p> <p>The relevant EU rules continue to apply in Northern Ireland under the Windsor Framework.</p>	<p>The Government expects the SI to have a significant, positive impact on business.</p>

<i>continued</i>			
Name of instrument	Policy area and powers used	Purpose	Purported Effect
<p>The Equality Act 2010 (Amendment) Regulations 2023 (EM)</p> <p>Made: 19 Dec 2023</p> <p>In Force: 1 Jan 2024</p> <p>Applies to: E, W & S</p>	<p>Equality (DBT)</p> <p>Reproduction of retained EU law rights</p> <p>Sections 12(8), 13(2-3) and (7) and 20(1)</p>	<p>To amend the Equality Act 2010 to reproduce in domestic law the effects of certain retained EU equality laws, as interpreted in relevant retained EU case law, and to improve the clarity and accessibility of the law while maintaining the current policy approach.</p> <p>In relation to Northern Ireland, the UK Government is bound by the Windsor Framework to ensure “no diminution” of the rights and protections against discrimination set out in the EU’s “core” equal treatment Directives (see Annex 1 to Windsor Framework).</p> <p>Equality is a devolved matter in Northern Ireland. It is unclear whether further action by the NI Executive may be necessary to ensure that the law as it applies in NI is clear and accessible.</p>	<p>No substantive policy change – the SI is intended to maintain the existing legal position when the interpretive effects of retained EU law cease to apply at the end of 2023.</p>

continued

Name of instrument	Policy area and powers used	Purpose	Purported Effect
<p>The Employment Rights (Amendment, Revocation and Transitional Provision) Regulations 2023 (EM, Impact Assessment part 1, part 2 and part 3)</p> <p>Made: 19 Dec 2023</p> <p>In Force: 1 Jan 2024</p> <p>Applies to: E, W & S</p>	<p>Employment terms and conditions (DBT)</p> <p>Restatement, revocation and alternative provision of REUL</p> <p>Sections 11(1) and (6), 14(1) and (3) and 20(1)</p>	<p>To restate the effects of certain retained EU law employment laws which would otherwise cease to apply as domestic law from the end of 2023.</p> <p>To amend and reform retained EU law on working time and on employee protection in the event of a transfer of undertakings, and to revoke retained EU law on employee involvement in European Cooperative Societies.</p> <p>The changes involve some departure from retained EU case law concerning annual leave and holiday pay calculations, record-keeping by employers of their employees' working hours, and information and consultation requirements for businesses transferring employees</p>	<p>Government estimates saving to businesses of £1.2 bn each year through easing employers' record-keeping obligations in relation to working time; estimated annual saving to business of £74.7m by simplifying annual leave and holiday pay calculations.</p>

<i>continued</i>			
Name of instrument	Policy area and powers used	Purpose	Purported Effect
<p>The Classification, Labelling and Packaging of Substances and Mixtures (Amendment and Consequential Provision) Regulations 2023</p> <p>(EM)</p> <p>Made: 6 Dec 2023</p> <p>In Force: Immediately before the end of 2023</p> <p>Applies to: E, W & S</p>	<p>Health and Safety (DHSC)</p> <p>Consequential changes</p> <p>Section 19(1)</p>	<p>To replace mandatory reporting requirements with voluntary reporting based on the UN Globally Harmonised System of classification and labelling of chemicals.</p> <p>The EU rules will continue to apply in NI under the Windsor Framework.</p>	<p>No material change but the Government considers that the costs to industry of implementing mandatory reporting requirements outweigh the public health benefits.</p>
<p>The Civil Jurisdiction and Judgments (Saving Provision) Regulations 2023</p> <p>Made: 14 Dec 2023</p> <p>In Force: Immediately before end of 2023</p> <p>Applies to: E, W, S & NI</p>	<p>Private international law (MoJ)</p> <p>Saving provision</p> <p>Section 22(4)</p>	<p>To save directly effective retained EU law rights for certain legacy cases under the Lugano Convention 2007 (a treaty between the EU and Iceland, Norway and Switzerland determining which courts have jurisdiction in cross-border civil and commercial disputes and ensuring that judgments are recognised and enforced). Following the UK's exit from the EU, the UK no longer participates in the Convention.</p>	<p>No, or no significant, impact.</p>

<i>continued</i>			
Name of instrument	Policy area and powers used	Purpose	Purported Effect
<p>The REUL Act (Commencement No. 1) Regulations 2023</p> <p>Made: 12 Dec 2023</p> <p>In Force: Variable, partly immediately before end of 2023, partly 1 January 2024</p> <p>Applies to: E, W, S & NI</p>	<p>Retained EU law reform (DBT)</p> <p>Commencing parts of the REUL Act</p> <p>Section 22(3)</p>	<p>Brought into force at the end of 2023:</p> <p>Schedule 1 to the Act listing REUL to be revoked.</p> <p>Brought into force on 1 January 2024:</p> <p>Provisions of the Act ending the application of general principles of EU law and the principle of supremacy;</p> <p>The duty of courts to make an incompatibility order where abolishing supremacy leaves a conflict between retained direct EU legislation (such as an EU Regulation) and other domestic law;</p> <p>Schedule 2 to the Act which makes consequential amendments to primary legislation to replace references to REUL with references to assimilated law.</p>	N/A

Source: HM Government, [REUL \(Revocation and Reform\) Act 2023 statutory instruments](#)

7

The UK Government’s “key reforms”

7.1

Reforms made using REUL Act powers

In its report the Government highlighted three “key reforms” made using the powers in the REUL Act.

Additional revocation of redundant legislation

The first concerns the revocation at the end of 2023 of 93 pieces of REUL in addition to the nearly 600 pieces of REUL revoked by the Act itself.²² Nearly half of these 93 pieces of REUL concerned the European Atomic Energy Community (Euratom) which the UK left as part of its exit from the EU.

In [the Explanatory Memorandum accompanying the revocation SI](#), the Government described the revocations as a means of “tidying up the statute book” and making the law more accessible. It said that all 93 pieces of REUL were redundant, had been superseded or no longer had any legal or practical effect.²³

Reform of regulation of wine production and marketing

The second key reform flagged by the Government concerns changes to the rules governing the marketing and production of wine products and by-products.

These changes were achieved by revoking specific provisions of REUL and are intended to remove regulatory burdens, simplify the law, and support growth and innovation. They are part of a wider programme of change to consolidate and reform laws relating to wine and wine products. The Government anticipates “a significant, positive impact on business”.²⁴

Reform of employment rights and legislation

The third reform highlighted in the report concerns employment rights. The changes are intended to simplify record keeping on employees’ working time,

²² [The Retained EU Law \(Revocation and Reform\) Act 2023 \(Revocation and Sunset Disapplication\) Regulations 2023](#).

²³ [Explanatory Memorandum \(PDF\) to The Retained EU Law \(Revocation and Reform\) Act 2023 \(Revocation and Sunset Disapplication\) Regulations 2023](#).

²⁴ [Explanatory Memorandum \(PDF\) to The Wine \(Revocation and Consequential Provision\) Regulations 2023](#).

the calculation of annual leave and holiday pay, and information and consultation requirements for businesses transferring employees.

The Government estimates that easing employers' record-keeping obligations could produce savings of £1.2 billion a year for business, with the simplification of annual leave and holiday pay calculations yielding a further annual saving of £74.7 million.²⁵

7.2 No substantive policy changes in most cases

Based on the Government's own assessment of impact as shown in Section 6 above, nearly all the SIs made under the REUL Act before the end of 2023 made no, or no substantive, policy changes. The exceptions are the changes described above to employment laws and regulation of the production and marketing of wines.

7.3 REUL reform under other primary legislation

Six SIs listed in the report were made under other primary legislation. They serve various purposes and not all are deregulatory. None appears to make substantive policy changes.

Energy savings

The [Energy Savings Opportunity Scheme \(Amendment\) Regulations 2023](#) increase reporting requirements for some businesses with a view to reducing energy bills.

Merchant shipping

The [Merchant Shipping \(Inspections of Ro-Ro Passenger Ships and High-Speed Passenger Craft\) Regulations 2023](#) maintain parity with EU standards on safety inspections of these types of passenger ships.

The [Merchant Shipping \(Counting and Registration of Persons on Board Passenger Ships\) \(Amendment\) Regulations 2023](#) delay the deadline for electronic reporting of information on those on board and provide greater flexibility to grant certain exemptions.

²⁵ [Explanatory Memorandum \(PDF\) to The Employment Rights \(Amendment, Revocation and Transitional Provision\) Regulations 2023](#). These Regulations are made under the REUL Act 2023 and the Work and Families Act 2006.

Airports Slot Allocation

The [Airports Slot Allocation \(Alleviation of Usage Requirements\) \(No.2\) Regulations 2023](#) temporarily eased slot usage rules until the end of October 2023 to mitigate the impact of the COVID-19 pandemic.

Social Security

The [Social Security \(Widow's Benefit and Retirement Pensions\) \(Amendment\) Regulations 2023](#) restate in domestic law a directly effective right recognised in retained EU case law.

Taxation (Country Reporting)

The [Taxes \(Base Erosion and Profit Shifting\) \(Country-by-Country Reporting\) \(Amendment\) Regulations 2023](#) seek to reduce administrative burdens for HMRC by removing a requirement for certain multinational businesses to notify HMRC annually of their intention to file a report on their global activities, profits and taxes.

Primary legislation and assimilated law reform

The Government has also underlined the contribution made by other legislation to REUL reform, highlighting a “substantive reform programme” for financial services and for procurement under the Financial Services and Markets Act 2023 and the Procurement Act 2023.

It has also flagged future changes to the protection of personal data and privacy and electronic communications envisaged in the Data Protection and Digital Information Bill.

7.4

Smarter regulation

While the REUL Act creates an opportunity for “at pace” reform of REUL, the Government anticipates that many major REUL reforms will be delivered through its [Smarter Regulation programme](#) which covers all types of domestic regulation and does not depend solely on the powers in the REUL Act. It says the reforms so far made to REUL “are only the beginning”, with an ambitious programme planned for 2024 following consultation with stakeholders.

The Minister leading REUL repeal and reform in the Department for Business and Trade (Kevin Hollinrake, Minister for Enterprise, Markets and Small Business) has made clear that “this is only the start of our reform work”, with planned reforms in 2024 and beyond aiming to bring about “huge

improvements to the regulatory environment for UK businesses, whilst maintaining our world-leading standards and protections for consumers”.²⁶

The Minister for Regulatory Reform (Lord Johnson) has been given the task of driving action across Government in this area.²⁷

²⁶ [Letter dated 22 January 2024](#) to the Chair of the European Scrutiny Committee.

²⁷ Secretary of State for Business and Trade Kemi Badenoch), [letter dated 25 August 2023](#).

8 The REUL reform “roadmap”

8.1 Roadmap for the existing stock of REUL

The Government says it is “on track to repeal or reform over half of the entire stock of REUL” – 3,424 pieces of REUL – by June 2026. It anticipates that around 35% of the REUL so far identified on the Dashboard will be revoked and 15% reformed, with most of the reforms taking place in 2025-26.

This means that nearly half of REUL – the roadmap suggests around 44% – will be “permanently assimilated”, either because it is necessary to meet the UK’s international obligations or because it is “already optimised to meet the needs of the UK economy”.

8.2 Proposed assimilated law reforms for 2024

The report lists proposed reforms to be brought forward in 2024 by six Departments:

- Health and Social Care
- Transport
- Business and Trade
- Environment, Food and Rural Affairs
- Energy Security and Net Zero.

The proposed reforms include changes to UK legislation on clinical trials, air, rail, road and sea transport, metrology (‘pint’ sized wine bottles), corporate reporting requirements, product safety, wine, and non-native species.

The revocation of assimilated law will continue, including a “mass revocation” SI to remove redundant laws in areas covered by DEFRA, as well as further revocation of “obsolete” laws relating to Euratom.

CE and UKCA markings

Also included in the reform package for 2024 is a proposal to extend indefinitely the recognition of the CE mark (signifying that a product complies with relevant EU regulatory requirements). This would allow manufacturers to

choose whether to use the UKCA or CE mark when supplying products to the Great Britain (GB) market.

Changes to rules on veterinary medicines would seek to ensure closer alignment of the regulatory frameworks applicable in GB and in Northern Ireland.

8.3 Restatement of REUL or assimilated law

Although the REUL Act has stripped out of the UK's legal system most of the special features of EU law which were retained by the European Union (Withdrawal) Act 2018, it allows ministers to write them back into specific domestic laws if they do so by 23 June 2026.

Since the Act was passed on 29 June and the end of 2023, ministers have made **9 SIs** using the power in the REUL Act to “restate” secondary retained EU law. This power has now effectively been replaced by the power to restate secondary assimilated law, following the change of nomenclature at the end of 2023.

In most cases the purpose of restatements has been to save or bake into domestic law certain directly effective EU law rights, case law or general principles which would otherwise have been removed at the end of 2023.

The Brexit Opportunities Unit based in the Cabinet Office is responsible for ensuring that Government departments take a consistent approach in restating specific effects resulting from EU principles of interpretation. Ministers have made clear that the restatement powers “cannot be used to substantively change the policy effect of the legislation” or to introduce “substantive policy change”.²⁸

8.4 Section 4 rights

The final section of the REUL reform report sets out how ministers have used the powers in the REUL Act to restate or reproduce certain directly effective retained EU law rights and case law which would otherwise have ceased to apply at the end of 2023.

²⁸ [Letter dated 11 September 2023](#) from the Minister for Industry and Economic Security at the Department for Business and Trade and Minister for the Investment Security Unit at the Cabinet Office (Nusrat Ghani MP) to the Chair of the House of Lords European Affairs Sub-Committee on the Windsor Framework.

These are often known as “section 4 rights” because they were originally preserved in domestic law by section 4 of the European Union (Withdrawal) Act 2018)

The report states that these powers are needed “in circumstances where otherwise there would be a gap because a right or principle currently derived from EU interpretive effects is not already provided for in domestic legislation”.²⁹

Eight of the ten restatement SIs under the REUL Act were made for this purpose and the Government reiterates in the report its commitment to uphold “high standards on equalities and rights”.³⁰

Ministers have also used (or intend to use) powers under other legislation – the Social Security Contributions and Benefits Act 1992 or the Finance Bill 2023-24 – to save certain rights which would otherwise have expired at the end of 2023 under the REUL Act.³¹

The report also identifies rights and case law which ministers have decided not to reproduce. This may be because ministers determine that they are “undesirable or ill-suited to the UK context” and should be allowed to lapse, or because they consider that domestic law already provides equivalent protections.³²

It is unclear how exhaustive or comprehensive the report’s list of section 4 rights is. It is evident from the REUL Dashboard that section 4 directly effective rights constitute a significant amount of REUL for some Government departments.

The report focuses on “rights which have been reproduced or which were at risk of lapsing at the end of 2023”. The Government is confident that “all other rights are adequately covered by domestic legislation”. It says departments have undertaken:

extensive analysis to ensure that necessary rights are clearly stated in our domestic legislation and that the effects of case law are maintained where desired.³³

Nonetheless, the restatement powers in the REUL Act can be used until 23 June 2026 and the Government says it will keep decisions on the retention of section 4 rights “under continuous review”.

²⁹ Department for Business and Trade, [Retained EU Law Parliamentary Report June 2023 – December 2023](#) (PDF), 22 January 2024, p40.

³⁰ As above.

³¹ The saving concerns rights linked to [residence conditions for a specific category of state pension](#) and to the [interpretation of UK VAT and excise legislation](#) so that EU principles of interpretation continue to apply.

³² Department for Business and Trade, [Retained EU Law Parliamentary Report June 2023 – December 2023](#) (PDF), 22 January 2024, p40.

³³ As above.

9 Next steps

9.1 More revocation than reform?

The process of identifying what was REUL and is now assimilated law is an ongoing one. Based on the known stock of REUL recorded in the REUL Dashboard and the information provided in its roadmap, the Government has made much more rapid progress in **revoking** than it has in **reforming** REUL.

According to the Solicitor General (Michael Tomlinson), the first wave of revocations has focused on “legislation which is redundant, obsolete, and no longer has any legal effect” with a view to:

tidying up the statute book, removing unnecessary retained EU laws, and therefore ensuring our laws are accurate, accessible and clear.

He has described these initial steps as “a down payment on our plans to reform REUL and reduce the regulatory burden”.³⁴

9.2 Challenges for further reform

The **reform** process is likely to be far more challenging and time-consuming than the work done on **revocation** so far.

The Government will need to consult stakeholders on any substantial legal or policy changes it wishes to make. It will also need to consider what impact these changes may have within the UK’s internal market, particularly if they lead to divergence in the rules applied in different parts of the UK.

While the REUL Act has drastically cut back the role and effects of EU law within the UK’s legal system, it has not removed them entirely. The REUL Act does not affect the implementation of the UK’s obligations under the EU/UK Withdrawal Agreement such as those concerning the implementation of citizens’ rights.

More significantly, the Protocol on Ireland/Northern Ireland (now known as the Windsor Framework) requires the UK to continue to apply certain EU laws in Northern Ireland, such as EU laws regulating goods, product safety, veterinary medicines, emissions, chemicals, nutrition and health claims on

³⁴ [Letter dated 4 September 2023](#) from the Solicitor General (Michael Tomlinson) to the Chair of the European Scrutiny Committee.

food, and many other policy areas which may intersect with the Government's reform programme.³⁵ These EU laws must continue to be interpreted and applied in the same way as they are by EU Member States.

Reform of REUL in areas covered by the Windsor Framework is likely to lead to regulatory divergence within the UK as well as between the EU and the UK. Given that the Government has made substantial progress in revoking REUL, future REUL reports may be expected to focus more on reform of REUL.

Much of the Government's focus to date has been on a quantitative reduction in the stock of REUL still applicable in the UK. A shift of focus towards reform rather than revocation of REUL will demand a more qualitative approach in which REUL changes are explained in the broader context of the UK's Withdrawal Agreement with the EU, the requirements of the Windsor Framework, and the UK's new relationship with the EU under the Trade and Cooperation Agreement.

³⁵ The relevant EU laws are listed in the [Annexes to the Protocol on Ireland and Northern Ireland](#), as amended by the [Windsor Framework](#).

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