Draft Regulations laid before Parliament under section 51(5) of the National Minimum Wage Act 1998, for approval by resolution of each House of Parliament.

DRAFT STATUTORY INSTRUMENTS

2010 No. 0000

TERMS AND CONDITIONS OF EMPLOYMENT

The National Minimum Wage (Amendment) (No.2) Regulations 2010

Made - - - -	*2010*
Coming into force - -	*1st January 2011*

A draft of these Regulations was laid before Parliament in accordance with section 51(5) of the National Minimum Wage Act 1998(**a**) and approved by a resolution of each House of Parliament.

The Secretary of State, in exercise of the powers conferred by sections 2 and 51 of the National Minimum Wage Act 1998, makes the following Regulations.

Citation and commencement

1. These Regulations may be cited as the National Minimum Wage (Amendment) (No.2) Regulations 2010 and shall come into force on 1st January 2011.

Amendments to the National Minimum Wage Regulations 1999

2. In paragraph (1) of regulation 31 of the National Minimum Wage Regulations 1999(**b**) (reductions from payments to be taken into account), after sub-paragraph (i) add—

> "(j) any money payments paid by the employer to the worker in the pay reference period in respect of travelling expenses that are allowed as deductions from earnings under section 338 of the Income Tax (Earnings and Pensions) Act 2003(**c**).".

Transitional Provision

3. The amendment to the National Minimum Wage Regulations 1999 made by regulation 2 does not apply in relation to any pay reference period beginning before 1st January 2011.

(**a**) 1998 c.39; sections 51(6) and 51(7) were amended by the Employment Act 2008 (c. 24), section 9(3), 20 and Schedule, Part 2.
(**b**) S.I. 1999/584, as amended by S.I. 2009/1902; there are other amending instruments but none is relevant.
(**c**) 2003 c.1.

Name
Title
Date Department for Business, Innovation and Skills

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the National Minimum Wage Regulations 1999 and come into force on 1st January 2011.

Regulation 2 amends paragraph (1) of regulation 31 of the National Minimum Wage Regulations 1999 to provide that money payments paid by the employer to the worker in a pay reference period in respect of travelling expenses that are allowed as deductions from earnings under section 338 of the Income Tax (Earnings and Pensions) Act 2003 do not count towards the national minimum wage.

The Regulations contain a transitional provision. This provides that regulation 2 does not apply in relation to any pay reference period beginning before 1st January 2011.

An Impact Assessment of the effect that this instrument will have on the costs of business and the voluntary sector is annexed to the Explanatory Memorandum which is available alongside the instrument on the OPSI website.

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