

RETAIL ROADMAP 2026

KEY UPCOMING LEGAL & REGULATORY CHANGES IN THE UK



RETAIL ROADMAP: 2026 STARTING GRID



Q1

HFSS ADVERTISING RESTRICTIONS
AMENDMENTS TO THE UK EXTENDED PRODUCER RESPONSIBILITY (EPR) REGIME FOR PACKAGING
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EMPLOYMENT



PRIVACY



PROPERTY



REGULATORY/ESG



JANUARY



HFSS ADVERTISING RESTRICTIONS

SNAPSHOT: The Advertising (Less Healthy Food Definitions and Exemptions) Regulations 2024 came into force on 5 January 2026.

DETAIL & ACTION POINTS: The new rules seek to restrict the advertising of food and drinks that are high in fat, salt or sugar (HFSS). These restrictions will extend to television and online advertising, and restrict:

- advertising identifiable HFSS foods on television or on demand services between the hours of 5:30pm and 9pm; and
- paying for advertisements for identifiable HFSS foods to be placed on the internet at any time.

Businesses in scope will:

- operate in any of the four UK countries;
- manufacture or sell food and drink; and
- have more than 250 employees on the first day of the financial year (including as part of a franchise group).

There are some exemptions to these new rules, which include audio content only available online (i.e. podcasts), owned media (online content which is owned by the brand), digital out of home ads (i.e. billboards) and brand-only advertising, i.e. where no specific product is promoted.



AMENDMENTS TO THE UK EXTENDED PRODUCER RESPONSIBILITY (EPR) REGIME FOR PACKAGING

SNAPSHOT: The Producer Responsibility Obligations (Packaging and Packaging Waste) Regulations 2024 came into force on 1 January 2025.

DETAIL & ACTION POINTS: Building on the changes to the extended producer responsibility for packaging scheme (pEPR) that took effect in early 2025, further updates are on the horizon in 2026. A new Modulation Policy Statement has been introduced, covering the three assessment years from 2026/27 to 2028/29. Fees will be modulated so that packaging materials with lower recyclability attract higher charges. Whether particular packaging is subject to higher or lower fees will be determined by recyclability assessments conducted in line with the Recyclability Assessment Methodology (RAM). Under the scheme, businesses that qualify as “producers of packaging” must pay fees based on the types and quantities of materials they place on the market.


FURTHER READING: [here](#) 

JANUARY



EMPLOYMENT TRIBUNALS (EARLY CONCILIATION: EXEMPTIONS AND RULES OF PROCEDURE) (AMENDMENT) REGULATIONS 2025

SNAPSHOT: These Regulations have extended the early conciliation period for employers and employees to resolve disputes to 12 weeks, rather than six.

DETAIL & FURTHER READING: This applies to claims submitted after 1 December 2025. More detailed information can be found [here](#). 

EMPLOYMENT

PRIVACY

JANUARY



RICS CONSULTATION ON SERVICE CHARGES IN COMMERCIAL PROPERTY PROFESSIONAL STANDARD

SNAPSHOT: RICS launched a consultation in late 2024 for the second edition of its "Service Charges in Commercial Property" standard, aimed at commercial property managers to boost transparency, fairness, and consistency in the management and administration of service charges. It was published on June 2025, and became effective from 31 December 2025.

DETAIL & ACTION POINTS: Key actions are to:

- review leases to update service charge obligations under updated standard;
- verify that property managers are complying with the new RICS-regulated requirements;
- assess how the updated standard may impact current and future service charge liabilities;
- for new leases or renewals, ensure clauses reflect the revised professional standard and best practice; and
- consult with legal or property professionals if there are concerns about compliance or interpretation.

PROPERTY

REGULATORY/ESG

FEBRUARY



EMPLOYMENT RIGHTS ACT 2025



SNAPSHOT: The Employment Rights Act 2025 (ERA) received Royal Assent on 18 December 2025. The ERA 2025, is the first phase of the Government's plan to "Make Work Pay" and intends to "modernise the UK's labour market and employment practices".

EMPLOYMENT RIGHTS ACT (CONT.)

The majority of the changes will take effect in phases between early 2026 and late 2027, along with consultations and additional secondary legislation to follow.

DETAIL & ACTION POINTS: Although a degree of uncertainty remains while consultation processes proceed and secondary legislation is made, employers can act now to prepare for forthcoming changes by:

- reviewing and refreshing interview and assessment criteria before offers of employment are made to employees;
- establishing consistent practices for closely managing employees during probation, strengthening the implementation of, and training on, performance management processes, and completing planned exits before compensation caps are removed;
- reviewing contracts of employment, policy documents and handbooks; and
- providing updated training on harassment and related conduct, which may be necessary in light of the positive duty on employers to prevent harassment in the workplace introduced in October 2024 and expected to be expanded by the Act.

Immediate changes

The Strikes (Minimum Service Levels) Act 2023 provisions have been repealed. For example, employers cannot issue 'work notices' to maintain minimum service levels (in key sectors).

February

There will be further changes impacting industrial action. Electronic balloting will be introduced, employees planning to go on strike will not have to provide a long notice period to their employer, and industrial action mandates will be valid for 12 months.

APRIL



UPDATES TO PRICE MARKING LAWS

SNAPSHOT: The Price Marking Order 2004, which governs the way in which retailers must display pricing, has been amended. The changes will come into force on 6 April 2026.

DETAIL & ACTION POINTS: The amendments will change how retailers must display the prices of goods. Where a product is offered at different prices (for example, a standard price and a loyalty price), the selling price and the unit price must be shown for each price point.

Goods sold by weight must be priced per kilogram, and goods sold by volume must be priced per litre. In the case of a general reduction, both the reduced selling price and the corresponding reduced unit price must be displayed.

All price information, including selling price, unit price, any commission or conversion rate, and any VAT changes, must be presented in a clear, legible font of reasonable size.

EMPLOYMENT

PRIVACY

APRIL



NATIONAL MINIMUM & LIVING WAGE

SNAPSHOT: Increases to the National Living Wage and National Minimum Wage rates are due to take effect on 1 April 2026.

DETAIL & ACTION POINTS:

- National living wage (NLW) and minimum wage (NMW) for those aged 21 and over - increase from £12.21 to £12.71 per hour (4.1% change);
- NMW for those aged 18 to 20 - increase from £10 to £10.85 per hour (8.5% change); and
- NMW for those aged 16 to 17 and apprentices - increase from £7.55 to £8 per hour (6% change).

FURTHER READING:

You can read more about the changes to NLW and NMW [here](#).

PROPERTY

REGULATORY/ESG

APRIL



EMPLOYMENT RIGHTS ACT 2025



SNAPSHOT: In April, more changes will take effect as a result of the ERA which aims to 'modernise employment law' by strengthening worker rights.

DETAIL & ACTION POINTS:

- Employees will be entitled to take unpaid parental leave or paternity leave from day 1. Statutory sick pay (SSP) will also become a day 1 right and the lower earnings limit to qualify for SSP will be removed.
- The maximum protective award for failure to consult (during a collective redundancy process) will double. The maximum award value will now be equivalent to 180 days' pay, per affected employee.
- The Government will establish a Fair Worker Agency to help workers enforce their rights.

EMPLOYMENT

PRIVACY



ONLINE SAFETY ACT – 2026 OBLIGATIONS



SNAPSHOT: Throughout 2026, Ofcom is expected to deliver the final major components of the Online Safety Act regime which seeks to protect people, especially children, online.

This includes publication of the categorisation register, followed by additional codes of practice for categorised services, expanded transparency reporting requirements, and further supervision and enforcement guidance. These materials will complete the regulatory framework and trigger new duties for services that fall within scope.

DETAIL & ACTION POINTS: Organisations should plan internal updates once these materials are released, ensuring governance, reporting systems, and product design processes can adapt quickly to the new obligations. You can read more on the approach to implementing the Act [here](#).



PROPERTY

REGULATORY/ESG



BUY NOW PAY LATER REGULATION

SNAPSHOT: On 26 September 2025, the consultation into Buy Now Pay Later (“BNPL”) closed and subject to feedback and further work, it is likely to come into force by 15 July 2026.

DETAIL & ACTION POINTS:

The BNPL regulations intend to:

- ensure that Deferred Payment Credit (DPC) lenders give information to consumers to allow them to make effective and informed decisions;
- ensure DPC lenders lend responsibly and affordably;
- ensure that DPC lenders support customers who are facing financial difficulty;
- reduce the risk of harm to consumers through DPC; and
- allow the FCA to supervise DPC lenders effectively.



DIGITAL MARKETS, COMPETITION AND CONSUMERS ACT 2024 (DMCCA)

SNAPSHOT: In Autumn 2026, it is expected that rules on subscription contracts are to be introduced through the DMCCA. The DMCCA aims to tighten the rules surrounding subscription contracts, which will provide consumers with further protections from being trapped in subscriptions.

DETAIL & ACTION POINTS:

The DMCCA will introduce rules around subscription contracts which will require retailers to:

- provide clear information to consumers before they sign up to a subscription, including both the key pre-contract information and the full pre-contract information;
- allow consumers to withdraw from the subscription if they change their minds (within the cooling-off period);
- give the consumer periodic reminders before their subscription is due to renew; and
- ensure that consumers can leave their subscription contract as easily as they signed up.

OCTOBER



EMPLOYMENT RIGHTS ACT 2025



SNAPSHOT: In October, more changes will take effect as a result of the ERA which aims to 'modernise employment law' by strengthening worker rights.

DETAIL & ACTION POINTS:

- Employers will be restricted in the way they use fire-and-rehire practices; It will automatically be unfair to dismiss an employee if they refuse to change their contract (if it relates to time off, pay, pension or hours of work).
- Employers will be required to inform employees of their right to join a trade union and there will be wider access for Trade Unions to workplaces.
- Employers will have an increased duty to take 'all reasonable' steps to protect their employees from all types of harassment in the workplace and from third parties (e.g. customers/members of the public).





THE DATA (USE AND ACCESS) ACT 2025

SNAPSHOT: The Act amends the UK GDPR, the DPA 2018 and the Privacy and Electronic Communications Regulations (PECR) which relaxes certain data protection rules while increasing the penalties for direct marketing breaches in the UK. The majority of changes will be implemented through secondary legislation this year.

DETAIL & ACTION POINTS:

Key points relevant to retail businesses include the following changes:

Direct marketing

- The Act relaxes rules on obtaining consent for low risk analytics cookies while increasing PECR fines to the UK GDPR 'ceiling' of £17.5m or 4% of annual global turnover. 'Soft opt in' is also extended to charities.

DSARs

- Individuals are only entitled to personal data that organisations can provide following a "reasonable and proportionate" search. The Act also states that where organisations seek clarification on the scope of a DSAR, the response time (usually one calendar month, extendable to three months) is paused.

Legitimate interests

- The Act introduces a list of situations where organisations can rely on recognised legitimate interests to process personal data without undertaking a full balancing test.

THE DATA (USE AND ACCESS) ACT 2025 (CONT.)

New test for international transfers

- Transfers to third countries/organisations will now be subject to a test that the protection does not have to be 'materially lower' than the level of protection in the UK.

Regulatory reform

- The ICO will be known as the *Information Commission* and will have a new structure containing a board of non-executive and executive members.

FURTHER READING: You can read more about the key changes [here](#).



TOBACCO AND VAPES BILL

SNAPSHOT: The Bill seeks to make a provision about the supply of tobacco, vapes and other similar products being sold to people born on or after 1 January 2009.

DETAIL & ACTION POINTS:

This Bill is due to be introduced by January 2027. The purpose of this Bill is to gradually phase out the sale of tobacco and vapes, with the aim to tackle nicotine addictions in younger people. The Bill will make it an offence for retailers to sell tobacco products and vapes without a licence and sets out financial penalties for retail businesses that commit this offence. A retail business could receive a fine of up to £2,500 for selling tobacco products or vapes without a licence under the proposed legislation.



CRIME AND POLICING BILL



SNAPSHOT: A Bill to expand corporate criminal liability, applicable to all businesses including retailers and senior individuals within a retail business.

DETAIL & ACTION POINTS: This Bill, which is being considered by the House of Lords, would expand corporate criminal liability by allowing a corporate body or partnership to be held criminally liable where a senior manager commits an offence while acting within the actual and apparent authority given to them by the business.



EMPLOYMENT RIGHTS ACT 2025



SNAPSHOT: In 2027, more changes will take effect as a result of the ERA.

DETAIL & ACTION POINTS: Changes include that:

- employees can claim unfair dismissal at six months' service (rather than needing to have two years' service);
- the cap to compensation awarded for unfair dismissal will be removed;
- zero-hour workers will have the right to be offered a contract, reflecting the hours they regularly work;
- employers must be reasonable when refusing a flexible working request and provide a reason for their refusal;
- a new threshold, that accounts for the number of redundancies being made across the entire employer (not just single workplaces), will be introduced. This change relates to collective redundancies;
- employers' gender pay gap reporting requirements will be broadened and mandatory in 2027; and
- NDAs that prevent employees from disclosing harassment or discrimination they have experienced at work, will be void.





MARTYN'S LAW - VENUE SAFETY



SNAPSHOT: New rules concerning the safety and security of large premises with public access (e.g. retail, hospitality, entertainment, sport/leisure, education, transport, worship) came into force in 2025. Businesses have been given a transition period until April 2027 within which they can prepare for these new requirements.

DETAIL & ACTION POINTS: Premises (including retail stores) with a footfall capacity of over 200 will be caught by the new rules. The size of the premises will determine what duties it has:

- "Standard duty premises" are locations with a capacity of 200 to 799 individuals;
- "Enhanced duty premises" are locations where it is reasonable to expect 800 or more individuals to be present at the same time; and
- the Act also applies to "qualifying events," which are public events where 800 or more individuals may be present at the same time at some point during the event.

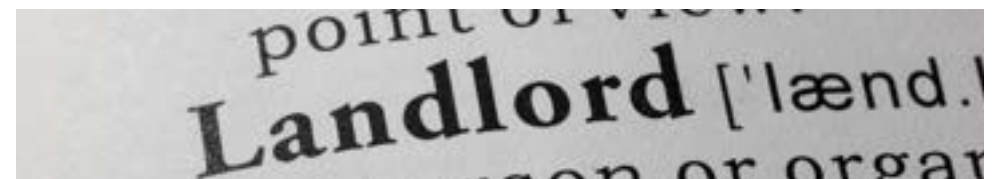
To prepare for the end of the transition period, businesses within scope of the legislation should designate a Responsible Person (RP). For qualifying events, the RP is the individual who has control of the premises where the event is held. For standard duty premises, the RP should implement and clearly communicate reasonably practicable public-protection procedures covering evacuation, invacuation, lockdown and incident communication.

MARTYN'S LAW - VENUE SAFETY (CONT.)

For enhanced duty premises and qualifying events, the RP should implement and regularly review proportionate public-protection measures to reduce vulnerability to terrorist acts and minimise the risk of physical harm to individuals.

For enhanced duty premises and qualifying events, implement and regularly review public protection measures to reduce vulnerability to terrorist acts as well as minimising the risk of physical harm to individuals.

FURTHER READING: You can see the Government's factsheet on Martyn's law [here](#).



LANDLORD AND TENANT ACT 1954 CONSULTATION



SNAPSHOT: The Law Commission will publish its second consultation paper on the future of the Landlord and Tenant Act 1954. This applies to businesses that are tenants within most commercial leases, as well as institutional landlords dealing with renewal requests from their business tenants.

DETAIL & ACTION POINTS: An interim statement was published following the first consultation paper which has confirmed the Commission's view that the existing broad model should not be changed. However, the threshold at which tenancies will gain protection is likely to be increased from six months to two years.





IMPLEMENTATION OF THE ECONOMIC CRIME AND TRANSPARENCY ACT 2023



SNAPSHOT: The Act, which is being implemented in phases, significantly expands Companies House powers in order to improve transparency over UK companies. This will involve tightening identity verification, increasing corporate criminal liability to combat fraud, money laundering, and economic crime. Organisations face higher compliance expectations, greater data accuracy scrutiny and enforcement risk.

DETAIL & ACTION POINTS: The aim is that 50 statutory instruments will be implemented over 18 months with implementation and transitional periods continuing until completion in 2027. This will be kept under review.

Retailers should review corporate governance arrangements, beneficial ownership records and statutory filings now; and update internal controls and fraud-prevention frameworks to align with the new verification requirements and offence regimes.



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- RETAIL SNAPSHOT Q2
- RETAIL SNAPSHOT Q3
- RETAIL SNAPSHOT Q4



THANK YOU FOR READING, WE HOPE YOU FOUND THIS ROADMAP HELPFUL AND INFORMATIVE.

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