This chapter examines the Transfer of Undertakings (Protection of Employment) Regulations 2006 (TUPE). It first assesses the legal position prior to the introduction of the Acquired Rights Directive 2001, which is the source of TUPE. It then analyses the principal implications of TUPE and its provisions. It considers the circumstances when TUPE will apply and the extent to which TUPE has been interpreted progressively to include economic transactions and arrangements which transcend the transfer of an organization's business and assets. The chapter also examines the impact of TUPE on the contract of employment, and discusses the information and consultation obligations imposed on transferors.