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SCOTTISH STATUTORY INSTRUMENTS

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**2021 No. 378**

**The Public Procurement (Agreement on  
Government Procurement) (Thresholds etc.)  
(Amendment) (Scotland) Regulations 2021**

**Amendment of the Public Contracts (Scotland) Regulations 2015**

3.—(1) The 2015 Regulations<sup>(1)</sup> are amended as follows.

(2) In regulation 5 (thresholds), in paragraph (1)—

- (a) for “not including value added tax” substitute “inclusive of value added tax, where appropriate”,
- (b) in sub-paragraph (a), for “£4,733,252” substitute “£5,336,937”,
- (c) in sub-paragraph (b), for “£122,976” substitute “£138,760”,
- (d) in sub-paragraph (c), for “£189,330” substitute “£213,477”.

(3) In regulation 6 (methods for calculating the estimated value) in paragraph (1), for “not including value added tax” substitute “inclusive of value added tax, where appropriate”.

(4) In regulation 14 (specific situations: contracts subsidised by a contracting authority) in paragraph (1)—

- (a) in sub-paragraph (a), for “net of value added tax” substitute “inclusive of value added tax, where appropriate”,
- (b) in sub-paragraph (b), for “net of value added tax” substitute “inclusive of value added tax, where appropriate”.

(5) In Part 2 of [<sup>F1</sup>Schedule 1] omit “Regional Development Scotland”.

**F1** Words in [reg. 3\(5\)](#) substituted (31.12.2021) by [The Public Procurement \(Agreement on Government Procurement\) \(Thresholds etc.\) \(Amendment\) \(Scotland\) Amendment Regulations 2021 \(S.S.I. 2021/424\)](#), [regs. 1\(2\), 2\(2\)](#)

**Commencement Information**

**II** [Reg. 3](#) in force at 1.1.2022, see [reg. 1\(2\)](#)

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(1) [S.S.I. 2015/446](#) as amended by regulation 4(5) and (6) of the 2020 Regulations and regulation 5(3) and Schedule 2 of the Public Procurement (Agreement on Government Procurement) (Amendment) (No. 2) Regulations 2021 ([S.I. 2021/872](#)).

**Changes to legislation:**

There are currently no known outstanding effects for the The Public Procurement (Agreement on Government Procurement) (Thresholds etc.) (Amendment) (Scotland) Regulations 2021, Section 3.