
SCOTTISH STATUTORY INSTRUMENTS

2016 No. 65

The Concession Contracts (Scotland) Regulations 2016

PART 4

RULES ON THE PERFORMANCE OF CONCESSION CONTRACTS

[^{F1}Electronic invoicing

44A.—(1) It shall be an implied term of all public contracts that contracting entities must accept and process electronic invoices for the provision of works, supplies or services in the performance of a contract where such invoices—

- (a) comply with the European standard on electronic invoicing reference to which has been published pursuant to Article 3(2) of [Directive 2014/55/EU](#) of the European Parliament and of the Council on electronic invoicing in public procurement, and
- (b) contain any of the syntaxes on the list published pursuant to Article 3(2) of that Directive.

(2) In this regulation—

“electronic invoice” means an invoice containing the information components referred to in regulation 44A(3) that has been issued, transmitted and received in a structured electronic format which allows for its automatic and electronic processing,

“European standard” means a standard adopted by a European standardisation organisation and made available to the general public,

“GDPR” means the General Data Protection Regulation (EU) 2016/679 of the European Parliament and of the Council on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing [Directive 95/46/EC](#), and

“syntax” means the machine readable language or dialect used to represent the data elements contained in an electronic invoice.

(3) An electronic invoice referred to in this regulation must contain the following information components—

- (a) process and invoice identifiers,
- (b) the invoice period,
- (c) seller information,
- (d) buyer information,
- (e) payee information,
- (f) seller’s tax representative information,
- (g) contract reference,
- (h) delivery details,
- (i) payment instructions,
- (j) allowance or charge information,

Status: Point in time view as at 30/10/2023.

Changes to legislation: The Concession Contracts (Scotland) Regulations 2016, Section 44A is up to date with all changes known to be in force on or before 19 August 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

(k) invoice line item information,

(l) invoice totals, and

(m) VAT breakdown.

(4) This Regulation is without prejudice to applicable law on data protection.

(5) Subject to any provisions to the contrary in any enactments and without prejudice to the exemptions and restrictions set out in GDPR and the Data Protection Act 2018, personal data obtained for the purpose of electronic invoicing may be used only for that purpose or for purposes compatible with it.

(6) This regulation is without prejudice to any provision made by or under Schedule 11 of the Value Added Tax Act 1994.]

Textual Amendments

F1 [Reg. 44A](#) inserted (18.4.2019 for specified purposes, 18.4.2020 in so far as not already in force) by [The Electronic Invoicing \(Public Contracts etc.\) Amendment \(Scotland\) Regulations 2019 \(S.S.I. 2019/7\)](#), regs. 1(2), **3(2)**

Status:

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