

---

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations implement [Directive 2014/55/EU](#) of the European Parliament and of the Council on electronic invoicing in public procurement. These Regulations extend to Scotland only.

Regulation 2 amends the Public Contracts (Scotland) Regulations 2015. It makes provision about receipt and processing of electronic invoices and specifies the core elements of an electronic invoice. It provides that these Regulations are without prejudice to certain rights under GDPR and the Data Protection Act 2018 and the provisions of Council [Directive 2006/112/EC](#) on the common system of value added tax.

Regulation 3 makes similar amendments to the Concession Contracts (Scotland) Regulations 2016.

Regulation 4 makes similar amendments to the Utilities Contracts (Scotland) Regulations 2016.