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## EXPLANATORY NOTE

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

These Regulations amend the thresholds that apply in the field of public procurement that are specified in the Public Contracts (Scotland) Regulations 2015 ([S.S.I. 2015/446](#)) (“the 2015 Regulations”), the Utilities Contracts (Scotland) Regulations 2016 ([S.S.I. 2016/49](#)) and the Concession Contracts (Scotland) Regulations 2016 ([S.S.I. 2016/65](#)) respectively in accordance with the obligations of the United Kingdom under the Agreement on Government Procurement (“the GPA”) and as required by each Regulation which is amended. The Regulations change the calculation of the estimated value of a procurement based on the total amount payable, from a calculation exclusive of value added tax to one inclusive of value added tax where applicable, in order to fully comply with the GPA. The Regulations also remove “Regional Development Scotland” from Part 2 of Schedule 2 of the 2015 Regulations.