## **Thresholds**

If you are unable to estimate the value of a contract that contract will be explicitly made subject to the procurement rules.

## Thresholds from 1 January 2024

<u>Threshold</u> values were updated and are relevant to procurement exercises which commence on, or after, 1 January 2024.

Scottish Ministers must revise the threshold values of the procurement regulations every two years to ensure that they remain aligned to thresholds set out in the World Trade Organisation's (WT0)Government Procurement Agreement (GPA).

Please refer to **SPPN 4/2025** for further information.

The obligations for the calculation and treatment of VAT when considering threshold values remain in place and <a href="SPPN08/2021">SPPN08/2021</a> provides detail on this.

More information can be found at <u>Procurement Threshold and Contract</u>

Value Estimation and in Frequently Asked Questions.

WTO GPA procurement thresholds change every 2 years i.e. the next threshold change will occur on 1 January 2026, to allow for currency fluctuations.