

Chapter 1

Commission Implementing Regulation (EU) 2018/1624

Article 9 Transition period

(1) By way of derogation from Article 5(1), for a financial year ending on a date between 1 January and 31 December 2018, the remittance date shall be 31 May 2019 at the latest.

(2) By way of derogation from Article 5(1), for a financial year ending on a date between 1 January and 31 December 2019, the remittance date shall be 30 April 2020 at the latest.