

Chapter 2

Commission Delegated Regulation (EU) 2018/171

**Article 6 Date of application of the
materiality thresholds**

A competent authority shall set a date for the application of the materiality threshold which may vary for different categories of institutions but which shall be no later than 31 December 2020 for institutions using the Standardised Approach laid down in Part Three, Title II, Chapter 2 of Regulation (EU) 575/2013.