

Downloaded via the EU tax law app / web

```
EUR-Lex - CELEX:62020CN0324 - EN - EUR-Lex function sendDcsMultiTrack() {}  
(function(w,d,u){w.readyQ=[];w.bindReadyQ=[];function  
p(x,y){if(x=="ready"){w.bindReadyQ.push(y);}else{w.readyQ.push(x);}};var  
a={ready:p,bind:p};w.$=w.jQuery=function(f){if(f===d||f===u){return  
a}else{p(f)}}})(window,document) var legislativeUrl = 'http://old.eur-  
lex.europa.eu/en/techleg/index.htm'; var eurovocUrl = 'http://eurovoc.europa.eu/drupal/'; var  
interStyleGuideUrl = 'http://publications.europa.eu/code/en/en-000100.htm'; var sessionExpired =  
false; var pageUrl = ""; var queryString = 'uri=CELEX:62020CN0324&rid=1'; var sessionTimeout =  
'900000'; × Skip to main content Access to European Union law
```

EUR-Lex Access to European Union law

English EN (current language) Language ?????????? (bg) Español (es) Čeština (cs) Dansk (da)
Deutsch (de) Eesti keel (et) ?????????? (el) English (en) Français (fr) Gaeilge (ga) Hrvatski (hr)
Italiano (it) Latviešu valoda (lv) Lietuvių kalba (lt) Magyar (hu) Malti (mt) Nederlands (nl) Polski (pl)
Português (pt) Român? (ro) Sloven?ina (sk) Slovenš?ina (sl) Suomi (fi) Svenska (sv) Guest Guest
Sign in Register My recent searches (0) × Select site language ?????????? (bg) Español (es)
Čeština (cs) Dansk (da) Deutsch (de) Eesti keel (et) ?????????? (el) English (en) Français (fr)
Gaeilge (ga) Hrvatski (hr) Italiano (it) Latviešu valoda (lv) Lietuvių kalba (lt) Magyar (hu) Malti (mt)
Nederlands (nl) Polski (pl) Português (pt) Român? (ro) Sloven?ina (sk) Slovenš?ina (sl) Suomi (fi)
Svenska (sv)

This document is an excerpt from the EUR-Lex website

Menu

EU law

Treaties Treaties currently in force Founding treaties Accession Treaties Other treaties and
protocols Chronological overview Legal acts Consolidated texts International agreements
Preparatory documents EFTA documents Lawmaking procedures Summaries of EU Legislation
Browse Browse by EU Institutions Browse by EuroVoc

EU case-law

Case-law Digital reports Directory of case-law

Official Journal

Access to the Official Journal Legally binding print editions Special edition

National law and case-law

National transposition National case-law JURE case-law

Information

News Latest developments on EUR-Lex Statistics ELI register About ELI Technical information ELI

implementation overview Resources for implementing ELI ELI highlights ELI testimonials EU budget online Quick search Insert free text, CELEX number or descriptors. Use "" to search on an exact phrase, use * to replace 0 to n characters, use ? to replace a single character Need more search options? Use the Advanced search \$(document).ready(function() { var quickSearchFld = \$('#QuickSearchField.autocompleteField'); typeaheadFld(quickSearchFld, "../../../autocomplete.html", true, 'QuickSearch'); }) You are here EUROPA EUR-Lex home EUR-Lex - CELEX:62020CN0324 - EN

Document 62020CN0324

Help Print this page { "service": "share", "counter": false, "css": { "button": "myButton" }, "link": "https://eur-lex.europa.eu/legal-content/ES/TXT/HTML/?uri=CELEX:62020CN0324" } The requested document does not exist. About Site map Help Links Legal notice Newsletter Contact Other sites managed by the Publications Office EU Publications EU Open Data Portal Ted Whoiswho CORDIS Portal of the Publications Office of the EU N-Lex Switch to mobile Switch to desktop \$(document).ready(function () { var switchToDesktop = "notSelected"; var deviceDetected = "desktop"; //enable switch to desktop view for mobile devices if (deviceDetected == 'mobile'){ if ((switchToDesktop == 'false' || switchToDesktop == 'notSelected') && window.innerWidth