WHAT IS CLAIMED IS:

1. A method of performing communication by a user equipment (UE) in a wireless communication system, the method comprising:

receiving a Physical Downlink Control Channel (PDCCH) signal at an *n*-th first time unit among first time units of a first cell that each have a duration related to a first subcarrier spacing;

determining an *m*-th second time unit among second time units of a second cell that each have a duration related to a second subcarrier spacing different from the first subcarrier spacing, wherein the *m*-th second time unit of the second cell is determined based on (i) carrier indicator information of the PDCCH signal, and (ii) timing offset information related to a timing offset delay for the UE; and

transmitting a Physical Uplink Shared Channel (PUSCH) signal at the *m*-th second time unit of the second cell,

wherein the *m*-th second time unit is determined as a second time unit separated by the timing offset delay after a *k*-th second time unit in the second cell, and the timing offset delay is expressed as a number of second time units, and

wherein, based on the first subcarrier spacing being smaller than the second subcarrier spacing, the duration of each of the first time units is larger than the duration of each of the second time units, and the *k*-th second time unit is an earliest one of second time units of the second cell that overlaps in time with the *n*-th first time unit of the first cell.

2. The method of claim 1, wherein the PDCCH signal comprises scheduling information, and

wherein the PUSCH signal is transmitted at the *m*-th second time unit based on the scheduling information that was received in the PDCCH signal.

3. The method of claim 1, wherein each of the first time units comprises a first plurality of orthogonal frequency division multiplexed (OFDM) symbols, and

wherein each of the second time units comprises a second plurality of orthogonal frequency division multiplexed (OFDM) symbols.

4. A user equipment (UE) configured to perform communication in a wireless communication system, the UE comprising:

at least one radio frequency (RF) module;

at least one processor; and

at least one computer memory operably connectable to the at least one processor and storing instructions that, when executed, cause the at least one processor to perform operations comprising:

receiving a Physical Downlink Control Channel (PDCCH) signal at an *n*-th first time unit among first time units of a first cell that each have a duration related to a first subcarrier spacing;

determining an *m*-th second time unit among second time units of a second cell that each have a duration related to a second subcarrier spacing different from the first subcarrier spacing, wherein the *m*-th second time unit of the second cell is determined based on (i) carrier indicator information of the PDCCH signal, and (ii) timing offset information related to a timing offset delay for the UE; and

transmitting a Physical Uplink Shared Channel (PUSCH) signal at the *m*-th second time unit of the second cell,

wherein the *m*-th second time unit is determined as a second time unit separated by the timing offset delay after a *k*-th second time unit in the second cell, and the timing offset delay is expressed as a number of second time units, and

wherein, based on the first subcarrier spacing being smaller than the second subcarrier spacing, the duration of each of the first time units is larger than the duration of each of the second time units, and the *k*-th second time unit is an earliest one of second time units of the second cell that overlaps in time with the *n*-th first time unit of the first cell.

5. The UE of claim 4, wherein the PDCCH signal comprises scheduling information, and

wherein the PUSCH signal is transmitted at the *m*-th second time unit based on the scheduling information that was received in the PDCCH signal.

6. The UE of claim 4, wherein each of the first time units comprises a first plurality of orthogonal frequency division multiplexed (OFDM) symbols, and

wherein each of the second time units comprises a second plurality of orthogonal frequency division multiplexed (OFDM) symbols.

7. A method of performing communication by a base station (BS) in a wireless communication system, the method comprising:

transmitting a Physical Downlink Control Channel (PDCCH) signal at an *n*-th first time unit among first time units of a first cell that each have a duration related to a first subcarrier spacing;

determining an *m*-th second time unit among second time units of a second cell that each have a duration related to a second subcarrier spacing different from the first subcarrier spacing, wherein the *m*-th second time unit of the second cell is determined based on (i) carrier indicator information of the PDCCH signal, and (ii) timing offset information related to a timing offset delay; and

receiving a Physical Uplink Shared Channel (PUSCH) signal at the *m*-th second time unit of the second cell,

wherein the *m*-th second time unit is determined as a second time unit separated by the timing offset delay after a *k*-th second time unit in the second cell, and the timing offset delay is expressed as a number of second time units, and

wherein, based on the first subcarrier spacing being smaller than the second subcarrier spacing, the duration of each of the first time units is larger than the duration of each of the second time units, and the *k*-th second time unit is an earliest one of second time units of the second cell that overlaps in time with the *n*-th first time unit of the first cell.

8. The method of claim 7, wherein the PDCCH signal comprises scheduling information, and

wherein the PUSCH signal is received at the *m*-th second time unit based on the scheduling information that was transmitted in the PDCCH signal.

9. The method of claim 7, wherein each of the first time units comprises a first plurality of orthogonal frequency division multiplexed (OFDM) symbols, and

wherein each of the second time units comprises a second plurality of orthogonal frequency division multiplexed (OFDM) symbols.

10. A base station (BS) configured to perform communication in a wireless communication system, the UE comprising:

at least one radio frequency (RF) module;

at least one processor; and

at least one computer memory operably connectable to the at least one processor and storing instructions that, when executed, cause the at least one processor to perform operations comprising:

transmitting a Physical Downlink Control Channel (PDCCH) signal at an *n*-th first time unit among first time units of a first cell that each have a duration related to a first subcarrier spacing;

determining an *m*-th second time unit among second time units of a second cell that each have a duration related to a second subcarrier spacing different from the first subcarrier spacing, wherein the *m*-th second time unit of the second cell is determined based on (i) carrier indicator information of the PDCCH signal, and (ii) timing offset information related to a timing offset; and

receiving a Physical Uplink Shared Channel (PUSCH) signal at the *m*-th second time unit of the second cell,

wherein the *m*-th second time unit is determined as a second time unit separated by the timing offset delay after a *k*-th second time unit in the second cell, and the timing offset delay is expressed as a number of second time units, and

wherein, based on the first subcarrier spacing being smaller than the second subcarrier spacing, the duration of each of the first time units is larger than the duration of each of the second time units, and the *k*-th second time unit is an earliest one of second time units of the second cell that overlaps in time with the *n*-th first time unit of the first cell.

11. The BS of claim 10, wherein the PDCCH signal comprises scheduling information, and

wherein the PUSCH signal is received at the *m*-th second time unit based on the scheduling information that was transmitted in the PDCCH signal.

12. The BS of claim 10, wherein each of the first time units comprises a first plurality of orthogonal frequency division multiplexed (OFDM) symbols, and

wherein each of the second time units comprises a second plurality of orthogonal frequency division multiplexed (OFDM) symbols.