

ANNEX XXII

COMPANY LAW

List provided for in Article 77

INTRODUCTION

When the acts referred to in this Annex contain notions or refer to procedures which are specific to the Community legal order, such as:

- preambles,
- the addressees of the Community acts,
- references to territories or languages of the EC,
- references to rights and obligations of EC Member States, their public entities, undertakings or individuals in relation to each other, and
- references to information and notification procedures,

Protocol 1 on horizontal adaptations shall apply, unless otherwise provided for in this Annex.

SECTORAL ADAPTATIONS

Integration of company forms not existing at the time of the initialling of the EEA Agreement:

Where reference is made in the directives mentioned below exclusively or primarily to one type of company, this reference may be changed upon the introduction of specific legislation for private companies. The introduction of such legislation and the denomination of the companies involved will be notified to the EEA Joint Committee at the latest at the time of implementation of the relevant directives.

TRANSITION PERIODS

The EFTA States shall implement in full the provisions laid down in this Annex not later than three years, as regards []^{1} Liechtenstein, and two years as regards []^{2} Iceland and Norway, after the entry into force of the EEA Agreement.

ACTS REFERRED TO

1. **368 L 0151**: First Council Directive 68/151/EEC of 9 March 1968 on co-ordination of safeguards which, for the protection of the interests of members and others, are required by Member States of companies within the meaning of the second paragraph of Article 58 of the Treaty, with a view to making such safeguards equivalent throughout the Community (OJ No L 65, 14.3.1968, p.8), as amended by:

^{1} Words "Switzerland and" deleted by the Adjusting Protocol.

^{2} Words "Austria, Finland, Iceland, Norway and Sweden" replaced by Decision No 125/1999 (OJ No L 325, 21.12.2000, p. 46 and EEA Supplement No 60, 21.12.2000, p. 699 (Icelandic) and p. 694 (Norwegian)), e.i.f. 1.10.1999.

- **1 72 B:** Act concerning the Conditions of Accession and Adjustments to the Treaties - Accession of the Kingdom of Denmark, Ireland and the United Kingdom of Great Britain and Northern Ireland (OJ No L 73, 27.3.1972, p. 89),
- **1 79 H:** Act concerning the Conditions of Accession and Adjustments to the Treaties - Accession of the Hellenic Republic (OJ No L 291, 19.11.1979, p. 89),
- **1 85 I:** Act concerning the Conditions of Accession and Adjustments to the Treaties - Accession of the Kingdom of Spain and the Portuguese Republic (OJ No L 302, 15.11.1985, p. 157),
- ^{3} **1 94 N:** Act concerning the conditions of accession of the Republic of Austria, the Republic of Finland and the Kingdom of Sweden and the adjustments to the Treaties on which the European Union is founded (OJ C 241, 29.8.1994, p. 21 as adjusted by OJ L 1, 1.1.1995, p. 1),
- ^{4} **32003 L 0058:** Directive 2003/58/EC of the European Parliament and of the Council of 15 July 2003 amending Council Directive 68/151/EEC, as regards disclosure requirements in respect of certain types of companies (OJ L 221, 4.9.2003, p. 13),
- ^{5} **1 03 T:** Act concerning the conditions of accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic and the adjustments to the Treaties on which the European Union is founded adopted on 16 April 2003 (OJ L 236, 23.9.2003, p. 33),
- ^{6} **32006 L 0099:** Council Directive 2006/99/EC of 20 November 2006 (OJ L 363, 20.12.2006, p. 137).

The provisions of the Directive shall, for the purposes of the present Agreement, be read with the following adaptation:

The following shall be added to Article 1:

- “- *In Iceland:*
hlutafélag^{7}, einkahlutafélag, samlagsfélag;
- *In Liechtenstein:*
die Aktiengesellschaft, die Gesellschaft mit beschränkter Haftung, die Kommanditaktiengesellschaft;
- *In Norway:*
aksjeselskap, allmennaksjeselskap^{8}.”
- []^{9}
- []^{10}

^{3} Indent added by Decision No 125/1999 (OJ No L 325, 21.12.2000, p. 46 and EEA Supplement No 60, 21.12.2000, p. 699 (Icelandic and p. 694 (Norwegian)), e.i.f. 1.10.1999.

^{4} Indent added by Decision No 56/2004 (OJ No L 277, 26.8.2004, p. 27 and EEA Supplement No 43, 26.8.2004, p. 22), e.i.f. 1.6.2005.

^{5} Indent added by the 2004 EEA Enlargement Agreement (OJ No L 130, 29.4.2004, p. 3 and EEA Supplement No 23, 29.4.2004, p. 1), e.i.f. 1.5.2004.

^{6} Indent added by Decision No 132/2007 (OJ No L 100, 10.4.2008, p. 1 and EEA Supplement No 19, 10.4.2008, p.1), e.i.f. pending.

^{7} Word replaced by Decision No 125/1999 (OJ No L 325, 21.12.2000, p. 46 and EEA Supplement No 60, 21.12.2000, p. 699 (Icelandic and p. 694 (Norwegian)), e.i.f. 1.10.1999.

^{8} Provision replaced by Decision No 125/1999 (OJ No L 325, 21.12.2000, p. 46 and EEA Supplement No 60, 21.12.2000, p. 699 (Icelandic) and p. 694 (Norwegian)), e.i.f. 1.10.1999.

^{9} Entries “in Austria, in Finland, in Sweden”, including provisions, deleted by Decision No 125/1999 (OJ No L 325, 21.12.2000, p. 46 and EEA Supplement No 60, 21.12.2000, p. 699 (Icelandic) and p. 694 (Norwegian)), e.i.f. 1.10.1999.

^{10} Entry “in Switzerland”, including provision, deleted by the Adjusting Protocol.

2. **377 L 0091:** Second Council Directive 77/91/EEC of 13 December 1976 on coordination of safeguards which, for the protection of the interests of members and others, are required by Member States of companies within the meaning of the second paragraph of Article 58 of the Treaty, in respect of the formation of public limited liability companies and the maintenance and alteration of their capital, with a view to making such safeguards equivalent (OJ No L 26, 31.1.1977, p. 1), as amended by:
- **1 79 H:** Act concerning the Conditions of Accession and Adjustment to the Treaties -Accession of the Hellenic Republic (OJ No L 291, 19.11.1979, p. 89),
 - **1 85 I:** Act concerning the conditions of Accession and Adjustments to the Treaties -Accession of the Kingdom of Spain and the Portuguese Republic (OJ No L 302, 15.11.1985, p. 157),
 - ^{11} **392 L 0101:** Council Directive 92/101/EEC of 23. November 1992 (OJ No L 347, 28.11.1992, p.64),
 - ^{12} **1 94 N:** Act concerning the conditions of accession of the Republic of Austria, the Republic of Finland and the Kingdom of Sweden and the adjustments to the Treaties on which the European Union is founded (OJ C 241, 29.8.1994, p. 21 as adjusted by OJ L 1, 1.1.1995, p. 1),
 - ^{13} **1 03 T:** Act concerning the conditions of accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic and the adjustments to the Treaties on which the European Union is founded adopted on 16 April 2003 (OJ L 236, 23.9.2003, p. 33),
 - ^{14} **32006 L 0068:** Directive 2006/68/EC of the European Parliament and of the Council of 6 September 2006 (OJ L 264, 25.9.2006, p. 32),
 - ^{15} **32006 L 0099:** Council Directive 2006/99/EC of 20 November 2006 (OJ L 363, 20.12.2006, p. 137).

The provisions of the Directive shall, for the purposes of the present Agreement, be read with the following adaptations:

- (a) The following shall be added to Article 1(1), subparagraph 1:

- “- in Iceland:
hlutafélag^{16};
- in Liechtenstein:
die Aktiengesellschaft;
- in Norway:
allmennaksjeselskap^{17}.”
- []^{18}

^{11} Indent added by Decision No 7/94.

^{12} Indent added by Decision No 125/1999 (OJ No L 325, 21.12.2000, p. 46 and EEA Supplement No 60, 21.12.2000, p. 699 (Icelandic) and p. 694 (Norwegian)), e.i.f. 1.10.1999.

^{13} Indent added by the 2004 EEA Enlargement Agreement (OJ No L 130, 29.4.2004, p. 3 and EEA Supplement No 23, 29.4.2004, p. 1), e.i.f. 1.5.2004.

^{14} Indent added by Decision No 95/2007 (OJ No L 328, 13.12.2007, p.48 and EEA supp. No 60, 13.12.2007, p.33), e.i.f. 1.2.2009.

^{15} Indent added by Decision No 132/2007 (OJ No L 100, 10.4.2008, p. 1 and EEA Supplement No 19, 10.4.2008, p.1), e.i.f. pending.

^{16} Provision replaced by Decision No 125/1999 (OJ No L 325, 21.12.2000, p. 46 and EEA Supplement No 60, 21.12.2000, p. 699 (Icelandic) and p. 694 (Norwegian)), e.i.f. 1.10.1999.

^{17} Provision replaced by Decision No 125/1999 (OJ No L 325, 21.12.2000, p. 46 and EEA Supplement No 60, 21.12.2000, p. 699 (Icelandic) and p. 694 (Norwegian)), e.i.f. 1.10.1999.

^{18} Entries “in Austria, in Finland, in Sweden”, including provisions, deleted by Decision No 125/1999 (OJ No L 325, 21.12.2000, p. 46 and EEA Supplement No 60, 21.12.2000, p. 699 (Icelandic) and p. 694 (Norwegian)), e.i.f. 1.10.1999.

- [] {¹⁹}

- (b) In Article 6, the term "European unit of account" shall be replaced by "ECU";
- (c) The transition measures indicated in Article 43(2) shall be applicable also with regard to the EFTA States.

3. **378 L 0855:** Third Council Directive 78/855/EEC of 9 October 1978 based on Article 54 (3)(g) of the Treaty concerning mergers of public limited liability companies (OJ No L 295, 20.10.1978, p. 36), as amended by:

- **1 79 H:** Act concerning the Conditions of Accession and Adjustment to the Treaties - Accession of the Hellenic Republic (OJ No L 291, 19.11.1979, p. 89),
- **1 85 I:** Act concerning the conditions of Accession and Adjustments to the Treaties - Accession of the Kingdom of Spain and the Portuguese Republic (OJ No L 302, 15.11.1985, p. 157),
- {²⁰} **1 94 N:** Act concerning the conditions of accession of the Republic of Austria, the Republic of Finland and the Kingdom of Sweden and the adjustments to the Treaties on which the European Union is founded (OJ C 241, 29.8.1994, p. 21 as adjusted by OJ L 1, 1.1.1995, p. 1),
- {²¹} **1 03 T:** Act concerning the conditions of accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic and the adjustments to the Treaties on which the European Union is founded adopted on 16 April 2003 (OJ L 236, 23.9.2003, p. 33),
- {²²} **32006 L 0099:** Council Directive 2006/99/EC of 20 November 2006 (OJ L 363, 20.12.2006, p. 137),
- {²³} **32007 L 0063:** Directive 2007/63/EC of the European Parliament and of the Council of 13 November 2007 (OJ L 300, 17.11.2007, p. 47).

The provisions of the Directive shall, for the purposes of the present Agreement, be read with the following adaptations:

(a) The following shall be added to Article 1(1):

- “- Iceland:
hlutafélag{²⁴};
- Liechtenstein:
die Aktiengesellschaft;
- Norway:
allmennaksjeselskap{²⁵}.’”

¹⁹ Entry "in Switzerland", including provision, deleted by the Adjusting Protocol.

²⁰ Indent added by Decision No 125/1999 (OJ No L 325, 21.12.2000, p. 46 and EEA Supplement No 60, 21.12.2000, p. 699 (Icelandic) and p. 694 (Norwegian)), e.i.f. 1.10.1999.

²¹ Indent added by the 2004 EEA Enlargement Agreement (OJ No L 130, 29.4.2004, p. 3 and EEA Supplement No 23, 29.4.2004, p. 1), e.i.f. 1.5.2004.

²² Indent added by Decision No 132/2007 (OJ No L 100, 10.4.2008, p. 1 and EEA Supplement No 19, 10.4.2008, p.1), e.i.f. pending.

²³ Indent added by Decision No 58/2008 (OJ No L 223, 21.8.2008, p. 58 and EEA Supplement No 52, 21.8.2008, p.31), e.i.f. 1.12.2009.

²⁴ Provision replaced by Decision No 125/1999 (OJ No L 325, 21.12.2000, p. 46 and EEA Supplement No 60, 21.12.2000, p. 699 (Icelandic) and p. 694 (Norwegian)), e.i.f. 1.10.1999.

²⁵ Provision replaced by Decision No 125/1999 (OJ No L 325, 21.12.2000, p. 46 and EEA Supplement No 60, 21.12.2000, p. 699 (Icelandic) and p. 694 (Norwegian)), e.i.f. 1.10.1999.

- [] {²⁶}
- [] {²⁷}

(b) The transition measures indicated in Article 32(3) and (4) shall be applicable also with regard to the EFTA States.

4. **378 L 0660**: Fourth Council Directive 78/660/EEC of 25 July 1978 based on Article 54 (3)(g) of the Treaty on the annual accounts of certain types of companies (OJ No L 222, 14.8.1978, p. 11), as amended by:

- **1 79 H**: Act concerning the Conditions of Accession and Adjustment to the Treaties -Accession of the Hellenic Republic (OJ No L 291, 19.11.1979, p. 89),
- **383 L 0349**: Seventh Council Directive 83/349/EEC of 13 June 1983 based on the Article 54 (3) (g) of the Treaty on consolidated accounts (OJ No L 193, 18.7.1983, p. 1), as amended by:
 - {²⁸} **32003 L 0051**: Directive 2003/51/EC of the European Parliament and of the Council of 18 June 2003 (OJ L 178, 17.7.2003, p. 16).
- **1 85 I**: Act concerning the conditions of Accession and Adjustments to the Treaties -Accession of the Kingdom of Spain and the Portuguese Republic (OJ No L 302, 15.11.1985, pp. 157-158),
- **389 L 0666**: Eleventh Council Directive 89/666/EEC of 21 December 1989 concerning disclosure requirements in respect of branches opened in a Member State by certain types of company governed by the law of another State (OJ No L 395, 30.12.1989, p. 36),
- **390 L 0604**: Council Directive 90/604/EEC of 8 November 1990 amending Directive 78/660/EEC on annual accounts and Directive 83/349/EEC on consolidated accounts as concerns the exemptions for small and medium-sized companies and the publication of accounts in ECUs (OJ No L 317, 16.11.1990, p. 57),
- **390 L 0605**: Council Directive 90/605/EEC of 8 November 1990 amending Directive 78/660/EEC on annual accounts and Directive 83/349/EEC on consolidated accounts as regards the scope of those Directives (OJ No L 317, 16.11.1990, p. 60),
- {²⁹} **1 94 N**: Act concerning the conditions of accession of the Republic of Austria, the Republic of Finland and the Kingdom of Sweden and the adjustments to the Treaties on which the European Union is founded (OJ C 241, 29.8.1994, p. 21 as adjusted by OJ L 1, 1.1.1995, p. 1).
- {³⁰} **394 L 0008**: Council Directive 94/8/EC of 21 March 1994 amending Directive 78/660/EEC as regards the expression of amounts expressed in ecus (OJ No L 82, 25.3.1994, p. 33),
- {³¹} **399 L 0060**: Council Directive 1999/60/EC of 17 June 1999 amending Directive 78/660/EEC as regards amounts expressed in ecus (OJ L 162, 26.6.1999, p. 65),
- {³²} **32001 L 0065**: Directive 2001/65/EC of the European Parliament and of the Council of 27 September 2001 (OJ L 283, 27.10.2001, p. 28),

{²⁶} Entries "Austria, Finland, Sweden", including provisions, deleted by Decision No 125/1999 (OJ No L 325, 21.12.2000, p. 46 and EEA Supplement No 60, 21.12.2000, p. 699 (Icelandic) and p. 694 (Norwegian)), e.i.f. 1.10.1999.

{²⁷} Entry "Switzerland", including the provision, deleted by the Adjusting Protocol.

{²⁸} Indent and words "as amended by:" above, added by Decision No 176/2003 (OJ No L 88, 25.3.2004, p. 53 and EEA Supplement No 15, 25.3.2004, p. 14), e.i.f. 1.8.2004.

{²⁹} Indent inserted by Decision No 125/1999 (OJ No L 325, 21.12.2000, p. 46 and EEA Supplement No 60, 21.12.2000, p. 699 (Icelandic) and p. 694 (Norwegian)), e.i.f. 1.10.1999.

{³⁰} Indent added by Decision No 9/94 (OJ No L 234, 8.9.1994, p. 17 and EEA Supplement No 33, 8.9.1994, p. 1), e.i.f. 1.1.1995.

{³¹} Indent added by Decision No 186/1999 (OJ No L 74, 15.3.2001, p. 16 and EEA Supplement No 14, 15.3.2001, p. 107 (Norwegian) and p. 194 (Icelandic)), e.i.f. 1.7.2000.

{³²} Indent added by Decision No 86/2002 (OJ No L L 266, 3.10.2002, p. 52 and EEA Supplement No 49, 3.10.2002, p. 40), e.i.f. 1.2.2003.

- ^{33} **32003 L 0051**: Directive 2003/51/EC of the European Parliament and of the Council of 18 June 2003 (OJ L 178, 17.7.2003, p. 16),
- ^{34} **32003 L 0038**: Council Directive 2003/38/EC of 13 May 2003 amending Directive 78/660/EEC on the annual accounts of certain types of companies as regards amounts expressed in euro (OJ L 120, 15.5.2003, p. 22),
- ^{35} **1 03 T**: Act concerning the conditions of accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic and the adjustments to the Treaties on which the European Union is founded adopted on 16 April 2003 (OJ L 236, 23.9.2003, p. 33),
- ^{36} **32006 L 0043**: Directive 2006/43/EC of the European Parliament and of the Council of 17 May 2006 (OJ L 157, 9.6.2006, p. 87),
- ^{37} **32006 L 0046**: Directive 2006/46/EC of the European Parliament and of the Council of 14 June 2006 (OJ L 224, 16.8.2006, p. 1),
- ^{38} **32006 L 0099**: Council Directive 2006/99/EC of 20 November 2006 (OJ L 363, 20.12.2006, p. 137),
- ^{39} **32009 L 0049**: Directive 2009/49/EC of the European Parliament and of the Council of 18 June 2009 (OJ L 164, 26.6.2009, p. 42).

The provisions of the Directive shall, for the purposes of the present Agreement, be read with the following adaptations:

- (a) The following shall be added to Article 1(1), subparagraph 1:

- "- in Iceland:
hlutafélag^{40},
einkahlutafélag;
- in Liechtenstein:
die Aktiengesellschaft,
die Gesellschaft mit beschränkter Haftung,
die Kommanditaktiengesellschaft;
- in Norway:
aksjeselskap, allmennaksjeselskap^{41}."
- []^{42}
- []^{43}

^{33} Indent added by Decision No 176/2003 (OJ No L 88, 25.3.2004, p. 53 and EEA Supplement 15, 25.3.2004, p. 14), e.i.f. 1.8.2004.

^{34} Indent added by Decision No 57/2004 (OJ No L 277, 26.8.2004, p. 28 and EEA Supplement No 43, 26.8.2004, p. 23), e.i.f. 1.9.2004.

^{35} Indent added by the 2004 EEA Enlargement Agreement (OJ No L 130, 29.4.2004, p. 3 and EEA Supplement No 23, 29.4.2004, p. 1), e.i.f. 1.5.2004.

^{36} Indent added by Decision No 160/2006 (OJ No L 89, 29.3.2007, p. 38 and EEA Supplement No 15, 29.3.2007, p. 30), e.i.f. 1.8.2009.

^{37} Indent added by Decision No 20/2007 (OJ No L 209, 9.8.2007, p. 36 and EEA Supplement No 38, 9.8.2007, p. 25), e.i.f. pending.

^{38} Indent added by Decision No 132/2007 (OJ No L 100, 10.4.2008, p. 1 and EEA Supplement No 19, 10.4.2008, p.1), e.i.f. pending.

^{39} Indent added by Decision No 157/2009 (OJ No L [to be published] and EEA Supplement No[to be published]), e.i.f. 5.12.2009.

^{40} Word replaced by Decision No 125/1999 (OJ No L 325, 21.12.2000, p. 46 and EEA Supplement No 60, 21.12.2000, p. 699 (Icelandic) and p. 694 (Norwegian)), e.i.f. 1.10.1999.

^{41} Provision replaced by Decision No 125/1999 (OJ No L 325, 21.12.2000, p. 46 and EEA Supplement No 60, 21.12.2000, p. 699 (Icelandic) and p. 694 (Norwegian)), e.i.f. 1.10.1999.

^{42} Entries "in Austria, in Finland, in Sweden", including provisions, deleted by Decision No 125/1999 (OJ No L 325, 21.12.2000, p. 46 and EEA Supplement No 60, 21.12.2000, p. 699 (Icelandic) and p. 694 (Norwegian)), e.i.f. 1.10.1999.

^{43} Entry "in Switzerland", including provision, deleted by the Adjusting Protocol.

(b) The following shall be added to Article 1(1), subparagraph 2:

"(m) [] {⁴⁴}

(n) [] {⁴⁵}

(o) [] {⁴⁶}

(za){⁴⁷} in Iceland:

sameignarfélag, samlagsfélag;

(zb){⁴⁸} in Liechtenstein:

die offene Handelsgesellschaft, die Kommanditgesellschaft;

(zc){⁴⁹} in Norway:

partrederi, ansvarlig selskap, kommandittselskap{⁵⁰}. ”

(c){⁵¹} in Article 2, regarding the EFTA States, "published in the *Official Journal of the European Communities*" shall read "published officially in each EFTA State".

5. **382 L 0891**: Sixth Council Directive 82/891/EEC of 17 December 1982 based on Article 54(3)(g) of the Treaty, concerning the division of public limited liability companies (OJ No L 378, 31.12.1982, p. 47), as amended by:

-{⁵²} **32007 L 0063**: Directive 2007/63/EC of the European Parliament and of the Council of 13 November 2007 (OJ L 300, 17.11.2007, p. 47).

The provisions of the Directive shall, for the purposes of the present Agreement, be read with the following adaptation:

The transition measures indicated in Article 26(4) and (5) shall be applicable also with regard to the EFTA States.

6. **383 L 0349**: Seventh Council Directive 83/349/EEC of 13 June 1983 based on the Article 54(3)(g) of the Treaty on consolidated accounts (OJ No L 193, 18.7.1983, p. 1), as amended by:

- **1 85 I**: Act concerning the conditions of Accession and Adjustments to the Treaties -Accession of the Kingdom of Spain and the Portuguese Republic (OJ No L 302, 15.11.1985, p. 158),

- **390 L 0604**: Council Directive 90/604/EEC of 8 November 1990 amending Directive 78/660/EEC on annual accounts and Directive 83/349/EEC on consolidated accounts as

{⁴⁴} Entry "in Austria", including provision, deleted by Decision No 125/1999 (OJ No L 325, 21.12.2000, p. 46 and EEA Supplement No 60, 21.12.2000, p. 699 (Icelandic) and p. 694 (Norwegian)), e.i.f. 1.10.1999.

{⁴⁵} Entry "in Finland", including provision, deleted by Decision No 125/1999 (OJ No L 325, 21.12.2000, p. 46 and EEA Supplement No 60, 21.12.2000, p. 699 (Icelandic) and p. 694 (Norwegian)), e.i.f. 1.10.1999.

{⁴⁶} Entry "in Iceland", including provision, renumbered to (p) by Decision No 125/1999 (OJ No L 325, 21.12.2000, p. 46 and EEA Supplement No 60, 21.12.2000, p. 699 (Icelandic) and p. 694 (Norwegian)), e.i.f. 1.10.1999.

{⁴⁷} Entry including provision, renumbered by Decision No 125/1999 (OJ No L 325, 21.12.2000, p. 46 and EEA Supplement No 60, 21.12.2000, p. 699 (Icelandic) and p. 694 (Norwegian)), e.i.f. 1.10.1999 and subsequently renumbered as point (za) by EEA 2004 Enlargement Agreement (OJ No L 130, 29.4.2004, p. 3 and EEA Supplement No 23, 29.4.2004, p. 1), e.i.f. 1.5.2004.

{⁴⁸} Entry including provision, renumbered by Decision No 125/1999 (OJ No L 325, 21.12.2000, p. 46 and EEA Supplement No 60, 21.12.2000, p. 699 (Icelandic) and p. 694 (Norwegian)), e.i.f. 1.10.1999 and subsequently renumbered as point (zb) by EEA 2004 Enlargement Agreement (OJ No L 130, 29.4.2004, p. 3 and EEA Supplement No 23, 29.4.2004, p. 1), e.i.f. 1.5.2004.

{⁴⁹} Entry "in Norway", including provision, renumbered and entry "in Sweden", including provision, deleted by Decision No 125/1999 (OJ No L 325, 21.12.2000, p. 46 and EEA Supplement No 60, 21.12.2000, p. 699 (Icelandic) and p. 694 (Norwegian)), e.i.f. 1.10.1999. Entry subsequently renumbered as point (zc) by 2004EEA Enlargement Agreement (OJ No L 130, 29.4.2004, p. 3 and EEA Supplement No 23, 29.4.2004, p. 1), e.i.f. 1.5.2004.

{⁵⁰} Word "kommandittselskap" as corrected by the Correction Protocol.

{⁵¹} Adaptation (c) added by Decision No 186/1999 (OJ No L 74, 15.3.2001, p. 16 and EEA Supplement No 14, 15.3.2001, p. 107 (Norwegian) and p. 194 (Icelandic)), e.i.f. 1.7.2000.

{⁵²} Indent and words "as amended by:" above, inserted by Decision No 58/2008 (OJ No L 223, 21.8.2008, p. 58 and EEA Supplement No 52, 21.8.2008, p.31), e.i.f. 1.12.2009.

concerns the exemptions for small and medium-sized companies and the publication of accounts in ECUs (OJ No L 317, 16.11.1990, p. 57),

- **390 L 0605:** Council Directive 90/605/EEC of 8 November 1990 amending Directive 78/660/EEC on annual accounts and Directive 83/349/EEC on consolidated accounts as regards the scope of those Directives (OJ No L 317, 16.11.1990, p. 60),
- ^{53} **1 94 N:** Act concerning the conditions of accession of the Republic of Austria, the Republic of Finland and the Kingdom of Sweden and the adjustments to the Treaties on which the European Union is founded (OJ C 241, 29.8.1994, p. 21 as adjusted by OJ L 1, 1.1.1995, p. 1),
- ^{54} **32001 L 0065:** Directive 2001/65/EC of the European Parliament and of the Council of 27 September 2001 (OJ L 283, 27.10.2001, p. 28),
- ^{55} **32003 L 0051:** Directive 2003/51/EC of the European Parliament and of the Council of 18 June 2003 (OJ L 178, 17.7.2003, p. 16),
- ^{56} **1 03 T:** Act concerning the conditions of accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic and the adjustments to the Treaties on which the European Union is founded adopted on 16 April 2003 (OJ L 236, 23.9.2003, p. 33),
- ^{57} **32006 L 0043:** Directive 2006/43/EC of the European Parliament and of the Council of 17 May 2006 (OJ L 157, 9.6.2006, p. 87),
- ^{58} **32006 L 0046:** Directive 2006/46/EC of the European Parliament and of the Council of 14 June 2006 (OJ L 224, 16.8.2006, p. 1),
- ^{59} **32006 L 0099:** Council Directive 2006/99/EC of 20 November 2006 (OJ L 363, 20.12.2006, p. 137),
- ^{60} **32009 L 0049:** Directive 2009/49/EC of the European Parliament and of the Council of 18 June 2009 (OJ L 164, 26.6.2009, p. 42).

The provisions of the Directive shall, for the purposes of the present Agreement, be read with the following adaptation:

The following shall be added to Article 4(1), subparagraph 1:

- "(m) []^{61}
- (n) []^{62}

^{53} Indent added by Decision No 125/1999 (OJ No L 325, 21.12.2000, p. 46 and EEA Supplement No 60, 21.12.2000, p. 699 (Icelandic) and p. 694 (Norwegian)), e.i.f. 1.10.1999.

^{54} Indent added by Decision No 86/2002 (OJ No L L 266, 3.10.2002, p. 52 and EEA Supplement No 49, 3.10.2002, p. 40), e.i.f. 1.2.2003.

^{55} Indent added by Decision No 176/2003 (OJ No L 88, 25.3.2004, p. 53 and EEA Supplement No 15, 25.3.2004, p. 14), e.i.f. 1.8.2004.

^{56} Indent added by the 2004 EEA Enlargement Agreement (OJ No L 130, 29.4.2004, p. 3 and EEA Supplement No 23, 29.4.2004, p. 1), e.i.f. 1.5.2004.

^{57} Indent added by Decision No 160/2006 (OJ No L 89, 29.3.2007, p. 38 and EEA Supplement No 15, 29.3.2007, p. 30), e.i.f. 1.8.2009.

^{58} Indent added by Decision No 20/2007 (OJ No L 209, 9.8.2007, p. 36 and EEA Supplement No 38, 9.8.2007, p. 25), e.i.f. pending.

^{59} Indent added by Decision No 132/2007 (OJ No L 100, 10.4.2008, p. 1 and EEA Supplement No 19, 10.4.2008, p.1), e.i.f. pending.

^{60} Indent added by Decision No 157/2009 (OJ No L [to be published] and EEA Supplement No [to be published]), e.i.f. 5.12.2009.

^{61} Entry "in Austria", including provision, deleted by Decision No 125/1999 (OJ No L 325, 21.12.2000, p. 46 and EEA Supplement No 60, 21.12.2000, p. 699 (Icelandic) and p. 694 (Norwegian)), e.i.f. 1.10.1999.

- (o) [] {⁶³}
- (za){⁶⁴} in Iceland:
hlutafélag{⁶⁵}, einkahlutafélag, samlagsfélag;
- (zb){⁶⁶} in Liechtenstein:
die Aktiengesellschaft, die Gesellschaft mit beschränkter Haftung,
die Kommanditaktiengesellschaft;
- (zc){⁶⁷} in Norway:
aksjeselskap, allmennaksjeselskap{⁶⁸}.’
- [] {⁶⁹}

7. **384 L 0253**: Eighth Council Directive 84/253/EEC of 10 April 1984 based on Article 54(3)(g) of the Treaty on the approval of persons responsible for carrying out the statutory audits of accounting documents (OJ No L 126, 12.5.1984, p. 20).
8. **389 L 0666**: Eleventh Council Directive 89/666/EEC of 21 December 1989 concerning disclosure requirements in respect of branches opened in a Member State by certain types of company governed by the law of another State (OJ No L 395, 30.12.1989, p. 36).
9. **389 L 0667**: Twelfth Council Directive 89/667/EEC of 21 December 1989 on single-member private limited-liability companies (OJ No L 395, 30.12.1989, p. 40), as amended by:
- {⁷⁰} **1 94 N**: Act concerning the conditions of accession of the Republic of Austria, the Republic of Finland and the Kingdom of Sweden and the adjustments to the Treaties on which the European Union is founded (OJ C 241, 29.8.1994, p. 21 as adjusted by OJ L 1, 1.1.1995, p. 1),
- {⁷¹} **1 03 T**: Act concerning the conditions of accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic and the adjustments to the Treaties on which the European Union is founded adopted on 16 April 2003 (OJ L 236, 23.9.2003, p. 33),
- {⁷²} **32006 L 0099**: Council Directive 2006/99/EC of 20 November 2006 (OJ L 363, 20.12.2006, p. 137).

{⁶²} Entry “in Finland”, including provision, deleted by Decision No 125/1999 (OJ No L 325, 21.12.2000, p. 46 and EEA Supplement No 60, 21.12.2000, p. 699 (Icelandic) and p. 694 (Norwegian)), e.i.f. 1.10.1999.

{⁶³} Entry “in Iceland”, including provision, renumbered to (p) by Decision No 125/1999 (OJ No L 325, 21.12.2000, p. 46 and EEA Supplement No 60, 21.12.2000, p. 699 (Icelandic) and p. 694 (Norwegian)), e.i.f. 1.10.1999.

{⁶⁴} Entry including provision, renumbered by Decision No 125/1999 (OJ No L 325, 21.12.2000, p. 46 and EEA Supplement No 60, 21.12.2000, p. 699 (Icelandic) and p. 694 (Norwegian)), e.i.f. 1.10.1999 and subsequently renumbered as point (za) by EEA 2004 Enlargement Agreement (OJ No L 130, 29.4.2004, p. 3 and EEA Supplement No 23, 29.4.2004, p. 1), e.i.f. 1.5.2004.

{⁶⁵} Word replaced by Decision No 125/1999 (OJ No L 325, 21.12.2000, p. 46 and EEA Supplement No 60, 21.12.2000, p. 699 (Icelandic) and p. 694 (Norwegian)), e.i.f. 1.10.1999.

{⁶⁶} Entry including provision, renumbered by Decision No 125/1999 (OJ No L 325, 21.12.2000, p. 46 and EEA Supplement No 60, 21.12.2000, p. 699 (Icelandic) and p. 694 (Norwegian)), e.i.f. 1.10.1999 and subsequently renumbered as point (zb) by EEA 2004 Enlargement Agreement (OJ No L 130, 29.4.2004, p. 3 and EEA Supplement No 23, 29.4.2004, p. 1), e.i.f. 1.5.2004.

{⁶⁷} Entry “in Norway”, including provision, renumbered and entry “in Sweden”, including provision, deleted by Decision No 125/1999 (OJ No L 325, 21.12.2000, p. 46 and EEA Supplement No 60, 21.12.2000, p. 699 (Icelandic) and p. 694 (Norwegian)), e.i.f. 1.10.1999. Entry subsequently renumbered as point (zc) by 2004 EEA Enlargement Agreement (OJ No L 130, 29.4.2004, p. 3 and EEA Supplement No 23, 29.4.2004, p. 1), e.i.f. 1.5.2004.

{⁶⁸} Provision replaced by Decision No 125/1999 (OJ No L 325, 21.12.2000, p. 46 and EEA Supplement No 60, 21.12.2000, p. 699 (Icelandic) and p. 694 (Norwegian)), e.i.f. 1.10.1999.

{⁶⁹} Entry “(s) in Switzerland”, including provision, deleted by the Adjusting Protocol.

{⁷⁰} Indent and words “, as amended by:” above, inserted by Decision No 125/1999 (OJ No L 325, 21.12.2000, p. 46 and EEA Supplement No 60, 21.12.2000, p. 699 (Icelandic) and p. 694 (Norwegian)), e.i.f. 1.10.1999.

{⁷¹} Indent added by the 2004 EEA Enlargement Agreement (OJ No L 130, 29.4.2004, p. 3 and EEA Supplement No 23, 29.4.2004, p. 1), e.i.f. 1.5.2004.

{⁷²} Indent added by Decision No 132/2007 (OJ No L 100, 10.4.2008, p. 1 and EEA Supplement No 19, 10.4.2008, p.1), e.i.f. pending.

The provisions of the Directive shall, for the purposes of the present Agreement, be read with the following adaptation:

The following shall be added to Article 1:

- “- in Iceland:
einkahlutafélag;
- in Liechtenstein:
die Gesellschaft mit beschränkter Haftung;
- in Norway:
aksjeselskap.”
- []^{73}
- []^{74}

10. **385 R 2137**: Council Regulation (EEC) No 2137/85 of 25 July 1985 on the European Economic Interest Grouping (EEIG) (OJ No L 199, 31.7.1985, p. 1).

10a.^{75} **32001 R 2157**: Council Regulation (EC) No 2157/2001 of 8 October 2001 on the Statute for a European company (SE) (OJ L 294, 10.11.2001, p. 1), as amended by:

-^{76} **32004 R 0885**: Council Regulation (EC) No 885/2004 of 26 April 2004 (OJ L 168, 1.5.2004, p. 1),

-^{77} **32006 R 1791**: Council Regulation (EC) No 1791/2006 of 20 November 2006 (OJ L 363, 20.12.2006, p. 1).

The provisions of the Regulation shall, for the purposes of the present Agreement, be read with the following adaptations:

(a) The following shall be added to Annex I to the Regulation:

- “- Iceland:

Hlutafélag;
- Liechtenstein:

die Aktiengesellschaft,

die Kommanditaktiengesellschaft;
- Norway:

Allmennaksjeselskap.”

(b) The following shall be added to Annex II to the Regulation:

- “- Iceland:

Hlutafélag,

^{73} Entries “in Austria, in Finland, in Sweden”, including provisions, deleted by Decision 125/1999 (OJ No L 325, 21.12.2000, p. 46 and EEA Supplement No 60, 21.12.2000, p. 699 (Icelandic) and p. 694 (Norwegian)), e.i.f. 1.10.1999.

^{74} Entry “in Switzerland”, including provision, deleted by the Adjusting Protocol.

^{75} Point inserted by Decision No 93/2002 (OJ No L 266, 3.10.2002, p. 69 and EEA Supplement No 49, 3.10.2002, p. 50), e.i.f. 1.2.2003.

^{76} Indent and words “, as amended by:” above, added by Decision No 107/2005 (OJ No L 306, 24.11.2005, p. 45 and EEA Supplement No 60, 24.11.2005, p. 28), e.i.f. 9.7.2005.

^{77} Indent added by Decision No 132/2007 (OJ No L 100, 10.4.2008, p. 1 and EEA Supplement No 19, 10.4.2008, p.1), e.i.f. pending.

Einkahlutafélag;

- Liechtenstein:
 - die Aktiengesellschaft
 - die Kommanditaktiengesellschaft
 - die Gesellschaft mit beschränkter Haftung;
- Norway:
 - Allmennaksjeselskap,
 - Aksjeselskap.

10b.^{78} **32002 R 1606**: Regulation (EC) No 1606/2002 of the European Parliament and of the Council of 19 July 2002 on the application of international accounting standards (OJ L 243, 11.9.2002, p. 1).

10ba.^{79} **32008 R 1126**: Commission Regulation (EC) No 1126/2008 of 3 November 2008 adopting certain international accounting standards in accordance with Regulation (EC) No 1606/2002 of the European Parliament and of the Council (OJ L 320, 29.11.2008, p. 1), as amended by:

- **32008 R 1260**: Commission Regulation (EC) No 1260/2008 of 10 December 2008 (OJ L 338, 17.12.2008, p. 10),
- **32008 R 1261**: Commission Regulation (EC) No 1261/2008 of 16 December 2008 (OJ L 338, 17.12.2008, p. 17),
- **32008 R 1262**: Commission Regulation (EC) No 1262/2008 of 16 December 2008 (OJ L 338, 17.12.2008, p. 21),
- **32008 R 1263**: Commission Regulation (EC) No 1263/2008 of 16 December 2008 (OJ L 338, 17.12.2008, p. 25),
- **32008 R 1274**: Commission Regulation (EC) No 1274/2008 of 17 December 2008 (OJ L 339, 18.12.2008, p. 3),
- **32009 R 0053**: Commission Regulation (EC) No 53/2009 of 21 January 2009 (OJ L 17, 22.1.2009, p. 23),
- **32009 R 0069**: Commission Regulation (EC) No 69/2009 of 23 January 2009 (OJ L 21, 24.1.2009, p. 10),
- **32009 R 0070**: Commission Regulation (EC) No 70/2009 of 23 January 2009 (OJ L 21, 24.1.2009, p. 16),
- ^{80} **32009 R 0254**: Commission Regulation (EC) No 254/2009 of 25 March 2009 (OJ L 80, 26.3.2009, p. 5),
- ^{81} **32009 R 0460**: Commission Regulation (EC) No 460/2009 of 4 June 2009 (OJ L 139, 5.6.2009, p. 6),
- ^{82} **32009 R 0494**: Commission Regulation (EC) No 494/2009 of 3 June 2009 (OJ L 149, 12.6.2009, p. 6),

^{78} Point inserted by Decision No 37/2003 (OJ No L 137, 5.6.2003, p. 44 and EEA Supplement No 29, p. 28), e.i.f. 1.5.2004.

^{79} Point inserted by Decision No 176/2004 (OJ No L 133, 26.5.2005, p. 31 and EEA Supplement No 26, 26.5.2005, p. 22), e.i.f. 1.8.2005 and subsequently replaced by text and indents by Decision No 74/2009 (OJ No L 232, 3.9.2009, p. 37 and EEA Supplement No 47, 3.9.2009, p. 41), e.i.f. 30.5.2009.

^{80} Indent added by Decision No 104/2009 (OJ No L 304, 19.11.2009, p. 23 and EEA Supplement No 61, 19.11.2009, p. 18), e.i.f. 26.9.2009

^{81} Indent added by Decision No 114/2009 (OJ No L 334, 17.12.2009, p. 16 and EEA Supplement No 68, 17.12.2009, p. 16), e.i.f. 23.10.2009

- {⁸³} **32009 R 0495**: Commission Regulation (EC) No 495/2009 of 3 June 2009 (OJ L 149, 12.6.2009, p. 22),
- {⁸⁴} **32009 R 0636**: Commission Regulation (EC) No 636/2009 of 22 July 2009 (OJ L 191, 23.7.2009, p. 5),
- {⁸⁵} **32009 R 0824**: Commission Regulation (EC) No 824/2009 of 9 September 2009 (OJ L 239, 10.9.2009, p. 48),
- **32009 R 0839**: Commission Regulation (EC) No 839/2009 of 15 September 2009 (OJ L 244, 16.9.2009, p. 6).
- 10c.{⁸⁶} **32003 R 1435**: Council Regulation (EC) No 1435/2003 of 22 July 2003 on the Statute for a European Cooperative Society (SCE) (OJ L 207, 18.8.2003, p. 1).
- 10d.{⁸⁷} **32004 L 0025**: Directive 2004/25/EC of the European Parliament and of the Council of 21 April 2004 on takeover bids (OJ L 142, 30.4.2004, p. 12).
- 10e.{⁸⁸} **32005 L 0056**: Directive 2005/56/EC of the European Parliament and of the Council of 26 October 2005 on cross-border mergers of limited liability companies (OJ L 310, 25.11.2005, p. 1).
- 10f.{⁸⁹} **32006 L 0043**: Directive 2006/43/EC of the European Parliament and of the Council of 17 May 2006 on statutory audits of annual accounts and consolidated accounts, amending Council Directives 78/660/EEC and 83/349/EEC and repealing Council Directive 84/253/EEC (OJ L 157, 9.6.2006, p. 87).
- 10fa.{⁹⁰} **32008 D 0627**: Commission Decision 2008/627/EC of 29 July 2008 concerning a transitional period for audit activities of certain third country auditors and audit entities (OJ L 202, 31.7.2008, p. 70).
- 10g.{⁹¹} **32007 L 0036**: Directive 2007/36/EC of the European Parliament and of the Council of 11 July 2007 on the exercise of certain rights of shareholders in listed companies (OJ L 184, 14.7.2007, p. 17).

ACTS OF WHICH THE CONTRACTING PARTIES SHALL TAKE NOTE {⁹²}

11. **32001 H 0256**: Commission Recommendation 2001/256/EC of 15 November 2000 on quality assurance for the statutory audit in the European Union: minimum requirements (OJ L 91, 31.3.2001, p. 91).
- 12.{⁹³} **32002 H 0590**: Commission Recommendation 2002/590/EC of 16 May 2002 – Statutory Auditors' Independence in the EU: A Set of Fundamental Principles (OJ L 191, 19.7.2002, p. 22).

{⁸²} Indent added by Decision No 115/2009 (OJ No L 334, 17.12.2009, p. 17 and EEA Supplement No 68, 17.12.2009, p. 17), e.i.f. 23.10.2009

{⁸³} Indent added by Decision No 115/2009 (OJ No L 334, 17.12.2009, p. 17 and EEA Supplement No 68, 17.12.2009, p. 17), e.i.f. 23.10.2009

{⁸⁴} Indent added by Decision No 158/2009 (OJ No L [to be published] and EEA Supplement No [to be published]), e.i.f. 5.12.2009

{⁸⁵} 2 indents added by Decision No 15/2010 (OJ No L [to be published] and EEA Supplement No [to be published]), e.i.f. 30.1.2010.

{⁸⁶} Point inserted by Decision No 15/2004 (OJ No L 116, 22.4.2004, p. 68 and EEA Supplement No 20, 22.4.2004, p. 21), e.i.f. 1.1.2005.

{⁸⁷} Point inserted by Decision No 70/2005 (OJ No L 239, 15.9.2005, p. 61 and EEA Supplement No 46, 15.9.2005, p. 37), e.i.f. 1.8.2007.

{⁸⁸} Point inserted by Decision No 127/2006 (OJ No L 333, 30.11.2006, p. 59 and EEA Supplement No 60, 30.11.2006, p. 43), e.i.f. 1.6.2007.

{⁸⁹} Point inserted by Decision No 160/2006 (OJ No L 89, 29.3.2007, p. 38 and EEA Supplement No 15, 29.3.2007, p. 30), e.i.f. 1.8.2009.

{⁹⁰} Point inserted by Decision No 20/2009 (OJ No L 73, 19.3.2009, p. 59 and EEA Supplement No 16, 19.3.2009, p. 30), e.i.f. 1.11.2009.

{⁹¹} Point inserted by Decision No 59/2008 (OJ No L 223, 21.8.2008, p. 60 and EEA Supplement No 52, 21.8.2008, p.33), e.i.f. pending.

{⁹²} Words “Acts of which the Contracting Parties shall take note” and point 11 inserted by Decision No 10/2002 (OJ No L No L 88, 4.2.2002, p. 22 and EEA Supplement No 18, p. 14), e.i.f. 2.2.2002.

{⁹³} Point inserted by Decision No 63/2003 (OJ No L 193, 31.7.2003, p. 52 and EEA Supplement No 39, 31.7.2003, p. 31), e.i.f. 17.5.2003.

- 13.{⁹⁴} **32001 H 0453**: Commission Recommendation 2001/453/EC of 30 May 2001 on the recognition, measurement and disclosure of environmental issues in the annual accounts and annual reports of companies (OJ L 156, 13.6.2001, p. 33).
- 14.{⁹⁵} **32004 H 0913**: Commission Recommendation 2004/913/EC of 14 December 2004 fostering an appropriate regime for the remuneration of directors of listed companies (OJ L 385, 29.12.2004, p. 55).
- 15.{⁹⁶} **32005 H 0162**: Commission Recommendation 2005/162/EC of 15 February 2005 on the role of non-executive or supervisory directors of listed companies and on the committees of the (supervisory) board (OJ L 52, 25.2.2005, p. 51).
- 15a.{⁹⁷} **32009 H 0385**: Commission Recommendation 2009/385/EC of 30 April 2009 complementing Recommendations 2004/913/EC and 2005/162/EC as regards the regime for the remuneration of directors of listed companies (OJ L 120, 15.5.2009, p. 28).
- 16.{⁹⁸} **32008 H 0473**: Commission Recommendation 2008/473/EC of 5 June 2008 concerning the limitation of the civil liability of statutory auditors and audit firms (OJ L 162, 21.6.2008, p. 39).
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{⁹⁴} Point inserted by Decision No 162/2003 (OJ No L 41, 12.2.2004, p. 62 and EEA Supplement No 7, 12.2.2004, p. 42), e.i.f. 8.11.2003.

{⁹⁵} Point inserted by Decision No 157/2005 (OJ No L 53, 23.2.2006, p. 62 and EEA Supplement No 10, 23.2.2005, p. 31), e.i.f. 3.12.2005.

{⁹⁶} Point inserted by Decision No 157/2005 (OJ No L 53, 23.2.2006, p. 62 and EEA Supplement No 10, 23.2.2005, p. 31), e.i.f. 3.12.2005.

{⁹⁷} Point inserted by Decision No 116/2009 (OJ No L 334, 17.12.2009, p. 19 and EEA Supplement No 68, 17.12.2009, p. 19), e.i.f. pending.

{⁹⁸} Point inserted by Decision No 39/2009 (OJ No L 130, 28.5.2009, p. 34 and EEA Supplement No 28, 28.5.2009, p. 33), e.i.f. 18.3.2009.