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**32006L0043.A22**

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**DECISION OF THE EEA JOINT COMMITTEE**  
**No 160/2006**

**of 8 December 2006**

**amending Annex XXII (Company law) to the EEA Agreement**

THE EEA JOINT COMMITTEE,

Having regard to the Agreement on the European Economic Area, as amended by the Protocol adjusting the Agreement on the European Economic Area, hereinafter referred to as 'the Agreement', and in particular Article 98 thereof,

Whereas:

- (1) Annex XXII to the Agreement was amended by Decision of the EEA Joint Committee No 137/2006 of 27 October 2006<sup>1</sup>.
- (2) 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<sup>2</sup> is to be incorporated into the Agreement.
- (3) Directive 2006/43/EC repeals Directive 84/253/EEC<sup>3</sup>, which is incorporated into the Agreement and which is consequently to be repealed under the Agreement,

HAS DECIDED AS FOLLOWS:

*Article 1*

Annex XXII to the Agreement shall be amended as follows:

1. The following point shall be inserted after point 10e (Directive 2005/56/EC of the European Parliament and of the Council):  
  
    '10f. **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).'

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<sup>1</sup> OJ L 366, 21.12.2006, p. 81

<sup>2</sup> OJ L 157, 9.6.2006, p. 87.

<sup>3</sup> OJ L 126, 12.5.1984, p. 20.

2. The following indent shall be added in points 4 (Fourth Council Directive 78/660/EEC) and 6 (Seventh Council Directive 83/349/EEC):
  - ‘- **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).’
3. The text of point 7 (Eighth Council Directive 84/253/EEC) shall be deleted.

#### *Article 2*

The texts of Directive 2006/43/EC in the Icelandic and Norwegian languages, to be published in the EEA Supplement to the *Official Journal of the European Union*, shall be authentic.

#### *Article 3*

This Decision shall enter into force on 9 December 2006, provided that all the notifications under Article 103(1) of the Agreement have been made to the EEA Joint Committee\*.

#### *Article 4*

This Decision shall be published in the EEA Section of, and in the EEA Supplement to, the *Official Journal of the European Union*.

Done at Brussels, 8 December 2006.

*For the EEA Joint Committee  
The President*

*Oda Helen Sletnes*

*The Secretaries  
to the EEA Joint Committee*

*Lilja Vidarsdóttir      Matthias Brinkmann*

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\* Constitutional requirements indicated