

**DECISION OF THE EEA JOINT COMMITTEE No 86/2020**  
**of 12 June 2020**  
**amending Annex XXII (Company Law) to the EEA Agreement [2023/535]**

THE EEA JOINT COMMITTEE,

Having regard to the Agreement on the European Economic Area ("the EEA Agreement"), and in particular Article 98 thereof,

Whereas:

- (1) Commission Regulation (EU) 2019/2104 of 29 November 2019 amending Regulation (EC) No 1126/2008 adopting certain international accounting standards in accordance with Regulation (EC) No 1606/2002 of the European Parliament and of the Council as regards International Accounting Standards 1 and 8 <sup>(1)</sup> is to be incorporated into the EEA Agreement.
- (2) Annex XXII to the EEA Agreement should therefore be amended accordingly,

HAS ADOPTED THIS DECISION:

*Article 1*

The following indent is added in point 10ba (Commission Regulation (EC) No 1126/2008) of Annex XXII to the EEA Agreement:

‘— **32019 R 2104:** Commission Regulation (EU) 2019/2104 of 29 November 2019 (OJ L 318, 10.12.2019, p. 74).’

*Article 2*

The text of Regulation (EU) 2019/2104 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 13 June 2020, provided that all the notifications under Article 103(1) of the EEA Agreement have been made \*.

*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, 12 June 2020.

For the EEA Joint Committee  
The President  
Clara GANSLANDT

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<sup>(1)</sup> OJ L 318, 10.12.2019, p. 74.

<sup>(\*)</sup> No constitutional requirements indicated.