

**DECISION OF THE EEA JOINT COMMITTEE No 170/2020**  
**of 23 October 2020**  
**amending Annex XXII (Company law) to the EEA Agreement [2023/1745]**

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 Implementing Decision (EU) 2016/1910 of 28 October 2016 on the equivalence of the reporting requirements of certain third countries on payments to governments to the requirements of Chapter 10 of Directive 2013/34/EU of the European Parliament and of the Council <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 point is inserted after point 10i (Directive 2013/34/EU of the European Parliament and of the Council) of Annex XXII to the EEA Agreement:

‘10ia. **32016 D 1910**: Commission Implementing Decision (EU) 2016/1910 of 28 October 2016 on the equivalence of the reporting requirements of certain third countries on payments to governments to the requirements of Chapter 10 of Directive 2013/34/EU of the European Parliament and of the Council (OJ L 295, 29.10.2016, p. 82).’

*Article 2*

The text of Implementing Decision (EU) 2016/1910 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 24 October 2020, provided that all the notifications under Article 103(1) of the EEA Agreement have been made \*, or on the day of the entry into force of Decision of the EEA Joint Committee No 293/2015 of 30 October 2015 <sup>(2)</sup>, whichever is the later.

*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, 23 October 2020.

*For the EEA Joint Committee*  
*The President*  
Sabine MONAUNI

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<sup>(1)</sup> OJ L 295, 29.10.2016, p. 82.

\* No constitutional requirements indicated.

<sup>(2)</sup> OJ L 161, 22.6.2017, p. 87.