

**DECISION OF THE EEA JOINT COMMITTEE**  
**No 205/2018**

**of 21 September 2018**

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

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) 2018/182 of 7 February 2018 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 Standard 28 and International Financial Reporting Standards 1 and 12<sup>1</sup> is to be incorporated into the EEA Agreement.
- (2) Commission Regulation (EU) 2018/289 of 26 February 2018 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 Financial Reporting Standard (IFRS) 2 ‘Share-based Payment’<sup>2</sup> is to be incorporated into the EEA Agreement.
- (3) Commission Regulation (EU) 2018/400 of 14 March 2018 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 Standard (IAS) 40<sup>3</sup> is to be incorporated into the EEA Agreement.
- (4) Commission Regulation (EU) 2018/519 of 28 March 2018 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 Interpretation 22 of the International Financial Reporting Interpretations Committee<sup>4</sup> is to be incorporated into the EEA Agreement.
- (5) Annex XXII to the EEA Agreement should therefore be amended accordingly,

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<sup>1</sup> OJ L 34, 8.2.2018, p. 1.

<sup>2</sup> OJ L 55, 27.2.2018, p. 21.

<sup>3</sup> OJ L 72, 15.3.2018, p. 13.

<sup>4</sup> OJ L 87, 3.4.2018, p. 3.

HAS ADOPTED THIS DECISION:

*Article 1*

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

- ‘- **32018 R 0182**: Commission Regulation (EU) 2018/182 of 7 February 2018 (OJ L 34, 8.2.2018, p. 1),
- **32018 R 0289**: Commission Regulation (EU) 2018/289 of 26 February 2018 (OJ L 55, 27.2.2018, p. 21),
- **32018 R 0400**: Commission Regulation (EU) 2018/400 of 14 March 2018 (OJ L 72, 15.3.2018, p. 13),
- **32018 R 0519**: Commission Regulation (EU) 2018/519 of 28 March 2018 (OJ L 87, 3.4.2018, p. 3).’

*Article 2*

The texts of Regulations (EU) 2018/182, (EU) 2018/289, (EU) 2018/400 and (EU) 2018/519 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 22 September 2018, 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, 21 September 2018.

*For the EEA Joint Committee  
The President*

*Oda Helen Sletnes*

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\* No constitutional requirements indicated.

*The Secretaries  
To the EEA Joint Committee*

*Hege M. Hoff*

*Mikołaj Karłowski*

Provisional text