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32004R2236, 32004R2237, 32004R2238, 32004R2086.A22

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DECISION OF THE EEA JOINT COMMITTEE
No 71/2005

of 29 April 2005

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 176/2004 of 3 December 2004 ¹.
- (2) Commission Regulation (EC) No 2086/2004 of 19 November 2004 amending Regulation (EC) No 1725/2003 on the adoption of certain international accounting standards in accordance with Regulation (EC) No 1606/2002 of the European Parliament and of the Council as regards the insertion of IAS 39² is to be incorporated into the Agreement.
- (3) Commission Regulation (EC) No 2236/2004 of 29 December 2004 amending Regulation (EC) No 1725/2003 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 Standards (IFRSs) Nos 1, 3 to 5, International Accounting Standards (IASs) Nos 1, 10, 12, 14, 16 to 19, 22, 27, 28, 31 to 41 and the interpretations by the Standard Interpretation Committee (SIC) Nos 9, 22, 28 and 32³ is to be incorporated into the Agreement.
- (4) Commission Regulation (EC) No 2237/2004 of 29 December 2004 amending Regulation (EC) No 1725/2003 adopting certain international accounting standards in accordance with Regulation (EC) No 1606/2002 of the European Parliament and of the Council, as regards IAS No 32 and IFRIC 1⁴ is to be incorporated into the Agreement.
- (5) Commission Regulation (EC) No 2238/2004 of 29 December 2004 amending Regulation (EC) No 1725/2003 adopting certain international accounting standards in accordance with Regulation (EC) No 1606/2002 of the European Parliament and of the Council, as regards IASs IFRS 1, IASs Nos 1 to 10, 12 to 17, 19 to 24, 27 to 38, 40

¹ OJ L 133, 26.5.2005, p. 31.

² OJ L 363, 9.12.2004, p. 1.

³ OJ L 392, 31.12.2004, p. 1.

⁴ OJ L 393, 31.12.2004, p. 1.

and 41 and SIC Nos 1 to 7, 11 to 14, 18 to 27 and 30 to 33⁵ is to be incorporated into the Agreement,

HAS DECIDED AS FOLLOWS:

Article 1

The following indents shall be added in point 10ba (Commission Regulation (EC) No 1725/2003) of Annex XXII to the Agreement:

- ‘ - **32004 R 2086**: Commission Regulation (EC) No 2086/2004 of 19 November 2004 (OJ L 363, 9.12.2004, p. 1),
- **32004 R 2236**: Commission Regulation (EC) No 2236/2004 of 29 December 2004 (OJ L 392, 31.12.2004, p. 1),
- **32004 R 2237**: Commission Regulation (EC) No 2237/2004 of 29 December 2004 (OJ L 393, 31.12.2004, p. 1),
- **32004 R 2238**: Commission Regulation (EC) No 2238/2004 of 29 December 2004 (OJ L 394, 31.12.2004, p. 1).’

Article 2

The texts of Regulations (EC) Nos 2086/2004, 2236/2004, 2237/2004 and 2238/2004 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 20 days after its adoption, 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, 29 April 2005.

*For the EEA Joint Committee
The President*

⁵ OJ L 394, 31.12.2004, p. 1.

* Constitutional requirements indicated.

R. Wright

*The Secretaries
to the EEA Joint Committee*

O. Hovdinn M. Brinkmann