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**DECISION OF THE EEA JOINT COMMITTEE**  
**No 115/2009**

**of 22 October 2009**

**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 104/2009 of 25 September 2009<sup>1</sup>..
- (2) Commission Regulation (EC) No 494/2009 of 3 June 2009 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) 27<sup>2</sup> is to be incorporated into the Agreement.
- (3) Commission Regulation (EC) No 495/2009 of 3 June 2009 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) 3<sup>3</sup> 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 1126/2008) of Annex XXII to the Agreement:

- ‘- **32009 R 0494**: Commission Regulation (EC) No 494/2009 of 3 June 2009 (OJ L 149, 12.6.2009, p. 6),
- **32009 R 0495**: Commission Regulation (EC) No 495/2009 of 3 June 2009 (OJ L 149, 12.6.2009, p. 22).’

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<sup>1</sup> OJ L 304, 19.11.2009, p. 23.

<sup>2</sup> OJ L 149, 12.6.2009, p. 6.

<sup>3</sup> OJ L 149, 12.6.2009, p. 22.

*Article 2*

The texts of Regulations (EC) Nos 494/2009 and 495/2009 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 23 October 2009, 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, 22 October 2009.

*For the EEA Joint Committee  
The President*

*O. H. Sletnes*

*The Secretaries  
to the EEA Joint Committee*

*B. Ellertsdóttir L-O. Hollner*

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\* No constitutional requirements indicated.