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DECISION OF THE EEA JOINT COMMITTEE
No 10/2010

of 29 January 2010

amending Annex IX (Financial services) 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 IX to the Agreement was amended by Decision of the EEA Joint Committee No 141/2009 of 4 December 2009¹.
- (2) Commission Decision 2008/961/EC of 12 December 2008 on the use by third countries’ issuers of securities of certain third country’s national accounting standards and International Financial Reporting Standards to prepare their consolidated financial statements² is to be incorporated into the Agreement.
- (3) Decision 2008/961/EC repeals Commission Decision 2006/891/EC³, which is incorporated into the Agreement and which is consequently to be repealed under the Agreement,

HAS DECIDED AS FOLLOWS:

Article 1

The text of point 23c (Commission Decision 2006/891/EC) of Annex IX to the Agreement shall be replaced by the following:

‘**32008 D 0961:** Commission Decision 2008/961/EC of 12 December 2008 on the use by third countries’ issuers of securities of certain third country’s national accounting standards and International Financial Reporting Standards to prepare their consolidated financial statements (OJ L 340, 19.12.2008, p. 112).’

¹ OJ L 62, 11.3.2010, p. 35.

² OJ L 340, 19.12.2008, p. 112.

³ OJ L 343, 8.12.2006, p. 96.

Article 2

The texts of Decision 2008/961/EC 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 30 January 2010, 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 January 2010.

*For the EEA Joint Committee
The President*

A. Seatter

*The Secretaries
to the EEA Joint Committee*

B. Ellertsdóttir L-O. Hollner

* Constitutional requirements indicated.

Joint Declaration by the Contracting Parties

to Decision No 10/2010 incorporating Commission Decision 2008/961/EC into the Agreement

‘Commission Decision 2008/961/EC of 12 December 2008 on the use by third countries’ issuers of securities of certain third country’s national accounting standards and International Financial Reporting Standards to prepare their consolidated financial statements considers certain third country Generally Accepted Accounting Principles as equivalent to the EEA standards and grants third country issuers the right to prepare their annual consolidated financial statements and half-yearly consolidated financial statements in accordance with the Generally Accepted Accounting Principles of the People’s Republic of China or Canada, the Republic of Korea or the Republic of India. The incorporation of this Decision is without prejudice to the scope of the EEA Agreement as regards third country relations.’