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DECISION OF THE EEA JOINT COMMITTEE
No 94/2010

of 2 July 2010

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 56/2010 of 30 April 2010 ¹.
- (2) Commission Regulation (EC) No 1136/2009 of 25 November 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) 1² is to be incorporated into the Agreement.
- (3) Commission Regulation (EC) No 1142/2009 of 26 November 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 Interpretations Committee’s (IFRIC) Interpretation 17³ is to be incorporated into the Agreement.
- (4) Commission Regulation (EC) No 1164/2009 of 27 November 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 Interpretations Committee’s (IFRIC) Interpretation 18⁴ is to be incorporated into the Agreement.
- (5) Commission Regulation (EC) No 1165/2009 of 27 November 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

¹ OJ L 181, 15.7.2010, p. 24.

² OJ L 311, 26.11.2009, p. 6.

³ OJ L 312, 27.11.2009, p. 8.

⁴ OJ L 314, 1.12.2009, p. 15.

Council as regards International Financial Reporting Standard (IFRS) 4 and IFRS 7⁵ is to be incorporated into the Agreement.

- (6) Commission Regulation (EC) No 1171/2009 of 30 November 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 Interpretations Committee's (IFRIC) Interpretation 9 and International Accounting Standard (IAS) 39⁶ 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 1136:** Commission Regulation (EC) No 1136/2009 of 25 November 2009 (OJ L 311, 26.11.2009, p. 6),
- **32009 R 1142:** Commission Regulation (EC) No 1142/2009 of 26 November 2009 (OJ L 312, 27.11.2009, p. 8),
- **32009 R 1164:** Commission Regulation (EC) No 1164/2009 of 27 November 2009 (OJ L 314, 1.12.2009, p. 15),
- **32009 R 1165:** Commission Regulation (EC) No 1165/2009 of 27 November 2009 (OJ L 314, 1.12.2009, p. 21),
- **32009 R 1171:** Commission Regulation (EC) No 1171/2009 of 30 November 2009 (OJ L 314, 1.12.2009, p. 43).’

Article 2

The texts of Regulations (EC) Nos 1136/2009, 1142/2009, 1164/2009, 1165/2009 and 1171/2009 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 3 July 2010, provided that all the notifications under Article 103(1) of the Agreement have been made to the EEA Joint Committee*.

⁵ OJ L 314, 1.12.2009, p. 21.

⁶ OJ L 314, 1.12.2009, p. 43.

* No constitutional requirements indicated.

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, 2 July 2010.

*For the EEA Joint Committee
The President*

Stefán Haukur Jóhannesson

*The Secretaries
to the EEA Joint Committee*

Bergdis Ellertsdóttir Gianluca Grippa