

**DECISION OF THE EEA JOINT COMMITTEE****No 156/2014****of 9 July 2014****amending Annex XXII (Company law) to the EEA Agreement [2015/91]**

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 Implementing Decision 2013/280/EU of 11 June 2013 on the adequacy of the competent authorities of the United States of America pursuant to Directive 2006/43/EC of the European Parliament and of the Council <sup>(1)</sup> is to be incorporated into the EEA Agreement.
- (2) Commission Implementing Decision 2013/281/EU of 11 June 2013 on the equivalence of the public oversight, quality assurance, investigation and penalty systems for auditors and audit entities of the United States of America pursuant to Directive 2006/43/EC of the European Parliament and of the Council <sup>(2)</sup> is to be incorporated into the EEA Agreement.
- (3) Annex XXII to the EEA Agreement should therefore be amended accordingly,

HAS ADOPTED THIS DECISION:

*Article 1*

The following points are inserted after point 10fd (Commission Decision 2011/30/EU) of Annex XXII to the EEA Agreement:

- '10fe. **32013 D 0280**: Commission Implementing Decision 2013/280/EU of 11 June 2013 on the adequacy of the competent authorities of the United States of America pursuant to Directive 2006/43/EC of the European Parliament and of the Council (OJ L 161, 13.6.2013, p. 4).
- 10ff. **32013 D 0281**: Commission Implementing Decision 2013/281/EU of 11 June 2013 on the equivalence of the public oversight, quality assurance, investigation and penalty systems for auditors and audit entities of the United States of America pursuant to Directive 2006/43/EC of the European Parliament and of the Council (OJ L 161, 13.6.2013, p. 8).'

*Article 2*

The texts of Implementing Decisions 2013/280/EU and 2013/281/EU 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 10 July 2014, provided that all the notifications under Article 103(1) of the EEA Agreement have been made (\*).

<sup>(1)</sup> OJ L 161, 13.6.2013, p. 4.

<sup>(2)</sup> OJ L 161, 13.6.2013, p. 8.

(\*) 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, 9 July 2014.

*For the EEA Joint Committee*

*The President*

Kurt JÄGER

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**Declaration by the EFTA States to Decision of the EEA Joint Committee No 156/2014 of 9 July 2014 incorporating Commission Implementing Decisions 2013/280/EU and 2013/281/EU into the EEA Agreement**

‘Commission Implementing Decision 2013/280/EU of 11 June 2013 on the adequacy of the competent authorities of the United States of America pursuant to Directive 2006/43/EC of the European Parliament and of the Council and Commission Implementing Decision 2013/281/EU of 11 June 2013 on the equivalence of the public oversight, quality assurance, investigation and penalty systems for auditors and audit entities of the United States of America pursuant to Directive 2006/43/EC of the European Parliament and of the Council deal with third country relations. The incorporation of these Decisions is without prejudice to the scope of the EEA Agreement.’

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