

**DECISION OF THE EEA JOINT COMMITTEE****No 243/2014****of 24 October 2014****amending Annex XXII (Company law) to the EEA Agreement [2015/1467]**

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 Regulation (EU) No 1174/2013 of 20 November 2013 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 Standards 10 and 12 and International Accounting Standard 27 <sup>(1)</sup> is to be incorporated into the EEA Agreement.
- (2) Annex XXII to the EEA Agreement should therefore be amended accordingly,

HAS ADOPTED THIS DECISION:

*Article 1*

The following indent is added in point 10ba (Commission Regulation (EC) No 1126/2008) of Annex XXII to the EEA Agreement:

‘— **32013 R 1174**: Commission Regulation (EU) No 1174/2013 of 20 November 2013 (OJ L 312, 21.11.2013, p. 1).’

*Article 2*

The text of Regulation (EU) No 1174/2013 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 1 November 2014, provided that all the notifications under Article 103(1) of the EEA Agreement have been made (\*).

*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, 24 October 2014.

*For the EEA Joint Committee*

*The President*

Kurt JÄGER

<sup>(1)</sup> OJ L 312, 21.11.2013, p. 1.

(\*) No constitutional requirements indicated.