

DECISION OF THE EEA JOINT COMMITTEE No 205/2018
of 21 September 2018
amending Annex XXII (Company Law) to the EEA Agreement [2021/319]

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) 2018/182 of 7 February 2018 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 28 and International Financial Reporting Standards 1 and 12 ⁽¹⁾ is to be incorporated into the EEA Agreement.
- (2) Commission Regulation (EU) 2018/289 of 26 February 2018 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) 2 'Share-based Payment' ⁽²⁾ is to be incorporated into the EEA Agreement.
- (3) Commission Regulation (EU) 2018/400 of 14 March 2018 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) 40 ⁽³⁾ is to be incorporated into the EEA Agreement.
- (4) Commission Regulation (EU) 2018/519 of 28 March 2018 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 Interpretation 22 of the International Financial Reporting Interpretations Committee ⁽⁴⁾ is to be incorporated into the EEA Agreement.
- (5) Annex XXII to the EEA Agreement should therefore be amended accordingly,

HAS ADOPTED THIS DECISION:

Article 1

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

- **32018 R 0182**: Commission Regulation (EU) 2018/182 of 7 February 2018 (OJ L 34, 8.2.2018, p. 1),
- **32018 R 0289**: Commission Regulation (EU) 2018/289 of 26 February 2018 (OJ L 55, 27.2.2018, p. 21),
- **32018 R 0400**: Commission Regulation (EU) 2018/400 of 14 March 2018 (OJ L 72, 15.3.2018, p. 13),
- **32018 R 0519**: Commission Regulation (EU) 2018/519 of 28 March 2018 (OJ L 87, 3.4.2018, p. 3).'

⁽¹⁾ OJ L 34, 8.2.2018, p. 1.

⁽²⁾ OJ L 55, 27.2.2018, p. 21.

⁽³⁾ OJ L 72, 15.3.2018, p. 13.

⁽⁴⁾ OJ L 87, 3.4.2018, p. 3.

Article 2

The texts of Regulations (EU) 2018/182, (EU) 2018/289, (EU) 2018/400 and (EU) 2018/519 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 22 September 2018, 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, 21 September 2018.

For the EEA Joint Committee
The President
Oda Helen SLETNES

(*) No constitutional requirements indicated.