

**DECISION OF THE EEA JOINT COMMITTEE No 78/2020**  
**of 12 June 2020**  
**amending Annex IX (Financial Services) to the EEA Agreement [2023/527]**

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 Regulation (EU) 2019/2102 of 27 November 2019 amending Implementing Regulation (EU) 2015/2452 with regard to the disclosure of information used in the calculation of the adjustment for the loss-absorbing capacity of deferred taxes <sup>(1)</sup> is to be incorporated into the EEA Agreement.
- (2) Commission Implementing Regulation (EU) 2019/2103 of 27 November 2019 amending and correcting Implementing Regulation (EU) 2015/2450 laying down implementing technical standards with regard to the templates for the submission of information to the supervisory authorities in accordance with Directive 2009/138/EC of the European Parliament and of the Council <sup>(2)</sup> is to be incorporated into the EEA Agreement.
- (3) Annex IX to the EEA Agreement should therefore be amended accordingly,

HAS ADOPTED THIS DECISION:

*Article 1*

Annex IX to the EEA Agreement shall be amended as follows:

1. The following indent is added in point 1p (Commission Implementing Regulation (EU) 2015/2450):  
‘— **32019 R 2103**: Commission Implementing Regulation (EU) 2019/2103 of 27 November 2019 (OJ L 318, 10.12.2019, p. 13).’
2. The following indent is added in point 1r (Commission Implementing Regulation (EU) 2015/2452):  
‘— **32019 R 2102**: Commission Implementing Regulation (EU) 2019/2102 of 27 November 2019 (OJ L 318, 10.12.2019, p. 6).’

*Article 2*

The texts of Implementing Regulations (EU) 2019/2102 and (EU) 2019/2103 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 13 June 2020, 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*.

<sup>(1)</sup> OJ L 318, 10.12.2019, p. 6.

<sup>(2)</sup> OJ L 318, 10.12.2019, p. 13.

<sup>(\*)</sup> No constitutional requirements indicated.

Done at Brussels, 12 June 2020.

*For the EEA Joint Committee*  
*The President*  
Clara GANSLANDT

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