

ANNEX XXII

COMPANY LAW

List provided for in Article 77

INTRODUCTION

When the acts referred to in this Annex contain notions or refer to procedures which are specific to the Community legal order, such as:

- preambles,
- the addressees of the Community acts,
- references to territories or languages of the EC,
- references to rights and obligations of EC Member States, their public entities, undertakings or individuals in relation to each other, and
- references to information and notification procedures,

Protocol 1 on horizontal adaptations shall apply, unless otherwise provided for in this Annex.

SECTORAL ADAPTATIONS

Integration of company forms not existing at the time of the initialing of the EEA Agreement:

Where reference is made in the directives mentioned below exclusively or primarily to one type of company, this reference may be changed upon the introduction of specific legislation for private companies. The introduction of such legislation and the denomination of the companies involved will be notified to the EEA Joint Committee at the latest at the time of implementation of the relevant directives.

TRANSITION PERIODS

The EFTA States shall implement in full the provisions laid down in this Annex not later than three years, as regards []^{1} Liechtenstein, and two years as regards []^{2} Iceland and Norway, after the entry into force of the EEA Agreement.

ACTS REFERRED TO

1. ^{3} **32017 L 1132**: Directive (EU) 2017/1132 of the European Parliament and of the Council of 14 June 2017 relating to certain aspects of company law (codification) (OJ L 169, 30.6.2017, p. 46).

^{1} Words "Switzerland and" deleted by the Adjusting Protocol.

^{2} Words "Austria, Finland, Iceland, Norway and Sweden" replaced by Decision No 125/1999 (OJ No L 325, 21.12.2000, p. 46 and EEA Supplement No 60, 21.12.2000, p. 699 (Icelandic) and p. 694 (Norwegian)), e.i.f. 1.10.1999.

^{3} Text of point 1 (First Council Directive 68/151/EEC) replaced by Decision No 56/2010 (OJ No L 181, 15.7.2010, p. 24 and EEA Supplement No 37, 15.7.2010, p. 33) e.i.f. 1.5.2010 and subsequently replaced by Decision No 200/2019 (OJ L [to be published] and EEA Supplement No [to be published]) e.i.f. pending.

The provisions of the Directive shall, for the purposes of this Agreement, be read with the following adaptations:

- (a) The transition measures indicated in Article 160 shall be applicable also with regard to the EFTA States.
- (b) The following shall be added in Annex I:
 “- Iceland:
 hlutafélag;
 - Liechtenstein:
 Aktiengesellschaft;
 - Norway:
 allmennaksjeselskap”.
- (c) The following shall be added in Annex II:
 “- Iceland:
 hlutafélag, einkahlutafélag, samlagsfélag;
 - Liechtenstein:
 die Aktiengesellschaft, die Gesellschaft mit beschränkter Haftung, die Kommanditaktiengesellschaft;
 - Norway:
 aksjeselskap, allmennaksjeselskap”.

1a.^{4} **32015 R 0884:** Commission Implementing Regulation (EU) 2015/884 of 8 June 2015 establishing technical specifications and procedures required for the system of interconnection of registers established by Directive 2009/101/EC of the European Parliament and of the Council (OJ L 144, 10.6.2015, p. 1).

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^{4} Point inserted by Decision No 159/2016 (OJ L 73, 15.3.2018, p. 33 and EEA Supplement No 16, 15.3.2018, p. 38), e.i.f. 9.7.2016.

^{5} Text of point 2 (Council Directive 77/91/EEC) replaced by Decision No 131/2013 (OJ L 318, 28.11.2013, p. 33 and EEA Supplement No 67, 28.11.2013, p. 38) e.i.f. 15.6.2013 and subsequently deleted by Decision No 200/2019 (OJ L [to be published] and EEA Supplement No [to be published]) e.i.f. pending.

^{6} Text of point 3 (Council Directive 78/855/EEC) replaced by Decision No 99/2012 (OJ No L 248, 13.9.2012, p. 37 and EEA Supplement No 50, 13.9.2012, p. 42), e.i.f. 1.5.2012 and subsequently deleted by Decision No 200/2019 (OJ L [to be published] and EEA Supplement No [to be published]) e.i.f. pending.

^{7} Text of point 4 (Fourth Council Directive 78/660/EEC) deleted by Decision No 293/2015 (OJ L 161, 22.6.2017, p. 87 and EEA Supplement No 78, 22.6.2017, p. 89), e.i.f. pending.

^{8} Text of point 5 (Sixth Council Directive 82/891/EEC) deleted by Decision No 200/2019 (OJ L [to be published] and EEA Supplement No [to be published]) e.i.f. pending.

^{9} Text of point 6 (Seventh Council Directive 83/349/EEC) deleted by Decision No 293/2015 (OJ L 161, 22.6.2017, p. 87 and EEA Supplement No 78, 22.6.2017, p. 89), e.i.f. pending.

^{10} Indent (1 94 N) added by Decision No 125/1999 (OJ No L 325, 21.12.2000, p. 46 and EEA Supplement No 60, 21.12.2000, p. 699 (Icelandic) and p. 694 (Norwegian)), e.i.f. 1.10.1999. Deleted by Decision No 293/2015 (OJ L 161, 22.6.2017, p. 87 and EEA Supplement No 78, 22.6.2017, p. 89), e.i.f. pending.

^{11} Indent (Directive 2001/65/EC of the European Parliament and of the Council) added by Decision No 86/2002 (OJ No L L 266, 3.10.2002, p. 52 and EEA Supplement No 49, 3.10.2002, p. 40), e.i.f. 1.2.2003. Deleted by Decision No 293/2015 (OJ L 161, 22.6.2017, p. 87 and EEA Supplement No 78, 22.6.2017, p. 89), e.i.f. pending.

^{12} Indent (Directive 2003/51/EC of the European Parliament and of the Council) added by Decision No 176/2003 (OJ No L 88, 25.3.2004, p. 53 and EEA Supplement No 15, 25.3.2004, p. 14), e.i.f. 1.8.2004. Deleted by Decision No 293/2015 (OJ L 161, 22.6.2017, p. 87 and EEA Supplement No 78, 22.6.2017, p. 89), e.i.f. pending.

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9. {²¹} **32009 L 0102**: Directive 2009/102/EC of the European Parliament and of the Council of 16 September 2009 in the area of company law on single-member private limited liability companies (codified version) (OJ L 258, 1.10.2009, p. 20), as amended by:

-{²²} **32013 L 0024**: Council Directive 2013/24/EU of 13 May 2013 (OJ L 158, 10.6.2013, p. 365).

The provisions of the Directive shall, for the purposes of this Agreement, be read with the following adaptation:

The following shall be added in Annex I:

- Iceland:
einkahlutafélag;
- Liechtenstein:
die Gesellschaft mit beschränkter Haftung;
- Norway:
aksjeselskap.

10. **385 R 2137**: Council Regulation (EEC) No 2137/85 of 25 July 1985 on the European Economic Interest Grouping (EEIG) (OJ No L 199, 31.7.1985, p. 1).

{¹³} Indent (1 03 T) added by the 2004 EEA Enlargement Agreement (OJ No L 130, 29.4.2004, p. 3 and EEA Supplement No 23, 29.4.2004, p. 1), e.i.f. 1.5.2004. Deleted by Decision No 293/2015 (OJ L 161, 22.6.2017, p. 87 and EEA Supplement No 78, 22.6.2017, p. 89), e.i.f. pending.

{¹⁴} Indent (Directive 2006/43/EC of the European Parliament and of the Council) added by Decision No 160/2006 (OJ No L 89, 29.3.2007, p. 38 and EEA Supplement No 15, 29.3.2007, p. 30), e.i.f. 1.8.2009. Deleted by Decision No 293/2015 (OJ L 161, 22.6.2017, p. 87 and EEA Supplement No 78, 22.6.2017, p. 89), e.i.f. pending.

{¹⁵} Indent (Directive 2006/46/EC of the European Parliament and of the Council) added by Decision No 20/2007 (OJ No L 209, 9.8.2007, p. 36 and EEA Supplement No 38, 9.8.2007, p. 25), e.i.f. 1.8.2010. Deleted by Decision No 293/2015 (OJ L 161, 22.6.2017, p. 87 and EEA Supplement No 78, 22.6.2017, p. 89), e.i.f. pending.

{¹⁶} Indent (Council Directive 2006/99/EC) added by Decision No 132/2007 (OJ No L 100, 10.4.2008, p. 1 and EEA Supplement No 19, 10.4.2008, p.1), e.i.f. 9.11.2011. Deleted by Decision No 293/2015 (OJ L 161, 22.6.2017, p. 87 and EEA Supplement No 78, 22.6.2017, p. 89), e.i.f. pending.

{¹⁷} Indent (Directive 2009/49/EC of the European Parliament and of the Council) added by Decision No 157/2009 (OJ No L 62, 11.3.2010, p. 63 and EEA Supplement No 12, 11.3.2010, p. 61), e.i.f. 1.6.2013. Deleted by Decision No 293/2015 (OJ L 161, 22.6.2017, p. 87 and EEA Supplement No 78, 22.6.2017, p. 89), e.i.f. pending.

{¹⁸} Entry "(s) in Switzerland", including provision, deleted by the Adjusting Protocol.

{¹⁹} Text of point 7 (Council Directive 84/253/EEC) deleted by Decision No 160/2006 (OJ No L 89, 29.3.2007, p. 38 and EEA Supplement No 15, 29.3.2007, p. 30), e.i.f. 1.8.2009.

{²⁰} Corrigendum to the EU act subsequently taken note of by the EEA Joint Committee on 5.5.2017. Text of point 8 (Eleventh Council Directive 89/666/EEC) deleted by Decision No 200/2019 (OJ L [to be published] and EEA Supplement No [to be published]) e.i.f. pending.

{²¹} Text of Point 9 (Twelfth Council Directive 89/667/EEC) replaced by Decision No 56/2010 (OJ No L 181, 15.7.2010, p. 24 and EEA Supplement No 37, 15.7.2010, p. 33), e.i.f. 1.5.2010.

{²²} Indent and words “, as amended by:” added by Decision No 159/2014 (OJ L 15, 22.1.2015, p. 87 and EEA Supplement No 5, 22.1.2015, p. 10), e.i.f. pending; it shall apply from 9.7.2014.

10a.^{23} **32001 R 2157**: Council Regulation (EC) No 2157/2001 of 8 October 2001 on the Statute for a European company (SE) (OJ L 294, 10.11.2001, p. 1), as amended by:

-^{24} **32004 R 0885**: Council Regulation (EC) No 885/2004 of 26 April 2004 (OJ L 168, 1.5.2004, p. 1),

-^{25} **32006 R 1791**: Council Regulation (EC) No 1791/2006 of 20 November 2006 (OJ L 363, 20.12.2006, p. 1),

-^{26} **32013 R 0517**: Council Regulation (EU) No 517/2013 of 13 May 2013 (OJ L 158, 10.6.2013, p. 1).

The provisions of the Regulation shall, for the purposes of the present Agreement, be read with the following adaptations:

(a) The following shall be added to Annex I to the Regulation:

“- Iceland:

Hlutafélag;

- Liechtenstein:

die Aktiengesellschaft,

die Kommanditaktiengesellschaft;

- Norway:

Allmennaksjeselskap.”

(b) The following shall be added to Annex II to the Regulation:

“- Iceland:

Hlutafélag,

Einkahlutafélag;

- Liechtenstein:

die Aktiengesellschaft

die Kommanditaktiengesellschaft

die Gesellschaft mit beschränkter Haftung;

- Norway:

Allmennaksjeselskap,

Aksjeselskap.

10b.^{27} **32002 R 1606**: Regulation (EC) No 1606/2002 of the European Parliament and of the Council of 19 July 2002 on the application of international accounting standards (OJ L 243, 11.9.2002, p. 1).

^{23} Point inserted by Decision No 93/2002 (OJ No L 266, 3.10.2002, p. 69 and EEA Supplement No 49, 3.10.2002, p. 50), e.i.f. 1.2.2003.

^{24} Indent and words “, as amended by:” above, added by Decision No 107/2005 (OJ No L 306, 24.11.2005, p. 45 and EEA Supplement No 60, 24.11.2005, p. 28), e.i.f. 9.7.2005.

^{25} Indent added by Decision No 132/2007 (OJ No L 100, 10.4.2008, p. 1 and EEA Supplement No 19, 10.4.2008, p.1), e.i.f. 9.11.2011.

^{26} Indent added by Decision No 159/2014 (OJ L [to be published] and EEA Supplement No [to be published]), e.i.f. pending; it shall apply from 9.7.2014.

^{27} Point inserted by Decision No 37/2003 (OJ No L 137, 5.6.2003, p. 44 and EEA Supplement No 29, p. 28), e.i.f. 1.5.2004.

- 10ba.^{28} **32008 R 1126**: Commission Regulation (EC) No 1126/2008 of 3 November 2008 adopting certain international accounting standards in accordance with Regulation (EC) No 1606/2002 of the European Parliament and of the Council (OJ L 320, 29.11.2008, p. 1), as amended by:
- **32008 R 1260**: Commission Regulation (EC) No 1260/2008 of 10 December 2008 (OJ L 338, 17.12.2008, p. 10),
 - **32008 R 1261**: Commission Regulation (EC) No 1261/2008 of 16 December 2008 (OJ L 338, 17.12.2008, p. 17),
 - **32008 R 1262**: Commission Regulation (EC) No 1262/2008 of 16 December 2008 (OJ L 338, 17.12.2008, p. 21),
 - **32008 R 1263**: Commission Regulation (EC) No 1263/2008 of 16 December 2008 (OJ L 338, 17.12.2008, p. 25),
 - **32008 R 1274**: Commission Regulation (EC) No 1274/2008 of 17 December 2008 (OJ L 339, 18.12.2008, p. 3),
 - **32009 R 0053**: Commission Regulation (EC) No 53/2009 of 21 January 2009 (OJ L 17, 22.1.2009, p. 23),
 - **32009 R 0069**: Commission Regulation (EC) No 69/2009 of 23 January 2009 (OJ L 21, 24.1.2009, p. 10),
 - **32009 R 0070**: Commission Regulation (EC) No 70/2009 of 23 January 2009 (OJ L 21, 24.1.2009, p. 16),
 - ^{29} **32009 R 0254**: Commission Regulation (EC) No 254/2009 of 25 March 2009 (OJ L 80, 26.3.2009, p. 5),
 - ^{30} **32009 R 0460**: Commission Regulation (EC) No 460/2009 of 4 June 2009 (OJ L 139, 5.6.2009, p. 6),
 - ^{31} **32009 R 0494**: Commission Regulation (EC) No 494/2009 of 3 June 2009 (OJ L 149, 12.6.2009, p. 6),
 - ^{32} **32009 R 0495**: Commission Regulation (EC) No 495/2009 of 3 June 2009 (OJ L 149, 12.6.2009, p. 22),
 - ^{33} **32009 R 0636**: Commission Regulation (EC) No 636/2009 of 22 July 2009 (OJ L 191, 23.7.2009, p. 5),
 - ^{34} **32009 R 0824**: Commission Regulation (EC) No 824/2009 of 9 September 2009 (OJ L 239, 10.9.2009, p. 48),
 - ^{35} **32009 R 0839**: Commission Regulation (EC) No 839/2009 of 15 September 2009 (OJ L 244, 16.9.2009, p. 6),

^{28} Point inserted by Decision No 176/2004 (OJ No L 133, 26.5.2005, p. 31 and EEA Supplement No 26, 26.5.2005, p. 22), e.i.f. 1.8.2005 and subsequently replaced by text and indents by Decision No 74/2009 (OJ No L 232, 3.9.2009, p. 37 and EEA Supplement No 47, 3.9.2009, p. 41), e.i.f. 30.5.2009.

^{29} Indent added by Decision No 104/2009 (OJ No L 304, 19.11.2009, p. 23 and EEA Supplement No 61, 19.11.2009, p. 18), e.i.f. 26.9.2009

^{30} Indent added by Decision No 114/2009 (OJ No L 334, 17.12.2009, p. 16 and EEA Supplement No 68, 17.12.2009, p. 16), e.i.f. 23.10.2009

^{31} Indent added by Decision No 115/2009 (OJ No L 334, 17.12.2009, p. 17 and EEA Supplement No 68, 17.12.2009, p. 17), e.i.f. 23.10.2009

^{32} Indent added by Decision No 115/2009 (OJ No L 334, 17.12.2009, p. 17 and EEA Supplement No 68, 17.12.2009, p. 17), e.i.f. 23.10.2009

^{33} Indent added by Decision No 158/2009 (OJ No L 62, 11.3.2010, p. 64 and EEA Supplement No 12, 11.3.2010, p. 62), e.i.f. 5.12.2009

^{34} Indent added by Decision No 15/2010 (OJ No L 101, 22.4.2010, p. 25 and EEA Supplement No 19, 22.4.2010, p. 27), e.i.f. 30.1.2010.

^{35} Indent added by Decision No 15/2010 (OJ No L 101, 22.4.2010, p. 25 and EEA Supplement No 19, 22.4.2010, p. 27), e.i.f. 30.1.2010.

- ^{36} **32009 R 1136**: Commission Regulation (EC) No 1136/2009 of 25 November 2009 (OJ L 311, 26.11.2009, p. 6),
- ^{37} **32009 R 1142**: Commission Regulation (EC) No 1142/2009 of 26 November 2009 (OJ L 312, 27.11.2009, p. 8),
- ^{38} **32009 R 1164**: Commission Regulation (EC) No 1164/2009 of 27 November 2009 (OJ L 314, 1.12.2009, p. 15),
- ^{39} **32009 R 1165**: Commission Regulation (EC) No 1165/2009 of 27 November 2009 (OJ L 314, 1.12.2009, p. 21),
- ^{40} **32009 R 1171**: Commission Regulation (EC) No 1171/2009 of 30 November 2009 (OJ L 314, 1.12.2009, p. 43),
- ^{41} **32009 R 1293**: Commission Regulation (EU) No 1293/2009 of 23 December 2009 (OJ L 347, 24.12.2009, p. 23),
- ^{42} **32010 R 0243**: Commission Regulation (EU) No 243/2010 of 23 March 2010 (OJ L 77, 24.3.2010, p. 33),
- ^{43} **32010 R 0244**: Commission Regulation (EU) No 244/2010 of 23 March 2010 (OJ L 77, 24.3.2010, p. 42),
- ^{44} **32010 R 0550**: Commission Regulation (EU) No 550/2010 of 23 June 2010 (OJ L 157, 24.6.2010, p. 3),
- ^{45} **32010 R 0574**: Commission Regulation (EU) No 574/2010 of 30 June 2010 (OJ L 166, 1.7.2010, p. 6),
- ^{46} **32010 R 0632**: Commission Regulation (EU) No 632/2010 of 19 July 2010 (OJ L 186, 20.7.2010, p. 1),
- ^{47} **32010 R 0633**: Commission Regulation (EU) No 633/2010 of 19 July 2010 (OJ L 186, 20.7.2010, p. 10),
- ^{48} **32010 R 0662**: Commission Regulation (EU) No 662/2010 of 23 July 2010 (OJ L 193, 24.7.2010, p. 1),
- ^{49} **32011 R 0149**: Commission Regulation (EU) No 149/2011 of 18 February 2011 (OJ 46, 19.22.2011, p. 1),
- ^{50} **32011 R 1205**: Commission Regulation (EU) No 1205/2011 of 22 November 2011 (OJ L 305, 23.11.2011, p. 16),

^{36} Indent added by Decision No 94/2010 (OJ No L 277, 21.10.2010, p. 50 and EEA Supplement No 59, 21.10.2010, p. 20), e.i.f. 3.7.2010.

^{37} Indent added by Decision No 94/2010 (OJ No L 277, 21.10.2010, p. 50 and EEA Supplement No 59, 21.10.2010, p. 20), e.i.f. 3.7.2010.

^{38} Indent added by Decision No 94/2010 (OJ No L 277, 21.10.2010, p. 50 and EEA Supplement No 59, 21.10.2010, p. 20), e.i.f. 3.7.2010.

^{39} Indent added by Decision No 94/2010 (OJ No L 277, 21.10.2010, p. 50 and EEA Supplement No 59, 21.10.2010, p. 20), e.i.f. 3.7.2010.

^{40} Indent added by Decision No 94/2010 (OJ No L 277, 21.10.2010, p. 50 and EEA Supplement No 59, 21.10.2010, p. 20), e.i.f. 3.7.2010.

^{41} Indent added by Decision No 95/2010 (OJ No L 277, 21.10.2010, p. 52 and EEA Supplement No 59, 21.10.2010, p. 22), e.i.f. 1.4.2011.

^{42} Indent added by Decision No 113/2010 (OJ No L 332, 16.12.2010, p. 63 and EEA Supplement No 70, 16.12.2010, p. 23), e.i.f. 1.11.2010.

^{43} Indent added by Decision No 113/2010 (OJ No L 332, 16.12.2010, p. 63 and EEA Supplement No 70, 16.12.2010, p. 23), e.i.f. 1.11.2010.

^{44} Indent added by Decision No 27/2011 (OJ No L 171, 30.6.2011, p. 25 and EEA Supplement No 37, 30.6.2011, p. 29), e.i.f. 2.4.2011.

^{45} Indent added by Decision No 27/2011 (OJ No L 171, 30.6.2011, p. 25 and EEA Supplement No 37, 30.6.2011, p. 29), e.i.f. 2.4.2011.

^{46} Indent added by Decision No 27/2011 (OJ No L 171, 30.6.2011, p. 25 and EEA Supplement No 37, 30.6.2011, p. 29), e.i.f. 2.4.2011.

^{47} Indent added by Decision No 27/2011 (OJ No L 171, 30.6.2011, p. 25 and EEA Supplement No 37, 30.6.2011, p. 29), e.i.f. 2.4.2011.

^{48} Indent added by Decision No 27/2011 (OJ No L 171, 30.6.2011, p. 25 and EEA Supplement No 37, 30.6.2011, p. 29), e.i.f. 2.4.2011.

^{49} Indent added by Decision No 31/2012 (OJ No L 161, 21.6.2012, p. 38 and EEA Supplement No 34, 21.6.2012, p. 45), e.i.f. 11.2.2012.

^{50} Indent added by Decision No 100/2012 (OJ No L 248, 13.9.2012, p. 38 and EEA Supplement No 50, 13.9.2012, p. 44), e.i.f. 1.5.2012.

- ^{51} **32012 R 0475**: Commission Regulation (EU) No 475/2012 of 5 June 2012 (OJ L 146, 6.6.2012, p. 1),
- ^{52} **32012 R 1254**: Commission Regulation (EU) No 1254/2012 of 11 December 2012 (OJ L 360, 29.12.2012, p. 1),
- ^{53} **32012 R 1255**: Commission Regulation (EU) No 1255/2012 of 11 December 2012 (OJ L 360, 29.12.2012, p. 78),
- ^{54} **32012 R 1256**: Commission Regulation (EU) No 1256/2012 of 13 December 2012 (OJ L 360, 29.12.2012, p. 145),
- ^{55} **32013 R 0183**: Commission Regulation (EU) No 183/2013 of 4 March 2013 (OJ L 61, 5.3.2013, p. 6),
- ^{56} **32013 R 0301**: Commission Regulation (EU) No 301/2013 of 27 March 2013 (OJ L 90, 28.3.2013, p. 78),
- ^{57} **32013 R 0313**: Commission Regulation (EU) No 313/2013 of 4 April 2013 (OJ L 95, 5.4.2013, p. 9),
- ^{58} **32013 R 1374**: Commission Regulation (EU) No 1374/2013 of 19 December 2013 (OJ L 346, 20.12.2013, p. 38),
- ^{59} **32013 R 1375**: Commission Regulation (EU) No 1375/2013 of 19 December 2013 (OJ L 346, 20.12.2013, p. 42),
- ^{60} **32013 R 1174**: Commission Regulation (EU) No 1174/2013 of 20 November 2013 (OJ L 312, 21.11.2013, p. 1),
- ^{61} **32014 R 0634**: Commission Regulation (EU) No 634/2014 of 13 June 2014 (OJ L 175, 14.6.2014, p. 9),
- ^{62} **32014 R 1361**: Commission Regulation (EU) No 1361/2014 of 18 December 2014 (OJ L 365, 19.12.2014, p. 120), as corrected by OJ L 15, 22.1.2015, p. 106,
- ^{63} **32015 R 0028**: Commission Regulation (EU) 2015/28 of 17 December 2014 (OJ L 5, 9.1.2015, p. 1),
- ^{64} **32015 R 0029**: Commission Regulation (EU) 2015/29 of 17 December 2014 (OJ L 5, 9.1.2015, p. 11),
- ^{65} **32015 R 2173**: Commission Regulation (EU) 2015/2173 of 24 November 2015 (OJ L 307, 25.11.2015, p. 11),

^{51} Indent added by Decision No 47/2013 (OJ No L 231, 29.8.2013, p. 21 and EEA Supplement No 49, 29.8.2013, p. 23), e.i.f. 16.3.2013.

^{52} Indent added by Decision No 152/2013 (OJ L 345, 19.12.2013, p. 21 and EEA Supplement No 72, 19.12.2013, p. 28), e.i.f. 16.7.2013.

^{53} Indent added by Decision No 152/2013 (OJ L 345, 19.12.2013, p. 21 and EEA Supplement No 72, 19.12.2013, p. 28), e.i.f. 16.7.2013.

^{54} Indent added by Decision No 152/2013 (OJ L 345, 19.12.2013, p. 21 and EEA Supplement No 72, 19.12.2013, p. 28), e.i.f. 16.7.2013.

^{55} Indent added by Decision No 178/2013 (OJ L 58, 27.2.2014, p. 32 and EEA Supplement No 13, 27.2.2014, p. 35), e.i.f. 9.10.2013.

^{56} Indent added by Decision No 178/2013 (OJ L 58, 27.2.2014, p. 32 and EEA Supplement No 13, 27.2.2014, p. 35), e.i.f. 9.10.2013.

^{57} Indent added by Decision No 178/2013 (OJ L 58, 27.2.2014, p. 32 and EEA Supplement No 13, 27.2.2014, p. 35), e.i.f. 9.10.2013.

^{58} Indent added by Decision No 108/2014 (OJ L 310, 30.10.2014, p. 78 and EEA Supplement No 63, 30.10.2014, p. 67), e.i.f. 17.5.2014.

^{59} Indent added by Decision No 108/2014 (OJ L 310, 30.10.2014, p. 78 and EEA Supplement No 63, 30.10.2014, p. 67), e.i.f. 17.5.2014.

^{60} Indent added by Decision No 243/2014 (OJ L 230, 3.9.2015, p. 51 and EEA Supplement No 52, 3.9.2015, p. 49), e.i.f. 1.11.2014.

^{61} Indent added by Decision No 299/2014 (OJ L 311, 26.11.2015, p. 54 and EEA Supplement No 71, 26.11.2015, p. 53), e.i.f. 13.12.2014.

^{62} Indent added by Decision No 171/2015 (OJ L 341, 15.12.2016, p. 71 and EEA Supplement No 69, 15.12.2016, p. 72), e.i.f. 12.6.2015.

^{63} Indent added by Decision No 171/2015 (OJ L 341, 15.12.2016, p. 71 and EEA Supplement No 69, 15.12.2016, p. 72), e.i.f. 12.6.2015.

^{64} Indent added by Decision No 171/2015 (OJ L 341, 15.12.2016, p. 71 and EEA Supplement No 69, 15.12.2016, p. 72), e.i.f. 12.6.2015.

^{65} Indent added by Decision No 37/2016 (OJ L 189, 20.7.2017, p. 57 and EEA Supplement No 45, 20.7.2017, p. 61), e.i.f. 6.2.2016.

- ^{66} **32015 R 2231**: Commission Regulation (EU) 2015/2231 of 2 December 2015 (OJ L 317, 3.12.2015, p. 19),
- ^{67} **32015 R 2343**: Commission Regulation (EU) 2015/2343 of 15 December 2015 (OJ L 330, 16.12.2015, p. 20),
- ^{68} **32015 R 2406**: Commission Regulation (EU) 2015/2406 of 18 December 2015 (OJ L 333, 19.12.2015, p. 97),
- ^{69} **32015 R 2441**: Commission Regulation (EU) 2015/2441 of 18 December 2015 (OJ L 336, 23.12.2015, p. 49),
- ^{70} **32015 R 2113**: Commission Regulation (EU) 2015/2113 of 23 November 2015 (OJ L 306, 24.11.2015, p. 7),
- ^{71} **32016 R 1703**: Commission Regulation (EU) 2016/1703 of 22 September 2016 (OJ L 257, 23.9.2016, p. 1),
- ^{72} **32016 R 1905**: Commission Regulation (EU) 2016/1905 of 22 September 2016 (OJ L 295, 29.10.2016, p. 19),
- ^{73} **32016 R 2067**: Commission Regulation (EU) 2016/2067 of 22 November 2016 (OJ L 323, 29.11.2016, p. 1),
- ^{74} **32017 R 1986**: Commission Regulation (EU) 2017/1986 of 31 October 2017 (OJ L 291, 9.11.2017, p. 1),
- ^{75} **32017 R 1990**: Commission Regulation (EU) 2017/1990 of 6 November 2017 (OJ L 291, 9.11.2017, p. 89),
- ^{76} **32018 R 0182**: Commission Regulation (EU) 2018/182 of 7 February 2018 (OJ L 34, 8.2.2018, p. 1),
- ^{77} **32018 R 0289**: Commission Regulation (EU) 2018/289 of 26 February 2018 (OJ L 55, 27.2.2018, p. 21),
- ^{78} **32018 R 0400**: Commission Regulation (EU) 2018/400 of 14 March 2018 (OJ L 72, 15.3.2018, p. 13),
- ^{79} **32018 R 0519**: Commission Regulation (EU) 2018/519 of 28 March 2018 (OJ L 87, 3.4.2018, p. 3),
- ^{80} **32018 R 0498**: Commission Regulation (EU) 2018/498 of 22 March 2018 (OJ L 82, 26.3.2018, p. 3),

^{66} Indent added by Decision No 38/2016 (OJ L 189, 20.7.2017, p. 58 and EEA Supplement No 45, 20.7.2017, p. 62), e.i.f. 6.2.2016.

^{67} Indent added by Decision No 61/2016 (OJ L 270, 19.10.2017, p. 32 and EEA Supplement No 66, 19.10.2017, p. 34), e.i.f. 19.3.2016.

^{68} Indent added by Decision No 62/2016 (OJ L 270, 19.10.2017, p. 33 and EEA Supplement No 66, 19.10.2017, p. 35), e.i.f. 19.3.2016.

^{69} Indent added by Decision No 62/2016 (OJ L 270, 19.10.2017, p. 33 and EEA Supplement No 66, 19.10.2017, p. 35), e.i.f. 19.3.2016.

^{70} Indent added by Decision No 103/2016 (OJ L 300, 16.11.2017, p. 64 and EEA Supplement No 73, 16.11.2017, p. 69), e.i.f. 30.4.2016.

^{71} Indent added by Decision No 253/2016 (OJ L 215, 23.8.2018, p. 51 and EEA Supplement No 56, 23.8.2018, p. 67), e.i.f. 3.12.2016.

^{72} Indent added by Decision No 192/2017 (OJ L 174, 27.6.2019, p. 66 and EEA Supplement No 52, 27.6.2019, p. 78), e.i.f. 23.9.2017.

^{73} Indent added by Decision No 249/2017 (OJ L 254, 3.10.2019, p. 72 and EEA Supplement No 80, 3.10.2019, p. 75), e.i.f. 16.12.2017.

^{74} Indent added by Decision No 101/2018 (OJ L [to be published] and EEA Supplement No [to be published]), e.i.f. 28.4.2018.

^{75} Indent added by Decision No 101/2018 (OJ L [to be published] and EEA Supplement No [to be published]), e.i.f. 28.4.2018.

^{76} Indent added by Decision No 205/2018 (OJ L [to be published] and EEA Supplement No [to be published]), e.i.f. 22.9.2018.

^{77} Indent added by Decision No 205/2018 (OJ L [to be published] and EEA Supplement No [to be published]), e.i.f. 22.9.2018.

^{78} Indent added by Decision No 205/2018 (OJ L [to be published] and EEA Supplement No [to be published]), e.i.f. 22.9.2018.

^{79} Indent added by Decision No 205/2018 (OJ L [to be published] and EEA Supplement No [to be published]), e.i.f. 22.9.2018.

^{80} Indent added by Decision No 206/2018 (OJ L [to be published] and EEA Supplement No [to be published]), e.i.f. 22.9.2018.

- {⁸¹} **32017 R 1987**: Commission Regulation (EU) 2017/1987 of 31 October 2017 (OJ L 291, 9.11.2017, p. 63),
- {⁸²} **32017 R 1988**: Commission Regulation (EU) 2017/1988 of 3 November 2017 (OJ L 291, 9.11.2017, p. 72),
- {⁸³} **32017 R 1989**: Commission Regulation (EU) 2017/1989 of 6 November 2017 (OJ L 291, 9.11.2017, p. 84),
- {⁸⁴} **32018 R 1595**: Commission Regulation (EU) 2018/1595 of 23 October 2018 (OJ L 265, 24.10.2018, p. 3),
- {⁸⁵} **32019 R 0412**: Commission Regulation (EU) 2019/412 of 14 March 2019 (OJ L 73, 15.3.2019, p. 93).

10c. {⁸⁶} **32003 R 1435**: Council Regulation (EC) No 1435/2003 of 22 July 2003 on the Statute for a European Cooperative Society (SCE) (OJ L 207, 18.8.2003, p. 1).

10d. {⁸⁷} **32004 L 0025**: Directive 2004/25/EC of the European Parliament and of the Council of 21 April 2004 on takeover bids (OJ L 142, 30.4.2004, p. 12), as amended by:

-{⁸⁸} **32014 L 0059**: Directive 2014/59/EU of the European Parliament and of the Council of 15 May 2014 (OJ L 173, 12.6.2014, p. 190).

10e. [] {⁸⁹}

10f. {⁹⁰} **32006 L 0043**: Directive 2006/43/EC of the European Parliament and of the Council of 17 May 2006 on statutory audits of annual accounts and consolidated accounts, amending Council Directives 78/660/EEC and 83/349/EEC and repealing Council Directive 84/253/EEC (OJ L 157, 9.6.2006, p. 87) , as amended by:

-{⁹¹} **32013 L 0034**: Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 (OJ L 182, 29.6.2013, p. 19),

-{⁹²} **32014 L 0056**: Directive 2014/56/EU of the European Parliament and of the Council of 16 April 2014 (OJ L 158, 27.5.2014, p. 196).

{⁹³}The provisions of the Directive shall, for the purposes of this Agreement, be read with the following adaptation:

{⁸¹} Indent added by Decision No 135/2019 (OJ L [to be published] and EEA Supplement No [to be published]), e.i.f. 1.6.2019.

{⁸²} Indent added by Decision No 135/2019 (OJ L [to be published] and EEA Supplement No [to be published]), e.i.f. 1.6.2019.

{⁸³} Indent added by Decision No 135/2019 (OJ L [to be published] and EEA Supplement No [to be published]), e.i.f. 1.6.2019.

{⁸⁴} Indent added by Decision No 180/2019 (OJ L [to be published] and EEA Supplement No [to be published]), e.i.f. 15.6.2019.

{⁸⁵} Indent added by Decision No 180/2019 (OJ L [to be published] and EEA Supplement No [to be published]), e.i.f. 15.6.2019.

{⁸⁶} Point inserted by Decision No 15/2004 (OJ No L 116, 22.4.2004, p. 68 and EEA Supplement No 20, 22.4.2004, p. 21), e.i.f. 1.1.2005.

{⁸⁷} Point inserted by Decision No 70/2005 (OJ No L 239, 15.9.2005, p. 61 and EEA Supplement No 46, 15.9.2005, p. 37), e.i.f. 1.8.2007.

{⁸⁸} Indent and words “as amended by:” added by Decision No 21/2018 (OJ L [to be published] and EEA Supplement No [to be published]), e.i.f. pending.

{⁸⁹} Point 10e (Directive 2005/56/EC of the European Parliament and of the Council) inserted by Decision No 127/2006 (OJ No L 333, 30.11.2006, p. 59 and EEA Supplement No 60, 30.11.2006, p. 43), e.i.f. 1.6.2007 and subsequently deleted by Decision No 200/2019 (OJ L [to be published] and EEA Supplement No [to be published]) e.i.f. pending.

{⁹⁰} Point inserted by Decision No 160/2006 (OJ L 89, 29.3.2007, p. 38 and EEA Supplement No 15, 29.3.2007, p. 30), e.i.f. 1.8.2009.

{⁹¹} Indent and words “, as amended by:” added by Decision No 293/2015 (OJ L [to be published] and EEA Supplement No [to be published]), e.i.f. pending.

{⁹²} Indent added by Decision No 102/2018 (OJ L [to be published] and EEA Supplement No [to be published]), e.i.f. pending.

In Article 30c(3), as regards the EFTA States, the words “as laid down in the Charter of Fundamental Rights of the European Union” shall not apply.’

10fa.^{94} **32008 D 0627**: Commission Decision 2008/627/EC of 29 July 2008 concerning a transitional period for audit activities of certain third country auditors and audit entities (OJ L 202, 31.7.2008, p. 70).

10fb.^{95} **32010 D 0064**: Commission Decision 2010/64/EU of 5 February 2010 on the adequacy of the competent authorities of certain third countries pursuant to Directive 2006/43/EC of the European Parliament and of the Council (OJ L 35, 6.2.2010, p. 15).

10fc.^{96} **32010 D 0485**: Commission Decision 2010/485/EU of 1 September 2010 on the adequacy of the competent authorities of Australia and the United States pursuant to Directive 2006/43/EC of the European Parliament and of the Council (OJ L 240, 11.9.2010, p. 6).

10fd.^{97} **32011 D 0030**: Commission Decision 2011/30/EU of 19 January 2011 on the equivalence of certain third country public oversight, quality assurance, investigation and penalty systems for auditors and audit entities and a transitional period for audit activities of certain third country auditors and audit entities in the European Union (OJ L 15, 20.1.2011, p. 12) , as amended by:

-^{98} **32013 D 0288**: Commission Implementing Decision 2013/288/EU of 13 June 2013 (OJ L 163, 15.6.2013, p. 26),

-^{99} **32013 R 0519**: Commission Regulation (EU) No 519/2013 of 21 February 2013 (OJ L 158, 10.6.2013, p. 74),

-^{100} **32016 D 1223**: Commission Implementing Decision (EU) 2016/1223 of 25 July 2016 (OJ L 201, 27.7.2016, p. 23).

10fe.^{101} **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.^{102} **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).

10g.^{103} **32007 L 0036**: Directive 2007/36/EC of the European Parliament and of the Council of 11 July 2007 on the exercise of certain rights of shareholders in listed companies (OJ L 184, 14.7.2007, p. 17), as amended by:

-^{104} **32014 L 0059**: Directive 2014/59/EU of the European Parliament and of the Council of 15 May 2014 (OJ L 173, 12.6.2014, p. 190).

^{93} Adaptation text added by Decision No 102/2018 (OJ L [to be published] and EEA Supplement No [to be published]), e.i.f. pending.

^{94} Point inserted by Decision No 20/2009 (OJ L 73, 19.3.2009, p. 59 and EEA Supplement No 16, 19.3.2009, p. 30), e.i.f. 1.11.2009.

^{95} Point inserted by Decision No 127/2010 (OJ L 58, 3.3.2011, p. 85 and EEA Supplement No 12, 3.3.2011, p. 30), e.i.f. 11.11.2010.

^{96} Point inserted by Decision No 161/2011 (OJ L 76, 15.3.2012, p. 48 and EEA Supplement No 15, 15.3.2012, p. 54), e.i.f. 1.9.2012.

^{97} Point inserted by Decision No 32/2012 (OJ L 161, 21.6.2012, p. 39 and EEA Supplement No 34, 21.6.2012, p. 46), e.i.f. 1.9.2012.

^{98} Indent and words “, as amended by:” added by Decision No 155/2014 (OJ L 15, 22.1.2015, p. 81 and EEA Supplement No 5, 22.1.2015, p. 4), e.i.f. 10.7.2014.

^{99} Indent added by Decision No 159/2014 (OJ L 15, 22.1.2015, p. 87 and EEA Supplement No 5, 22.1.2015, p. 10), e.i.f. pending; it shall apply from 9.7.2014.

^{100} Indent added by Decision No 250/2017 (OJ L 254, 3.10.2019, p. 73 and EEA Supplement No 80, 3.10.2019, p. 76), e.i.f. 16.12.2017.

^{101} Point inserted by Decision No 156/2014 (OJ L 15, 22.1.2015, p. 83 and EEA Supplement No 5, 22.1.2015, p. 6), e.i.f. 10.7.2014.

^{102} Point inserted by Decision No 156/2014 (OJ L 15, 22.1.2015, p. 83 and EEA Supplement No 5, 22.1.2015, p. 6), e.i.f. 10.7.2014.

^{103} Point inserted by Decision No 59/2008 (OJ L 223, 21.8.2008, p. 60 and EEA Supplement No 52, 21.8.2008, p.33), e.i.f. 1.11.2010.

10h.^{105} **32012 L 0017**: Directive 2012/17/EU of the European Parliament and of the Council of 13 June 2012 amending Council Directive 89/666/EEC and Directives 2005/56/EC and 2009/101/EC of the European Parliament and of the Council as regards the interconnection of central, commercial and companies registers (OJ L 156, 16.6.2012, p. 1).

10i.^{106} **32013 L 0034**: Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC (OJ L 182, 29.6.2013, p. 19), as amended by:

-^{107} **32014 L 0102**: Council Directive 2014/102/EU of 7 November 2014 (OJ L 334, 21.11.2014, p. 86),

-^{108} **32014 L 0095**: Directive 2014/95/EU of the European Parliament and of the Council of 22 October 2014 (OJ L 330, 15.11.2014, p. 1).

The provisions of the Directive, shall, for the purposes of the Agreement, be read with the following adaptations:

(a) As regards Iceland and Norway, the conversion into national currency of amounts in euro shall be obtained by applying the exchange rate published by the central bank responsible for the national currency.

(b) The following shall be added to Annex I:

“— Iceland:

hlutafélag, einkahlutafélag;

— Liechtenstein:

die Aktiengesellschaft, die Gesellschaft mit beschränkter Haftung, die Kommanditaktiengesellschaft;

— Norway:

aksjeselskap, allmennaksjeselskap.”

(c) The following shall be added to Annex II:

“— Iceland:

sameignarfélag, samlagsfélag;

— Liechtenstein:

die Kollektivgesellschaft, die Kommanditgesellschaft;

— Norway:

partrederi, ansvarlig selskap, kommandittselskap.”

^{104} Indent and words “as amended by: “added by Decision No 21/2018 (OJ L [to be published] and EEA Supplement No [to be published]), e.i.f. pending.

^{105} Point inserted by Decision No 177/2013 (OJ L 58, 27.2.2014, p. 31 and EEA Supplement No 13, 27.2.2014, p. 34), e.i.f. 1.2.2015.

^{106} Point and adaptation text inserted by Decision No 293/2015 (OJ L 161, 22.6.2017, p. 87 and EEA Supplement No 78, 22.6.2017, p. 89), e.i.f. pending.

^{107} Indent and words “, as amended by:” added by Decision No 294/2015 (OJ L 161, 22.6.2017, p. 89 and EEA Supplement No 78, 22.6.2017, p. 91), e.i.f. pending. It shall apply provisionally pending the entry into force of the 2014 EEA Enlargement Agreement, from the day of entry into force of Decision of the EEA Joint Committee No 293/2015.

^{108} Indent added by Decision No 39/2016 (OJ L 189, 20.7.2017, p. 59 and EEA Supplement No 45, 20.7.2017, p. 63), e.i.f. pending.

10j.^{109} **32014 R 0537**: Regulation (EU) No 537/2014 of the European Parliament and of the Council of 16 April 2014 on specific requirements regarding statutory audit of public-interest entities and repealing Commission Decision 2005/909/EC (OJ L 158, 27.5.2014, p. 77), as corrected by OJ L 170, 11.6.2014, p. 66.

Modalities for the association of the EFTA States in accordance with Article 101 of the Agreement:

The competent authorities of the EFTA States referred to in Article 32(1) of Directive 2006/43/EC shall have the right to participate fully in the Committee of European Auditing Oversight Bodies (CEAOB), under the same conditions as competent authorities of the EU Member States but without the right to vote. Members from the EFTA States shall not be eligible for the Chairmanship of CEAOB pursuant to Article 30(6).

The provisions of the Regulation shall, for the purposes of this Agreement, be read with the following adaptations:

- (a) The words “Union or national legislation” shall be replaced by the words “the EEA Agreement or national legislation” and the words “Union or national law” shall be replaced by the words “the EEA Agreement or national law”.
- (b) In Article 41, as regards the EFTA States:
 - (i) the words “17 June 2020” shall read “six years after the date of entry into force of Decision of the EEA Joint Committee No 102/2018 of 27 April 2018”;
 - (ii) the words “17 June 2023” shall read “nine years after the date of entry into force of Decision of the EEA Joint Committee No 102/2018 of 27 April 2018”;
 - (iii) the words “16 June 2014” shall read “the date of entry into force of Decision of the EEA Joint Committee No 102/2018 of 27 April 2018”;
 - (iv) the words “as at 17 June 2016” shall read “two years after the date of entry into force of Decision of the EEA Joint Committee No 102/2018 of 27 April 2018”.
- (c) In Article 44, as regards the EFTA States, the words “17 June 2017” shall read “one year after the date of entry into force of Decision of the EEA Joint Committee No 102/2018 of 27 April 2018”.

ACTS OF WHICH THE CONTRACTING PARTIES SHALL TAKE NOTE ^{110}

- 11. **32001 H 0256**: Commission Recommendation 2001/256/EC of 15 November 2000 on quality assurance for the statutory audit in the European Union: minimum requirements (OJ L 91, 31.3.2001, p. 91).
- 12.^{111} **32002 H 0590**: Commission Recommendation 2002/590/EC of 16 May 2002 – Statutory Auditors’ Independence in the EU: A Set of Fundamental Principles (OJ L 191, 19.7.2002, p. 22).
- 13.^{112} **32001 H 0453**: Commission Recommendation 2001/453/EC of 30 May 2001 on the recognition, measurement and disclosure of environmental issues in the annual accounts and annual reports of companies (OJ L 156, 13.6.2001, p. 33).
- 14.^{113} **32004 H 0913**: Commission Recommendation 2004/913/EC of 14 December 2004 fostering an appropriate regime for the remuneration of directors of listed companies (OJ L 385, 29.12.2004, p. 55).

^{109} Point inserted by Decision No 102/2018 (OJ L [to be published] and EEA Supplement No [to be published]), e.i.f. pending.

^{110} Words “Acts of which the Contracting Parties shall take note” and point 11 inserted by Decision No 10/2002 (OJ L No L 88, 4.2.2002, p. 22 and EEA Supplement No 18, p. 14), e.i.f. 2.2.2002.

^{111} Point inserted by Decision No 63/2003 (OJ No L 193, 31.7.2003, p. 52 and EEA Supplement No 39, 31.7.2003, p. 31), e.i.f. 17.5.2003.

^{112} Point inserted by Decision No 162/2003 (OJ No L 41, 12.2.2004, p. 62 and EEA Supplement No 7, 12.2.2004, p. 42), e.i.f. 8.11.2003.

- 15.{¹¹⁴} **32005 H 0162**: Commission Recommendation 2005/162/EC of 15 February 2005 on the role of non-executive or supervisory directors of listed companies and on the committees of the (supervisory) board (OJ L 52, 25.2.2005, p. 51).
- 15a.{¹¹⁵} **32009 H 0385**: Commission Recommendation 2009/385/EC of 30 April 2009 complementing Recommendations 2004/913/EC and 2005/162/EC as regards the regime for the remuneration of directors of listed companies (OJ L 120, 15.5.2009, p. 28).
- 16.{¹¹⁶} **32008 H 0473**: Commission Recommendation 2008/473/EC of 5 June 2008 concerning the limitation of the civil liability of statutory auditors and audit firms (OJ L 162, 21.6.2008, p. 39).
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{¹¹³} Point inserted by Decision No 157/2005 (OJ No L 53, 23.2.2006, p. 62 and EEA Supplement No 10, 23.2.2005, p. 31), e.i.f. 3.12.2005.

{¹¹⁴} Point inserted by Decision No 157/2005 (OJ No L 53, 23.2.2006, p. 62 and EEA Supplement No 10, 23.2.2005, p. 31), e.i.f. 3.12.2005.

{¹¹⁵} Point inserted by Decision No 116/2009 (OJ No L 334, 17.12.2009, p. 19 and EEA Supplement No 68, 17.12.2009, p. 19), e.i.f. 1.11.2010.

{¹¹⁶} Point inserted by Decision No 39/2009 (OJ No L 130, 28.5.2009, p. 34 and EEA Supplement No 28, 28.5.2009, p. 33), e.i.f. 18.3.2009.