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 Liechtenstein, and two years as regards Iceland and Norway, after the entry into force of the EEA Agreement.

ACTS REFERRED TO

1. [¹] Directive 2009/101/EC of the European Parliament and of the Council of 16 September 2009 on coordination of safeguards which, for the protection of the interests of members and third parties, are required by Member States of companies within the meaning of the second paragraph of

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[¹] Words “Switzerland and” deleted by the Adjusting Protocol.
Article 48 of the Treaty, with a view to making such safeguards equivalent (codified version) (OJ L 258, 1.10.2009, p. 11), as amended by:


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

The following shall be added in Article 1:
- Iceland:
  hlutafélag, einkahlutafélag, samlagsfélag;
- Liechtenstein:
  die Aktiengesellschaft, die Gesellschaft mit beschränkter Haftung, die Kommandit-aktiengesellschaft;
- Norway:
  aksjeselskap, allmennaksjeselskap.


2.-{4} 32012 L 0030: Directive 2012/30/EU of the European Parliament and of the Council of 25 October 2012 on coordination of safeguards which, for the protection of the interests of members and others, are required by Member States of companies within the meaning of the second paragraph of Article 54 of the Treaty on the Functioning of the European Union, in respect of the formation of public limited liability companies and the maintenance and alteration of their capital, with a view to making such safeguards equivalent (Recast) (OJ L 315, 14.11.2012, p. 74), as amended by:


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

The following shall be added to Annex I:
- Iceland:
  hlutafélag;
- Liechtenstein:
  Aktiengesellschaft;
- Norway:

-{4} Indent and words “as amended by:” added 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.
-{4} 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.
-{4} 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.
-{1} Indent added by Decision No 21/2018 (OJ L [to be published] and EEA Supplement No [to be published]), e.i.f. pending.
Allmennaksjeselskap


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

The following shall be added to Article 1(1):
- Iceland:
  Hlutafélag,
- Liechtenstein:
  die Aktiengesellschaft,
- Norway:
  allmennaksjeselskap.

4.{{[13]}}  


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

The transition measures indicated in Article 26(4) and (5) shall be applicable also with regard to the EFTA States.

6.{{[17]}}  

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{{[11]}} 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.

{{[12]}} Indent added by Decision No 21/2018 (OJ L [to be published] and EEA Supplement No [to be published]), e.i.f. pending.


{{[16]}} Indent added by Decision No 21/2018 (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 adaptation:

The following shall be added in Annex I:

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


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:

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Hlutafélag;
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- Iceland:
- Liechtenstein:
  die Aktiengesellschaft,
  die Kommanditaktiengesellschaft;
- Norway:
  Allmennaksjeselskap.

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

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**Note:**


\(^{(25)}\) 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.
Hlutafélag,
Einkahlutafélag;
- Liechtenstein:
die Aktiengesellschaft
die Kommanditaktiengesellschaft
die Gesellschaft mit beschränkter Haftung;
- Norway:
Allmennaksjeselskap,
Aksjeselskap.


\[36\] 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.


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

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

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


\[\text{Indent added by Decision No 100/2012 (OJ No L 248, 13.9.2012, p. 38 and EEA Supplement No 50, 13.9.2012, p. 44), e.i.f. 17.5.2012.}\]

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


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

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

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

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

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


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(79) Indent added by Decision No 192/2017 (OJ L [to be published] and EEA Supplement No [to be published]), e.i.f. 23.9.2017.

(80) Indent added by Decision No 249/2017 (OJ L [to be published] and EEA Supplement No [to be published]), e.i.f. 16.12.2017.

(81) 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.

(82) 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.


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[85] Indent added by Decision No 205/2018 (OJ L [to be published] and EEA Supplement No [to be published]), e.l.f. 22.9.2018.
[86] Indent added by Decision No 205/2018 (OJ L [to be published] and EEA Supplement No [to be published]), e.l.f. 22.9.2018.
[87] Indent added by Decision No 205/2018 (OJ L [to be published] and EEA Supplement No [to be published]), e.l.f. 22.9.2018.
[88] Indent added by Decision No 205/2018 (OJ L [to be published] and EEA Supplement No [to be published]), e.l.f. 22.9.2018.
[89] Indent added by Decision No 206/2018 (OJ L [to be published] and EEA Supplement No [to be published]), e.l.f. 22.9.2018.
[90] Indent added by Decision No 205/2018 (OJ L [to be published] and EEA Supplement No [to be published]), e.l.f. 22.9.2018.
[91] Indent added by Decision No 135/2019 (OJ L [to be published] and EEA Supplement No [to be published]), e.l.f. 1.6.2019.
[92] Indent added by Decision No 135/2019 (OJ L [to be published] and EEA Supplement No [to be published]), e.l.f. 1.6.2019.
[93] Indent added by Decision No 135/2019 (OJ L [to be published] and EEA Supplement No [to be published]), e.l.f. 1.6.2019.
[94] Indent added by Decision No 180/2019 (OJ L [to be published] and EEA Supplement No [to be published]), e.l.f. 15.6.2019.
[95] Indent added by Decision No 180/2019 (OJ L [to be published] and EEA Supplement No [to be published]), e.l.f. 15.6.2019.
[98] 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.l.f. pending.


10f. The provisions of the Directive shall, for the purposes of this Agreement, be read with the following adaptation:

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.’


10fd. 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:


(85) Indent and words “, as amended by:” added by Decision No 37/2010 (OJ No L 143, 10.6.2010, p. 33 and EEA Supplement No 30, 10.6.2010, p. 41), e.i.f. 1.11.2011.

(86) Indent added 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.

(87) Indent added by Decision No 21/2018 (OJ L [to be published] and EEA Supplement No [to be published]), e.i.f. pending.


(89) 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.

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

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


(93) 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.


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

\[118\] 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.

\[111\] 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.

\[112\] Point inserted by Decision No 250/2017 (OJ L [to be published] and EEA Supplement No [to be published]), e.i.f. 16.12.2017.

\[113\] 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.

\[114\] 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.


\[116\] 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.

\[117\] 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.

\[118\] 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.

\[119\] 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.

(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:

partredert, ansvarlig selskap, kommandittselskap.”


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 (122)


