

Joint Declaration by the Contracting Parties

to Decision No 39/2009 incorporating Recommendation 2008/473/EC into the Agreement

‘Commission Recommendation 2008/473/EC of 5 June 2008 concerning the limitation of the civil liability of statutory auditors and audit firms deals with the civil liability of auditors and audit firms. The incorporation of this Recommendation is without prejudice to the scope of the EEA Agreement.’