

Joint Declaration by the Contracting Parties to Decision of the EEA Joint Committee No 83/2013 of 3 May 2013 incorporating Commission Delegated Regulations (EU) No 311/2012, (EU) No 486/2012 and (EU) No 862/2012 into the EEA Agreement

‘Commission Delegated Regulations (EU) No 311/2012 and (EU) No 486/2012 grant third country issuers the right to present their historical financial information in accordance with the therein defined accounting standards. The incorporation of these Regulations is without prejudice to the scope of the EEA Agreement as regards third country relations.’