

**DECISION OF THE EEA JOINT COMMITTEE No 180/2019**  
**of 14 June 2019**  
**amending Annex XXII (Company law) to the EEA Agreement [2022/2172]**

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 Regulation (EU) 2018/1595 of 23 October 2018 amending Regulation (EC) No 1126/2008 adopting certain international accounting standards in accordance with Regulation (EC) No 1606/2002 of the European Parliament and of the Council as regards Interpretation 23 of the International Financial Reporting Interpretations Committee <sup>(1)</sup> is to be incorporated into the EEA Agreement.
- (2) Commission Regulation (EU) 2019/412 of 14 March 2019 on amending Regulation (EC) No 1126/2008 adopting certain international accounting standards in accordance with Regulation (EC) No 1606/2002 of the European Parliament and of the Council as regards International Accounting Standards 12 and 23 and International Financial Reporting Standards 3 and 11 <sup>(2)</sup> is to be incorporated into the EEA Agreement.
- (3) Annex XXII to the EEA Agreement should therefore be amended accordingly,

HAS ADOPTED THIS DECISION:

*Article 1*

The following indents are added in point 10ba (Commission Regulation (EC) No 1126/2008) of Annex XXII to the EEA Agreement:

- ‘— **32018 R 1595**: Commission Regulation (EU) 2018/1595 of 23 October 2018 (OJ L 265, 24.10.2018, p. 3),
- **32019 R 0412**: Commission Regulation (EU) 2019/412 of 14 March 2019 (OJ L 73, 15.3.2019, p. 93).’

*Article 2*

The texts of Regulations (EU) 2018/1595 and (EU) 2019/412 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 15 June 2019, 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*.

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<sup>(1)</sup> OJ L 265, 24.10.2018, p. 3.

<sup>(2)</sup> OJ L 73, 15.3.2019, p. 93.

(\*) No constitutional requirements indicated.

Done at Brussels, 14 June 2019.

*For the EEA Joint Committee*  
*The President*  
Claude MAERTEN

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