

**DECISION OF THE EEA JOINT COMMITTEE
No 180/2019**

of 14 June 2019

amending Annex XXII (Company law) to the EEA Agreement

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 Committee¹ 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 11² 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.

¹ OJ L 265, 24.10.2018, p. 3.

² OJ L 73, 15.3.2019, p. 93.

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*.

Done at Brussels, 14 June 2019.

*For the EEA Joint Committee
The President*

Claude Maerten

*The Secretaries
to the EEA Joint Committee*

Hege M. Hoff

Mikołaj Karłowski

* [No constitutional requirements indicated.]