

DECISION OF THE EEA JOINT COMMITTEE
No 87/2021

of 5 February 2021

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 Implementing Decision (EU) 2016/1010 of 21 June 2016 on the adequacy of the competent authorities of certain third countries and territories pursuant to Directive 2006/43/EC of the European Parliament and of the Council¹ is to be incorporated into the EEA Agreement.
- (2) Commission Implementing Decision (EU) 2016/1155 of 14 July 2016 on the equivalence of the public oversight, quality assurance, investigation and penalty systems for auditors and audit entities of the United States of America pursuant to Directive 2006/43/EC of the European Parliament and the Council² is to be incorporated into the EEA Agreement.
- (3) Commission Implementing Decision (EU) 2016/1156 of 14 July 2016 on the adequacy of the competent authorities of the United States of America pursuant to Directive 2006/43/EC of the European Parliament and of the Council³ is to be incorporated into the EEA Agreement.
- (4) Annex XXII to the EEA Agreement should therefore be amended accordingly,

HAS ADOPTED THIS DECISION:

Article 1

Annex XXII to the EEA Agreement shall be amended as follows:

1. The text of point 10fe (Commission Implementing Decision 2013/280/EU) is replaced by the following:
‘32016 D 1156: Commission Implementing Decision (EU) 2016/1156 of 14 July 2016 on the adequacy of the competent authorities of the United States of America pursuant to Directive 2006/43/EC of the European Parliament and of the Council (OJ L 190, 15.7.2016, p. 83).’
2. The text of point 10ff (Commission Implementing Decision 2013/281/EU) is replaced by the following:

¹ OJ L 165, 23.6.2016, p. 17.

² OJ L 190, 15.7.2016, p. 80.

³ OJ L 190, 15.7.2016, p. 83.

‘**32016 D 1155**: Commission Implementing Decision (EU) 2016/1155 of 14 July 2016 on the equivalence of the public oversight, quality assurance, investigation and penalty systems for auditors and audit entities of the United States of America pursuant to Directive 2006/43/EC of the European Parliament and the Council (OJ L 190, 15.7.2016, p. 80).’

3. The following point is inserted after point 10fg (Commission Implementing Decision (EU) 2019/1874):

‘10fh. **32016 D 1010**: Commission Implementing Decision (EU) 2016/1010 of 21 June 2016 on the adequacy of the competent authorities of certain third countries and territories pursuant to Directive 2006/43/EC of the European Parliament and of the Council (OJ L 165, 23.6.2016, p. 17).’

Article 2

The texts of Implementing Decisions (EU) 2016/1010, (EU) 2016/1155 and (EU) 2016/1156 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 6 February 2021, 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, 5 February 2021.

*For the EEA Joint Committee
The President*

Clara Ganslandt

*The Secretaries
To the EEA Joint Committee*

Hege M. Hoff Mikołaj Karłowski

* No constitutional requirements indicated.