



2023/2569

30.11.2023

**DECISION OF THE EEA JOINT COMMITTEE No 172/2023  
of 13 June 2023  
amending Annex XXI (Statistics) to the EEA Agreement [2023/2569]**

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 Regulation (EU) 2021/1948 of 10 November 2021 on the treatment of repayments of VAT to non-taxable persons and to taxable persons for their exempt activities for the purposes of Regulation (EU) 2019/516 of the European Parliament and of the Council on the harmonisation of gross national income at market prices (GNI Regulation) and repealing Commission Decision 1999/622/EC, Euratom and Commission Regulation (EC, Euratom) No 116/2005 <sup>(1)</sup> is to be incorporated into the EEA Agreement.
- (2) Implementing Regulation (EU) 2021/1948 repeals Commission Decision 1999/622/EC, Euratom <sup>(2)</sup> and Commission Regulation (EC, Euratom) No 116/2005 <sup>(3)</sup>, which are incorporated into the EEA Agreement and which are consequently to be repealed under the EEA Agreement.
- (3) Annex XXI to the EEA Agreement should therefore be amended accordingly,

HAS ADOPTED THIS DECISION:

*Article 1*

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

1. The text of point 19j (Commission Decision 1999/622/EC) is replaced by the following:

**‘32021 R 1948:** Commission Implementing Regulation (EU) 2021/1948 of 10 November 2021 on the treatment of repayments of VAT to non-taxable persons and to taxable persons for their exempt activities for the purposes of Regulation (EU) 2019/516 of the European Parliament and of the Council on the harmonisation of gross national income at market prices (GNI Regulation) and repealing Commission Decision 1999/622/EC, Euratom and Commission Regulation (EC, Euratom) No 116/2005 (OJ L 398, 11.11.2021, p. 4).’

2. The text of point 19r (Commission Regulation (EC, Euratom) No 116/2005) is deleted.

*Article 2*

The text of Implementing Regulation (EU) 2021/1948 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 14 June 2023, provided that all the notifications under Article 103(1) of the EEA Agreement have been made \*.

<sup>(1)</sup> OJ L 398, 11.11.2021, p. 4.

<sup>(2)</sup> OJ L 245, 17.9.1999, p. 51.

<sup>(3)</sup> OJ L 24, 27.1.2005, p. 6.

\* No constitutional requirements indicated.

*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, 13 June 2023.

*For the EEA Joint Committee*  
*The President*  
Nicolas VON LINGEN

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