

DECISION OF THE EEA JOINT COMMITTEE
No 343/2023

of 8 December 2023

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) 2022/1297 of 22 July 2022 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 Council¹ is to be incorporated into the EEA Agreement.
- (2) Commission Implementing Decision (EU) 2022/1298 of 22 July 2022 on the equivalence of the systems of public oversight, quality assurance, investigation and penalties for auditors and audit entities of the competent authorities 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 Decision 2010/485/EU³ and Commission Implementing Decisions (EU) 2016/1155⁴ and 2016/1156⁵, which are incorporated into the EEA Agreement, have become obsolete and are consequently to be repealed under the EEA Agreement.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 10fc (Commission Decision 2010/485/EU) is deleted.
2. The text of point 10fe (Commission Implementing Decision (EU) 2016/1156) is replaced by the following:

‘**32022 D 1297**: Commission Implementing Decision (EU) 2022/1297 of 22 July 2022 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 196, 25.7.2022, p. 134).’

¹ OJ L 196, 25.7.2022, p. 134.

² OJ L 196, 25.7.2022, p. 138.

³ OJ L 240, 11.9.2010, p. 6.

⁴ OJ L 190, 15.7.2016, p. 80.

⁵ OJ L 190, 15.7.2016, p. 83.

3. The text of point 10ff (Commission Implementing Decision (EU) 2016/1155) is replaced by the following:

‘**32022 D 1298**: Commission Implementing Decision (EU) 2022/1298 of 22 July 2022 on the equivalence of the systems of public oversight, quality assurance, investigation and penalties for auditors and audit entities of the competent authorities of the United States of America pursuant to Directive 2006/43/EC of the European Parliament and the Council (OJ L 196, 25.7.2022, p. 138).’

Article 2

The texts of Implementing Decisions (EU) 2022/1297 and (EU) 2022/1298 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 9 December 2023, 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, 8 December 2023.

*For the EEA Joint Committee
The President*

Pascal Schafhauser

*The Secretaries
To the EEA Joint Committee*

Siri Veseth Meling

Matúš Minárik

* No constitutional requirements indicated.