

**DECISION OF THE EEA JOINT COMMITTEE**  
**No 159/2025**

**of 13 June 2025**

**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) Directive (EU) 2021/2101 of the European Parliament and of the Council of 24 November 2021 amending Directive 2013/34/EU as regards disclosure of income tax information by certain undertakings and branches<sup>1</sup> is to be incorporated into the EEA Agreement.
- (2) The EFTA States are to, when defining what jurisdictions shall be on the list of non-cooperative jurisdictions and cooperative jurisdictions with pending commitments in their national legislation, take utmost account of the EU list of non-cooperative jurisdictions for tax purposes.
- (3) Annex XXII to the EEA Agreement should therefore be amended accordingly,

HAS ADOPTED THIS DECISION:

*Article 1*

Point 10i (Directive 2013/34/EU of the European Parliament and of the Council) of Annex XXII to the EEA Agreement is amended as follows:

1. The following indent is added:
  - ‘- **32021 L 2101**: Directive (EU) 2021/2101 of the European Parliament and of the Council of 24 November 2021 (OJ L 429, 1.12.2021, p. 1).’
2. Adaptations (b) and (c) are renumbered as adaptations (c) and (d).
3. The following adaptations are inserted after adaptation (a):
  - ‘(b) In Article 48c, as regards the EFTA States:
    - (i) in paragraph 2, the words “tax jurisdictions included in Annexes I and II to the Council conclusions on the revised EU list of non-cooperative jurisdictions for tax purposes” shall read “non-cooperative jurisdictions and cooperative jurisdictions with pending commitments as defined by the national legislation of the EFTA States concerned”;
    - (ii) paragraph 3 shall not apply;

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<sup>1</sup> OJ L 429, 1.12.2021, p. 1.

- (iii) in paragraph 5, the words “is listed in Annex I to the Council conclusions on the revised EU list of non-cooperative jurisdictions for tax purposes” shall read “is defined by the national legislation of the EFTA State concerned as non-cooperative jurisdiction”;
- (iv) in paragraph 5, the words “mentioned in Annex II to the Council conclusions on the revised EU list of non-cooperative jurisdictions for tax purposes” shall read “defined by the national legislation of the EFTA State concerned as cooperative jurisdiction with pending commitments”.’

#### *Article 2*

The text of Directive (EU) 2021/2101 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 2025, 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, 13 June 2025.

*For the EEA Joint Committee  
The President*

*Nicolas von Lingen*

*The Secretaries  
To the EEA Joint Committee*

*Knut Hermansen*

*Matúš Minárik*

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\* Constitutional requirements indicated.