DECISION OF THE EEA JOINT COMMITTEE

No 74/2009

of 29 May 2009

amending Annex XXII (Company law) to the EEA Agreement

THE EEA JOINT COMMITTEE,

Having regard to the Agreement on the European Economic Area, as amended by the Protocol adjusting the Agreement on the European Economic Area, hereinafter referred to as the Agreement, and in particular Article 98 thereof,

Whereas:

(1) Annex XXII to the Agreement was amended by Decision of the EEA Joint Committee No 39/2009 of 17 March 2009 (1).

(2) Commission Regulation (EC) No 1126/2008 of 3 November 2008 adopting certain international accounting standards in accordance with Regulation (EC) No 1606/2002 of the European Parliament and of the Council (2) is to be incorporated into the Agreement.

(3) Commission Regulation (EC) No 1260/2008 of 10 December 2008 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 Standard (IAS) 23 (3) is to be incorporated into the Agreement.

(4) Commission Regulation (EC) No 1261/2008 of 16 December 2008 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 Financial Reporting Standard (IFRS) 2 (4) is to be incorporated into the Agreement.

(5) Commission Regulation (EC) No 1262/2008 of 16 December 2008 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 Financial Reporting Interpretations Committee's (IFRIC) Interpretation 13 (5) is to be incorporated into the Agreement.

(6) Commission Regulation (EC) No 1263/2008 of 16 December 2008 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 Financial Reporting Interpretations Committee's (IFRIC) Interpretation 14 (6) is to be incorporated into the Agreement.

(7) Commission Regulation (EC) No 1274/2008 of 17 December 2008 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 Standard (IAS) 1 (7) is to be incorporated into the Agreement.

(8) Commission Regulation (EC) No 53/2009 of 21 January 2009 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 Standard (IAS) 32 and IAS 1 (8) is to be incorporated into the Agreement.

(9) Commission Regulation (EC) No 69/2009 of 23 January 2009 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 amendments to International Financial Reporting Standard (IFRS) 1 and International Accounting Standard (IAS) 27 (9) is to be incorporated into the Agreement.

(10) Commission Regulation (EC) No 70/2009 of 23 January 2009 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 Improvements to International Financial Reporting Standards (IFRSs) (10) is to be incorporated into the Agreement.

(11) Regulation (EC) No 1126/2008 repeals Commission Regulation (EC) No 1725/2003 (11), which is incorporated into the Agreement and which is consequently to be repealed under the Agreement,

(1) OJ L 130, 28.5.2009, p. 34.
(2) OJ L 320, 29.11.2008, p. 1.
(3) OJ L 338, 17.12.2008, p. 10.
(4) OJ L 338, 17.12.2008, p. 17.
(5) OJ L 338, 17.12.2008, p. 21.
(6) OJ L 338, 17.12.2008, p. 25.
(7) OJ L 339, 18.12.2008, p. 3.
(8) OJ L 17, 22.1.2009, p. 23.
(9) OJ L 21, 24.1.2009, p. 10.
(10) OJ L 21, 24.1.2009, p. 16.
(11) OJ L 261, 13.10.2003, p. 1.

HAS DECIDED AS FOLLOWS:

Article 1

The text of point 10ba (Commission Regulation (EC) No 1725/2003) of Annex XXII to the Agreement shall be replaced by the following:

'**32008 R 1126**: Commission Regulation (EC) No 1126/2008 of 3 November 2008 adopting certain international accounting standards in accordance with Regulation (EC) No 1606/2002 of the European Parliament and of the Council (OJ L 320, 29.11.2008, p. 1), as amended by:

— **32008 R 1260**: Commission Regulation (EC) No 1260/2008 of 10 December 2008 (OJ L 338, 17.12.2008, p. 10),

— **32008 R 1261**: Commission Regulation (EC) No 1261/2008 of 16 December 2008 (OJ L 338, 17.12.2008, p. 17),

— **32008 R 1262**: Commission Regulation (EC) No 1262/2008 of 16 December 2008 (OJ L 338, 17.12.2008, p. 21),

— **32008 R 1263**: Commission Regulation (EC) No 1263/2008 of 16 December 2008 (OJ L 338, 17.12.2008, p. 25),

— **32008 R 1274**: Commission Regulation (EC) No 1274/2008 of 17 December 2008 (OJ L 339, 18.12.2008, p. 3),

— **32009 R 0053**: Commission Regulation (EC) No 53/2009 of 21 January 2009 (OJ L 17, 22.1.2009, p. 23),

— **32009 R 0069**: Commission Regulation (EC) No 69/2009 of 23 January 2009 (OJ L 21, 24.1.2009, p. 10),

— **32009 R 0070**: Commission Regulation (EC) No 70/2009 of 23 January 2009 (OJ L 21, 24.1.2009, p. 16).'.

Article 2

The texts of Regulations (EC) No 1126/2008, (EC) No 1260/2008, (EC) No 1261/2008, (EC) No 1262/2008, (EC) No 1263/2008, (EC) No 1274/2008, (EC) No 53/2009, (EC) No 69/2009 and (EC) No 70/2009 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 30 May 2009, provided that all the notifications under Article 103(1) of the Agreement have been made to the EEA Joint Committee (*).

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, 29 May 2009.

For the EEA Joint Committee
The President
Alan SEATTER

(*) No constitutional requirements indicated.