2026/632

16.4.2026

DECISION OF THE EEA JOINT COMMITTEE No 304/2025

of 5 December 2025

amending Annex IX (Financial services) and Annex XXII (Company law) to the EEA Agreement [2026/632]

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) 2023/2864 of the European Parliament and of the Council of 13 December 2023 amending certain Directives as regards the establishment and functioning of the European single access point ([1]), as corrected by OJ L, 2024/90411, 15.7.2024, is to be incorporated into the EEA Agreement.

(2) Annexes IX and XXII to the EEA Agreement should therefore be amended accordingly,

HAS ADOPTED THIS DECISION:

Article 1

The following indent is added in points 13e (Directive (EU) 2016/97 of the European Parliament and of the Council), 14 (Directive 2013/36/EU of the European Parliament and of the Council) and 31bb (Directive 2011/61/EU of the European Parliament and of the Council) of Annex IX to the EEA Agreement:

'— **32023 L 2864**: Directive (EU) 2023/2864 of the European Parliament and of the Council of 13 December 2023 (OJ L, 2023/2864, 20.12.2023), as corrected by OJ L, 2024/90411, 15.7.2024.'

Article 2

Point 1 (Directive 2009/138/EC of the European Parliament and of the Council) of Annex IX to the EEA Agreement is amended as follows:

(1) The following indent is added:

'— **32023 L 2864**: Directive (EU) 2023/2864 of the European Parliament and of the Council of 13 December 2023 (OJ L, 2023/2864, 20.12.2023), as corrected by OJ L, 2024/90411, 15.7.2024.'

(2) The following adaptation is added after adaptation (p):

'(pa) In Article 304b, the words "Union law" shall be replaced by the words "the EEA Agreement".'

Article 3

Point 19b (Directive 2014/59/EU of the European Parliament and of the Council) of Annex IX to the EEA Agreement is amended as follows:

(1) The following indent is added:

'— **32023 L 2864**: Directive (EU) 2023/2864 of the European Parliament and of the Council of 13 December 2023 (OJ L, 2023/2864, 20.12.2023), as corrected by OJ L, 2024/90411, 15.7.2024.'

([1]) OJ L, 2023/2864, 20.12.2023, ELI: http://data.europa.eu/eli/dir/2023/2864/oj.

(2) The following adaptation is added after adaptation (l):

'(la) In Article 128a, the words "Union law" shall be replaced by the words "the EEA Agreement".'

Article 4

Point 29d (Directive 2004/109/EC of the European Parliament and of the Council) of Annex IX to the EEA Agreement is amended as follows:

(1) The following indent is added:

'— **32023 L 2864**: Directive (EU) 2023/2864 of the European Parliament and of the Council of 13 December 2023 (OJ L, 2023/2864, 20.12.2023), as corrected by OJ L, 2024/90411, 15.7.2024.'

(2) The following adaptation is added after adaptation (b):

'(ba) In Article 23a, the words "Union or national law" shall be replaced by the words "the EEA Agreement or national law".'

Article 5

Point 30 (Directive 2009/65/EC of the European Parliament and of the Council) of Annex IX to the EEA Agreement is amended as follows:

(1) The following indent is added:

'— **32023 L 2864**: Directive (EU) 2023/2864 of the European Parliament and of the Council of 13 December 2023 (OJ L, 2023/2864, 20.12.2023), as corrected by OJ L, 2024/90411, 15.7.2024.'

(2) The following adaptation is added after adaptation (c):

'(ca) In Article 82B, the words "Union law" shall be replaced by the words "the EEA Agreement".'

Article 6

Point 31ba (Directive 2014/65/EU of the European Parliament and of the Council) of Annex IX to the EEA Agreement is amended as follows:

(1) The following indent is added:

'— **32023 L 2864**: Directive (EU) 2023/2864 of the European Parliament and of the Council of 13 December 2023 (OJ L, 2023/2864, 20.12.2023), as corrected by OJ L, 2024/90411, 15.7.2024.'

(2) The following adaptation is added after adaptation (l):

'(la) In Article 87a, the words "Union law" shall be replaced by the words "the EEA Agreement".'

Article 7

Point 31d (Directive (EU) 2016/2341 of the European Parliament and of the Council) of Annex IX to the EEA Agreement is amended as follows:

(1) The following indent is added:

'— **32023 L 2864**: Directive (EU) 2023/2864 of the European Parliament and of the Council of 13 December 2023 (OJ L, 2023/2864, 20.12.2023), as corrected by OJ L, 2024/90411, 15.7.2024.'

(2) The following adaptation is added after adaptation (b):

'(c) In Article 63a, the words "Union law" shall be replaced by the words "the EEA Agreement".'

Article 8

Point 31ea (Directive 2002/87/EC of the European Parliament and of the Council) of Annex IX to the EEA Agreement is amended as follows:

(1) The following indent is added:

'— **32023 L 2864**: Directive (EU) 2023/2864 of the European Parliament and of the Council of 13 December 2023 (OJ L, 2023/2864, 20.12.2023), as corrected by OJ L, 2024/90411, 15.7.2024.'

(2) The following adaptation is added after adaptation (b):

'(c) In Article 30b, the words "Union law" shall be replaced by the words "the EEA Agreement".'

Article 9

Point 19d (Directive (EU) 2019/2034 of the European Parliament and of the Council) of Annex IX to the EEA Agreement is amended as follows:

(1) The following is added:

', as amended by:

— **32023 L 2864**: Directive (EU) 2023/2864 of the European Parliament and of the Council of 13 December 2023 (OJ L, 2023/2864, 20.12.2023), as corrected by OJ L, 2024/90411, 15.7.2024.'

(2) The following adaptation is added after adaptation (e):

'(ea) In Article 44a, the words "Union law" shall be replaced by the words "the EEA Agreement".'

Article 10

Point 31bj (Directive (EU) 2019/2162 of the European Parliament and of the Council) of Annex IX to the EEA Agreement is amended as follows:

(1) The following is added:

', as amended by:

— **32023 L 2864**: Directive (EU) 2023/2864 of the European Parliament and of the Council of 13 December 2023 (OJ L, 2023/2864, 20.12.2023), as corrected by OJ L, 2024/90411, 15.7.2024.'

(2) The following adaptation is added after adaptation (a):

'(aa) In Article 26a, the words "Union law" shall be replaced by the words "the EEA Agreement".'

Article 11

The following indent is added in point 10f (Directive 2006/43/EC of the European Parliament and of the Council) of Annex XXII to the EEA Agreement:

'— **32023 L 2864**: Directive (EU) 2023/2864 of the European Parliament and of the Council of 13 December 2023 (OJ L, 2023/2864, 20.12.2023), as corrected by OJ L, 2024/90411, 15.7.2024.'

Article 12

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:

'— **32023 L 2864**: Directive (EU) 2023/2864 of the European Parliament and of the Council of 13 December 2023 (OJ L, 2023/2864, 20.12.2023), as corrected by OJ L, 2024/90411, 15.7.2024.'

(2) The following adaptation is added after adaptation (a):

'(aa) In Article 33a, the words "Union or national law" shall be replaced by the words "the EEA Agreement or national law".'

Article 13

The following is added in point 10d (Directive 2004/25/EC of the European Parliament and of the Council) of Annex XXII to the EEA Agreement:

'— **32023 L 2864**: Directive (EU) 2023/2864 of the European Parliament and of the Council of 13 December 2023 (OJ L, 2023/2864, 20.12.2023), as corrected by OJ L, 2024/90411, 15.7.2024.

The provisions of the Directive shall, for the purposes of this Agreement, be read with the following adaptation:

In Article 16a, the words "Union law" shall be replaced by "the EEA Agreement".'

Article 14

Point 10g (Directive 2007/36/EC 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:

'— **32023 L 2864**: Directive (EU) 2023/2864 of the European Parliament and of the Council of 13 December 2023 (OJ L, 2023/2864, 20.12.2023), as corrected by OJ L, 2024/90411, 15.7.2024.'

(2) The first adaptation is numbered (a).

(3) The following adaptation is added after adaptation (a):

'(b) In Article 14c, the words "Union law" shall be replaced by the words "the EEA Agreement".'

Article 15

The text of Directive (EU) 2023/2864, as corrected by OJ L, 2024/90411, 15.7.2024, 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 16

This Decision shall enter into force on 6 December 2025, provided that all the notifications under Article 103(1) of the EEA Agreement have been made (*), or on the day of the entry into force of Decision of the EEA Joint Committee No 70/2025 of 14 March 2025 [2] or on the day of the entry into force of Decision of the EEA Joint Committee No 303/2025 of 5 December 2025 [3], whichever is the later.

(*) Constitutional requirements indicated.
[2] OJ L, 2025/986, 12.6.2025, ELI: http://data.europa.eu/eli/dec/2025/986/oj.
[3] OJ L, 2026/610, 16.4.2026, ELI: http://data.europa.eu/eli/dec/2026/610/oj.

Article 17

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 December 2025.

For the EEA Joint Committee
The President
Stefán Haukur JÓHANNESSON