DECISION OF THE EEA JOINT COMMITTEE

No 27/2011

of 1 April 2011

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 127/2010 of 10 November 2010 [1].

(2) Commission Regulation (EU) No 550/2010 of 23 June 2010 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) 1 [2] is to be incorporated into the Agreement.

(3) Commission Regulation (EU) No 574/2010 of 30 June 2010 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) 1 and IFRS 7 [3] is to be incorporated into the Agreement.

(4) Commission Regulation (EU) No 632/2010 of 19 July 2010 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) 24 and International Financial Reporting Standard (IFRS) 8 [4] is to be incorporated into the Agreement.

(5) Commission Regulation (EU) No 633/2010 of 19 July 2010 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 [5] is to be incorporated into the Agreement.

(6) Commission Regulation (EU) No 662/2010 of 23 July 2010 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 19 and International Financial Reporting Standard (IFRS) 1 [6] is to be incorporated into the Agreement,

HAS DECIDED AS FOLLOWS:

Article 1

The following indents shall be added in point 10ba (Commission Regulation (EC) No 1126/2008) of Annex XXII to the Agreement:

'— **32010 R 0550**: Commission Regulation (EU) No 550/2010 of 23 June 2010 (OJ L 157, 24.6.2010, p. 3),

— **32010 R 0574**: Commission Regulation (EU) No 574/2010 of 30 June 2010 (OJ L 166, 1.7.2010, p. 6),

— **32010 R 0632**: Commission Regulation (EU) No 632/2010 of 19 July 2010 (OJ L 186, 20.7.2010, p. 1),

— **32010 R 0633**: Commission Regulation (EU) No 633/2010 of 19 July 2010 (OJ L 186, 20.7.2010, p. 10),

— **32010 R 0662**: Commission Regulation (EU) No 662/2010 of 23 July 2010 (OJ L 193, 24.7.2010, p. 1).'.

Article 2

The texts of Regulations (EU) No 550/2010, (EU) No 574/2010, (EU) No 632/2010, (EU) No 633/2010 and (EU) No 662/2010 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 2 April 2011, provided that all the notifications under Article 103(1) of the Agreement have been made to the EEA Joint Committee (*).

[1] OJ L 58, 3.3.2011, p. 85.
[2] OJ L 157, 24.6.2010, p. 3.
[3] OJ L 166, 1.7.2010, p. 6.
[4] OJ L 186, 20.7.2010, p. 1.
[5] OJ L 186, 20.7.2010, p. 10.
[6] OJ L 193, 24.7.2010, p. 1.
(*) 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, 1 April 2011.

For the EEA Joint Committee
The Acting President
Gianluca GRIPPA