



2024/1444

13.6.2024

**DECISION OF THE EEA JOINT COMMITTEE No 340/2023  
of 8 December 2023  
amending Annex XX (Environment) to the EEA Agreement [2024/1444]**

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 Regulation (EU) 2023/2122 of 12 October 2023 amending Implementing Regulation (EU) 2018/2066 as regards updating the monitoring and reporting of greenhouse gas emissions pursuant to Directive 2003/87/EC of the European Parliament and of the Council<sup>(1)</sup> is to be incorporated into the EEA Agreement.
- (2) Point (c) of Article 75t of Commission Implementing Regulation (EU) 2018/2066, as amended by Implementing Regulation (EU) 2023/2122, concerns reporting for tax purposes pursuant to national legislation transposing Union acts concerning tax, customs and duty; acts which fall outside of the scope of the EEA Agreement. Consequently, the reporting obligations under point (c) of Article 75t should not apply to the EFTA States.
- (3) Annex XX to the EEA Agreement should therefore be amended accordingly,

HAS ADOPTED THIS DECISION:

*Article 1*

The following is added in point 21apj (Commission Implementing Regulation (EU) 2018/2066) of Annex XX to the EEA Agreement:

‘— **32023 R 2122:** Commission Implementing Regulation (EU) 2023/2122 of 12 October 2023 (OJ L, 2023/2122, 18.10.2023).

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

Point (c) of Article 75t shall not apply to the EFTA States.’

*Article 2*

The text of Implementing Regulation (EU) 2023/2122 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<sup>(\*)</sup>, or on the day of the entry into force of Decision of the EEA Joint Committee No 334/2023 of 8 December 2023<sup>(2)</sup>, or on the day of the entry into force of Decision of the EEA Joint Committee No 335/2023 of 8 December 2023<sup>(3)</sup>, whichever is the later.

<sup>(1)</sup> OJ L, 2023/2122, 18.10.2023.

<sup>(\*)</sup> No constitutional requirements indicated.

<sup>(2)</sup> OJ L, 2024/1419, 13.6.2024, ELI: <http://data.europa.eu/eli/dec/2024/1419/oj>.

<sup>(3)</sup> OJ L, 2024/1420, 13.6.2024, ELI: <http://data.europa.eu/eli/dec/2024/1420/oj>.

*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

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