



2024/1448

13.6.2024

DECISION OF THE EEA JOINT COMMITTEE No 343/2023
of 8 December 2023
amending Annex XXII (Company law) to the EEA Agreement [2024/1448]

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 Decision (EU) 2022/1297 of 22 July 2022 on the adequacy of the competent authorities of the United States of America pursuant to Directive 2006/43/EC of the European Parliament and of the Council ⁽¹⁾ is to be incorporated into the EEA Agreement.
- (2) Commission Implementing Decision (EU) 2022/1298 of 22 July 2022 on the equivalence of the systems of public oversight, quality assurance, investigation and penalties for auditors and audit entities of the competent authorities of the United States of America pursuant to Directive 2006/43/EC of the European Parliament and the Council ⁽²⁾ is to be incorporated into the EEA Agreement.
- (3) Commission Decision 2010/485/EU ⁽³⁾ and Commission Implementing Decisions (EU) 2016/1155 ⁽⁴⁾ and 2016/1156 ⁽⁵⁾, which are incorporated into the EEA Agreement, have become obsolete and are consequently to be repealed under the EEA Agreement.
- (4) Annex XXII to the EEA Agreement should therefore be amended accordingly,

HAS ADOPTED THIS DECISION:

Article 1

Annex XXII to the EEA Agreement shall be amended as follows:

1. The text of point 10fc (Commission Decision 2010/485/EU) is deleted.
2. The text of point 10fe (Commission Implementing Decision (EU) 2016/1156) is replaced by the following:

'32022 D 1297: Commission Implementing Decision (EU) 2022/1297 of 22 July 2022 on the adequacy of the competent authorities of the United States of America pursuant to Directive 2006/43/EC of the European Parliament and of the Council (OJ L 196, 25.7.2022, p. 134).'
3. The text of point 10ff (Commission Implementing Decision (EU) 2016/1155) is replaced by the following:

'32022 D 1298: Commission Implementing Decision (EU) 2022/1298 of 22 July 2022 on the equivalence of the systems of public oversight, quality assurance, investigation and penalties for auditors and audit entities of the competent authorities of the United States of America pursuant to Directive 2006/43/EC of the European Parliament and the Council (OJ L 196, 25.7.2022, p. 138).'

⁽¹⁾ OJ L 196, 25.7.2022, p. 134.

⁽²⁾ OJ L 196, 25.7.2022, p. 138.

⁽³⁾ OJ L 240, 11.9.2010, p. 6.

⁽⁴⁾ OJ L 190, 15.7.2016, p. 80.

⁽⁵⁾ OJ L 190, 15.7.2016, p. 83.

Article 2

The texts of Implementing Decisions (EU) 2022/1297 and (EU) 2022/1298 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 (*).

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

(*) No constitutional requirements indicated.