



2025/1362

24.7.2025

DECISION OF THE EEA JOINT COMMITTEE No 118/2025
of 8 May 2025
amending Annex IX (Financial services) to the EEA Agreement [2025/1362]

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) Regulation (EU) 2023/606 of the European Parliament and of the Council of 15 March 2023 amending Regulation (EU) 2015/760 as regards the requirements pertaining to the investment policies and operating conditions of European long-term investment funds and the scope of eligible investment assets, the portfolio composition and diversification requirements and the borrowing of cash and other fund rules ⁽¹⁾, as corrected by OJ L, 2024/90509, 17.9.2024, is to be incorporated into the EEA Agreement.
- (2) The EFTA States shall, when defining what jurisdictions shall be on the list of non-cooperative jurisdictions in their national legislation, take utmost account of the EU list of non-cooperative jurisdictions for tax purposes.
- (3) Annex IX to the EEA Agreement should therefore be amended accordingly,

HAS ADOPTED THIS DECISION:

Article 1

Point 31bgc (Regulation (EU) 2015/760 of the European Parliament and of the Council) of Annex IX to the EEA Agreement shall be amended as follows:

1. The following is added:
, as amended by:

— **32023 R 0606:** Regulation (EU) 2023/606 of the European Parliament and of the Council of 15 March 2023 (OJ L 80, 20.3.2023, p. 1), as corrected by OJ L, 2024/90509, 17.9.2024.'
2. The following adaptation is inserted after adaptation (b):

'(c) In Article 11(1)(c), as regards the EFTA States, the words "is not mentioned in Annex I to the Council conclusions on the revised EU list of non-cooperative jurisdictions for tax purposes" shall read "is not identified as a non-cooperative jurisdiction as defined by the national legislation of the EFTA States concerned".'

Article 2

The text of Regulation (EU) 2023/606, as corrected by OJ L, 2024/90509, 17.9.2024, in the Icelandic and Norwegian languages, to be published in the EEA Supplement to the *Official Journal of the European Union*, shall be authentic.

⁽¹⁾ OJ L 80, 20.3.2023, p. 1.

Article 3

This Decision shall enter into force on 9 May 2025, 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 May 2025.

For the EEA Joint Committee
The President
Nicolas VON LINGEN

(*) Constitutional requirements indicated.