



2026/1302

25.6.2026

**DECISION OF THE EEA JOINT COMMITTEE No 110/2026
of 20 March 2026
amending Annex XXI (Statistics) to the EEA Agreement [2026/1302]**

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) 2023/1470 of 17 July 2023 laying down the methodological and technical specifications in accordance with Regulation (EU) 2016/792 of the European Parliament and of the Council as regards the house price index and the owner-occupied housing price index, and amending Commission Regulation (EU) 2020/1148 ⁽¹⁾ is to be incorporated into the EEA Agreement.
- (2) Commission Implementing Regulation (EU) 2023/2493 of 15 November 2023 on the treatment for national accounts purposes of the non-collected VAT due to VAT fraud and due to insolvency (the discrepancy between theoretical VAT receipts and actual VAT receipts) for the application of Regulation (EU) 2019/516 of the European Parliament and of the Council on the harmonisation of gross national income at market prices ⁽²⁾ is to be incorporated into the EEA Agreement.
- (3) Annex XXI to the EEA Agreement should therefore be amended accordingly,

HAS ADOPTED THIS DECISION:

Article 1

Annex XXI to the EEA Agreement is amended as follows:

1. The following point is inserted after point 19ab (Commission Delegated Regulation (EU) 2020/2147):
‘19ac. **32023 R 2493**: Commission Implementing Regulation (EU) 2023/2493 of 15 November 2023 on the treatment for national accounts purposes of the non-collected VAT due to VAT fraud and due to insolvency (the discrepancy between theoretical VAT receipts and actual VAT receipts) for the application of Regulation (EU) 2019/516 of the European Parliament and of the Council on the harmonisation of gross national income at market prices (OJ L, 2023/2493, 16.11.2023).’
2. The following indent is added in point 19ba (Commission Implementing Regulation (EU) 2020/1148):
‘— **32023 R 1470**: Commission Implementing Regulation (EU) 2023/1470 of 17 July 2023 (OJ L 181, 18.7.2023, p. 1).’
3. The following point is inserted after point 19bc (Commission Implementing Regulation (EU) 2025/1182):
‘19bd. **32023 R 1470**: Commission Implementing Regulation (EU) 2023/1470 of 17 July 2023 laying down the methodological and technical specifications in accordance with Regulation (EU) 2016/792 of the European Parliament and of the Council as regards the house price index and the owner-occupied housing price index, and amending Commission Regulation (EU) 2020/1148 (OJ L 181, 18.7.2023, p. 1).’

⁽¹⁾ OJ L 181, 18.7.2023, p. 1.

⁽²⁾ OJ L, 2023/2493, 16.11.2023, ELI: http://data.europa.eu/eli/reg_impl/2023/2493/oj.

Article 2

The texts of Implementing Regulations (EU) 2023/1470 and (EU) 2023/2493 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 21 March 2026, 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, 20 March 2026.

For the EEA Joint Committee
The President
Nicolas VON LINGEN

(*) No constitutional requirements indicated.