



COMMISSION OF THE EUROPEAN COMMUNITIES

Brussels,  
COM(2008) 402/2

2008/xxxx (COD)

Proposal for a

**REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL**

**on the voluntary participation by organisations in a Community eco-management and  
audit scheme (EMAS)**

(presented by the Commission)

{SEC(2008) 2121}

{SEC(2008) 2122}

## EXPLANATORY MEMORANDUM

### **1. CONTEXT OF THE PROPOSAL**

#### **1.1. Grounds for and objectives of the proposal**

The Community Environmental Management and Audit Scheme (hereafter EMAS) was originally established in 1993<sup>1</sup> and was revised in 2001 by Regulation (EC) No 761/2001 of the European Parliament and of the Council of 19 March 2001 allowing voluntary participation by organisations in a Community Eco-management and audit scheme (EMAS)<sup>2</sup>, which is currently in force.

The objective of the proposal is to strengthen the scheme by increasing its efficiency and its attractiveness for organisations with the aim of:

- increasing the number of organisations applying the scheme<sup>3</sup>
- having EMAS recognised as benchmark for environmental management system,
- allowing organisations applying other environmental management systems to upgrade their system to EMAS
- creating an impact beyond the EMAS registered organisations by requiring these organisations to take into account environmental considerations when selecting their suppliers and service providers.

The changes proposed focus on the substance with special attention for the needs of small organisations (SMEs and small public authorities), the institutional set up and the links to other Community policy instruments.

#### **1.2. General context**

Article 15 of the EMAS Regulation obliges the Commission to review the EMAS scheme in the light of the experience gained during its operation and propose appropriate amendments to the European Parliament and the Council.

It is in that context that a large-scale evaluation study of the EMAS scheme was carried out in 2005. This evaluation study, together with input from the various stakeholders in the scheme, identified the strengths and weaknesses of the scheme and proposed options to improve the effectiveness of the Regulation.

#### **1.3. Existing provisions in the area of the proposal**

Regulation (EC) No 761/2001 of the European Parliament and of the Council of 19 March 2001 allowing voluntary participation by organisations in a Community Eco-management and audit scheme (EMAS).

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<sup>1</sup> Council Regulation (EEC) No 1836/93 of 29 June 1993 allowing voluntary participation by companies in the industrial sector in a Community eco-management and audit scheme; OJ L 168, 10.7.1993, p. 1.

<sup>2</sup> OJ L 114, 24.4.2001, p. 1.

<sup>3</sup> 6000 EMAS registered sites at the end of 2007. For more detailed information see COM(2008)xxx final; the Impact Assessment accompanying this document; § 2.1.2 and § 2.2.5.

#### **1.4. Consistency with the other policies and objectives of the Union**

The EMAS revision is part of the package of measures accompanying the Communication on a Sustainable Consumption and Production Action Plan, which is to be adopted in June/July 2008. The Action Plan seeks to substantially change consumers and producers behaviours towards better products, a leaner and cleaner production and a smarter consumption. It will encompass together with the EMAS revision, a revision of the Ecolabel Regulation and a Communication on green Public Procurement.

## **2. CONSULTATION OF INTERESTED PARTIES AND IMPACT ASSESSMENT**

### **2.1. Consultation of interested parties**

#### *Consultation methods, main sectors targeted and general profile of respondents*

The Commission services maintain a continuous dialogue with representatives of the Member States and with the different stakeholders of the EMAS process, in order to follow the practical implementation of the scheme.

The Member States bodies running the EMAS scheme (Competent Bodies, Accreditation Bodies) organised a number of stakeholder meetings and seminars on the future of the scheme and produced recommendations for its revision.

Member States, represented in the Committee established under Article 14 of the EMAS Regulation have been consulted at each stage of the revision process and have provided input into the revision work.<sup>4</sup>

The Commission organised four working group meetings<sup>5</sup> and a revision workshop<sup>6</sup> with selected EMAS experts (EMAS verifiers, consultants, Accreditation Bodies and Competent Bodies).

The Commission visited selected Member States to gather their opinion on the revision of the Regulation, at which occasion Member States and other interested parties put forward their ideas for the future of the scheme.

A large-scale evaluation study on EMAS and Eco-label was carried out, on behalf of DG Environment, by a consortium of consultants ('EVER' study). It examined how European organisations perceive the motives, success factors and benefits in relation to EMAS and it provided recommendations for the revision of the EMAS scheme. The findings were presented, discussed and enriched during two workshops held in September 2005, which involved experts, institutions, companies, practitioners and NGO's.

The REMAS project, a three-year project funded by the EU LIFE Environment Fund, and carried out by the UK Environment Agency, the Scottish Environment Protection Agency, the UK Institute of Environmental Management and Assessment and the Environmental Protection Agency in Ireland, was concluded in May 2006. This project determined, through a detailed statistical analysis, the influence of different types of environmental management systems on site environmental management activities, and their subsequent impact on compliance with legislation and performance against best available techniques.

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<sup>4</sup> Committee meetings of 20 June 2005 (Brussels), 22 November 2005 (Turin), 29-30 June 2006 (Luxembourg), 13-14 November 2006 (Athens) and 13-14 June 2007 (Warsaw).

<sup>5</sup> On 17 May, 9 June, 20 July and 27 July 2006.

<sup>6</sup> On 11-12 December 2006.

### Summary of responses and how they have been taken into account

The EVER study showed that EMAS is considered as a means to integrate environmental concerns in the organisation's collective value system and improve the corporate image. EMAS is not only perceived as a system to reduce costs from waste disposal, energy consumption etc.; it is also seen as a signal of environmental friendliness.

Environmental improvements, enhanced image and costs reductions are perceived as far the most important benefits from adopting EMAS. Even though almost half of the respondents in the EVER study believed that the monetary costs of EMAS outweighed the benefits, more than two third of the respondents considered EMAS as a success when comparing the financial as well as non-financial benefits and costs.

The REMAS project showed that the adoption of an accredited certified environment management system improves site environmental management activities and that there is evidence that overall environmental management is better under EMAS than under other systems.<sup>7</sup>

On the other hand, the studies showed that EMAS has not reached its full potential in terms of diffusion. The costs of EMAS, the low management commitment and the paperwork/bureaucracy were considered by the respondents in the EVER study as the three most important barriers for adoption of EMAS. Even though EMAS registrations continue to grow steadily (currently over 5,000 organisations are registered in the Community) this still represents only a very small proportion of the number of organisations that could potentially use the scheme.

These conclusions were supported by most consulted stakeholders and were taken into account when the Commission services analysed the options identified for the revision of the scheme, and took a decision on its proposed future direction and on the changes that are needed to the current EMAS Regulation.

An open consultation was conducted over the Internet from 22/12/2006 to 26/02/2007. The Commission received 214 response(s).

## **2.2. Impact assessment**

The Commission carried out an impact assessment listed in the Work Programme and considered three main options:

- continuing with the present approach;
- gradually phasing out of the scheme and
- substantially modifying the Regulation.

The option of continuing with the present approach would provide stability. Changes considered could only be of administrative / institutional nature, in order to just make the current scheme run better. This option would, however, only improve slightly the "weak points" of the scheme and will not provide a chance for substantial modifications. Its overall impact will remain low, which will undermine its credibility. The visibility of the scheme will not increase and uneven distribution between the Member States is likely to prevail.

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<sup>7</sup> See COM(2008)xxx final; the Impact Assessment accompanying this document; § 1.2.1.

In the option of gradually phasing out the scheme financial and personnel resources would be set free. This option would, however, have negative environmental and economic impacts. The Community would lose a voluntary instrument in its policy mix. The mid-term review of the sixth Community Environment Action Programme<sup>8</sup> assessed the voluntary instruments as having great potential but not being fully developed and called upon the Commission to revise these schemes in order to promote their uptake and reduce administrative burdens in their management.

The option to substantially modify the Regulation would improve the visibility, impact and political profile of the EMAS scheme, which would lead into a significantly wider uptake of the scheme. It would enable the Community to deliver better and more focused environmental benefits, both directly and indirectly. It would also improve the economic situation and reduce the administrative burden of environmental management in participating organisations. Some of the suggested changes require some up-front investment and provision of incentives to EMAS organisations.

Even though it is not possible to predict the exact increase in uptake of the scheme as quantitative data on costs and the impact of the different measures are not available and as a number of options are interrelated or are market-based, the objective is to have, 10 years after the entry into force of this Regulation, a number of registered organisations or sites that equals the number of organisations or sites currently certified under the ISO 14001:2004 standard on environmental management systems (35.000). As an intermediate objective, 5 years after the entry into force of this Regulation, the aim is to reach a number of EMAS registered sites that equals the average of the three Member States with, in 2007, the highest number of registered sites per million of inhabitants, which results in an envisaged total of 23.000 EMAS registered sites.<sup>9</sup>

### **3. LEGAL ELEMENTS OF THE PROPOSAL**

#### **3.1. Summary of the proposed action**

The objective is to revise the EMAS scheme, as required by Article 15 of the EMAS Regulation, in order to best encourage continuous improvement in the environmental performance of all organisations.

To achieve this objective, the revision of the EMAS Regulation aims at substantially enhancing the political profile and hence the number of organisations applying the scheme. The fundamental changes proposed will focus on the substance with special attention for the needs of small organisations (SMEs and small public authorities), the institutional set up and the links to other policy instruments in particular Green Public Procurement.

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<sup>8</sup> COM(2007)225 final: Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions on the Mid-term review of the Sixth Community Environment Action Programme, adopted by the Commission on 30/04/2007.

<sup>9</sup> 2007 gives an average of 48,27 EMAS registered sites per million inhabitants in the three Member States with the highest number of EMAS registered sites per million inhabitants. These Member States are Austria (61,85 sites / million inhabitants), Denmark (50,60 sites / million inhabitants) and Belgium (32,37 sites / million inhabitants). On a total of 478,5 million inhabitants in the European Union, the total envisaged number of EMAS registered sites after 5 years after the entry into force of the revised EMAS Regulation will thus be 23.000.

### **3.2. Legal basis**

The Regulation is motivated by environmental policy considerations as laid down in Article 175 of the Treaty establishing the European Community, which was already the legal basis of Regulation (EC) 761/2001.

### **3.3. Subsidiarity and proportionality**

The adoption of the scheme at Community level is necessary to create a single credible scheme and avoid the establishment of different national schemes. This Proposal does not alter the current situation with regard to the internal market and continues to respect the principles of subsidiarity by leaving the technical implementation of the Regulation to the Member States through the functioning of the Competent Bodies and Accreditation Bodies. The effectiveness of the scheme in contributing to better environmental performance of organisations is thus ensured whilst the measures that can be adequately performed at national level are left to the Member States.

### **3.4. Choice of instruments**

The proposed instrument is a regulation as this is the only adequate means for guaranteeing a sufficient degree of harmonisation of rules and procedures for registration, verification and accreditation, which constitute the essential elements of the scheme.

## **4. BUDGETARY IMPLICATION**

The Community financial contribution is limited in overall terms. Annual Financial resources requested from the Community budget are estimated at around 1.5 M€ per year, covering in particular development of reference documents for specific sectors, peer reviews of Accreditation Bodies and Competent Bodies and information and Communication. Until 2013, these costs will be covered by the LIFE + Financial Instrument<sup>10</sup>.

## **5. ADDITIONAL INFORMATION**

### **5.1. Simplification**

The proposal provides for simplification of legislation by re-writing the text of the current regulation and integrating useful elements of different guidelines.

The proposal provides for simplification of administrative procedures for organisations by, among others:

- stimulating further reduction of the regulatory and administrative burden by introducing elements that create synergies with, and allow for, closer operational links between EMAS and other EU legislation and instruments, thus reducing the administrative burden for EMAS registered organisations by way of regulatory flexibility, including both regulatory relief (substitution of legal requirements without changes in environmental legislation as such) or deregulation (changes in the legislation itself).

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<sup>10</sup> Regulation (EC) No 614/2007 of the European Parliament and of the Council of 23 May 2007 concerning the Financial Instrument for the Environment (LIFE+), OJ L 149 of 9 June 2007, p.1.

- introducing the registration of clusters of organisations and the possibility for corporate registration in addition to the existing registration for individual organisations, which will have a direct cost-saving effect and make participation more attractive.
- inviting Member States to clarify the links and complementarities with other environment management schemes so that registration or participation in national environment management schemes can be taken into account when an organisation applies for registration under EMAS and *vice versa*.

Thus, the proposal meets the objectives of the Better Regulation initiative, developed in the context of the renewed Lisbon strategy aiming at simplifying and improving existing regulation, to better design new regulation and to reinforce the respect and the effectiveness of the rules while reducing administrative burdens.

The proposal is included in the Commission's Legislative and Work Programme under the reference 2006/ENV/053 and it delivers the commitment undertaken in the Commission's Rolling Programme<sup>11</sup>

## **5.2. Repeal of existing legislation**

The adoption of the proposal will lead to the repeal of existing legislation.

## **5.3. Review/revision/sunset clause**

The proposal includes a review clause.

## **5.4. European Economic Area**

The proposed act concerns an EEA matter and should therefore extend to the European Economic Area.

## **5.5. Detailed explanation of the proposal**

The operational scheme of EMAS and the general requirements for participation remain essentially the same as under the current Regulation: organisations can participate in EMAS on condition that they develop an environmental policy, carry out an environmental review, establish an environmental management system, carry out an internal environmental audit and develop an environmental statement. Once this environmental statement is verified and validated by an independent environmental verifier, the organisation can apply for registration at a Competent Body. In order to maintain registration, the organisation has to report on a regular basis on its environmental performance improvement and provide evidence that it complies with applicable legal requirements relating to the environment.

The main modifications aim at:

- ensuring that EMAS is a high quality environmental management scheme that guarantees to external stakeholders and national enforcement authorities that EMAS organisations comply with all relevant environmental legislation and continuously improve their environmental performances and
- raising the attractiveness of the scheme for participating organisations, particularly for small organisations (SMEs and small public authorities), by reducing the administrative

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<sup>11</sup> See COM(2008)33.

burden for participating organisations and by increasing the visibility of participation in EMAS.

**These modifications are:**

- **Environmental Management System.** EMAS remains to be based on the environmental management system as embodied in the ISO 14001 standard, complemented by the following elements:
  - **Reinforced compliance mechanism.** The EMAS organisation has to demonstrate its compliance with applicable environmental legislation before the first registration. Dialogue between the organisation and the national enforcement authorities is encouraged. The role of verifiers in ensuring that the organisation complies is reinforced. The definition of non-compliance is clarified and the procedures by the competent bodies for registration and de-registration due to non-compliance are harmonised.
  - **Reinforced environmental reporting.** Reporting on environmental performance using the core performance indicators is mandatory for the EMAS registered organisation. These indicators are defined for the following environmental areas: energy efficiency, material and resource efficiency, waste, emissions, and biodiversity/land use.
  - **Guidance on best practice in environmental management.** In order to support a more harmonised implementation of best practice in environmental management, the Commission initiates the process of development of reference documents. These documents cover specific sectors and focus on direct environmental aspects of production operations as well as indirect aspects, e.g. product design, the environmental impact of downstream and upstream activities.

The use of reference documents is voluntary but the EMAS organisations are encouraged to use them for setting up their environmental management system and for defining their environmental targets. The verifiers are required to refer to the documents as to the benchmark for effective management system.

- **The rules and procedures for accreditation and verification are harmonised** and defined with aim to address the uneven implementation in individual Member States that undermines the credibility of the scheme. Regulation (EC) No xxxx/2008 of the European parliament and of the Council of [..... date] setting out the requirements for accreditation and market surveillance relating to the marketing of products organises accreditation at the national and European levels. It insists on the public authority nature in order for it to be the last level of public authority control, and sets the framework for the recognition of the existing organisation European co-operation for Accreditation (EA) so as to ensure the proper functioning of a rigorous peer evaluation system. This regulation sets the over all framework that completes existing legislation in relation to accreditation. This proposal for a revised EMAS regulation complements these rules in so far as necessary, while taking into account the specificities of the voluntary EMAS scheme and, where appropriate, setting more specific rules.
- **Geographical scope.** Participation of organisations from outside of the Community is allowed. An outside-Community organisation can register in one of the Member States and its environmental management system has to be verified and validated by a verifier accredited in the Member State where the organisation will apply for registration.
- **Measures reducing the administrative burden and creating incentives:**

- Simplification of the procedure for cluster registration.
  - Reduction of registration fees for small organisations (SMEs and small public authorities).<sup>12</sup>
  - The national authorities in Member States are obliged to identify areas where they can reduce administrative burden of EMAS registered organisations related to environmental regulation, e.g. less frequent renewal of environmental permit, etc. A process of regular consultations in Member States between EMAS Competent Bodies and regulatory authorities will be set-up. The Commission organises exchange of information on this issue.
  - The national authorities have to consider and, where appropriate and without prejudice to the rules on state aid of the Treaty, introduce incentives from which EMAS registered organisations can benefit, such as access to funding or tax incentives in the framework of schemes supporting environmental performance of industry.
  - Rules for the use of EMAS logo are simplified and existing restrictions are removed.
- **Promotion** activities for EMAS including the EMAS award and information campaigns at Community and national level.

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<sup>12</sup> Fees for first registration of organisations in the MS vary from no fee to 2234 €. For more details on the different registration fees per MS see footnote 28 at § 2.2.6 of document COM(2008)xxx final: Impact Assessment accompanying this document. Not yet published.

Proposal for a

**REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL**

**on the voluntary participation by organisations in a Community eco-management and audit scheme (EMAS)**

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular Article 175 (1) thereof,

Having regard to the proposal from the Commission<sup>13</sup>,

Having regard to the opinion of the European Economic and Social Committee<sup>14</sup>,

Having regard to the opinion of the Committee of the Regions<sup>15</sup>,

Acting in accordance with the procedure laid down in Article 251 of the Treaty<sup>16</sup>,

Whereas:

- (1) Article 2 of the Treaty provides that the Community is to have among its tasks the promotion of sustainable growth throughout the Community.
- (2) Decision No 1600/2002/EC of the European Parliament and of the Council of 22 July 2002 laying down the Sixth Community Environment Action Programme<sup>17</sup> identifies the improvement of collaboration and partnership with enterprises as a strategic approach to meeting environmental objectives. Voluntary commitments are an essential part thereof. Encouraging a wider participation in the Community's eco-management and audit scheme (EMAS) and the development of initiatives to encourage organisations to publish rigorous and independently verified environmental or sustainable development performance reports is regarded as necessary in this context.
- (3) The Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions on the Mid-term review of the Sixth Community Environment Action Programme<sup>18</sup> recognises that there is a need to improve the functioning of the voluntary instruments that have been designed for industry and that these tools have a great potential but have not been fully developed. It calls upon the Commission to revise those instruments in order to promote their participation and reduce the administrative burden in their management.

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<sup>13</sup> OJ C , , p. .

<sup>14</sup> OJ C , , p. .

<sup>15</sup> OJ C , , p. .

<sup>16</sup> OJ C , , p. .

<sup>17</sup> OJ L 242 of 10.09.2002, p. 1.

<sup>18</sup> COM(2007) 225 final

- (4) The objective of EMAS is to promote continual improvements in the environmental performance of organisations by the establishment and implementation of environmental management systems by organisations, the systematic, objective and periodic evaluation of the performance of such systems, the provision of information on environmental performance, an open dialogue with the public and other interested parties and the active involvement of employees in the organisation and appropriate training.
- (5) For the purpose of promoting a coherent approach between the legislative instruments developed at Community level in the field of environmental protection, the Commission and the Member States should consider how registration under EMAS may be taken into account in the development of legislation or used as a tool in the enforcement of legislation. They should also, in order to raise the attractiveness of EMAS for organisations, take account of EMAS in their procurement policies and, where appropriate, refer to EMAS or equivalent environmental management systems as contract performance conditions for works and service.
- (6) Article 15 of Regulation (EC) No 761/2001 of the European Parliament and of the Council allowing voluntary participation by organisations in a Community eco-management and audit scheme (EMAS)<sup>19</sup> provides that the Commission is to review EMAS in the light of the experience gained during its operation and propose appropriate amendments to the European Parliament and the Council.
- (7) Regulation (EC) No 761/2001 demonstrated its effectiveness in promoting improvements of the environmental performance of organisations and the experience gathered from the implementation of that Regulation should be used to enhance the ability of EMAS to bring about an improvement in the overall environmental performance of organisations.
- (8) Organisations should be encouraged to participate in EMAS on a voluntary basis and may gain added value in terms of regulatory control, cost savings and public image.
- (9) EMAS should be made available to all organisations, in and outside the Community, whose activities have an environmental impact. EMAS should provide a means for them to manage that impact and to improve their overall environmental performance.
- (10) Organisations, notably small organisations should be encouraged to participate in EMAS. Their participation should be promoted by facilitating access to information, to existing support funds and to public institutions and by establishing or promoting technical assistance measures.
- (11) Organisations implementing other environmental management systems and wanting to move to EMAS should be able to do so as easily as possible. Links with other environmental management schemes should be considered.
- (12) Organisations with sites located in one or more Member States should be able to register all or a number of these sites under one single registration.
- (13) The mechanism for establishing an organisation's compliance with all applicable legal requirements relating to the environment should be strengthened in order to enhance the credibility of EMAS and, in particular, to enable Member States to reduce the

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<sup>19</sup> OJ L 114, 24.04.2001, p. 1. Regulation as last amended by Council Regulation (EC) No 1791/2006 (OJ L 363, 20.12.2006, p. 1).

administrative burden of registered organisations by way of deregulation or regulatory relief.

- (14) The implementation process of EMAS should include involvement of employees and workers of the organisation as this increases job satisfaction, as well as knowledge of environmental issues which can be replicated in and outside the work environment.
- (15) The EMAS logo should be an attractive communication and marketing tool for organisations, which raises the awareness of customers to EMAS. Rules for the use of the EMAS logo should be simplified by the use of one single logo and existing restrictions should be removed as far as there should be no confusion with environmental product labels.
- (16) Costs and fees for registration under EMAS should be reasonable and proportionate to the size of the organisation and the work to be done by the Competent Bodies. Without prejudice to the rules of the Treaty on state aid, exemptions or reductions of fees should be considered for small organisations.
- (17) Organisations should produce and make publicly available periodic environmental statements and environmental performance reports providing the public and other interested parties with information on their compliance with applicable legal requirements relating to the environment and their environmental performance.
- (18) In order to ensure relevance and comparability of the information, reporting on the progress in the organisations' environmental performance should be on the basis of generic performance indicators focusing on key environmental areas. This should help organisations compare their performance over different reporting periods.
- (19) Reference documents including best environmental management practice and environmental performance indicators for specific sectors should be developed through information exchange and collaboration between Member States. Those documents should help organisations better focus on the most important environmental aspects in a given sector.
- (20) Regulation (EC) No xxxx/2008 of the European Parliament and of the Council of [..... date] setting out the requirements for accreditation and market surveillance relating to the marketing of products organises accreditation at the national and European levels and sets the over all framework for accreditation. This regulation complements these rules in so far as necessary, while taking into account the specific features of EMAS notably the need to ensure a high credibility towards stakeholders, especially Member State and, where appropriate, setting more specific rules.  
Those provisions should ensure and steadily improve the competence of environmental verifiers by providing for an independent and neutral accreditation system, training and an appropriate supervision of their activities and thus guarantee the transparency and credibility of organisations participating in EMAS.
- (21) Promotion and support activities should be undertaken by both the Member States and the European Commission.
- (22) Without prejudice to the rules of the Treaty on state aid, incentives should be given by Member States to registered organisations such as access to funding or tax incentives in the framework of schemes supporting environmental performance of industry.

- (23) Member States and Commission should develop and implement specific measures aimed at greater participation in EMAS by organisations, in particular small organisations.
- (24) With the aim of ensuring a harmonised application of this Regulation the Commission shall, if appropriate, produce sectoral reference documents in the area covered by this Regulation.
- (25) This Regulation should be revised, if appropriate, in the light of experience gained after a certain period of operation.
- (26) This Regulation replaces Regulation (EC) No 761/2001 which should therefore be repealed.
- (27) Given that useful elements of Recommendation 2001/680/EC of 7 September on guidance for the implementation of Regulation (EC) No 761/2001 of the European Parliament and of the Council allowing voluntary participation by organisations in a Community eco-management and audit scheme (EMAS)<sup>20</sup> and of Recommendation 2003/532/EC of 10 July 2003 on guidance in the selection and use of environmental performance indicators in EMAS<sup>21</sup> are included in this Regulation, these acts should no longer be used as they are superseded by this Regulation.
- (28) Since the objectives of the proposed action, namely to create a single credible scheme and avoid the establishment of different national schemes, cannot be sufficiently achieved by the Member States and can therefore, by reason of scale and effects, be better achieved at Community level, the Community may adopt measures, in accordance with the principle of subsidiarity set out in Article 5 of the Treaty. In accordance with the principle of proportionality, as set out in that Article, this Regulation does not go beyond what is necessary in order to achieve those objectives.
- (29) The measures necessary for the implementation of this Regulation should be adopted in accordance with Council Decision 1999/468/EC of 28 June 1999 laying down the procedures for the exercise of implementing powers conferred on the Commission<sup>22</sup>.
- (30) In particular the Commission should be empowered to establish procedures for the peer evaluation of Competent Bodies, to develop sectoral reference documents, to recognise existing environmental management systems, or parts thereof, as complying with corresponding requirements of this Regulation and to amend Annexes I to VIII. Since those measures are of general scope and are designed to amend non-essential elements of this Regulation, inter alia by supplementing it with new non-essential elements, they must be adopted in accordance with the regulatory procedure with scrutiny provided for in Article 5a of Council Decision 1999/468/EC.
- (31) Since a period of time is required to ensure that the framework for the proper functioning of this Regulation is in place, Member States should have a period of six months following the date of entry into force of this Regulation to modify the procedures followed by Accreditation Bodies and Competent Bodies under the corresponding provisions of this Regulation. Within these six months, Accreditation Bodies and Competent Bodies should be entitled to continue to apply the procedures established under Regulation (EC) No 761/2001,

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<sup>20</sup> OJ L 247, 17.9.2001, p. 1.

<sup>21</sup> OJ L 184, 23.7.2003, p. 19.

<sup>22</sup> OJ L.184, 17.7.1999, p. 23. Decision as amended by Council Decision 2006/512/EC (OJ L 200, 22.7.2006, p.11).

HAVE ADOPTED THIS REGULATION:

# CHAPTER I

## General provisions

### *Article 1*

#### *Subject matter*

A Community eco-management and audit scheme, hereafter referred to as 'EMAS', is hereby established, allowing voluntary participation by organisations located inside or outside the Community.

### *Article 2*

#### *Definitions*

For the purposes of this Regulation the following definitions shall apply:

- (1) "environmental policy" means an organisation's overall aims and principles of action with respect to the environment including compliance with all applicable legal requirements relating to the environment and also a commitment to continual improvement of environmental performance;
- (2) "environmental performance" means the results of an organisation's management of its environmental aspects;
- (3) "legal compliance" means full implementation of applicable legal requirements, including permit conditions, relating to the environment;
- (4) "environmental aspect" means an element of an organisation's activities, products or services that has or can have an impact on the environment;
- (5) "significant environmental aspect" means an environmental aspect that has or can have a significant environmental impact;
- (6) "direct environmental aspect" means an environmental aspect associated with activities, products and services of the organisation itself over which it has direct management control;
- (7) "indirect environmental aspect" means an environmental aspect which can result from the interaction of an organisation with third parties and which can to a reasonable degree be influenced by an organisation;
- (8) "environmental impact" means any change to the environment, whether adverse or beneficial, wholly or partially resulting from an organisation's activities, products or services;
- (9) "environmental programme" means a description of the measures, responsibilities and means taken or envisaged to achieve environmental objectives and targets and the deadlines for achieving the environmental objectives and targets;

- (10) "environmental objective" means an overall environmental goal, arising from the environmental policy, that an organisation sets itself, and which is quantified where practicable;
- (11) "environmental target" means a detailed and quantified performance requirement, arising from the environmental policy and the environmental objectives, applicable to the organisation or parts thereof, and that needs to be set and met in order to achieve those objectives;
- (12) "environmental management system" means the part of the overall management system that includes the organisational structure, planning activities, responsibilities, practices, procedures, processes and resources for developing, implementing, achieving, reviewing and maintaining the environmental policy;
- (13) "best environmental management practice" means the most effective environmental management system that can be implemented by organisations in a relevant sector and that can result in best environmental performance under given economic and technical conditions;
- (14) "internal environmental audit" means a systematic, documented, periodic and objective evaluation of the performance of the organisation, management system and processes designed to protect the environment;
- (15) "auditor" means an individual or group of individuals, belonging to the organisation itself or a natural or legal person external to the organisation, acting on behalf of the organisation, carrying out an assessment of, in particular, the management system in place and determining conformity with the organisation's policy and programme, including compliance with the applicable legal requirements relating to the organisation;
- (16) "environmental performance report" means the comprehensive information to the public and other interested parties regarding the organisation's environmental performance and compliance with applicable legal obligations relating to the environment;
- (17) "environmental statement" means the comprehensive information to the public and other interested parties regarding the organisation's:
  - (a) structure and activities,
  - (b) environmental policy and environmental management system,
  - (c) environmental aspects and impacts,
  - (d) environmental programme, objectives and targets,
  - (e) environmental performance report providing information on the organisation's environmental performance and compliance with applicable legal obligations relating to the environment;
- (18) "environmental verifier" means any natural or legal person, or any association or group of such persons qualifying as a conformity assessment body as defined in Regulation (EC) No xxxx/2008 , who has obtained accreditation, in accordance with this Regulation;
- (19) "organisation" means a company, corporation, firm, enterprise, authority or institution, located inside or outside the Community, or part or combination thereof, whether incorporated or not, public or private, that has its own functions and administrations;

- (20) "site" means a distinct geographic location under the management control of an organisation covering activities, products and services, including all infrastructure, equipment and materials;
- (21) "verification" means the conformity assessment process carried out by an environmental verifier to demonstrate that an organisation's environmental policy, management system and audit procedure fulfils the requirements of this Regulation;
- (22) "validation" means the confirmation by the environmental verifier who carried out the verification, that the information and data in the organisation's environmental statement and performance report are reliable, credible and correct and meet the requirements of this Regulation;
- (23) "enforcement authorities" means the relevant competent authorities as identified by the Member States to detect, prevent and investigate breaches of applicable legal requirements relating to the environment and where required take enforcement action;
- (24) "environmental performance indicator" means a specific expression that allows measurement of an organisation's environmental performance;
- (25) "small organisations" means:
- (a) micro, small and medium-sized enterprises as defined in the Commission Recommendation 2003/361/EC of 6 May 2003 concerning the definition of micro, small and medium sized enterprises<sup>23</sup>
  - (b) local authorities governing less than 10.000 inhabitants or other public authorities employing fewer than 250 persons and having an annual budget not exceeding EUR 50 million, or an annual balance sheet not exceeding EUR 43 million, including all of the following:
    - (i) government or other public administrations, public advisory bodies at national, regional or local level;
    - (ii) natural or legal persons performing public administrative functions under national law, including specific duties, activities or services in relation to the environment; and
    - (iii) natural or legal persons having public responsibilities or functions, or providing public services, relating to the environment under the control of a body or person referred to in point (b);
- (26) Accreditation Body means a national accreditation body within the meaning of Regulation (EC) No xxxx/2008.

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<sup>23</sup> OJ L 124, 20.5.2003, p. 36.

## CHAPTER II

### Registration of organisations

#### *Article 3*

##### *Determination of the Competent Body*

1. Applications for registration from organisations in a Member State shall be made to a Competent Body in that Member State.
2. Applications for registration from organisations outside the Community may be made to any Competent Body in the Member State in which the environmental verifier who carried out the verification and who validated the environmental management system of the organisation is accredited.
3. An organisation with sites located in one or more Member States may apply for one single corporate registration of all or some of these sites.

Applications for a single corporate registration shall be made to a Competent Body of the Member State where the organisation's headquarter or management centre designated for the purpose of this provision is located.

#### *Article 4*

##### *Preparation for registration*

1. Organisations wishing to be registered for the first time shall carry out an environmental review of all environmental aspects of the organisation in accordance with Annex I.
2. Organisations may consult with the body referred to in Article 33(3) established in the Member State where the organisation applies for registration.
3. Organisations which have a certified environmental management system, recognized according to Article 45(4), shall not be obliged to conduct a full initial environmental review, with regard to information provided by the recognised certified environmental management system.
4. In the light of the results of the review, organisations shall develop and implement an environmental management system covering all the requirements referred to in Annex II, and, where available, taking into account the best environmental management practice for the relevant sector referred to in Article 46.
5. Organisations shall provide material or documentary evidence showing that the organisation complies with all applicable legal requirements relating to the environment that have been identified.

Organisations may request a statement on compliance from the competent enforcement authority or authorities in accordance with Article 33(5).

Organisations outside the Community shall also make reference to the legal requirements relating to the environment applicable to similar organisations in the Member States where they intend to submit an application.

6. Organisations shall carry out an internal audit in accordance with the requirements set out in Annex III.
7. Organisations shall prepare an environmental statement, in accordance with Annex IV Part B.

Where sectoral reference documents as referred to in Article 46 are available for the specific sector, the assessment of the organisation's performance shall be made with reference to the relevant document.

8. The initial environmental review, the environment management system, the audit procedure and the environmental statement shall be verified by an accredited environmental verifier and the environmental statement shall be validated by that environmental verifier.

#### *Article 5*

##### *Application for registration*

1. Any organisation meeting requirements set out in Article 4 may apply for registration.
2. The application for registration shall be made to the Competent Body determined in accordance with Article 3 and shall include the following:
  - (a) the validated environmental statement in electronic format;
  - (b) the declaration as referred to in Article 24(9), signed by the environmental verifier who validated the environmental statement,;
  - (c) a completed form, which includes at least the minimum information on as set out in Annex VI;
  - (d) evidence of payment of applicable fees.

### **CHAPTER III**

## **Obligations of registered organisations**

#### *Article 6*

##### *Maintenance of EMAS registration*

1. A registered organisation shall on a three-yearly basis:
  - (a) have the full environmental management system and audit programme verified,
  - (b) prepare the environmental statement in accordance with the requirements set out in Annex IV, Parts B and D,
  - (c) have the environmental statement validated,
  - (d) forward the validated environmental statement to the Competent Body,
  - (e) forward to the Competent Body a completed form, which includes at least the minimum information set out in Annex VI.
2. A registered organisation shall, on an annual basis:

- (a) carry out an internal audit of the environmental performance and the compliance with applicable legal requirements relating to the environment in accordance with Annex III,
  - (b) prepare an environmental performance report in accordance with the requirements laid down in Annex IV Parts C and D,
  - (c) forward the validated environmental performance report to the Competent Body,
  - (d) forward to the Competent Body a completed form, which includes at least the minimum information set out in Annex VI.
3. Registered organisations shall make their environmental statement and environmental performance report accessible to the public within one month of registration and one month after the maintenance of the registration.  
They may satisfy that requirement by providing access to the environmental statement upon request or by creating links to Internet sites where the environmental statement can be accessed.  
They shall inform the Competent Body of the way they provide public access.

#### *Article 7*

##### *Derogation for small organisations*

1. Competent Bodies shall, upon request of a small organisation, extend for that organisation, the three-yearly frequency referred to in Article 6(1) up to five years or the annual frequency referred to in Article 6(2) up to two years, provided that all the following conditions are met:
  - (a) no environmental risks are present,
  - (b) the organisation has no operational changes planned to its environmental management system, and
  - (c) there exist no significant local environmental problems.
2. In order to obtain the extension referred to in paragraph 1, the organisation concerned shall submit a request to the Competent Body that has registered the organisation and provide evidence that the conditions for derogation are fulfilled.
3. Organisations benefiting from an extension as referred to in paragraph 1 up to two years shall forward the non-validated environmental performance report to the Competent Body in each year that they are exempt from the obligation to have a validated environmental performance report.

#### *Article 8*

##### *Substantial changes*

1. In case of substantial changes in a registered organisation, the organisation shall carry out an environmental review of these changes, including their environmental aspects and impacts.

2. The organisation shall update the initial environmental review and modify the environmental policy of the organisation accordingly.
3. The updated environmental review and the modified environmental policy shall be verified and validated.
4. After validation, the organisation shall submit changes to the Competent Body using the form set out in Annex VI and make the changes publicly available.

#### *Article 9*

##### *Environmental audit*

1. A registered organisation shall establish an audit programme that ensures that over a period of time, not exceeding three years, all activities in the organisation are subject to an audit in accordance with the requirements set out in Annex III.
2. The audit shall be carried out by auditors who possess, individually or collectively, the competence necessary for carrying out these tasks and are sufficiently independent of the activities they audit to make an objective judgment.
3. The organisation's environmental auditing programme shall define the objectives of each audit or audit cycle including the audit frequency for each activity.
4. A written audit report shall be prepared by the auditors at the end of each audit and audit cycle.
5. The auditor shall communicate the findings and conclusions of the audit to the organisation.
6. Following the audit process, the organisation shall prepare and implement an appropriate action plan.
7. The organisation shall put in place appropriate mechanisms that ensure that the audit results are followed up.

#### *Article 10*

##### *Use of the EMAS logo*

1. The EMAS logo set out in Annex V may be used only by registered organisations and only as long as their registration is valid.  
The logo shall always bear the registration number of the organisation.
2. The EMAS logo may only be used in accordance with the technical specifications set out in Annex V.
3. In case an organisation chooses, in accordance with Article 3(3) not to include all its sites within the Community in the corporate registration, it shall ensure that in its communications with the public and in its use of the EMAS logo, it is clear which sites are covered by the registration.
4. The logo shall not be used in conjunction with comparative claims concerning other activities and services or in a way that may create confusion with environmental product labels.

5. Any environmental information published by a registered organisation may bear the EMAS logo provided makes reference to the organisation's latest environmental statement from which it was drawn and it has been validated by an environmental verifier as being:
  - (a) accurate,
  - (b) substantiated and verifiable,
  - (c) relevant and used in an appropriate context or setting,
  - (d) representative of the overall environmental performance of the organisation,
  - (e) unlikely to result in misinterpretation,
  - (f) significant in relation to the overall environmental impact.

## **CHAPTER IV**

### **Rules applicable to Competent Bodies**

#### *Article 11*

##### *Designation and role of Competent Bodies*

1. Member States shall designate Competent Bodies, which shall be responsible for the registration of organisations in accordance with this Regulation.  
The Competent Bodies shall control the entry and maintenance of organisations on the register.
2. Competent Bodies may be national, regional or local.
3. The composition of the Competent Bodies shall guarantee their independence and neutrality.
4. Competent Bodies shall have the appropriate resources, both financial and in terms of personnel, for the proper performance of their tasks.
5. Competent Bodies shall apply this Regulation in a consistent manner and shall participate in regular peer evaluation as set out in Article 16.

#### *Article 12*

##### *Obligations concerning the registration process*

1. Competent Bodies shall establish procedures for the registration of organisations. They shall in particular establish rules for:
  - (a) considering observations from interested parties, including Accreditation Bodies and competent enforcement authorities, concerning applicant or registered organisations,
  - (b) refusal of registration, suspension or deletion of organisations, and
  - (c) resolution of appeals and complaints made against their decisions.

2. Competent Bodies shall establish and maintain a register of organisations registered in their Member States, including their environmental statement or environmental performance report in electronic format, and update that register on a monthly basis.  
The register shall be publicly available on a website.
3. Competent Bodies shall each month communicate changes in the register referred to in paragraph 2 to the Commission.

### *Article 13*

#### *Registration of organisations*

1. Competent Bodies shall consider applications for registration of organisations in accordance with the procedures established to this end.
2. Where an organisation applies for registration, the Competent Body shall register that organisation and give it a registration number if all the following conditions are fulfilled:
  - (a) the Competent Body has received an application for registration, which includes all the documents referred to in points (a) to (d) of Article 5(2);
  - (b) the Competent Body has checked that the verification and validation have been carried out in accordance with the obligations set out in Articles 24 to 27; and
  - (c) the Competent Body is satisfied on the basis of material evidence received or through a positive report from the competent enforcement authority of the legal compliance of the organisation;
3. Competent Bodies shall inform the organisation that it has been registered.
4. If a Competent Body concludes that an applicant organisation does not comply with the requirements set out in paragraph 2, it shall refuse to register that organisation.
5. If a Competent Body receives a supervision report from the Accreditation Body which provides evidence that the activities of the environmental verifier were not performed adequately enough to ensure that the requirements of this Regulation are met by the applicant organisation, it shall refuse to register that organisation.
6. In order to obtain the necessary evidence for taking a decision on refusal of registration of organisations, the Competent Body shall consult the concerned parties including the organisation.

### *Article 14*

#### *Suspension or deletion of organisations from the register*

1. If a Competent Body believes that a registered organisation does not comply with this Regulation, it shall give the organisation the opportunity to submit its views on the matter. Should the organisation fail to provide a satisfactory response it shall be deleted or suspended from the register.
2. If a Competent Body receives a supervision report from the Accreditation Body which provides evidence that the activities of the environmental verifier were not

performed adequately enough to ensure that the requirements of this Regulation are met by the EMAS-registered organisation, registration shall be suspended.

3. A registered organisation shall be suspended or deleted from the register, as appropriate, if it fails to submit to a Competent Body, within one month of being required to do so, any of the following:
  - (a) the validated updates of the environmental statements, the environmental performance report or the signed declaration referred to in Article 24(9);
  - (b) a form, which includes at least the minimum information set out in Annex VI from the organisation.
4. If a Competent Body is informed by the competent enforcement authority of a breach by the organisation of any applicable legal requirements relating to the environment, it shall suspend or delete that organisation from the register as appropriate.
5. In case a Competent Body decides to suspend or delete a registration it shall take into account at least the following:
  - (a) the environmental effect of the non-compliance by the organisation with the obligations of this Regulation;
  - (b) the foreseeability of the non-compliance by the organisation with the obligations of this Regulation or the circumstances leading to it;
  - (c) previous non-compliances with the obligations of this Regulation by the organisation; and
  - (d) the specific circumstances of the organisation.
6. In order to provide the Competent Body with the necessary evidence for taking its decision, on suspension or deletion of organisations from the register it shall consult the concerned parties including the organisation.
7. Where the Competent Body has received evidence otherwise than through a supervision report of the Accreditation Body, that activities of the environmental verifier were not performed adequately enough to ensure that the requirements of this Regulation are met by the organisation, it shall consult the Accreditation Body supervising the environmental verifier.
8. The Competent Body shall give reasons for any measures taken.
9. The Competent Body shall provide appropriate information to the organisation concerning the consultations with the concerned parties.
10. Suspension of an organisation from the register shall be lifted if the Competent Body has received satisfactory information that the organisation is in compliance with the requirements of this Regulation.

#### *Article 15*

##### *Forum of Competent Bodies*

1. A Forum of Competent Bodies from all Member States (hereinafter "Forum") shall be set up by the Competent Bodies. It shall meet at least once per year in the presence of a representative of the Commission.

2. Competent bodies of each Member State shall participate in the Forum. Where several competent bodies are established within one Member State, appropriate measures shall be taken to ensure that all of them are informed about the activities of the Forum.
3. The Forum shall develop guidance to ensure the consistency of procedures relating to the registration of organisations in accordance with this Regulation, including suspension and deletion of organisations from the register. It shall transmit to the Commission the guidance documents and documents referring to the peer evaluation. These documents shall be made publicly available.
4. The Forum shall adopt its rules of procedure.

## *Article 16*

### *Peer evaluation of Competent Bodies*

1. A peer evaluation shall be organised by the Forum to assess conformity of the registration system of every Competent Body with this Regulation and to develop a harmonised approach of the application of the rules relating to registration.
2. The peer evaluation shall be carried out on a regular basis and at least every four years. All Competent Bodies shall participate in the peer evaluation.
3. The peer evaluation shall include at least an assessment of the rules and procedures relating to:
  - (a) registration;
  - (b) refusal of registration;
  - (c) suspension of organisations from the register referred to in Article 12(2);
  - (d) deletion of organisations from the register referred to in Article 12(2);
  - (e) management of the register referred to in Article 12(2).
4. The Commission shall establish procedures for carrying out the evaluation, including appropriate appeals procedures against decisions taken as a result of the evaluation.

Those measures, designed to amend non-essential elements of this Regulation, by supplementing it, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 49(3).
5. The Forum shall transmit to the Commission an annual report of the peer evaluation. That report shall be made publicly available.

## CHAPTER V

### Environmental verifiers

#### *Article 17*

##### *Tasks of Environmental verifiers*

1. Environmental verifiers shall assess whether an organisation's environmental review, environmental policy, management system and audit procedures comply with the requirements of this Regulation.
2. Environmental verifiers shall check the following:
  - (a) compliance of the organisation with all the requirements of this Regulation with respect to the initial environmental review, environmental management system, environmental audit and its results and the environmental statement or the environmental performance report;
  - (b) compliance of the organisation with applicable Community, national, regional or local legal requirements relating to the environment;
  - (c) the organisation's continuous improvement of environmental performance; and
  - (d) the reliability, credibility and correctness of the data and information in the following documents:
    - (i) the environmental statement;
    - (ii) the environmental performance report;
    - (iii) any environmental information to be validated.
3. Environmental verifiers shall, in particular, investigate the technical validity of the initial environmental review, or audit or other procedures carried out by the organisation, without unnecessarily duplicating those procedures.
4. Where appropriate environmental verifiers shall use spot-checks to determine whether the results of the internal audit are reliable.
5. At the time of the verification for the preparation for registration of an organisation, the environmental verifier shall check that at least the following requirements are met by that organisation:
  - (a) a fully operational environmental management system in accordance with Annex II is in place;
  - (b) a fully planned audit programme is in place and has begun in accordance with Annex III so that at least areas with the most significant environmental impact have been covered;
  - (c) the management review referred to in Part A of Annex II is completed; and
  - (d) an environmental statement is prepared in accordance with Part B of Annex IV.
6. For the purposes of the verification for the maintenance of registration referred to in Article 6(1), the environmental verifier shall check that the following requirements are met by the organisation:

- (a) a fully operational environmental management system in accordance with Annex II;
  - (b) a fully operational planned audit programme, with at least a cycle completed in accordance with Annex III;
  - (c) completion of one management review; and
  - (d) preparation of an environmental statement in accordance with Part B of Annex IV.
7. For the purposes of the verification for maintenance of registration referred to in Article 6(2), the environmental verifier shall check that at least the following requirements are met by the organisation:
- (a) the organisation has carried out an internal audit of the environmental performance and the compliance with applicable legal requirements relating to the environment in accordance with Annex III;
  - (b) the organisation demonstrates ongoing compliance with applicable legal requirements relating to the environment and continual improvement of its environmental performance; and
  - (c) the organisation has prepared an environmental performance report in accordance with Part C of Annex IV.

#### *Article 18*

##### *Frequency of verification*

1. The environmental verifier shall design, in consultation with the organisation, a programme that ensures that all elements required for registration and maintenance of registration referred to in Articles 4, 5 and 6 are verified.
2. The environmental verifier shall at intervals not exceeding 12 months validate any updated information in the environmental statement or the environmental performance report.

#### *Article 19*

##### *Requirements for environmental verifiers*

1. In order to obtain accreditation in accordance with this Regulation, a candidate environmental verifier shall introduce a request with the Accreditation Body from which it seeks accreditation.  
  
That request shall specify the scope of requested accreditation by reference to the classification of economic activities as set out in Regulation (EC) No 1893/2006 of the European Parliament and of the Council<sup>24</sup>.
2. The environmental verifier shall provide to the Accreditation Body appropriate evidence of his knowledge, relevant experience and technical capacities relevant to the scope of the requested accreditation in the following fields:

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<sup>24</sup> OJ L 393, 30.12.2006, p. 1.

- (a) this Regulation;
  - (b) the general functioning of environmental management systems;
  - (c) relevant sectoral reference documents issued by the Commission, under Article 46, for the use of this Regulation;
  - (d) the legislative, regulatory and administrative requirements relevant to the activity subject to verification and validation;
  - (e) environmental aspects and impacts including the environmental dimension of sustainable development;
  - (f) of the technical aspects, relevant to environmental issues, of the activity subject to verification and validation;
  - (g) the general functioning of the activity subject to verification and validation in order to assess the appropriateness of the management system, in relation to the interaction of the organisation and its products, services and operations with the environment including at least the following:
    - (i) technologies employed by the organisation;
    - (ii) terminology and tools deployed in the activities;
    - (iii) operational activities and characteristics of their interaction with the environment;
    - (iv) methodologies for the evaluation of significant environmental aspects;
    - (v) pollution control and mitigation technologies;
  - (h) environmental auditing requirements and methodology including the ability to undertake effective verification audits of an environmental management system, identification of appropriate audit findings and conclusions and preparation and presentation of audits reports, in oral and written forms, to provide a clear record of the verification audit;
  - (i) information audit, environmental statement and environmental performance report in relation to data management, data storage and manipulation, presentation of data in written and graphical format for the appreciation of potential data errors, use of assumptions and estimates;
  - (j) the environmental dimension of products and services including the environmental aspects and performance during the usage and post-use, and the integrity of data provided for environmental decision making.
3. The environmental verifier shall be required to demonstrate a system of continued professional development in the fields of competence set out in paragraph 2 and to maintain such development for assessment by the Accreditation Body.
  4. The environmental verifier shall be independent, in particular of the organisation's auditor or consultant, impartial and objective in performing his activities.
  5. The environmental verifier shall ensure that he is free from any commercial, financial or other pressures which might influence the judgment of the verifier or endanger trust in the independence of judgment and integrity in relation to the verification activities. The environmental verifier shall ensure compliance with any rules applicable in this respect.

6. The environmental verifier shall have documented methods and procedures, including quality control mechanisms and confidentiality provisions, to comply with the verification and validation requirements of this Regulation.
7. Where an organisation acts as environmental verifier, it shall keep an organisation chart detailing structures and responsibilities within the organisation and a statement of legal status, ownership and funding sources.

That organisation chart shall be made available on request.

#### *Article 20*

##### *Additional requirements for environmental verifiers being natural persons and performing verification and validation activities individually*

1. Natural persons acting as environmental verifiers and performing verification and validation individually shall have, in addition to complying with the requirements set out in Article 19:
  - (a) all the necessary competence to perform verification and validation activities in their accredited fields,
  - (b) a limited scope of accreditation dependant on their personal competence.
2. Compliance with these requirements shall be ensured through the assessment carried out prior to the accreditation and through the supervision by the Accreditation Body.

#### *Article 21*

##### *Additional requirements for environmental verifiers active in third countries*

1. Where an environmental verifier intends to carry out verification and validation activities in third countries, he may seek accreditation for specific third countries.
2. In order to obtain accreditation for a third country, the environmental verifier shall meet, in addition to the requirements set out in Articles 19 and 20, the following requirements:
  - (a) knowledge and understanding of the legislative, regulatory and administrative requirements relating to the environment in the third country for which accreditation is sought;
  - (b) knowledge and understanding of the official language of the third country for which accreditation is sought.
3. The requirements set out in paragraph 2 shall be deemed to be met, if the environmental verifier demonstrates the existence of a contractual relationship between himself and a qualified person or organisation fulfilling those requirements.

That person or organisation shall be independent of the organisation to be verified.

## Article 22

### *Supervision of environmental verifiers*

1. Supervision of verification and validation activities carried out by environmental verifiers in:
  - (a) the Member State where they are accredited, shall be carried out by the Accreditation Body that granted the accreditation;
  - (b) a third country shall be carried out by the Accreditation Body that granted accreditation to the environmental verifier for those activities;
  - (c) a Member States other than where accreditation was granted, shall be carried out by the Accreditation Body of the latter Member State.
2. At least five working days in advance of each verification in a Member State, the environmental verifier shall notify his accreditation details and time and place of the verification to the Accreditation Body responsible for the supervision of the environmental verifier concerned.
3. The environmental verifier shall immediately inform the Accreditation Body of any changes which have a bearing on the accreditation or its scope.
4. Provision shall be made by the Accreditation Body, at regular intervals not exceeding 24 months, to ensure that the environmental verifier continues to comply with the accreditation requirements and to monitor the quality of the verification and validation activities undertaken.
5. Supervision may consist of office audit, on the spot supervision in organisations, questionnaires, review of environmental statements or environmental performance reports validated by the environmental verifiers and review of verification report.  
Supervision shall be proportionate with the activity undertaken by the environmental verifier.
6. Any decision taken by the Accreditation Body to terminate or suspend accreditation or restrict the scope of accreditation shall be taken only after the environmental verifier has had the possibility of a hearing.
7. If the supervising Accreditation Body is of the opinion that the quality of the work of an environmental verifier does not meet the requirements of this Regulation, a supervision report shall be transmitted to the environmental verifier concerned and to the Competent Body to which the organisation concerned intends to apply for registration or which registered the organisation concerned.  
In case of any further dispute, the supervision report shall be transmitted to the Meeting of the Accreditation Bodies referred to in Article 30.

## Article 23

### *Additional requirements for supervision of environmental verifiers active in a Member State other than that where accreditation was granted*

1. An environmental verifier accredited in one Member State, shall, at least five working days before performing verification and validation activities in another

Member State, notify to the Accreditation Body of the latter Member State the following information:

- (a) his accreditation details, competences and team composition if appropriate;
- (b) the time and place of the verification and validation;
- (c) address and contact details of the organisation.

That notification shall be provided before each new verification and validation activity.

2. The Accreditation Body may request clarification of the verifier's knowledge of the necessary applicable legal requirements relating to the environment.
3. The Accreditation Body may require other conditions than those referred to in paragraph 1, only if those other conditions do not prejudice the right of the environmental verifier to provide services in a Member State other than the one where accreditation was granted.
4. The Accreditation Body shall not use the procedure referred to in paragraph 1 to delay the arrival of the environmental verifier. Where the accreditation body is not able to fulfill its tasks according to paragraphs 2 and 3 before the time for verification and validation as notified by the verifier in accordance to point (b) of paragraph 1, it shall communicate a reasoned justification to the verifier.
5. No discriminatory fees for notification and supervision shall be charged by the accreditation bodies.
6. If the supervising Accreditation Body is of the opinion that the quality of the work of the environmental verifier does not meet the requirements of this Regulation, a supervision report shall be transmitted to the environmental verifier concerned, the Accreditation Body which granted the accreditation, and to the Competent Body to which the organisation concerned intends to apply for registration or which registered the organisation concerned. In case of any further dispute the supervision report shall be transmitted to the meeting of Accreditation Bodies referred to in Article 30.
7. Organisations must allow the Accreditation Bodies to supervise the environmental verifier during the verification and validation process.

#### *Article 24*

##### *Conditions for performing verification and validation*

1. The environmental verifier shall operate within the scope of his accreditation, and on the basis of a written agreement with the organisation.

That agreement shall:

- (a) specify the scope of the activity,
  - (b) specify conditions aimed at enable the environmental verifier to operate in an independent professional manner, and
  - (c) commit the organisation to providing the necessary cooperation.
2. The environmental verifier shall ensure that the components of the organisation are unambiguously defined and correspond to a real division of the activities.

The environmental statement shall clearly specify the different parts of the organisation that are subject to verification or validation.

3. The environmental verifier shall carry out an assessment of the elements set out in Article 17.
4. Within verification and validation activities the environmental verifier shall examine documentation, visit the organisation, carry out spot-checks and conduct interviews with personnel.
5. Prior to a visit by the environmental verifier, the organisation shall provide him with basic information about the organisation and its activities, the environmental policy and programme, the description of the environmental management system in operation in the organisation, details of the environmental review or audit carried out, the report on that review or audit and on any corrective action taken afterwards, and the draft environmental statement or the environmental performance report.
6. The environmental verifier shall prepare a written report for the organisation, on the outcome of the verification, which shall specify:
  - (a) all issues relevant to the activity carried out by the environmental verifier;
  - (b) a description of conformity with all requirements of this Regulation including supporting evidence, findings and conclusions.
7. In cases of non-conformity with the provisions of this Regulation, the report shall specify:
  - (a) findings and conclusions on the non-conformity by the organisation and evidence on which these findings and conclusion are based;
  - (b) technical defects in the environmental review, audit method, environmental management system, or any other relevant process;
  - (c) points of disagreement with the draft environmental statement or the environmental performance report, and details of the amendments or additions that should be made to the environmental statement or the environmental performance report;
  - (d) the comparison of the achievements and targets with the previous environmental statements and the performance assessment and assessment of the continuous performance improvement of the organisation.
8. After verification, the environmental verifier shall validate the organisation's environmental statement or environmental performance report to confirm that it meets the requirements of this Regulation provided that the outcome of the verification confirms:
  - (a) that the information and data in the organisation's environmental statement or environmental performance report are reliable and correct and meet the requirements of this Regulation;
  - (b) that the organisation fulfils all applicable legal requirements relating to the environment.
9. Upon validation, the environmental verifier shall issue a signed statement as referred to in Annex VII declaring that the verification was carried out in accordance with this Regulation.

## Article 25

### *Verification and validation of small organisations*

1. When carrying out verification and validation activities, the environmental verifier shall take into account specific characteristics of small organisations, including the following:
  - (a) short reporting lines;
  - (b) multifunctional staff;
  - (c) on-the-job training;
  - (d) the ability to adapt rapidly to change; and
  - (e) limited documentation of procedures.
2. The environmental verifier shall conduct verification or validation in a way that does not impose unnecessary burdens on small organisations.
3. The environmental verifier shall take into account objective evidence that a system is effective, including the existence of procedures within the organisation that are proportionate to the size and complexity of the operation, the nature of the associated environmental impacts and the competence of the operators.

## Article 26

### *Conditions of verification and validation in Member States other than the one where the verifiers is accredited*

1. Environmental verifiers accredited in one Member State may perform verification and validation activities in any other Member State in accordance with the requirements set out in this Regulation.
2. At least five working days before each verification or validation in a Member State other than the one where the environmental verifier is accredited, the environmental verifier shall notify his or her accreditation details and time and place of the verification or validation to the Accreditation Body of the other Member State.
3. The Accreditation Body may request clarification of the verifier's knowledge of the necessary applicable legal requirements relating to the environment.
4. The verification or validation activity shall be subject to supervision by the Accreditation Body of the Member State where the activity is to be performed. The start of the activity shall be notified to that Member State.

## Article 27

### *Conditions for verification and validation in third countries*

1. Environmental verifiers accredited in a Member State may perform verification and validation activities for an organisation located in a third country in accordance with the requirements set out in this Regulation.
2. At least six weeks before verification or validation in a third country, the environmental verifier shall notify his or her accreditation details and time and place

of the verification or validation to the Accreditation Body of the Member State in which the organisation concerned intends to apply for registration or is registered.

3. The verification and validation activities shall be subject to supervision by the Accreditation Body of the Member State in which the organisation concerned intends to apply for registration or is registered. The start of the activity shall be notified to that Member State.

## **Chapter VI**

### **Accreditation Bodies**

#### *Article 28*

##### *Operation of Accreditation*

1. Accreditation Bodies appointed by the Member States pursuant to Article 4 of Regulation (EC) No xxxx/2008, shall be responsible for the accreditation of environmental verifiers and the supervision of the activities carried out by environmental verifiers in accordance with this Regulation.
2. Accreditation Bodies shall assess an environmental verifiers' competence in the light of the elements set out in Articles 19, 20 and 21 relevant to the scope of the requested accreditation.
3. The scope of accreditation of environmental verifiers shall be determined according to the classification of economic activities as set out in Regulation (EC) No 1893/2006. That scope shall be limited by the competence of the environmental verifier and, where appropriate, it shall take into account the size and complexity of the activity.
4. Accreditation Bodies shall establish appropriate procedures on accreditation, refusal of accreditation, suspension and withdrawal of accreditation of environmental verifiers and on supervision of environmental verifiers.  

Those procedures shall include mechanisms for considering observations from concerned parties, including Competent Bodies, concerning applicant and accredited environmental verifiers.
5. In case of a refusal of accreditation, the Accreditation Body shall inform the environmental verifier of the reasons for the decision.
6. Accreditation Bodies shall establish, revise and update a list of environmental verifiers and their scope of accreditation in their Member States and shall communicate changes in that list each month to the Commission and to the Competent Body of the Member State where the Accreditation Body is located.
7. Within the framework of the rules and procedures regarding monitoring of activities as laid down in Article 5(3) of Regulation (EC) No xxxx/2008, an Accreditation Body shall draw up a supervision report where it decides, after consultation with the environmental verifier concerned, either of the following:
  - (a) that the activities of the environmental verifier were not performed adequately enough to ensure that the requirements of this Regulation are met by the organisation;

- (b) that the verification and the validation by the environmental verifier were carried out in violation of one or more of the requirements of this Regulation.

This report shall be transmitted to the Competent Body in the Member State where the organisation is registered or applies for registration and, if applicable, to the Accreditation Body that granted the accreditation.

#### *Article 29*

##### *Suspension and withdrawal of accreditation*

1. Suspension or withdrawal of accreditation shall require the consultation of concerned parties including the environmental verifier, in order to provide the Accreditation Body with the necessary evidence for taking its decision.
2. The Accreditation Body shall inform the environmental verifier of the reasons for the measures taken and, if applicable, of the process of discussion with the competent enforcement authority.
3. The accreditation shall be suspended or withdrawn until assurance of the verifiers compliance with the obligations of this Regulation is obtained, as appropriate, depending on the nature and scope of the failure or violation of legal requirements.
4. Suspension of accreditation shall be lifted if the Accreditation Body has received satisfactory information that the environmental verifier complies with the requirements of this Regulation.

#### *Article 30*

##### *Meeting of the Accreditation Bodies*

1. Within the framework of the body recognised under Article 14 of Regulation (EC) No xxxx/2008 the Accreditation Bodies from all Member States shall meet at least once per year in the presence of a representative of the Commission (hereinafter, "meeting of the Accreditation Bodies").
2. The task of the meeting of the Accreditation Bodies shall be to ensure the consistency of procedures relating to the following:
  - (a) the accreditation of verifiers under this Regulation, including refusal, suspension and withdrawal of accreditation;
  - (b) the supervision of activities carried out by accredited verifiers.
3. The meeting of the Accreditation Bodies shall develop guidance on issues in the field of the competence of Accreditation Bodies.
4. The meeting of the Accreditation Bodies shall adopt rules of procedure.
5. The guidance documents referred to in paragraph 3 and the rules of procedure referred to in paragraph 4 shall be transmitted to the Commission.

## *Article 31*

### *Peer evaluation of Accreditation Bodies*

1. The peer evaluation with regard to accreditation of environmental verifiers under this Regulation to be organised by the body referred to in Article 30(1) in accordance with Article 10 of Regulation (EC) No xxxx/2008, shall include at least an assessment of the rules and procedures relating to the following:
  - (a) the competence of verifiers;
  - (b) independence, objectivity and impartiality of verifiers;
  - (c) specification of the scope of accreditation of verifiers;
  - (d) requirements for verifiers;
  - (e) supervision process for verifiers carrying out verification and validation activities in Member States;
  - (f) supervision process for verifiers carrying out verification and validation activities in third countries;
  - (g) management of the list of accredited environmental verifiers.
2. The peer review of the accreditation systems with regard to the implementation of this Regulation shall be carried out on a regular basis, not exceeding four years.
3. The body referred to in Article 30(1) shall transmit to the Commission an annual report of the peer evaluation.

That report shall be made publicly available.

## **CHAPTER VII**

### **Rules applicable to Member States**

## *Article 32*

### *Information on Competent Bodies*

Member States shall inform the Commission of the structure and procedures relating to the functioning of the Competent Bodies. They shall regularly update that information.

## *Article 33*

### *Assistance to organisations relating to compliance with legal requirement relating to the environment*

1. Member States shall set up a system ensuring that information and assistance regarding legal requirements relating to the environment in that Member State is provided, upon request, to organisations in the process of registration.
2. The assistance shall include the following:
  - (a) information regarding the applicable legal requirements relating to the environment;

- (b) identification of the competent enforcement authorities for each legal requirement relating to the environment that has been identified as being applicable;
  - (c) identification and clarification of the means to provide evidence that the organisation meets the legal requirements relating to the environment that have been identified as being applicable;
  - (d) establishment of contacts with the relevant enforcement authorities if necessary.
3. Member States may confer the task referred to in paragraphs 1 and 2 to the Competent Bodies or to any other body
  4. Member States shall ensure that the bodies or organisations they designated pursuant to paragraph 3 have the necessary expertise and the appropriate resources, both financial and personnel to fulfil their tasks.
  5. Member States shall ensure that enforcement authorities reply to requests from organisations on the applicable legal requirements relating to the environment that fall within their competence and provide information to the organisations on their state of compliance with these requirements.
  6. Member States shall ensure that competent enforcement authorities communicate as soon as possible and in any case within one month of failure by registered organisations to comply with this Regulation to the Competent Body which has registered the organisation.

#### *Article 34*

##### *Promotion plan*

Member States shall adopt a promotion plan, which includes objectives, actions and initiatives to promote EMAS in general and to encourage organisations to participate in EMAS.

#### *Article 35*

##### *Information*

1. Member States shall take appropriate measures to provide information to the public about the objectives and principal components of EMAS.
2. Member States shall, where appropriate, in particular in cooperation with, industrial associations, consumer organisations, environmental organisations, trade unions and local institutions, use professional publications, local journals, promotion campaigns or any other functional means to increase general awareness of EMAS.
3. Member States shall take appropriate measures to provide information to organisations about the content of this Regulation.

#### *Article 36*

##### *Promotion activities*

Member States shall carry out promotion activities for EMAS, including:

- (1) the promotion of the exchange of knowledge and best practices on EMAS among all concerned parties;
- (2) the development of effective tools for EMAS promotion and to share them with organisations;
- (3) the provision of technical support to organisations in the definition and implementation of their marketing activities;
- (4) the encouragement of partnerships among organisations for EMAS promotion.

#### *Article 37*

##### *Promotion of participation of small organisations*

Member States shall take adequate measures to ensure the participation of small organisations by:

- (1) facilitating access to information and support funds specially adapted to them;
- (2) ensuring that reasonable registration fees encourage their participation;
- (3) promoting technical assistance measures, in particular, in conjunction with initiatives from professional or local points of contact, local authorities, chambers of commerce, trade or craft associations.

#### *Article 38*

##### *Cluster and step-by-step approach*

1. Member States shall ensure that local authorities, in participation with industrial associations, chambers of commerce and concerned parties provide specific assistance to clusters of organisations that are related to each other by geographical proximity or business activities, to meet the requirements for registration as referred to in Articles 4, 5 and 6.
2. Member States shall develop programmes designed to encourage organisations to implement an environment management system. They shall in particular encourage a step-by-step approach which may eventually lead to EMAS registration.

Those systems and programmes shall operate with the objective of avoiding unnecessary costs for participants, in particular for small organisations.

#### *Article 39*

##### *EMAS and other environmental policies and instruments in the Community*

1. Member States shall establish a yearly strategy in conjunction with Competent Bodies and enforcement authorities in order to address how registration under EMAS in accordance with this Regulation:
  - (a) can be taken into account in the development of new legislation;
  - (b) can be used as a tool in the application and enforcement of legislation.

2. Without prejudice to Community legislation, notably competition, taxation and state aid legislation, Member States shall, where appropriate, take measures facilitating organisations to become or remain EMAS registered. Those measures shall be taken, in either of the following two forms:
  - (a) regulatory relief, so that an EMAS registered organisation is considered as being compliant with certain legal requirements relating to the environment laid down in other legal instruments, identified by the competent authorities;
  - (b) better regulation, whereby other legal instruments are modified so that burdens on organisations participating in EMAS are removed, reduced or simplified with a view to encouraging the efficient operation of markets and raise the level of competitiveness.

#### *Article 40*

##### *Costs and fees*

1. Member States shall establish a system of fees taking into account the following:
  - (a) the costs incurred in connection with the provision of information and assistance to organisations by the bodies designated or set up to this end by Member States pursuant to Article 33;
  - (b) the costs incurred in connection with the accreditation and supervision of environmental verifiers and other related costs of EMAS;
  - (c) the costs for registration by Competent Bodies as well as the additional costs of administering the registration process for organisations outside the Community.

Those fees shall not exceed a reasonable amount and shall be proportionate to the size of the organisation and to the work to be done.

2. Member States may decide as a measure of promotion not to charge any fees.

#### *Article 41*

##### *Non-compliance*

1. Member States shall take appropriate legal or administrative measures in case of non-compliance with the provisions of this Regulation.
2. Member States shall put in place effective provisions against the use of the EMAS logo in violation of the provisions of this Regulation.

#### *Article 42*

##### *Information and reporting to the Commission*

Member States shall annually report to the Commission on the measures taken pursuant to this Regulation.

In these reports, Member States shall take account the latest report presented by the Commission to the European Parliament and to the Council pursuant to Article 47.

## CHAPTER VIII

### Rules applicable to the European Commission

#### *Article 43*

##### *Information*

1. The Commission shall provide information to the public on the objectives and principal components of EMAS.
2. The Commission shall maintain and make publicly available:
  - (a) a register of environmental verifiers and EMAS registered organisations;
  - (b) a database of environmental statements and environmental performance reports in electronic format

#### *Article 44*

##### *Collaboration and coordination*

1. The Commission may promote collaboration between Member States in order, in particular, to come to a uniform and consistent application of the rules throughout the Community relating to the following:
  - (a) registration of organisations;
  - (b) environmental verifiers;
  - (c) the information and assistance referred to in Article 33.
2. Without prejudice to Community legislation on public procurement, the Commission and other Community institutions and bodies shall, where appropriate, refer to EMAS or equivalent environmental management systems as contract performance conditions for works and service contracts.

#### *Article 45*

##### *Relationship with other environmental management systems*

1. Member States may submit to the Commission a written request for recognition of existing environmental management systems, or parts thereof, that are certified according to appropriate certification procedures recognised at national or regional level, as complying with corresponding requirements of this Regulation.
2. Member States shall specify in their request the relevant parts of the environmental management systems and the corresponding requirements of this Regulation
3. Member States shall provide evidence of the equivalence with this Regulation of all relevant parts of the environmental management system concerned.
4. The Commission shall, after examination of the request referred to in paragraph 1, and acting in accordance with the procedure laid down in Article 49(2), recognise the relevant parts of the environmental management systems and recognise the

accreditation requirements for the certification bodies if it is of the opinion that a Member State has:

- (a) specified sufficiently clearly in the request the relevant parts of the environmental management systems and the corresponding requirements of this Regulation;
  - (b) provided sufficient evidence of the equivalence with this Regulation of all relevant parts of the environmental management system at stake.
5. The Commission shall publish the references of the recognised environmental management systems, including the relevant sections of EMAS referred to in Annex I to which they apply, and the recognised accreditation requirements in the *Official Journal of the European Union*.

#### *Article 46*

##### *Development of sectoral reference documents*

The Commission shall ensure information exchange and collaboration between Member States and other stakeholders on the best environmental management practice for relevant sectors, in order to develop sectoral reference documents, including best environmental management practice and environmental performance indicators for specific sectors.

Those measures, designed to amend non-essential elements of this Regulation, by supplementing it, shall be adopted in accordance with the regulatory procedure with scrutiny laid down in Article 49(3).

#### *Article 47*

##### *Reporting*

Every five years, the Commission shall submit to the European Parliament and to the Council a report containing information on the actions and measures taken under this Chapter and information received from the Member States pursuant to Articles 32 and 42.

## **CHAPTER IX**

### **Final provisions**

#### *Article 48*

##### *Amendment of Annexes*

1. The Commission may amend the Annexes if necessary or appropriate, in the light of experience gained in the operation of EMAS, in response to identified needs for guidance on EMAS requirements and in the light of any changes in international standards or new standards which are of relevance to the effectiveness of this Regulation.

2. Those measures, designed to amend non-essential elements of this Regulation, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 49(3).

#### *Article 49*

#### *Committee*

1. The Commission shall be assisted by a committee.
2. Where reference is made to this paragraph, the advisory procedure laid down in Article 3 of Council Decision 1999/468/EC shall apply, in compliance with Article 7(3) and Article 8 thereof.
3. Where reference is made to this paragraph, Articles 5a (1) to (4) and 7 of Council Decision 1999/468/EC shall apply, having regard to the provisions of Article 8 thereof.

#### *Article 50*

#### *Revision*

The Commission shall review EMAS in the light of the experience gained during its operation and international developments. It shall take into account the reports transmitted to the European Parliament and to the Council in accordance with Article 47.

#### *Article 51*

#### *Repeal and transitional provisions*

1. The following legal acts are repealed:
  - (a) Regulation (EC) No 761/2001 of the European Parliament and of the Council of 19 March 2001 allowing voluntary participation by organisations in a Community Eco-management and audit scheme (EMAS)<sup>25</sup>,
  - (b) Commission Decision 2001/681/EC on guidance for the implementation of Regulation (EC) No 761/2001 of the European Parliament and of the Council of 19 March 2001 allowing voluntary participation by organisations in a Community Eco-management and audit scheme<sup>26</sup>,
  - (c) Commission Decision 2006/193/EC laying down rules, under Regulation (EC) No 761/2001 of the European Parliament and of the Council, on the use of the EMAS logo in the exceptional cases of transport packaging and tertiary packaging<sup>27</sup>
2. By way of derogation from paragraph 1, the second, third and fourth subparagraphs of this paragraph shall apply.

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<sup>25</sup> OJ L 114, 24.4.2001, p. 1.

<sup>26</sup> OJ L 247 of 17.9.2001; p. 24.

<sup>27</sup> OJ L 70, 9.3.2006, p. 63.

National Accreditation Bodies and Competent Bodies set up pursuant to Regulation (EC) No 761/2001 shall continue their activities. Member States shall modify the procedures followed by Accreditation Bodies and Competent Bodies in accordance with this Regulation. Member States shall ensure that these systems are fully operational within six months following the date of entry into force of this Regulation.

Organisations registered in accordance with Regulation (EC) No 761/2001 shall remain on the EMAS register. At the time of the next verification of an organisation the environmental verifier shall check its compliance with the new requirements of this Regulation. If the next verification is to be carried out sooner than six months after entry into force of this Regulation, the date of the next verification may be extended by six months in agreement with the environmental verifier and the Competent Bodies.

Environmental verifiers accredited in accordance with Regulation (EC) No 761/2001 may continue to perform their activities in accordance with the requirements established by this Regulation.

3. References to Regulation (EC) No 761/2001 shall be construed as references to this Regulation and be read in accordance with the correlation table set out in Annex VIII.

#### *Article 52*

#### *Entry into force*

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels,

*For the European Parliament*  
*The President*

*For the Council*  
*The President*

## ANNEX I

### ENVIRONMENTAL REVIEW

The environmental review shall cover the following areas:

1. Identification of the applicable legal requirements relating to the environment.  
In addition to the establishment of a list of applicable legal requirements, the organisation shall also indicate how evidence that it is complying with the different requirements, can be provided.
2. Identification of all direct and indirect environmental aspects with a significant impact on the environment, qualified and quantified as appropriate and compiling a register of those identified as significant;

An organisation shall consider the following issues in assessing the significance of an environmental aspect:

- (a) potential to cause environmental harm
- (b) fragility of the local, regional or global environment
- (c) size, number, frequency and reversibility of the aspect or impact
- (d) existence and requirements of relevant environmental legislation
- (e) importance to the stakeholders and employees of the organisation

#### **(a) Direct environmental aspects**

Direct environmental aspects are associated with activities, products and services of the organisation itself over which it has direct management control.

All organisations have to consider the direct aspects of their operations.

Direct environmental aspects relate to, but are not limited to:

- (a) Legal requirements and permit limits
- (b) emissions to air;
- (c) releases to water;
- (d) production, recycling, reuse, transportation and disposal of solid and other wastes, particularly hazardous wastes;
- (e) use and contamination of land;
- (f) use of natural resources and raw materials (including energy);
- (g) local issues (noise, vibration, odor, dust, visual appearance, etc.);
- (h) transport issues (both for goods and services)
- (i) risks of environmental accidents and impacts arising, or likely to arise, as consequences of incidents, accidents and potential emergency situations;
- (j) effects on biodiversity.

#### **(b) Indirect environmental aspects**

Indirect environmental aspects can result from the interaction of an organisation with third parties which can to a reasonable degree be influenced by the organisation seeking EMAS-registration.

For non-industrial organisations, such as local authorities or financial institutions, it is essential that they also consider the environmental aspects associated with their core business. An inventory limited to the environmental aspects of an organisation's site and facilities is insufficient.

These include, but are not limited to:

- (a) product life cycle related issues (design, development, packaging, transportation, use and waste recovery/disposal);
- (b) capital investments, granting loans and insurance services
- (c) new markets;
- (d) choice and composition of services (e.g. transport or the catering trade);
- (e) administrative and planning decisions;
- (f) product range compositions;
- (g) the environmental performance and practices of contractors, subcontractors and suppliers.

Organisations must be able to demonstrate that the significant environmental aspects associated with their procurement procedures have been identified and that significant impacts associated with these aspects are addressed within the management system.

In the case of these indirect environmental aspects, an organisation shall consider how much influence it can have over these aspects, and what measures can be taken to reduce the impact.

### 3. Description of the criteria for assessing the significance of the environmental impact

An organisation shall define the criteria for assessing the significance of the environmental aspects of its activities, products and services, to determine which have a significant environmental impact.

The criteria developed by an organisation shall take into account Community legislation and shall be comprehensive, capable of independent checking, reproducible and made publicly available.

Considerations in establishing the criteria for assessing the significance of an organisation's environmental aspects may include, but are not limited to:

- (a) information about the condition of the environment to identify activities, products and services of the organisation that may have an environmental impact;
- (b) the organisation's existing data on material and energy inputs, discharges, wastes and emissions in terms of risk;
- (c) views of interested parties;
- (d) environmental activities of the organisation that are regulated;
- (e) procurement activities;

- (f) design, development, manufacturing, distribution, servicing, use, re-use, recycling and disposal of the organisation's products;
- (g) those activities of the organisation with the most significant environmental costs, and environmental benefits.

In assessing the significance of the environmental impacts of the organisation's activities the organisation shall think not only of normal operating conditions but also of start-up and shutdown conditions and of reasonably foreseeable emergency conditions. Account shall be taken of past, present and planned activities.

4. Examination of all existing environmental management practices and procedures
5. Evaluation of feedback from the investigation of previous incidents

## ANNEX II

### **Environmental management system requirements and additional issues to be addressed by organisations implementing EMAS**

The environmental management system requirements under EMAS are those laid down in Section 4 of the EN ISO 14001:2004 standard. These requirements are reproduced in the left column of the table below, which constitutes Part A of this Annex.

In addition, registered organisations are required to address a number of additional issues that have a direct link to a number of elements of Section 4 of the EN ISO 14001:2004 standard. These additional requirements are listed in the right column below, which constitutes Part B of this Annex.

<b>Part A</b> <b>environmental management systems requirements</b> <b>under EN ISO 14001:2004</b>	<b>Part B</b> <b>additional issues to be addressed by</b> <b>organisations implementing EMAS</b>
<p>Organisations participating in the eco-management and audit scheme (EMAS) shall implement the requirements of EN ISO 14001:2004, which are described in Section 4 of the European Standard<sup>28</sup> and are fully reproduced below:</p> <p><b>A. Environmental management system requirements</b></p> <p><b>A.1. General requirements</b></p> <p>The organisation shall establish, document, implement, maintain and continually improve an environmental management system in accordance with the requirements of this International Standard and determine how it will fulfill these requirements.</p> <p>The organisation shall define and document the scope of its environmental management system.</p> <p><b>A.2. Environmental policy</b></p> <p>Top management shall define the organisation's environmental policy and ensure that, within the defined scope of its environmental management system, it:</p>	

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<p style="text-align: center;"><b>Part A</b>  <b>environmental management systems requirements</b>  <b>under EN ISO 14001:2004</b></p>	<p style="text-align: center;"><b>Part B</b>  <b>additional issues to be addressed by</b>  <b>organisations implementing EMAS</b></p>
<p>(a) is appropriate to the nature, scale and environmental impacts of its activities, products and services;</p> <p>(b) includes a commitment to continual improvement and prevention of pollution;</p> <p>(c) includes a commitment to comply with applicable legal requirements and with other requirements to which the organisation subscribes which relate to its environmental aspects;</p> <p>(d) provides the framework for setting and reviewing environmental objectives and targets;</p> <p>(e) is documented, implemented and maintained;</p> <p>(f) is communicated to all persons working for or on behalf of the organisation; and</p> <p>(g) is available to the public.</p> <p><b>A.3. Planning</b></p> <p><b>A.3.1. Environmental aspects</b></p> <p>The organisation shall establish, implement and maintain a procedure(s):</p> <p>(a) to identify the environmental aspects of its activities, products and services within the defined scope of the environmental management system that it can control and those that it can influence taking into account planned or new developments, or new or modified activities, products and services; and</p> <p>(b) to determine those aspects that have or can have significant impact(s) on the environment (i.e. significant environmental aspects).</p> <p>The organisation shall document this information and keep it up to date.</p> <p>The organisation shall ensure that the significant environmental aspects are taken into account in establishing, implementing and maintaining its</p>	

<p style="text-align: center;"><b>Part A</b>  <b>environmental management systems requirements</b>  <b>under EN ISO 14001:2004</b></p>	<p style="text-align: center;"><b>Part B</b>  <b>additional issues to be addressed by</b>  <b>organisations implementing EMAS</b></p>
<p>environmental management system.</p> <p><b>A.3.2. Legal and other requirements</b></p> <p>The organisation shall establish, implement and maintain a procedure(s):</p> <p>(a) to identify and have access to the applicable legal requirements and other requirements to which the organisation subscribes related to its environmental aspects; and</p> <p>(b) to determine how these requirements apply to its environmental aspects.</p> <p>The organisation shall ensure that these applicable legal requirements and other requirements to which the organisation subscribes are taken into account in establishing, implementing and maintaining its environmental management system.</p>	<p><b>B.1. Legal compliance</b></p> <p>Organisations wishing to register with EMAS shall be able to demonstrate that they:</p> <ol style="list-style-type: none"> <li>(1) have identified, and know the implications to the organisation of all applicable legal requirements relating to the environment, identified during the environmental review according to Annex I.</li> <li>(2) provide for legal compliance with environmental legislation, including permits and permit limits; and</li> <li>(3) have procedures in place that enable the organisation to meet these requirements on an ongoing basis.</li> </ol>

<p style="text-align: center;"><b>Part A</b>  <b>environmental management systems requirements</b>  <b>under EN ISO 14001:2004</b></p>	<p style="text-align: center;"><b>Part B</b>  <b>additional issues to be addressed by</b>  <b>organisations implementing EMAS</b></p>
<p><b>A.3.3. Objectives, targets and programme(s)</b></p> <p>The organisation shall establish, implement and maintain documented environmental objectives and targets, at relevant functions and levels within the organisation.</p> <p>The objectives and targets shall be measurable, where practicable, and consistent with the environmental policy, including the commitments to prevention of pollution, to compliance with applicable legal requirements and with other requirements to which the organisation subscribes, and to continual improvement.</p> <p>When establishing and reviewing its objectives and targets, an organisation shall take into account the legal requirements and other requirements to which the organisation subscribes, and its significant environmental aspects. It shall also consider its technological options, its financial, operational and business requirements, and the views of interested parties.</p> <p>The organisation shall establish, implement and maintain a programme(s) for achieving its objectives and targets. Programme(s) shall include:</p> <p>(a) designation of responsibility for achieving objectives and targets at relevant functions and levels of the organisation; and</p> <p>(b) the means and time-frame by which they are to be achieved.</p>	<p><b>B.2. Performance</b></p>

<p style="text-align: center;"><b>Part A</b> environmental management systems requirements under EN ISO 14001:2004</p>	<p style="text-align: center;"><b>Part B</b> additional issues to be addressed by organisations implementing EMAS</p>
<p><b>A.4. Implementation and operation</b></p> <p><b>A.4.1. Resources, roles, responsibility and authority</b></p> <p>Management shall ensure the availability of resources essential to establish, implement, maintain and</p>	<p>(1) Organisations shall be able to demonstrate that the management system and the audit procedures address the actual environmental performance of the organisation with respect to the direct and indirect aspects identified in the environmental review under Annex I.</p> <p>(2) The performance of the organisation against its objectives and targets shall be evaluated as part of the management review process. The organisation shall also commit itself to the continual improvement of its environmental performance. In doing so, the organisation may base its action on local, regional and national environmental programmes.</p> <p>(3) The means to achieve the objectives and targets cannot be environmental objectives. If the organisation comprises one or more sites, each of the sites to which EMAS applies shall comply with all the requirements of EMAS including the continual improvement of environmental performance as defined in Article 2(b) of this Regulation.</p>

<p style="text-align: center;"><b>Part A</b></p> <p style="text-align: center;"><b>environmental management systems requirements under EN ISO 14001:2004</b></p>	<p style="text-align: center;"><b>Part B</b></p> <p style="text-align: center;"><b>additional issues to be addressed by organisations implementing EMAS</b></p>
<p>improve the environmental management system. Resources include human resources and specialized skills, organisational infrastructure, technology and financial resources.</p> <p>Roles, responsibilities and authorities shall be defined, documented and communicated in order to facilitate effective environmental management.</p> <p>The organisation's top management shall appoint a specific management representative(s) who, irrespective of other responsibilities, shall have defined roles, responsibilities and authority for:</p> <p>(a) ensuring that an environmental management system is established, implemented and maintained in accordance with the requirements of this International Standard;</p> <p>(b) reporting to top management on the performance of the environmental management system for review, including recommendations for improvement.</p> <p><b>A.4.2. Competence, training and awareness</b></p>	<p><b>B.3. Employee involvement</b></p>

<p style="text-align: center;"><b>Part A</b></p> <p style="text-align: center;"><b>environmental management systems requirements under EN ISO 14001:2004</b></p>	<p style="text-align: center;"><b>Part B</b></p> <p style="text-align: center;"><b>additional issues to be addressed by organisations implementing EMAS</b></p>
<p>The organisation shall ensure that any person(s) performing tasks for it or on its behalf that have the potential to cause a significant environmental impact(s) identified by the organisation is (are) competent on the basis of appropriate education, training or experience, and shall retain associated records.</p> <p>The organisation shall identify training needs associated with its environmental aspects and its environmental management system. It shall provide training or take other action to meet these needs, and</p>	<p>(1) The organisation should acknowledge that active employee involvement is a driving force and a prerequisite for continuous and successful environmental improvements as well as being a key resource in the improvement of environmental performance as well as the right method to anchor the environmental management and audit system in the organisation in a successful way.</p> <p>(2) The term ‘employee participation’ includes both participation of, and information to the individual employee and his representatives. Therefore, there should be an employee participation scheme at all levels. The organisation should acknowledge that commitment, responsiveness and active support from the side of the management is a prerequisite for the success of those processes. In this context the necessity of feedback from the management to the employees must be stressed.</p>

<p style="text-align: center;"><b>Part A</b>  <b>environmental management systems requirements</b>  <b>under EN ISO 14001:2004</b></p>	<p style="text-align: center;"><b>Part B</b>  <b>additional issues to be addressed by</b>  <b>organisations implementing EMAS</b></p>
<p>shall retain associated records.</p> <p>The organisation shall establish, implement and maintain a procedure(s) to make persons working for it or on its behalf aware of:</p> <p>(a) the importance of conformity with the environmental policy and procedures and with the requirements of the environmental management system;</p> <p>(b) the significant environmental aspects and related actual or potential impacts associated with their work, and the environmental benefits of improved personal performance;</p> <p>(c) their roles and responsibilities in achieving conformity with the requirements of the environmental management system; and</p> <p>(d) the potential consequences of departure from specified procedures.</p>	<p>(3) In addition to the these requirements, employees shall be involved in the process aimed at continually improving the organisation's environmental performance through:</p>

<p style="text-align: center;"><b>Part A</b>  <b>environmental management systems requirements</b>  <b>under EN ISO 14001:2004</b></p>	<p style="text-align: center;"><b>Part B</b>  <b>additional issues to be addressed by</b>  <b>organisations implementing EMAS</b></p>
	<ul style="list-style-type: none"> <li>(a) the initial environmental review, the analysis of the status quo and in collecting and verifying information,</li> <li>(b) the establishment and implementation of an environmental management and audit system improving environmental performance,</li> <li>(c) environmental committees to gather information and to ensure the participation of environmental officer/management representatives and employees and their representatives,</li> <li>(d) joint working groups for the environmental action programme and environmental auditing,</li> <li>(e) the elaboration of the environmental statements.</li> </ul> <p>(4) Appropriate forms of participation such as the suggestion-book system or project-based group works or environmental committees should be used for this purpose. Organisations shall take note of Commission guidance on best practice in this field. Where they so request, any employee representatives shall also be involved.</p>

<p style="text-align: center;"><b>Part A</b>  <b>environmental management systems requirements</b>  <b>under EN ISO 14001:2004</b></p>	<p style="text-align: center;"><b>Part B</b>  <b>additional issues to be addressed by</b>  <b>organisations implementing EMAS</b></p>
<p><b>A.4.3. Communication</b></p> <p>With regard to its environmental aspects and environmental management system, the organisation shall establish, implement and maintain a procedure(s) for:</p> <p>(a) internal communication among the various levels and functions of the organisation;</p> <p>(b) receiving, documenting and responding to relevant communication from external interested parties.</p> <p>The organisation shall decide whether to communicate externally about its significant environmental aspects, and shall document its decision. If the decision is to communicate, the organisation shall establish and implement a method(s) for this external communication.</p>	<p><b>B.4. Communication</b></p> <p>(1) Organisations shall be able to demonstrate an open dialogue with the public and other interested parties including local communities and customers with regard to the environmental impact of their activities, products and services in order to identify the public's and other interested parties' concerns.</p>

<p style="text-align: center;"><b>Part A</b> environmental management systems requirements under EN ISO 14001:2004</p>	<p style="text-align: center;"><b>Part B</b> additional issues to be addressed by organisations implementing EMAS</p>
<p><b>A.4.4. Documentation</b></p> <p>The environmental management system documentation shall include:</p> <ul style="list-style-type: none"> <li>(a) the environmental policy, objectives and targets;</li> <li>(b) description of the scope of the environmental management system;</li> <li>(c) description of the main elements of the environmental management system and their interaction, and reference to related documents;</li> <li>(d) documents, including records, required by this International Standard; and</li> <li>(e) documents, including records, determined by the organisation to be necessary to ensure the effective planning, operation and control of processes that relate to its significant environmental aspects.</li> </ul> <p><b>A.4.5. Control of documents</b></p> <p>Documents required by the environmental management system and by this International Standard shall be controlled. Records are a special type of document and shall be controlled in accordance with the requirements given in point</p>	<ul style="list-style-type: none"> <li>(2) Openness, transparency and periodic provision of environmental information are key factors in differentiating EMAS from other schemes. Those factors are also important for the organisation in building confidence with interested parties.</li> <li>(3) EMAS provides flexibility to allow organisations to target relevant information to specific audiences while ensuring that all information is available to those who require it.</li> </ul>

<p style="text-align: center;"><b>Part A</b></p> <p style="text-align: center;"><b>environmental management systems requirements under EN ISO 14001:2004</b></p>	<p style="text-align: center;"><b>Part B</b></p> <p style="text-align: center;"><b>additional issues to be addressed by organisations implementing EMAS</b></p>
<p>A.5.4.</p> <p>The organisation shall establish, implement and maintain a procedure(s) to:</p> <ul style="list-style-type: none"> <li>(a) approve documents for adequacy prior to issue;</li> <li>(b) review and update as necessary and re-approve documents,</li> <li>(c) ensure that changes and the current revision status of documents are identified;</li> <li>(d) ensure that relevant versions of applicable documents are available at points of use;</li> <li>(e) ensure that documents remain legible and readily identifiable;</li> <li>(f) ensure that documents of external origin determined by the organisation to be necessary for the planning and operation of the environmental management system are identified and their distribution controlled; and</li> <li>(g) prevent the unintended use of obsolete documents and apply suitable identification to them if they are retained for any purpose.</li> </ul> <p><b>A.4.6. Operational control</b></p> <p>The organisation shall identify and plan those operations that are associated with the identified significant environmental aspects consistent with its environmental policy, objectives and targets, in order to ensure that they are carried out under specified conditions, by:</p> <ul style="list-style-type: none"> <li>(a) establishing, implementing and maintaining a documented procedure(s) to control situations where their absence could lead to deviation from the environmental policy, objectives and targets; and</li> <li>(b) stipulating the operating criteria in the procedure(s); and</li> <li>(c) establishing, implementing and maintaining</li> </ul>	

<p style="text-align: center;"><b>Part A</b></p> <p style="text-align: center;"><b>environmental management systems requirements under EN ISO 14001:2004</b></p>	<p style="text-align: center;"><b>Part B</b></p> <p style="text-align: center;"><b>additional issues to be addressed by organisations implementing EMAS</b></p>
<p>procedures related to the identified significant environmental aspects of goods and services used by the organisation and communicating applicable procedures and requirements to suppliers, including contractors.</p> <p><b>A.4.7. Emergency preparedness and response</b></p> <p>The organisation shall establish, implement and maintain a procedure(s) to identify potential emergency situations and potential accidents that can have an impact(s) on the environment and how it will respond to them.</p> <p>The organisation shall respond to actual emergency situations and accidents and prevent or mitigate associated adverse environmental impacts.</p> <p>The organisation shall periodically review and, where necessary, revise its emergency preparedness and response procedures, in particular, after the occurrence of accidents or emergency situations.</p> <p>The organisation shall also periodically test such procedures where practicable.</p> <p><b>A.5. Checking</b></p> <p><b>A.5.1. Monitoring and measurement</b></p> <p>The organisation shall establish, implement and maintain a procedure(s) to monitor and measure, on a regular basis, the key characteristics of its operations that can have a significant environmental impact. The procedure(s) shall include the documenting of information to monitor performance, applicable operational controls and conformity with the organisation's environmental objectives and targets.</p> <p>The organisation shall ensure that calibrated or verified monitoring and measurement equipment is used and maintained and shall retain associated records.</p> <p><b>A.5.2. Evaluation of compliance</b></p>	

<p style="text-align: center;"><b>Part A</b></p> <p style="text-align: center;"><b>environmental management systems requirements under EN ISO 14001:2004</b></p>	<p style="text-align: center;"><b>Part B</b></p> <p style="text-align: center;"><b>additional issues to be addressed by organisations implementing EMAS</b></p>
<p>A.5.2.1. Consistent with its commitment to compliance, the organisation shall establish, implement and maintain a procedure(s) for periodically evaluating compliance with applicable legal requirements.</p> <p>The organisation shall keep records of the results of the periodic evaluations.</p> <p>A.5.2.2. The organisation shall evaluate compliance with other requirements to which it subscribes. The organisation may wish to combine this evaluation with the evaluation of legal compliance referred to in A.5.2.1 or to establish a separate procedure(s).</p> <p>The organisation shall keep records of the results of the periodic evaluations.</p> <p><b>A.5.3. Non-conformity, corrective action and preventive action</b></p> <p>The organisation shall establish, implement and maintain a procedure(s) for dealing with actual and potential non-conformity(ies) and for taking corrective action and preventive action. The procedure(s) shall define requirements for:</p> <p>(a) identifying and correcting non-conformity(ies) and taking action(s) to mitigate their environmental impacts;</p> <p>(b) investigating non-conformity(ies), determining their cause(s) and taking actions in order to avoid their recurrence;</p> <p>(c) evaluating the need for action(s) to prevent non-conformity(ies) and implementing appropriate actions designed to avoid their occurrence;</p> <p>(d) recording the results of corrective action(s) and preventive action(s) taken; and</p> <p>(e) reviewing the effectiveness of corrective action(s) and preventive action(s) taken. Actions taken shall be appropriate to the magnitude of the problems and the environmental impacts encountered.</p>	

<p style="text-align: center;"><b>Part A</b> <b>environmental management systems requirements</b> <b>under EN ISO 14001:2004</b></p>	<p style="text-align: center;"><b>Part B</b> <b>additional issues to be addressed by</b> <b>organisations implementing EMAS</b></p>
<p>The organisation shall ensure that any necessary changes are made to environmental management system documentation.</p> <p><b>A.5.4. Control of records</b></p> <p>The organisation shall establish and maintain records as necessary to demonstrate conformity to the requirements of its environmental management system and of this International Standard, and the results achieved.</p> <p>The organisation shall establish, implement and maintain a procedure(s) for the identification, storage, protection, retrieval, retention and disposal of records.</p> <p>Records shall be and remain legible, identifiable and traceable.</p> <p><b>A.5.5. Internal audit</b></p> <p>The organisation shall ensure that internal audits of the environmental management system are conducted at planned intervals to:</p> <p>(a) determine whether the environmental management system:</p> <ul style="list-style-type: none"> <li>- conforms to planned arrangements for environmental management including the requirements of this International Standard, and</li> <li>- has been properly implemented and is maintained; and</li> </ul> <p>(b) provide information on the results of audits to management.</p> <p>Audit programme(s) shall be planned, established, implemented and maintained by the organisation, taking into consideration the environmental importance of the operation(s) concerned and the results of previous audits.</p> <p>Audit procedure(s) shall be established, implemented</p>	

<p style="text-align: center;"><b>Part A</b></p> <p style="text-align: center;"><b>environmental management systems requirements under EN ISO 14001:2004</b></p>	<p style="text-align: center;"><b>Part B</b></p> <p style="text-align: center;"><b>additional issues to be addressed by organisations implementing EMAS</b></p>
<p>and maintained that address:</p> <ul style="list-style-type: none"> <li>- the responsibilities and requirements for planning and conducting audits, reporting results and retaining associated records,</li> <li>- the determination of audit criteria, scope, frequency and methods.</li> </ul> <p>Selection of auditors and conduct of audits shall ensure objectivity and the impartiality of the audit process.</p> <p><b>A.6. Management review</b></p> <p>Top management shall review the organisation's environmental management system, at planned intervals, to ensure its continuing suitability, adequacy and effectiveness. Reviews shall include assessing opportunities for improvement and the need for changes to the environmental management system, including the environmental policy and environmental objectives and targets.</p> <p>Records of the management reviews shall be retained.</p> <p>Input to management reviews shall include:</p> <ul style="list-style-type: none"> <li>(a) results of internal audits and evaluations of compliance with legal requirements and with other requirements to which the organisation subscribes;</li> <li>(b) communication(s) from external interested parties, including complaints;</li> <li>(c) the environmental performance of the organisation;</li> <li>(d) the extent to which objectives and targets have been met;</li> <li>(e) status of corrective and preventive actions;</li> <li>(f) follow-up actions from previous management reviews;</li> <li>(g) changing circumstances, including developments</li> </ul>	

<p style="text-align: center;"><b>Part A</b></p> <p style="text-align: center;"><b>environmental management systems requirements under EN ISO 14001:2004</b></p>	<p style="text-align: center;"><b>Part B</b></p> <p style="text-align: center;"><b>additional issues to be addressed by organisations implementing EMAS</b></p>
<p>in legal and other requirements related to its environmental aspects; and</p> <p>(h) recommendations for improvement.</p> <p>The outputs from management reviews shall include any decisions and actions related to possible changes to environmental policy, objectives, targets and other elements of the environmental management system, consistent with the commitment to continual improvement.</p> <p><b>List of national standard bodies</b></p> <p><b>BE:</b> IBN/BIN (Institut Belge de Normalisation/Belgisch Instituut voor Normalisatie)</p> <p><b>CZ:</b> ČNI (Český normalizační institut)</p> <p><b>DK:</b> DS (Dansk Standard)</p> <p><b>DE:</b> DIN (Deutsches Institut für Normung e.V.)</p> <p><b>EE:</b> EVS (Eesti Standardikeskus)</p> <p><b>EL:</b> ELOT (Ελληνικός Οργανισμός Τυποποίησης)</p> <p><b>ES:</b> AENOR (Asociacion Espanola de Normalizacion y Certificacion)</p> <p><b>FR:</b> AFNOR (Association Française de Normalisation)</p> <p><b>IEL:</b> NSAI (National Standards Authority of Ireland)</p> <p><b>IT:</b> UNI (Ente Nazionale Italiano di Unificazione)</p> <p><b>CY:</b> Κυπριακός Οργανισμός Προώθησης Ποιότητας</p> <p><b>LV:</b> LVS (Latvijas Standarts)</p> <p><b>LT:</b> LST (Lietuvos standartizacijos departamentas)</p> <p><b>LU:</b> SEE (Service de l’Energie de l’Etat) (Luxembourg)</p> <p><b>HU:</b> MSZT (Magyar Szabványügyi Testület)</p> <p><b>MT:</b> MSA (Awtorita` Maltija dwar l-Istandards / Malta Standards Authority)</p> <p><b>NL:</b> NEN (Nederlands Normalisatie-Instituut)</p> <p><b>AT:</b> ON (Österreichisches Normungsinstitut)</p> <p><b>PL:</b> PKN (Polski Komitet Normalizacyjny)</p> <p><b>PT:</b> IPQ (Instituto Português da Qualidade)</p> <p><b>SI:</b> SIST (Slovenski inštitut za standardizacijo)</p> <p><b>SK:</b> SÚTN (Slovenský ústav technickej normalizácie)</p> <p><b>FI:</b> SFS (Suomen Standardisoimisliitto r.y)</p>	

**Part A**  
**environmental management systems requirements**  
**under EN ISO 14001:2004**

SE: SIS (Swedish Standards Institute)

UK: BSI (British Standards Institution).”

**Part B**  
**additional issues to be addressed by**  
**organisations implementing EMAS**

**ANNEX III**  
**INTERNAL ENVIRONMENTAL AUDIT**

**A AUDIT PROGRAMME AND AUDIT FREQUENCY**

**1. Audit programme**

The audit programme shall guarantee that the management of the organisation is provided with the information it needs to review the organisation's environmental performance and the effectiveness of the environmental management system, and be able to demonstrate that they are under control.

**2. Objectives of the audit programme**

The objectives shall include, in particular, assessing the management systems in place, and determining conformity with the organisation's policy and programme, which shall include compliance with relevant environmental regulatory requirements.

**3. Scope of the audit programme**

The overall scope of the individual audits, or of each stage of an audit cycle where appropriate, shall be clearly defined and shall explicitly specify the:

- (a) subject areas covered;
- (b) activities to be audited;
- (c) environmental criteria to be considered;
- (d) period covered by the audit.

Environmental audit includes assessment of the factual data necessary to evaluate performance.

**4. Audit frequency**

The audit or audit cycle which covers all activities of the organisation shall be completed, as appropriate, at intervals of no longer than 3 years. The frequency with which any activity is audited will vary depending on the

- (a) nature, scale and complexity of the activities;
- (b) significance of associated environmental impacts;
- (c) importance and urgency of the problems detected by previous audits;
- (d) history of environmental problems.

More complex activities with a more significant environmental impact shall be audited more frequently.

The organisation shall carry out audits at least on an annual basis, as this will help to demonstrate to the organisation's management and the environmental verifier that it is in control of its significant environmental aspects.

The organisation shall carry out audits regarding

- (a) the environmental performance of the organisation and
- (b) the organisation's compliance with applicable legal obligations relating to the environment

**B: AUDIT ACTIVITIES**

Audit activities shall include discussions with personnel, inspection of operating conditions and equipment and reviewing of records, written procedures and other relevant documentation, with the objective of evaluating the environmental performance of the activity being audited to determine whether it meets the applicable standards, regulations or objectives and targets set and whether the system in place to manage environmental responsibilities is effective and appropriate. Inter alia, spot-checking of compliance with these criteria should be used to determine the effectiveness of the entire management system.

The following steps, in particular, shall be included in the audit process:

- (a) understanding of the management systems;
- (b) assessing strengths and weaknesses of the management systems;
- (c) gathering relevant evidence;
- (d) evaluating audit findings;
- (e) preparing audit conclusions;
- (f) reporting audit findings and conclusions.

**C: REPORTING AUDIT FINDINGS AND CONCLUSIONS**

The fundamental objectives of a written audit report are:

- (a) to document the scope of the audit;
- (b) to provide the management with information on the state of compliance with the organisations' environmental policy and the environmental progress of the organisation;
- (c) to provide the management with information on the effectiveness and reliability of the arrangements for monitoring environmental impacts of the organisation;
- (d) to demonstrate the need for corrective action, where appropriate.

**ANNEX IV**  
**ENVIRONMENTAL REPORTING**

**A. INTRODUCTION**

Environmental information shall be presented in a clear and coherent manner in electronic form or in printed form.

**B. ENVIRONMENTAL STATEMENT**

The environmental statement shall contain at least the elements and shall meet the minimum requirements as set out below:

- (a) a clear and unambiguous description of the organisation registering under EMAS and a summary of its activities, products and services and its relationship to any parent organisations as appropriate;
- (b) the environmental policy and a brief description of the environmental management system of the organisation;
- (c) a description of all the significant direct and indirect environmental aspects which result in significant environmental impacts of the organisation and an explanation of the nature of the impacts as related to these aspects (Annex I.2);
- (d) a description of the environmental objectives and targets in relation to the significant environmental aspects and impacts;
- (e) a summary of the data available on the performance of the organisation against its environmental objectives and targets with respect to its significant environmental impacts. Reporting shall be on the core indicators and on other relevant existing environmental performance indicators as set out under section D.
- (f) other factors regarding environmental performance including performance against legal provisions with respect to their significant environmental impacts;
- (g) a description of the applicable legal requirements relating to the environment and evidence of compliance with these requirements;
- (h) the name and accreditation number of the environmental verifier and the date of validation.

**C. ENVIRONMENTAL PERFORMANCE REPORT**

The environmental performance report shall contain at least the elements and shall meet the minimum requirements as set out below:

- (a) a summary of the data available on the performance of the organisation against its environmental objectives and targets with respect to its significant environmental impacts. Reporting shall be on the core indicators and on other relevant existing environmental performance indicators as set out under section D.

- (b) other factors regarding environmental performance including performance against legal provisions with respect to their significant environmental impacts;
- (c) a description of the applicable legal requirements relating to the environment and evidence of compliance with these requirements;
- (d) the name and accreditation number of the environmental verifier and the date of validation.

## **D. CORE INDICATORS AND OTHER RELEVANT EXISTING ENVIRONMENTAL PERFORMANCE INDICATORS**

### **1. Introduction**

Organisations shall report, both in the environmental statement and the environmental performance report, on the core indicators insofar as these relate to the direct environmental aspects of the organisation and other relevant existing environmental performance indicators as set out below.

### **2. Core indicators**

- (a) Core indicators shall apply to all types of organisations. They focus on performance in the following key environmental areas:

Energy efficiency;

Material efficiency;

Water

Waste

Biodiversity

and Emissions

- (b) Each core indicator is composed of:
  - (i) a figure **A** indicating the total annual input/impact in the given field;
  - (ii) a figure **B** indicating the overall annual output of the organisation;
  - (iii) and a figure **R** indicating the ratio **A/B**.

Each organisation shall report on all 3 elements for each indicator.

The indication of the total annual input/impact in the given field, figure **A**, needs to be reported as follows:

- (i) on **Energy efficiency**
  - \* concerning the "*total direct energy use*" shall indicate the total annual energy consumption, expressed in Tons of oil equivalent (toe);
  - \* concerning the "*total renewable energy use*" shall indicate the total annual energy (electricity and heat) consumption produced from Renewable Energy Sources, expressed in Tons of oil equivalent (toe).

- (ii) on **Material efficiency**
  - \* concerning the "*annual mass-flow of different materials used*" (excluding energy carriers and water), expressed in Tons.
- (iii) on **Water**
  - \* concerning the "*total annual water consumption*", expressed in m<sup>3</sup>.
- (iv) on **Waste**
  - \* concerning the "*total annual generation of waste*", expressed in Tons
- (v) on **Biodiversity**
  - \* concerning the "*use of land*", expressed in m<sup>2</sup>
- (vi) on **Emissions**
  - \* concerning the "*total annual emission of greenhouse gases*", expressed in Tons of CO<sub>2</sub> equivalent.

The indication of the overall annual output of the organisation, figure **B**, is the same for all fields, but is adapted to the different types of organisations, depending on their type of activity. In particular, it distinguishes between organisations working in the production sector (industry), where it shall indicate the total annual gross value-added expressed in Million € (Mio€) or, in the case of small organisations the total annual turnover or number of employees and organisations in the non-production sectors (administration/services), where it shall relate to the size of the organisation expressed in number of employees.

### 3. **Other relevant environmental performance indicators**

Each organisation shall also report annually on its performance relating to the more specific environmental aspects as identified in its environmental statement and, where available, take account of and refer to sectoral reference documents as referred to in Article 46 of this Regulation.

In doing so, organisations may choose to use other relevant existing environmental performance indicators, making sure that the indicators chosen

- (i) give an accurate appraisal of the organisations performance;
- (ii) are understandable and unambiguous;
- (iii) allow for a year on year comparison to assess the development of the environmental performance of the organisation;
- (iv) allow for comparison with sector, national or regional benchmarks as appropriate;
- (v) allow for comparison with regulatory requirements as appropriate.

## **E. PUBLIC AVAILABILITY**

The organisation shall be able to demonstrate to the environmental verifier that anybody interested in the organisation's environmental performance can easily and freely be given access to the information required above under points B to D.

## **F. LOCAL ACCOUNTABILITY**

Organisations registering under EMAS may wish to produce one corporate environmental statement or environmental performance report, covering a number of different geographic locations.

As the intention of EMAS is to ensure local accountability, organisations shall ensure that the significant environmental impacts of each site are clearly identified and reported within the corporate environmental statement or the corporate environmental performance report.

**ANNEX V**  
**EMAS LOGO**



The logo shall be used either:

- in three colours (Pantone No 355 Green; Pantone No 109 Yellow; Pantone No 286 Blue);
- in black on white; or
- in white on black.

ANNEX VI

**Information Requirements for Registration**

(information to be provided when applicable)

**1. ORGANISATION**

Name .....

Address .....

Town .....

Postal Code .....

Country/land/region/Autonomous Community .....

Contact person .....

Telephone .....

FAX .....

Email .....

Website .....

Registration number .....

Registration date .....

Suspension date of registration .....

Deletion date of registration .....

Date of the next environmental statement .....

Date of the next environmental performance report .....

NACE Code of activities .....

Number of employees .....

Turnover or annual balance sheet .....

**2. SITE**

Name .....

Address .....

Postal Code .....

Town .....

Country land/region/Autonomous Community .....

Contact person .....

Telephone .....

FAX .....

Email .....

Website .....

Registration number .....

Date of registration .....

Suspension date of registration .....

Deletion date of registration .....

Date of the next environmental statement  
Date of the next environmental performance report  
NACE Code of activities  
Number of Employees  
Turnover/ or annual balance sheet

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**3. ACCREDITED VERIFIER**

Name of verifier  
Address  
Postal Code  
Town  
Country/land/region/Autonomous Community  
Telephone  
FAX  
Email  
Registration number of accreditation  
Scope of accreditation (NACE Codes)  
Accreditation Body

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Done at ... on .../.../200

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Signature of the representative of the organisation

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## ANNEX VII

### **Verifier's declaration on verification and validation activities**

.....(name).

with EMAS verifier registration number .....

accredited for the scope ..... (NACE Code)

declares to have verified whether the site(s) or the whole organisation as indicated in the environmental statement / environmental performance report (\*) of the organisation .....(name)

with registration number (if available) .....

meet all requirements of Regulation (EC) No XXX/[year] of the European Parliament and of the Council of [date] allowing voluntary participation by organisation in a Community eco-management and audit scheme (EMAS).

By signing this declaration, I declare that:

- the verification and validation has been carried out in full compliance with the requirements of this Regulation
- there is no evidence of non compliance with applicable legal requirements relating to the environment.
- the data and information of the environmental statement/the environmental performance report (\*) of the organisation/site (\*) reflect a reliable, credible and correct image of all the organisations'/sites' (\*) activities, within the scope mentioned in the environmental statement.

Done at ... on .../.../200....

Signature

(\*): cross when non-applicable.

**ANNEX VIII**  
**CORRELATION TABLE**

<b>Regulation (EC) No 761/2001</b>	<b>this Regulation</b>
Article 1 (1)	Article 1
Article 1 (2) (a)	-
Article 1 (2) (b)	-
Article 1 (2) (c)	-
Article 1 (2) (d)	-
Article 2 (a)	Article 2 (1)
Article 2 (b)	-
Article 2 (c)	Article 2 (2)
Article 2 (d)	Article 2 (4)
Article 2 (e)	-
Article 2 (f)	Article 2 (5)
Article 2 (g)	Article 2 (6)
Article 2 (h)	Article 2 (7)
Article 2 (i)	Article 2 (8)
Article 2 (j)	Article 2 (9)
Article 2 (k)	Article 2 (10)
Article 2 (l)	Article 2 (12)
Article 2 (l) (i)	-
Article 2 (l) (ii)	-
Article 2 (m)	-
Article 2 (n)	Article 2 (13)
Article 2 (o)	Article 2 (15)
Article 2 (p)	-

<b>Regulation (EC) No 761/2001</b>	<b>this Regulation</b>
Article 2 (q)	Article 2 (16)
Article 2 (r)	-
Article 2 (s) 1 <sup>st</sup> sentence	Article 2 (17)
Article 2 (s) 2 <sup>nd</sup> - 4 <sup>th</sup> sentence	-
Article 2 (t)	Article 2 (18)
Article 2 (u)	-
Article 3 (1)	-
Article 3 (2) (a) 1 <sup>st</sup> sentence	Article 4 (1)
Article 3 (2) (a) 2 <sup>nd</sup> sentence	Article 4 (3)
Article 3 (2) (b)	Article 4 (6)
Article 3 (2) (c)	Article 4 (7)
Article 3 (2) (d)	Article 4 (8)
Article 3 (2) (e)	Article 5 (2) 1 <sup>st</sup> paragraph; Article 6 (3)
Article 3 (3) (a)	Article 6 (1) (a)
Article 3 (3) (b) 1 <sup>st</sup> sentence	Article 6 (1) (b) - (d)
Article 3 (3) (b) 2 <sup>nd</sup> sentence	Article 7 (1)
Article 4 (1)	-
Article 4 (2)	51 (2)
Article 4 (3)	-
Article 4 (4)	-
Article 4 (5) 1 <sup>st</sup> sentence	Article 26 (1)
Article 4 (5) 2 <sup>nd</sup> sentence	Article 26 (2)
Article 4 (6)	Article 42
Article 4 (7)	-
Article 4 (8) 1 <sup>st</sup> paragraph	Article 30 (1)

<b>Regulation (EC) No 761/2001</b>	<b>this Regulation</b>
Article 4 (8) 2 <sup>nd</sup> paragraph	Article 30 (3) + (5)
Article 4 (8) 3 <sup>rd</sup> paragraph, 1 <sup>st</sup> and 2 <sup>nd</sup> sentence	Article 31 (1)
Article 4 (8) 3 <sup>rd</sup> paragraph last sentence	Article 31 (3)
Article 5 (1)	Article 11 (1) 1 <sup>st</sup> sentence
Article 5 (2)	Article 11 (3)
Article 5 (3) 1 <sup>st</sup> sentence	Article 12 (1)
Article 5 (3) 2 <sup>nd</sup> sentence, 1 <sup>st</sup> indent	Article 12 (1) (a)
Article 5 (3) 2 <sup>nd</sup> sentence, 2 <sup>nd</sup> indent	Article 12 (1) (b)
Article 5 (4)	Article 11 (1) 2 <sup>nd</sup> sentence
Article 5 (5) 1 <sup>st</sup> sentence	Article 15 (1)
Article 5 (5) 2 <sup>nd</sup> sentence	Article 15 (3) 1 <sup>st</sup> sentence
Article 5 (5) 3 <sup>rd</sup> sentence	Article 16 (1)
Article 5 (5) 4 <sup>th</sup> sentence	Article 15 (3) 2 <sup>nd</sup> and 3 <sup>rd</sup> sentence
Article 6 (1)	Article 13 (1)
Article 6 (1), 1 <sup>st</sup> indent	Article 13 (2) (a) + Article 5 (2) (a)
Article 6 (1), 2 <sup>nd</sup> indent	Article 13 (2) (a) + Article 5 (2) (c)
Article 6 (1), 3 <sup>rd</sup> indent	Article 13 (2) (a) + Article 5 (2) (d)
Article 6 (1), 4 <sup>th</sup> indent	Article 13 (2) (c)
Article 6 (1), last sentence	Article 13 (2) 1 <sup>st</sup> sentence
Article 6 (2)	Article 14 (3)
Article 6 (3), 1 <sup>st</sup> indent	Article 14 (4) (a)
Article 6 (3), 2 <sup>nd</sup> indent	Article 14 (4) (b)
Article 6 (3), 3 <sup>rd</sup> indent	Article 14 (4) (c)
Article 6 (3), last sentence	Article 14 (8)
Article 6 (4), 1 <sup>st</sup> paragraph	Article 14 (2)

<b>Regulation (EC) No 761/2001</b>	<b>this Regulation</b>
Article 6 (4), 2 <sup>nd</sup> paragraph	Article 14 (5)
Article 6 (5), 1 <sup>st</sup> sentence	Article 14 (7)
Article 6 (5), 2 <sup>nd</sup> sentence	Article 14 (9) - (10)
Article 6 (6)	Article 14 (11)
Article 7 (1)	Article 29 (6)
Article 7 (2), 1 <sup>st</sup> sentence	Article 12 (2)
Article 7 (2), 2 <sup>nd</sup> sentence	Article 12 (3)
Article 7 (3)	Article 43 (2) (a) + (b)
Article 8 (1), 1 <sup>st</sup> sentence	Article 10 (1)
Article 8 (1), 2 <sup>nd</sup> sentence	Article 10(2)
Article 8 (2) (a)	Article 10 (4)
Article 8 (2) (b)	-
Article 8 (2) (c)	-
Article 8 (2) (d)	-
Article 8 (2) (e)	Article 10 (4)
Article 8 (3) (a)	-
Article 8 (3) (b) 1 <sup>st</sup> sentence	Article 10 (4)
Article 8 (3) last paragraph	-
Article 9 (1) 1 <sup>st</sup> paragraph	Article 4 (3) ;
Article 9 (1) (a)	Article 45 (4)
Article 9 (1) (b)	Article 45 (4)
Article 9 (1) last paragraph	Article 45 (5)
Article 9 (2)	-
Article 10 (1) (a)	-
Article 10 (1) (b)	-

<b>Regulation (EC) No 761/2001</b>	<b>this Regulation</b>
Article 10 (1) (c)	-
Article 10 (2), 1 <sup>st</sup> paragraph	Article 39 (1) and (2)
Article 10 (2), 2 <sup>nd</sup> paragraph, 1 <sup>st</sup> sentence	Article 42
Article 10 (2), 2 <sup>nd</sup> paragraph, 2 <sup>nd</sup> sentence	Article 47
Article 11 (1), 1 <sup>st</sup> paragraph	Article 37
Article 11 (1), 1 <sup>st</sup> indent	Article 37 (a)
Article 11 (1), 2 <sup>nd</sup> indent	Article 37 (c)
Article 11 (1), 3 <sup>rd</sup> indent	Article 37 (b)
Article 11 (1), 2 <sup>nd</sup> paragraph, 1 <sup>st</sup> sentence	Article 38 (1)
Article 11 (1), 2 <sup>nd</sup> paragraph, 2 <sup>nd</sup> sentence	-
Article 11 (1), 2 <sup>nd</sup> paragraph, 3 <sup>rd</sup> sentence	Article 38 (2)
Article 11 (1), 2 <sup>nd</sup> paragraph, 4 <sup>th</sup> sentence	Article 38 (3)
Article 11 (2)	Article 44 (2)
Article 11 (3), 1 <sup>st</sup> sentence	Article 42, 1 <sup>st</sup> sentence
Article 11 (3), 2 <sup>nd</sup> sentence	Article 47
Article 12 (1) (a)	Article 35 (3)
Article 12 (1) (b)	Article 35 (1)
Article 12 (1) last paragraph	Article 35 (2)
Article 12 (2)	Article 42
Article 12 (3)	-
Article 13	Article 41
Article 14 (1)	Article 48 (1)
Article 14 (2)	-
Article 14 (3)	-
Article 15 (1)	Article 50

<b>Regulation (EC) No 761/2001</b>	<b>this Regulation</b>
Article 15 (2)	Article 48
Article 15 (3)	-
Article 16 (1)	Article 40 (1)
Article 16 (2)	Article 42
Article 17 (1)	-
Article 17 (2)	Article 51 (2)
Article 17 (3)	Article 51 (2)
Article 17 (4)	Article 51 (2)
Article 17 (5)	-
Article 18 1 <sup>st</sup> sentence	Article 52 (1)
Article 18 2 <sup>nd</sup> sentence	Article 52 last sentence

**LEGISLATIVE FINANCIAL STATEMENT FOR PROPOSALS HAVING A  
BUDGETARY IMPACT EXCLUSIVELY LIMITED TO THE REVENUE SIDE**

**1. NAME OF THE PROPOSAL:**

Regulation of the European Parliament and of the Council allowing voluntary participation by organisations in a Community eco-management and audit scheme (EMAS)

**2. ABM / ABB FRAMEWORK**

Policy Area(s) concerned and associated Activity/Activities:

Environment (ABB Code 0703: implementation of Community environmental policy and legislation).

**3. BUDGET LINES**

**3.1. Budget lines (operational lines and related technical and administrative assistance lines (ex- B..A lines)) including headings:**

07 01 04 01: LIFE+ (Financial Instrument for the Environment — 2007 to 2013) — Expenditure on administrative management

07 03 07: LIFE+ (Financial Instrument for the Environment — 2007 to 2013)

**3.2. Duration of the action and of the financial impact:**

The action (EMAS Regulation) is expected to come into force in 2009. For the period 2009 – 2013, operational expenditure will be covered under the LIFE + Financial instrument.

**3.3. Budgetary characteristics**

Budget line	Type of expenditure		New	EFTA contribution	Contributions from applicant countries	Heading in financial perspective
07010401	Non-comp	Non-diff <sup>29</sup>	NO	NO	YES	No 2
070307	Non-comp	Diff/	NO	NO	YES	No 2

<sup>29</sup> Non-differentiated appropriations hereafter referred to as NDA

## 4. SUMMARY OF RESOURCES

### 4.1. Financial Resources

#### 4.1.1. Summary of commitment appropriations (CA) and payment appropriations (PA)

EUR million (to 3 decimal places)

Expenditure type	Section no.		2009	2010	2011	2012	2013		2009-2013
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#### Operational expenditure<sup>30</sup>

Commitment Appropriations (CA)	8.1.	a	1.230	1.400	1.700	1.700	1.700		7.730
Payment Appropriations (PA)		b							

#### Administrative expenditure within reference amount<sup>31</sup>

Technical & administrative assistance (NDA)	8.2.4.	c	0.200	0.200	0.200	0.200	0.200		1.000
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#### TOTAL REFERENCE AMOUNT

<b>Commitment Appropriations</b>		a+c	<b>1.430</b>	<b>1.600</b>	<b>1.900</b>	<b>1.900</b>	<b>1.900</b>		<b>8.730</b>
<b>Payment Appropriations</b>		b+c							

#### Administrative expenditure not included in reference amount<sup>32</sup>

Human resources and associated expenditure (NDA)	8.2.5.	d	0.452	0.838	0.838	0.838	0.838		3.804
Administrative costs, other than human resources and associated costs, not included in reference amount (NDA)	8.2.6.	e	0.077	0.131	0.077	0.379	0.333		0.997

<b>TOTAL CA including cost of Human Resources</b>		a+c +d +e	1.959	2.569	2.815	3.117	3.071		13.531
<b>TOTAL PA including cost of Human Resources</b>		b+c +d +e							

#### Co-financing details

If the proposal involves co-financing by Member States, or other bodies (please specify which), an estimate of the level of this co-financing should be indicated in

<sup>30</sup> Expenditure that does not fall under Chapter xx 01 of the Title xx concerned.

<sup>31</sup> Expenditure within article xx 01 04 of Title xx.

<sup>32</sup> Expenditure within chapter xx 01 other than articles xx 01 04 or xx 01 05.

the table below (additional lines may be added if different bodies are foreseen for the provision of the co-financing):

EUR million (to 3 decimal places)

Co-financing body		2009	2010	2011	2012	2013		2009-2013
.....	f							
TOTAL CA including co-financing	a+c +d +e +f							

4.1.2. *Compatibility with Financial Programming*

- Proposal is compatible with existing financial programming.
- Proposal will entail reprogramming of the relevant heading in the financial perspective.
- Proposal may require application of the provisions of the Interinstitutional Agreement<sup>33</sup> (i.e. flexibility instrument or revision of the financial perspective).

4.1.3. *Financial impact on Revenue*

- Proposal has no financial implications on revenue
- Proposal has financial impact – the effect on revenue is as follows:

EUR million (to one decimal place)

		Prior to action	Situation following action					
Budget line	Revenue	[Year n-1]	[Year n]	[n+1]	[n+2]	[n+3]	[n+4]	[n+5] <sup>34</sup>
	a) Revenue in absolute terms							
	b) Change in revenue	Δ						

4.2. **Human Resources FTE (including officials, temporary and external staff) – see detail under point 8.2.1.**

Annual requirements	2009	2010	2011	2012	2013	
Total number of human resources	5	10	10	10	10	

<sup>33</sup> See points 19 and 24 of the Interinstitutional agreement.

<sup>34</sup> Additional columns should be added if necessary i.e. if the duration of the action exceeds 6 years

## 5. CHARACTERISTICS AND OBJECTIVES

### 5.1. Need to be met in the short or long term

The main objective is to increase the positive environmental impact of the scheme by improving performance of organisations participating in EMAS and by increasing the uptake of the scheme. The scheme remains essentially voluntary.

#### **Main elements:**

- EMAS will remain to be based on the ISO 14001 standard on **environmental management system**. This system is complemented by the following elements:
  - reinforced obligation for organisations to comply with all applicable legal requirements relating to the environment
  - reinforced obligation for organisations on environmental reporting on the basis of core performance indicators
  - guidance on best practice in environmental management
- harmonisation of procedures for accreditation and verification (in line with the proposal on accreditation - ENTR)
- enlargement of the geographical scope so that organisations from outside the EU will be able to participate in EMAS
- measures to reduce administrative burdens and create incentives:
  - simplification of the procedure for cluster registration
  - reduction of registration fees for SME's
  - regulatory relief and deregulation so that EMAS registered organisations may benefit from e.g. less frequent renewal of permit etc.
  - obligation for national authorities to consider incentives such as tax incentives in the framework of schemes supporting environmental performance of organisations
  - simplification of the rules for the use of the EMAS logo
- promotion of EMAS including the EMAS award and information campaigns at the EU and national level

### 5.2. Value-added of Community involvement and coherence of the proposal with other financial instruments and possible synergy

The adoption of the scheme at Community level, in which also organisations from third countries can participate, offers one accredited environmental management and audit system which not only EU organisations, but also organisations from third countries can use in different Member States and possibly third countries. It allows communications of improved environmental performance across Member States and EU boundaries through the use of EMAS registration and the use of the EMAS logo.

### 5.3. Objectives, expected results and related indicators of the proposal in the context of the ABM framework

Within the framework of the objective to increase the uptake of the scheme and thus the overall environmental performance of organisations within and outside the EU, the following actions are relevant in the context of the ABM framework:

- the organisation of and contribution to promotion and awareness raising actions directed at the public at large and at organisations in particular
- share / develop effective tools for EMAS promotion and make them available to all EMAS participants
- organisation of EMAS-awards
- development and provision of incentives to organisations to join the scheme

Within the framework of the objective to help organisations in specific sectors to improve reporting on their environmental performance, the following action is relevant in the context of the ABM framework:

- development of sectoral reference documents including best environmental practice and environmental performance indicators for specific sectors.

Within the framework of the objective to harmonise the functioning of Accreditation Bodies and of Competent Bodies, the following actions are relevant in the context of the ABM framework:

- organisation of peer reviews of Accreditation Bodies
- organisation of peer reviews of Competent Bodies

#### 5.4. Method of Implementation (indicative)

##### *Centralised Management*

- directly by the Commission
- indirectly by delegation to:
  - executive Agencies
  - bodies set up by the Communities as referred to in art. 185 of the Financial Regulation
  - national public-sector bodies/bodies with public-service mission

##### *Shared or decentralised management*

- with Member States
- with Third countries

##### *Joint management with international organisations (please specify)*

Relevant comments:

## **6. MONITORING AND EVALUATION**

### **6.1. Monitoring system**

Member States shall report on all actions and measures they adopt under this regulation.

The Commission shall report to the Council and the European Parliament on the measures taken under this regulation.

Monitoring will also occur through regular meetings with Member States and other stakeholders, as well as through the peer review carried out by the Accreditation Bodies meeting under Article 31 of this regulation and the Forum of Competent Bodies.

### **6.2. Evaluation**

#### *6.2.1. Ex-ante evaluation*

See the Impact Assessment accompanying this proposal as a Commission Staff Working Paper. The impacts of all measures proposed were assessed from an environmental, economic and social point of view.

#### *6.2.2. Measures taken following an intermediate/ex-post evaluation (lessons learned from similar experiences in the past)*

The proposal builds upon the experience gained in the application of Regulation (EC) No 761/2001 of the European Parliament and of the Council of 19 March 2001 allowing voluntary participation by organisations in a Community Eco-management and audit scheme (EMAS)<sup>35</sup> and on the results of the public consultation and of more specific stakeholder consultation and the use of external expertise. The Impact Assessment took these evaluations into account.

#### *6.2.3. Terms and frequency of future evaluation*

Actions receiving financial assistance from the Commission shall be monitored regularly.

Regular evaluation of the effectiveness of the Regulation will take place in the Committee established by it. Appropriate guidance and reference documents for specific sectors may be developed and necessary amendments to the Regulation may be proposed.

The Commission shall submit to the Council and the European Parliament:

- (1) a report, at least on a three-yearly basis, to on the actions and measures undertaken with regard to actions relating to, inter alia:
  - (a) provision of information,
  - (b) aiming at enhancing collaboration and coordination between Member States
  - (c) promotion of EMAS and the provision of incentives
- (2) an ex-post evaluation no later than five years after the entry into force of this regulation.

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<sup>35</sup> OJ L 114, 24.4.2001, p. 1.

## 7. ANTI-FRAUD MEASURES

Internal control standards No 14, 15, 16, 18, 19, 20, 21, and the principles of Council Regulation (EC, Euratom) No 1605/2002 on the Financial Regulation applicable to the general budget of the European Communities will be fully applied.

The Commission shall ensure that, when actions will be undertaken or financed under the present Regulation, the financial interests of the Community are protected by the application of preventive measures against fraud, corruption and any other illegal activities, by effective checks and by the recovery of the amounts unduly paid and, if irregularities are detected, by effective, proportional and dissuasive penalties, in accordance with Council Regulations (EC, Euratom) No 2988/95 and (Euratom, EC) No 2185/96, and with Regulation (EC) No 1073/1999 of the European Parliament and of the Council.

## 8. DETAILS OF RESOURCES

### 8.1. Objectives of the proposal in terms of their financial cost

Commitment appropriations in EUR million (to 3 decimal places)

(Headings of Objectives, actions and outputs should be provided)	Type of output	Av. cost	2009		2010		2011		2012		2013		n + 5 and later		2009 - 2013	
			No. outputs	Total cost	No. outputs	Total cost	No. outputs	Total cost	No. outputs	Total cost	No. outputs	Total cost	No. outputs	Total cost	No. outputs	Total cost
<b>OPERATIONAL OBJECTIVE No.1:</b> <small>promotion</small>																
<b>Action 1</b> promotion and awareness raising actions				0.300		0.200		0.200		0.200		0.200				1.100
<b>Action 2</b> Assistance to SME's to implement EMAS				0.250		0.250		0.250		0.250		0.250				1.250
<b>Action 3:</b> EMAS awards			1	0.050	1	0.050	1	0.050	1	0.050	1	0.050			5	0.250
<b>Action 4:</b> incentives				0.100		0.100		0.100		0.100		0.100				0.500
Sub-total Objective 1				0.700		0.600		0.600		0.600		0.600				3.100
<b>OPERATIONAL OBJECTIVE No. 2:</b> development of reference documents for specific sectors																

<b>Action 1:</b> studies by an external consultant			5	0.250	10	0.500	15	0.750	15	0.750	15	0.750				3.000
<b>Action 2:</b> meeting of expert groups			8	0.080	10	0.100	15	0.150	15	0.150	15	0.150				0.630
Sub-total Objective 2				0.330		0.600		0.900		0.900		0.900				3.630
<b>OPERATIONAL OBJECTIVE N° 3:</b> peer reviews																
<b>Action 1:</b> peer review Accreditation Bodies				0.100		0.100		0.100		0.100		0.100				0.500
<b>Action 2:</b> peer review Competent Bodies				0.100		0.100		0.100		0.100		0.100				0.500
Sub-total Objective 3				0.200		0.200		0.200		0.200		0.200				1.000
<b>TOTAL COST</b>				1.230		1.400		1.700		1.700		1.700				7.730

## 8.2. Administrative Expenditure

### 8.2.1. Number and type of human resources

Types of post		Staff to be assigned to management of the action using existing and/or additional resources ( <b>number of posts/FTEs</b> )					
		2009	2010	2011	2012	2013	
Officials or temporary staff <sup>36</sup> (XX 01 01)	A*/AD	2	3	3	3	3	
	B*, C*/AST	1	2	2	2	2	
Staff financed <sup>37</sup> by art. XX 01 02 (for EMAS: END only)		2	5	5	5	5	
Other staff <sup>38</sup> financed by art. XX 01 04/05							
<b>TOTAL</b>		5	10	10	10	10	

### 8.2.2. Description of tasks deriving from the action

Overall management of the scheme, development and revision of sectoral documents, management of marketing.

### 8.2.3. Sources of human resources (statutory)

- Posts currently allocated to the management of the programme to be replaced or extended (1 AD + 1 AST + 2 END)
- Posts pre-allocated within the APS/PDB exercise for year n
- Posts to be requested in the next APS/PDB procedure (2 AD)
- Posts to be redeployed using existing resources within the managing service (internal redeployment) (1 AST + 3 END)
- Posts required for year n although not foreseen in the APS/PDB exercise of the year in question

<sup>36</sup> Cost of which is NOT covered by the reference amount

<sup>37</sup> Cost of which is NOT covered by the reference amount

<sup>38</sup> Cost of which is included within the reference amount

8.2.4. *Other Administrative expenditure included in reference amount (XX 01 04/05 – Expenditure on administrative management)*

EUR million (to 3 decimal places)

Budget line 07 01 04 01	2009	2010	2011	2012	2013		2009-2013
<b>1 Technical and administrative assistance (including related staff costs)</b>							
Executive agencies <sup>39</sup>							
Other technical and administrative assistance							
- <i>intra muros</i>							
- <i>extra muros: IT-helpdesk</i>	0.200	0.200	0.200	0.200	0.200		1.000
<b>Total Technical and administrative assistance</b>	0.200	0.200	0.200	0.200	0.200		1.000

8.2.5. *Financial cost of human resources and associated costs not included in the reference amount*

EUR million (to 3 decimal places)

Type of human resources	2009	2010	2011	2012	2013	2014 and later
Officials and temporary staff (XX 01 01)	0.351	0.585	0.585	0.585	0.585	
Staff financed by Art XX 01 02 (auxiliary, END, contract staff, etc.) (specify budget line)	0.101	0.253	0.253	0.253	0.253	
<b>Total cost of Human Resources and associated costs (NOT in reference amount)</b>	<b>0.452</b>	<b>0.838</b>	<b>0.838</b>	<b>0.838</b>	<b>0.838</b>	

Calculation– *Officials and Temporary agents*

The standard salary for 1 A\*/AD as foreseen in Point 8.2.1 is 117000 €/year.

<sup>39</sup> Reference should be made to the specific legislative financial statement for the Executive Agency(ies) concerned.

Calculation– *Staff financed under art. XX 01 02*

The standard salary for 1 END as foreseen in Point 8.2.1 is 50580 €/year.

8.2.6. *Other administrative expenditure not included in reference amount*

EUR million (to 3 decimal places)

	2009	2010	2011	2012	2013	2014 and later	2009 - 2013
XX 01 02 11 01 – Missions	0.008	0.008	0.008	0.010	0.010		0.044
XX 01 02 11 02 – Meetings & Conferences	0.015	0.015	0.015	0.115	0.015		0.175
XX 01 02 11 03 – Committees <sup>40</sup>	0.054	0.108	0.054	0.054	0.108		0.378
XX 01 02 11 04 – Studies & consultations				0.200	0.200		0.400
XX 01 02 11 05 - Information systems							
<b>2 Total Other Management Expenditure (XX 01 02 11)</b>							
<b>3 Other expenditure of an administrative nature</b> (specify including reference to budget line)							
<b>Total Administrative expenditure, other than human resources and associated costs (NOT included in reference amount)</b>	0.077	0.131	0.077	0.379	0.333		0.997

Calculation - *Other administrative expenditure not included in reference amount*

4 missions with a unit cost of 1.000 € per mission are foreseen every year from 2009 to 2013, in order to explain the objectives and measures of the regulation and help its implementation and application in Member States.

2 missions with a unit cost of 1.000 € per mission are foreseen every year from 2009 to 2013, for attendance of meetings of the Accreditation Bodies meeting under Article 30 of this regulation.

2 missions with a unit cost of 1.000 € per mission are foreseen every year from 2009 to 2013, for attendance of meetings of the Forum of Competent Bodies.

2 extra missions with a unit cost of 1.000 € per mission are foreseen every year in 2012 and 2013, in order to meet with stakeholders in view of the revision of the Regulation.

3 meetings to the ISO TC 207 (technical committee on environmental management systems)

<sup>40</sup> C10900 - Committee for application of the regulation authorising voluntary participation by undertakings in the industrial sector in a Community eco-management and audit scheme (EMAS).

per year with an average cost of 5.000 € per mission are foreseen every year between 2009 and 2013

The organisation of 1 conference (unit cost: 100.000 €) is foreseen in 2012, in order to consult stakeholders and competent authorities on the implementation of the measures of the Regulation in view of its revision in 2014.

Meetings of the Regulatory Committee established under the Regulation (unit cost: 27.000 € per meeting) are foreseen twice every year as from 2009, in order to allow information exchange, in view of adoption of appropriate guidelines and recommendations to strive for more harmonisation between Member States.

2 extra meetings of the Regulatory Committee established under the Regulation are foreseen in 2010 (shortly after entry into force of the regulation) and 2 extra meetings of the Committee are foreseen in 2013 in view of the revision of the Regulation in 2014. (unit cost: 27.000 € per meeting).

External studies are foreseen with a total cost of 200.000 € per year in 2012 and 2013 in view of the revision of the regulation in 2014.

The needs for human and administrative resources shall be covered within the allocation that can be granted to the managing DG in the framework of the annual allocation procedure in the light of budgetary constraints.