

EMAS - Factsheet

EMAS III: A premium management instrument

Interest from stakeholders in organisations' environmental performance is continually increasing. It is simply no longer possible for organisations to operate without taking into account the environmental consequences of their actions. Organisations that seek to take a proactive approach to environmental challenges need to make constant improvements. EMAS III is the perfect tool to achieve this. The new elements of the scheme lead to enhanced performance, credibility and transparency of registered organisations.

Several provisions in the latest Regulation distinguish it from EMAS II. In order to facilitate the transition from EMAS II to EMAS III and the uptake of the scheme, the main differences between EMAS II and EMAS III will be outlined.

Structure of EMAS III

In contrast to EMAS II, **EMAS III integrates all relevant guidance information in one legal document**. This inclusion strengthens the applicability of EMAS, which now entails 52 Articles. As in EMAS II, the requirements of ISO 14001 are an integral part of the scheme.

The requirements are listed in Annex II; additional requirements according to EMAS III are listed in correspondence to the related ISO 14001 sections. The annexes include information regarding the following topics:

- Annex I: **Environmental Review**, includes also the consideration and assessment of environmental aspects (previously Annex VI and VII)
- Annex II: **Environmental management system requirements and additional issues to be addressed by organisations implementing EMAS**
- Annex III: **Internal Environmental Audit** (previously Annex II)
- Annex IV: **Environmental Reporting**, includes the environmental statement (previously Annex III) and the new environmental core indicators
- Annex V: **EMAS logo** (previously Annex IV)
- Annex VI: **Information requirements for registration**
- Annex VII: **Environmental verifier's declaration on verification and validation activities**
- Annex VIII: **Correlation table** (explains how legal provisions have been transferred from EMAS II to EMAS III)

New elements of EMAS III

1. Improvement of the applicability and credibility of the scheme:

Transitional registration procedures to facilitate introduction of EMAS III [Article 51]

Revised audit cycles to further improve applicability for SMEs [Article 7]

Single corporate registration to ease administrative and financial burdens on organisations with several sites [Article 3(2)]

Cluster approach to provide specific assistance to clusters of organisations in the development and implementation phases of EMAS registration [Article 37]

Environmental core indicators to thoroughly document environmental performance and to help organisations apply adequate indicators [Annex IV]

Sectoral reference documents to facilitate practical implementation of EMAS requirements [Article 46]

Assistance from Member States to organisations relating to compliance with legal requirements relating to the environment to ease EMAS registration for organisations [Article 32]

Enhanced legal compliance to further strengthen credibility of the scheme [Art. 4(4)]

2. Strengthening EMAS' visibility and outreach:

Single EMAS logo to communicate EMAS in one coherent and distinctive way [Article 10, Annex V]

'EMAS Global' to encourage global uptake of the scheme by making EMAS certification possible for organisations and sites located outside the EU Community [Articles 3(3) and 11 (1)]

Information and promotion activities of EU Member States and European Commission to support EMAS III [Articles 33-36, 42(2) and 44]

Recognition of other EMS to facilitate upgrade from existing EMS to EMAS [Article 45]

The latest revision of EMAS, Regulation (EC) No 1221/2009 (EMAS III), came into force on 11 January 2010. It repeals Regulation (EC) No 761/2001 (EMAS II).

EMAS III strengthens the scheme's approach as the premium benchmark for environmental management. The elements of EMAS III improve the applicability and credibility of the scheme for organisations – particularly small and medium-sized enterprises (SMEs) – and strengthen EMAS' visibility and outreach.

Transition from EMAS II to EMAS III

With EMAS III in force, all organisations seeking registration to the scheme and EMAS registered organisations renewing their registration are required to comply with the latest Regulation.

The decisions from the European Commission on the use of the EMAS logo on tertiary packaging (2006/193/EC) and on the entities suitable for registration to EMAS, on verification, validation and audit frequency, and on the use of the EMAS logo (2001/681/EC) have been repealed.

New procedures for environmental verifiers

Verifiers accredited under EMAS II are also accredited under EMAS III:

- Upon validation the environmental verifier must issue a signed declaration as referred to in Annex VII to the effect that verification and validation were carried out in accordance with EMAS III;
- Provisions on obtaining an accreditation or a license, monitoring and tasks of environmental verifiers are laid out in Articles 18 to 31 (Chapters V and VI).

Environmental core indicators

Environmental key area	Input/Impact
Energy efficiency	Total direct energy use: total annual energy consumption, expressed in MWh or GJ Total renewable energy use: percentage of total annual consumption of energy (electricity and heat) produced by the organisation from renewable energy sources
Material efficiency	Annual mass-flow of different materials used (excluding energy carriers and water): in tonnes
Water	Total annual water consumption: in m ³
Waste	Total annual generation of waste: in tonnes Total annual generation of hazardous waste: in kilograms or tonnes
Biodiversity	Use of land: in m ² of built-up area
Emissions	Total annual emission of greenhouse gases (incl. at least emissions of CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs and SF ₆): in tonnes of CO ₂ equivalent Total annual air emission (incl. at least emissions of SO ₂ , NO _x and PM): in kilograms or tonnes

EMAS' core objective is to guide organisations to improve their environmental performance. So far, measurement and reporting of environmental effects have not been standardised in EMAS. In order to improve performance, **six environmental core indicators** (see table) covering environmental key areas have been introduced in the latest Regulation **for a more harmonised and thorough consideration of direct environmental effects**. The six indicators include defined reference values in order to improve the comparability of environmental performances over time. In the **environmental statement** organisations need to report on core indicators insofar as these relate to the **direct environmental aspects** of the organisation (Annex IV of EMAS III).

Environmental core indicators as a tool for sustainability reporting

Due to growing environmental awareness, more organisations are under scrutiny from stakeholders such as investors or civil society organisations. There is a need to report on how organisations' operations have an impact on the environment. However, identifying relevant indicators for determining environmental impacts and related performance can be a challenging task for organisations.

Hence, the application of indicators to measure, manage and communicate environmental performance makes good business sense for an organisation. EMAS III environmental core indicators focus on the most significant environmental aspects such as resource and energy efficiency. In combination with relevant sector-specific environmental performance indicators as part of the sectoral reference documents (as referred to in Article 46 of EMAS III), they help clarify environmental reporting boundaries for organisations. By applying the two sets of indicators, organisations can find ways to minimise the risks and maximise the opportunities associated with environmental challenges.

The **environmental core indicators** allow for a **flexible application**: an organisation may **decide not to report** on a specific core indicator (or several) where it concludes that **an indicator is not relevant** to its significant direct environmental aspects. The organisation must then **provide justifications** with reference to its environmental review.

The **indication** of the **overall annual output** of the organisation is the same for all fields, but may be adapted to the **different types of organisations**:

- **SMEs** may indicate **the total annual turnover** or number of employees instead of the total annual gross value-added in million Euro (EUR Mio) or total annual physical output in tonnes;
- **Organisations in the non-production sector** (administration/services) may indicate **number of employees** instead.

In addition, each EMAS registered organisation may **report annually** on the basis of **additional relevant environmental performance indicators**. In order to make use of suitable indicators, organisations should take into account sectoral **reference documents** as referred to in Article 46 of EMAS III.

Revised audit cycles to further improve applicability of EMAS for SMEs

For **small organisations**¹ the **registration cycle** can be **extended** (Article 7 of EMAS III) which can significantly ease administrative and financial burdens on them:

- verification of full environmental management system and audit programme and its implementation as well as environmental statement validated in a **four-yearly frequency** (instead of a three-yearly frequency);
- validated updated environmental statement **every two years** (instead of every year).

The **extension can only be granted** when the following **conditions are fulfilled**:

- no significant environmental risks are present;
- the organisation has no substantial changes planned as defined in Article 8 of EMAS III; and
- there exist no significant local environmental problems that the organisation contributes to.

The organisation aiming to benefit from the extension has to **introduce a request to the Competent Body**, including the elements ensuring that the three conditions are met and including the confirmation of the environmental verifier that these conditions are met.

Organisations should be aware that:

- nevertheless, each year they are exempt from the obligation to prepare a validated updated environmental statement, they need to forward the non-validated updated environmental statement to the Competent Body; and
- the extension does not concern the EN ISO 14001:2004 standard with a three-yearly audit cycle. Since EMAS and ISO 14001:2004 audit cycles do not correspond when Article 7 of EMAS III is applied, an organisation which aims to maintain its ISO 14001:2004 certification cannot make use of the revised audit cycles introduced with EMAS III.

¹ Under EMAS III, 'small organisations' can be generally defined as (inter alia) an SME which employs less than 250 persons or local authorities governing less than 10,000 inhabitants or other public authorities employing fewer than 250 persons (for an exact definition of the term please refer to Article 2 No. 28 of EMAS III).