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Webinar on the new standard

ISO 14001:2026 KEY CHANGES AND HOW TO PREPARE.

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Introduce Ron Leung
(Senior Auditor, DQS)

As a Senior Auditor at DQS with extensive experience in the certification industry, I specialize in ISO 14001 auditing and environmental management system assessments. Today, I look forward to sharing key insights into the ISO 14001 transition to help your organization navigate the updates and prepare effectively for compliance.

Contents

BACKGROUND TO THE REVISION OF THE STANDARD

01

Background to the revision of the standard

Alignment with the Harmonised Structure

As the old standard was structured according to the High Level Structure, the text of the standard has now been adapted to the Harmonised Structure.

New basic structure in accordance with Annex SL

The revised ISO 14001 thus follows the updated basic structure for management system standards in accordance with the ISO/IEC Directives, Part 1 – Annex SL (formerly: High Level Structure).

Integration of climate change

The requirements of DIN EN ISO 14001/A1:2024-11 have been integrated, meaning that climate change is now an integral part of the new standard and must be assessed as a potentially relevant external issue, whilst climate-related expectations of interested parties must be taken into account.

Background to the revision of the standard

Standardisation of documented information

The requirements for documented information have been standardised. A new requirement is that documented information must be available at all times – regardless of the medium or format. The terms ‘retention’ and ‘maintenance’ have been removed.

Editorial and structural revision

In addition to the changes to the content, the text of the standard has been editorially revised and structurally adapted without introducing any new technical requirements.

REVISION TIMELINE

02

Timeline for the introduction of the new 14001:2026

June 2025

– Publication in June 2025
– Draft International Standard (DIS)

January 2026

– Publication in January 2026
– Final Draft International Standard (FDIS)

April 2026

– 15 April 2026
– Publication of the new standard

By 30 April 2029

– Three years
– Transition period: all companies must have completed the transition by 30 April 2029.

COMPARISON: OLD VS. NEW STANDARD

03

Comparison
old vs. new standard

The individual chapters of the new standard are compared with the previous standard on the following pages.

Comparison

Chapter 4 Context of the Organisation

4.1 Understanding the organisation and its context

- Section 4.1 has been divided into two paragraphs.
- 4.1 specifies the environmental conditions to be taken into account that may be influenced by the organisation or, conversely, affect it, thereby sharpening the focus on context. Explicit examples given: levels of environmental pollution, availability of natural resources, climate change, biodiversity and the state of the ecosystem.
- **Action required:** Review the context analysis to ensure that relevant environmental conditions are adequately considered and systematically incorporated into the identification of environmental aspects and the assessment of risks and opportunities.

Comparison

Chapter 4 Context of the Organisation

4.2 Understanding the requirements and expectations of interested parties

- In sub-clause c), a cross-reference to clause 6.1.3 'Legal and regulatory requirements' that must be met by the environmental management system (EMS) has been added.
- Two new NOTES:
- The first NOTE states that "significant" interested parties may have requirements and expectations regarding environmental conditions, including a list of examples as at the end of clause 4.1.
- The second NOTE points out that relevant requirements and expectations of interested parties beyond legal requirements become a compliance obligation if the organisation decides to fulfil them.
- **Action required:** Check whether relevant interested parties and their environmental expectations are adequately taken into account and whether binding commitments are clearly defined.

Comparison

Chapter 4 Context of the Organisation

4.3 Determining the scope of the environmental management system

– Sub-clause e) clarifies the requirement that, when determining the scope, a life-cycle perspective on activities, products and services must be included so as not to overlook upstream and downstream environmental aspects. The decisive factor here is the extent to which the organisation has the authority and capability to control or influence these aspects.

– The scope must be ‘available’ as documented information (rather than being maintained).

– **Action required:** Review the scope and update the documentation, taking into account control and influence over the life cycle; incorporate the relevant topics when identifying environmental aspects and risks.

Comparison

Chapter 5 Leadership

5.2 Environmental Policy

- 5.2 clarifies the environmental policy by using the term **“**other specific commitments” (instead of “specific commitments”).
- Addition in the NOTE: Preservation or conservation of natural resources as a possible other specific commitment to protect the environment.
- The environmental policy must be “available” as documented information (instead of being maintained).
- **Action required:** Review for content appropriateness, update as necessary, and ensure the availability of the environmental policy.

Comparison

Chapter 6 Planning

6.1.1 General

- Section 6.1.1 is restructured as an overarching requirement, with the content systematically allocated to sub-sections 6.1.2 to 6.1.5 (new). The second paragraph of 6.1.1 has been moved to section 6.1.4, and the third paragraph to 6.1.2.
- The requirements regarding documented information have been consolidated; the explicit mention of risks and opportunities has been omitted from 6.1.1 in favour of a structural shift to the sub-sections.
- Documented information on the processes under 6.1.2–6.1.5 must be ‘available’ (rather than maintained).
- **Action required:** Review and, if necessary, adapt the processes under 6.1.2–6.1.5.

Comparison

Chapter 6 Planning

6.1.2 Environmental aspects

- Addition of a detailed NOTE 1 on the life-cycle perspective, according to which environmental aspects and environmental impacts must be explicitly taken into account.
- In future, upstream and downstream environmental impacts must be explicitly taken into account, which goes beyond the previous, rather generic requirement.
- This is followed by a detailed list of the usual life cycle phases, from raw material extraction through production to final disposal -> clarification and refinement of content to increase transparency.
- The identification of "potential emergency situations" is clearly highlighted as a separate requirement (instead of the previous "reasonably foreseeable emergency situations") and explicitly linked to the provisions on emergency preparedness in Section 8.2.
- The documented information on environmental aspects must be "available" (rather than maintained).
- **Recommendation for action:** Review and, where necessary, update the environmental aspects and risk matrix as well as the measures derived from it; take environmental aspects into account when identifying potential environmental emergencies.

Comparison

Chapter 6 Planning

6.1.3 Binding commitments

Binding commitments must be “available” as documented information (rather than being maintained).

Comparison

Chapter 6 Planning

6.1.4 Planning of measures

- 6.1.4 is split into two separate sections:
- 6.1.4 “Risks and opportunities” (new title)
- 6.1.5 “Planning of measures” (new section)
  - Section 6.1.4 specifies the identification of risks and opportunities by explicitly stating that environmental aspects, legal and regulatory requirements, the scope, and the external and internal issues and requirements referred to in 4.1 and 4.2 must be taken into account.
  - A new requirement is that risks and opportunities must be available as documented information.
  - 6.1.5 “Planning of measures” brings together the planning of measures relating to environmental aspects, legal obligations, and risks and opportunities, previously contained in 6.1.4, into a separate section, with the content remaining virtually unchanged.
- **Recommendation for action:** Clearly separate the identification of risks and opportunities from the planning of measures. An opportunity-oriented approach should be encouraged, for example through innovation potential, resource efficiency or the circular economy. Documented information must be available; where necessary, the documentation should be adapted to comply with 6.1.4/6.1.5.

Comparison
Chapter 6 Planning

6.2.1 Environmental objectives

- Environmental objectives must be ‘available’ as documented information (rather than being maintained).

New: 6.3 Planning and management of changes

- Required changes relevant to the EMS must be planned and controlled so that the intended results of the EMS continue to be achieved; this also includes the transition to a new version of the standard as a change to the management system.
- NOTE 1: The need for a change to the EMS may arise from internal or external sources; see A.6.3 for examples.
- NOTE 2: Reference to the fact that the management of changes is addressed in various requirements of ‘this document’; see examples in A.6.3.

Comparison
Chapter 7 Support

7.2 Competence

- Documented information on competence must be “available” (rather than retained).

7.4 Communication

- 7.4.1 General

  Documented information on communication must be “available” (rather than retained).

Comparison

Chapter 8 Operation

8.1 Operational planning and control

- The old reference to “the measures identified in 6.1 and 6.2” is replaced by a general reference to “the measures specified in Section 6”, so that all measures specified throughout Chapter 6 are now covered by operational planning and control under 8.1.
- “Outsourced processes” is replaced by “externally provided processes”. The requirement is supplemented by “products or services that are significant to the intended results” of the EMS.
- Documented information must be “available” (rather than maintained).
- **Action required:** Increased monitoring of suppliers, review of supplier monitoring criteria, and, where appropriate, application of environmental contract clauses.

8.2 Emergency preparedness and response

- The phrase “possible emergency situations identified in 6.1.1” has been replaced by “emergency situations specified in 6.1.2”. Emergency situations are thus clearly linked to the identification of environmental aspects in accordance with 6.1.2.
- Documented information must be available (rather than maintained) for emergency preparedness and response.

Comparison

Chapter 9 Performance Evaluation

9.1 Monitoring, measurement, analysis and evaluation

- **9.1.1 General**

  The evaluation of environmental performance and the effectiveness of the EMS is clearly stated as the overarching objective (inputs → process → results). “Monitoring, measuring, analysing” becomes a means to an end and is specified in more detail below.

  Documented information demonstrating the results of monitoring, measurement, analysis and evaluation must be “available” (rather than retained).

- **9.1.2 Evaluation of compliance with obligations**

  Documented information must be “available” as evidence of the results of the compliance evaluation (rather than being retained).

Comparison

Chapter 9 Performance Evaluation

9.2.2 Internal audit programme

- In 9.2.2, it is now explicitly required that specific audit objectives must be established for each internal audit, in addition to audit criteria and scope.
- Documented information must be “available” as evidence of implementation (rather than being retained). In addition, the audit programme itself must now also be available as documented information, alongside evidence of the implementation of the audit programme and the audit results.
- **Action required:** Definition of specific audit objectives for each internal audit and, where necessary, adjustment of the key performance indicators used for evaluation.

9.3 Management review

- Section 9.3 has been restructured, with existing paragraphs becoming separate sub-sections: this is a structural and editorial clarification, with no changes to the content.
- 9.3.1 “General”
- 9.3.2 “Input for the management review”
- 9.3.3 “Results of the management review”
- Documented information must be available as evidence of the results of the management review (rather than being retained).

Comparison

Chapter 10 Improvement

10.1 General

- Chapter 10 has been editorially streamlined and logically consolidated to more clearly illustrate the connection between the identification of opportunities for improvement, the implementation of measures and the intended outcomes of the EMS.
- The previously separate requirements on opportunities for improvement (10.1 General) and on continual improvement (10.3) have been merged into the new section 10.1. Section 10.3 has been deleted as a result.
- Clause 10.1 is given a new title: “Continuous improvement”
- 10.1 explicitly refers to the results from Chapter 9 as the basis for improvements: compliance assessment, internal audits, management review. This provides a clearer representation of the PDCA cycle.

Comparison

Chapter 10 Improvement

10.2 Non-conformity and corrective action

– Documented information must be “available” (rather than retained).

10.3 Continuous improvement

– This section is no longer included in the ISO/FDIS. The content has been integrated into the section of the same name, 10.1.

Comparison
Annex A

Guidance on the application of this International Standard

- Annex A has been extensively revised to support the interpretation of individual chapters and subclauses.
- **Recommended action:** Use Annex A as a guide for implementation and internal auditing; review the relevant documentation.

SUMMARY AND FOCUS AREA

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Comparison
old vs. new standard

The individual chapters of the new standard are compared with the previous standard on the following pages.

Focus Area 1

Climate Change Integration

Chapter 4 Context of the Organisation (Clause 4.1 & 4.2)

4.1 Understanding the organisation and its context

- Section 4.1 has been divided into two paragraphs.
- 4.1 specifies the environmental conditions to be taken into account that may be influenced by the organisation or, conversely, affect it, thereby sharpening the focus on context. Explicit examples given: levels of environmental pollution, availability of natural resources, climate change, biodiversity and the state of the ecosystem.
- **Action required:** Review the context analysis to ensure that relevant environmental conditions are adequately considered and systematically incorporated into the identification of environmental aspects and the assessment of risks and opportunities.

4.2 Understanding the requirements and expectations of interested parties

- In sub-clause c), a cross-reference to clause 6.1.3 ‘Legal and regulatory requirements’ that must be met by the environmental management system (EMS) has been added.
- Two new NOTES:
- The first NOTE states that “significant” interested parties may have requirements and expectations regarding environmental conditions, including a list of examples as at the end of clause 4.1.
- The second NOTE points out that relevant requirements and expectations of interested parties beyond legal requirements become a compliance obligation if the organisation decides to fulfil them.
- **Action required:** Check whether relevant interested parties and their environmental expectations are adequately taken into account and whether binding commitments are clearly defined.

Focus Area 2

Life-Cycle Perspective in Aspects

(Clause 6.1.2)

Chapter 6 Planning

6.1.2 Environmental aspects

- Addition of a detailed NOTE 1 on the life-cycle perspective, according to which environmental aspects and environmental impacts must be explicitly taken into account.
- In future, upstream and downstream environmental impacts must be explicitly taken into account, which goes beyond the previous, rather generic requirement.
- This is followed by a detailed list of the usual life cycle phases, from raw material extraction through production to final disposal -> clarification and refinement of content to increase transparency.
- The identification of “potential emergency situations” is clearly highlighted as a separate requirement (instead of the previous “reasonably foreseeable emergency situations”) and explicitly linked to the provisions on emergency preparedness in Section 8.2.
- The documented information on environmental aspects must be “available” (rather than maintained).
- **Recommendation for action:** Review and, where necessary, update the environmental aspects and risk matrix as well as the measures derived from it; take environmental aspects into account when identifying potential environmental emergencies.

Focus Area 3

Documented Information Availability Changes

Chapter-Wide Shift: From "Maintained / Retained" to "Available"

Chapter 4 & 5 Changes:

– **4.3 Determining the scope of the environmental management system:** The scope must be 'available' as documented information (rather than being maintained).
– **5.2 Environmental Policy:** The environmental policy must be "available" as documented information (instead of being maintained).

Chapter 6 Planning Changes:

- **6.1.1 General:** Documented information on the processes under 6.1.2-6.1.5 must be 'available' (rather than maintained).
- **6.1.2 Environmental aspects:** The documented information on environmental aspects must be "available" (rather than maintained).
- **6.1.3 Binding commitments:** Binding commitments must be "available" as documented information (rather than being maintained).
- **6.1.4 Risks and opportunities:** A new requirement is that risks and opportunities must be available as documented information.
- **6.2.1 Environmental objectives:** Environmental objectives must be 'available' as documented information (rather than being maintained).

Chapter 7, 8, 9 & 10 Support, Operations, Performance & Improvement Changes:

- **7.2 Competence & 7.4 Communication:** Documented information on competence / communication must be "available" (rather than retained).
- **8.1 Operational planning and control:** Documented information must be "available" (rather than maintained).
- **8.2 Emergency preparedness and response:** Documented information must be available (rather than maintained) for emergency preparedness and response.
- **9.1 Monitoring, measurement, analysis and evaluation:** Documented information demonstrating the results of monitoring, measurement, analysis and evaluation must be "available" (rather than retained).
- **9.1.2 Evaluation of compliance with obligations:** Documented information must be "available" as evidence of the results of the compliance evaluation (rather than being retained).
- **9.2.2 Internal audit programme:** Documented information must be "available" as evidence of implementation (rather than being retained).
- **9.3 Management review:** Documented information must be available as evidence of the results of the management review (rather than being retained).
- **10.2 Non-conformity and corrective action:** Documented information must be "available" (rather than retained).

Focus Area 4

Merging Continual Improvement

(Clause 10.1)

Chapter 10 Improvement

- **10.1 General**
- Chapter 10 has been editorially streamlined and logically consolidated to more clearly illustrate the connection between the identification of opportunities for improvement, the implementation of measures and the intended outcomes of the EMS.
- The previously separate requirements on opportunities for improvement (10.1 General) and on continual improvement (10.3) have been merged into the new section 10.1. Section 10.3 has been deleted as a result.
- Clause 10.1 is given a new title: "Continuous improvement".
- 10.1 explicitly refers to the results from Chapter 9 as the basis for improvements: compliance assessment, internal audits, management review. This provides a clearer representation of the PDCA cycle.

- **10.3 Continuous improvement**
- This section is no longer included in the ISO/FDIS. The content has been integrated into the section of the same name, 10.1.

TRANSITION PERIODS & MIGRATION OPTIONS

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Transition periods & migration options

15 Apr 2026

Publication of ISO 14001:2026

30 Oct 2027

Latest possible date for an audit against the old standard

30 Oct 2027

Latest possible date for issuing a certificate under the old standard

30 Apr 2029

Expiry date for all certificates issued under the old standard

Transition periods

If a company carries out an audit in accordance with the old standard during the transition period, the validity of the relevant certificate will always expire on **30 April 2029**.

Following a successful transition (e.g. during a surveillance audit), the validity of the certificate is reset based on the certification date within the existing 3-year cycle.

Example:

Current certificate cycle for ISO 14001:2015:

- **Valid from:** July 2, 2024
- **Valid until:** July 1, 2027

Transition periods

If the client chooses to be **recertified in May 2027** against **ISO 14001:2015**, the new certificate would be issued with the following validity period:

- **Valid from:** July 2, 2027
  Valid until: April 30, 2029

After the client transitions to **ISO 14001:2026**, the certification cycle would be aligned with the standard three-year recertification period, and the certificate would show:

- **Valid from:** July 2, 2027
  Valid until: July 1, 2030

Options for transitioning to the new standard

Transition to the new standard via a re-audit

- If the transition takes place as part of a regular recertification audit, existing clients should allow for additional time for the structured assessment, review and validation of the changes to the standard.
- This is achieved by scheduling an additional 0.5 to 1.0 audit days, depending on the organisation's risk class.

Transition to the new standard during a surveillance audit

- If a client decides not to wait until the regular recertification audit (re-audit) to make the transition to the new standard, the next scheduled surveillance audit can be extended to include an additional audit objective relating to the transition to the new standard.
- This also involves scheduling an additional time commitment of 0.5 to 1.0 audit days, depending on the company's risk class.

Options for transitioning to the new standard

Additional audit time

- Organisations in **risk classes 1 and 2** must be allocated 1 PT of additional audit time for both the recertification and the two surveillance audits.
- Companies in **risk classes 3, 4 and 5** must be allocated 0.5 PT of additional audit time for both recertification and the two surveillance audits.
- If companies in risk classes 3, 4 and 5 face specific risks – for example, if these companies are located in water protection areas or in mixed residential/commercial areas, or if they dispose of hazardous waste – it is at the discretion of the customer service team during the application review to decide whether a further 0.5 PT should be added to the regular audit time.
- In exceptional cases, deviations from the specifications may be permitted if sufficiently justified. Approval is granted exclusively by the relevant programme/product manager at the accreditation body.
- All increase and reduction factors may continue to be applied.

Options for transitioning to the new standard

Transition for new clients

New customers applying for initial certification with DQS will be allocated an audit date based on the CP15 requirements, regardless of the relevant standard revision, and must be certified to the new ISO 14001:2026 from the date of DQS's accreditation.

ABOUT DQS & SUSTAINABILITY SERVICES

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DQS × PECB Joint Sustainability & ESG Training Series

Standard	Specific Course Track	Duration	Fee
ISO 14001	Lead Auditor	5 Days	HKD 6,800
	Lead Implementer		
	ISO 14001:2026 Foundation	2 Days	HKD 4,600
	ISO 14001:2026 Transition		
ISO 50001	Lead Auditor	5 Days	HKD 6,800
	Lead Implementer		
ISO 45001	Lead Auditor		
	Lead Implementer		
ISO 26000	Lead Manager		
ISO 37001	Lead Auditor		
	Lead Implementer		
	ISO 37001:2025 Transition	2 Days	HKD 4,600
ISO 37301	Lead Auditor	5 Days	HKD 6,800
	Lead Implementer		
ISO 31000	Lead Risk Manager		
ISO 22301	Lead Auditor		
	Lead Implementer		
ISO 20400	Lead Manager		

Sustainability & ESG Services

- ISO 14001
- EPD Service
- Product Carbon Footprint (CFP) Audit Report for CIC GPC
- EcoVadis Service
- SBTi Service
- CDP Service
- ESG Report Assurance
- ISO 14064 Corporate Carbon Footprint Verification
- ISO 14067 Product Carbon Footprint Verification
- ISO 14040 and 14044 - Review of Life Cycle Assessments

FREE RESOURCES

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Free Resources

– **Scan the QR code and download the ISO 14001 Comparison White Paper and Checklist.**

ISO 14001 Comparison White Paper

ISO 14001 Checklist

Q&A

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