FAQ

ISO 14001:2026 Environmental management systems — Requirements with guidance for use

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Note

This document is designed to provide additional insight to users of ISO 14001:2026 and is based on the recommendations agreed by working group experts of ISO/TC 207/SC 1/WG 15 during the ISO 14001 revision process. It is divided into sections related to:

- General Concepts
- Terms and Definitions
- Clause Specific Concepts

The terms "HS" and "Annex SL" refer to the ISO harmonized structure, identical core text, common terms and core definitions for use in management system standards (MSS) set out in Annex SL to the ISO/IEC Directives, Part 1.

GENERAL CONCEPTS

Why have some of the common text and terms from Annex SL been modified in ISO 14001:2026?

In order to incorporate environmental management system (EMS)-specific requirements into the core text and still comply with the rules governing the use of Annex SL, it was agreed to use an integrated approach in a flexible way, and in line with ISO/TC 207/SC 1/WG 15 operating principles. Sometimes the EMS requirements were added in a separate sentence or bullet; sometimes they were inserted within the generic Annex SL sentence or bullet.

The working group operating principles related to text included the principles used for development of ISO 14001:2015:

- simplicity, clarity and translatability;
- be concise and avoid redundancy;
- flexibility and ease of use of the standard;
- verifiability;
- compatibility with the other elements of the standard.

In addition, the working group recognized the following aims for the revision process:

- focus on enhancing relevance for current and/or potential new users to facilitate the use of ISO 14001, and avoid misinterpretation;

- take into account the needs of the wide range of small, medium-sized, and micro-organizations, including options to reduce perceived bureaucracy and documentation burden;

- acknowledge a multitude of organizational and business models, encourage fluidity in the scope of an EMS so that it can be applicable to a variety of organizational/business ecosystems and to leverage the value proposition of SC 1 standards;

- involve more end-users (large companies and SMEs) in the standards writing process;

- enhance information exchange and cooperation with other TC developing/revising MSS in parallel, and ISO/TC 207/SC 1's active working groups.

In some cases, some Annex SL words were replaced for consistency with other clauses, or with the 2015 edition of ISO 14001. For example, on the use of "plan, establish, implement, maintain, control, continually improve…" it was agreed that consistent phrasing in ISO 14001:2026 was important, but it has been adjusted in selected clauses to address the specific intent of the clause correctly. For example, in sub-clause 6.1.1, *Actions to address risks and opportunities – General*, the working group used the wording "establish, implement and maintain (the) process(es) needed", which is different from Clause 8.1, *Operational planning and control*, where the wording is "establish, implement, control and maintain".

What does it mean to establish the "process(es) needed"?

A process is defined as a "set of interrelated or interacting activities that uses or transforms inputs to deliver a result". In ISO 14001:2026 there are several clauses that require one or more processes to deliver the intended results of the clause. In addition to the specific clauses that require a "process", Clause 4.4 requires an organization to establish processes needed for its environmental management system. Annex A.4.4 clarifies that it's up to the organization to determine the extent processes are needed in order to have confidence that they are controlled, carried out as planned and achieve the desired results.

ISO 14001:2026 uses the term "process" to allow organizations the flexibility to determine an appropriate level of control to deliver the intended result. The organization determines if a process has to be carried out in a specified way (i.e., according to a "procedure") or, if less formal methods are sufficient (e.g., a mechanism or tool that can be used).

In select clauses, ISO 14001 requires the process(es) to be available as documented information (e.g., 6.1). In other clauses where this is not specified, it is up to the organization to determine if, and to what extent, documented information is necessary for the effectiveness of its environmental management system.

Why is there a new clause on Planning of Change?

The "planning of change" clause was introduced in the HS to address the need to anticipate and mitigate actual or potential adverse effects that may be introduced by changes in the organization and its activities, products and services. While "management of change" is already embedded in several sub-clauses of ISO 14001, the new clause was added for emphasis on the importance of planning and managing changes that can affect the EMS, to ensure that the organization can achieve its intended outcomes.

Why does ISO 14001 sometimes use "effect" and sometimes "impact"?

The word "effect" is used to describe an actual or potential change to, or within, the organization. The term "environmental impact" refers specifically to a change to the environment, resulting from one or more of an organization's environmental aspects.

What is the intent of the phrase "enhance environmental performance"?

The underlying intent of this phrase is to reduce the organization's adverse environmental impacts (e.g., by reducing its resource use, emissions, effluents, wastes) or to enhance the organization's beneficial impacts (e.g., by increasing reuse and recycling of by-products, land conservation, etc.).

This concept aligns with the concept of "operational performance" improvement in ISO 14031.

What does "intended outcomes of the EMS" mean?

In Clause 1, *Scope*, the concept of "intended outcomes" is introduced and is referenced with the requirements in Clauses 4.1, 6.3, 8.1, and 10.1. Further explanation is provided in Annex A.3. The phrase "intended outcome" expresses what the organization is expected to achieve by implementing its environmental management system. The three minimal "intended outcomes" include enhancing environmental performance, meeting compliance obligations and achieving environmental objectives. Organizations can set additional intended outcomes for their environmental management system. For example, consistent with their commitment to the protection of the environment, an organization may establish an intended outcome to work towards sustainable development.

The working group agreed not to replace the ISO 14001:2015 term “intended outcomes” with the term “intended results” used in the 2022 edition of Annex SL. Based on Oxford dictionary definitions, an ‘outcome’ is defined as a consequence, that which is likely to happen, or anticipated as determined before an action or event; whereas “result” is a consequence, effect or outcome reflecting what has happened (and alternatively defined as an item of information or a quantity or formula obtained by calculation). The term “intended outcomes” was retained for consistency with ISO 14001:2015 and to retain emphasis on forward-looking, strategic-level intent, consistent with an organization’s environmental policy commitments.

TERMS AND DEFINITIONS

How are the terms and definitions ordered in Clause 3?

As set out in ISO/IEC Directives, Part 2, terms and definitions are listed according to the hierarchy of the concepts (reflecting the sequencing of their introduction in the standard). In the case of ISO 14001:2026, terms are grouped by major clause title (i.e., Context of the organization, Leadership, Planning, etc.).

The working group agreed to order terms within the groupings such that (i) discipline-specified terms are presented consecutively after its generic form, and to the extent possible (ii) present terms in the order in which they appear in the text. The working group inserted an alphabetical “index” of terms, which may be modified to reflect alphabetical listings in another language.

Why is the term “compliance obligations” used in the English version of ISO 14001 but “legal requirements and other requirements” used in some translations?

To address a translation issue for some languages, the working group agreed to include in the definition of “compliance obligation” the admitted term “legal requirements and other requirements”. When preparing other language versions of ISO 14001:2026, National Member Bodies responsible for translation may choose to use the term that best conveys the meaning of the definition.

Does ISO 14001 treat the applications of an organization’s various compliance obligations (e.g., mandatory requirements, voluntary requirements, etc.) the same?

Yes. The working group agreed that EMS clauses and associated provisions applied equally to:

- mandatory requirements such as regulations and legally binding requirements,

- obligations that you have no choice but to comply with, even though they aren't technically legally binding, such as directives set by a parent company to a subsidiary, or a corporate directive to various divisions,
- and voluntary requirements such as commitments the organization chooses to make.

The working group did not want to distinguish these by either (1) establishing separate provisions (i.e., shall statements) for each or (2) providing redundant provisions for each.

What are externally provided processes, products or services?

The phrase "outsourced process" has been replaced by "externally provided processes, products, or services" in order to adhere to the ISO requirements for management system standards given in Annex SL. Externally provided processes, products or services are used by the organization but supplied by others outside the organization. The phrase "external provider" means an external supplier organization including a contractor that provides a product or a service.

CLAUSE SPECIFIC CONCEPTS

What is the difference between "issues" in Clause 4.1 and "environmental aspects" in sub-clause 6.1.2?

"Issues" include important topics for the organization, problems for debate and discussion or changing circumstances that can affect, either positively or negatively, the intended outcomes of the environmental management system.

- Environmental conditions, e.g., in relation to air, water, land, natural resources, are NOT the ONLY relevant issues.
- Issues can be external or internal to the organization and its EMS.
- Issues can arise from non-environmental external and internal subjects, e.g., financial, technology, governance (see examples given in the Annex A.4.1).
- Risks/opportunities are NOT issues; risks/opportunities arise from issues.

An "environmental aspect" is defined as an "element of an organization's activities or products or services that interacts or can interact with the environment".

Environmental aspects are not "issues" but can be related to "issues" at a general level. For example, an organization may have activities with air emissions, and may choose to identify this as an issue that could affect its EMS intended outcomes. The specific emissions from its activities, products or services would be considered environmental aspects.

What is meant by the “organization’s purpose”?

In Clause 4.1 paragraph 1, the organization’s “purpose” refers to why the organization exists, its “raison d’être”.

It covers the activities that are core to the organization’s existence, and are often reflected in an organization’s vision and mission. Knowledge of the organization’s purpose can help ensure the EMS is tailored to the specific context of the organization and its operational realities.

What is expected as the output of Clauses 4.1 and 4.2?

The output of these clauses is knowledge. This is a conceptual understanding of how internal and external issues, including environmental conditions, and relevant interested party requirements may affect an organization’s ability to achieve the intended outcomes of its EMS.

This knowledge is used as an input to the design and improvement of the EMS. While 4.1 and 4.2 do not explicitly require documented information, evidence of this knowledge appears in other sections of an organization’s EMS. For example, in 6.1.4, an organization considers this knowledge when determining risks and opportunities to the organization that need to be addressed. These risks and opportunities, as well as the process(es) needed to determine them, are required to be available as documented information to the extent necessary to have confidence they are carried out as planned.

In addition, as each EMS is unique, an organization may decide, under 7.5.1, if additional documented information is needed for the effectiveness of its EMS.

What is the intent of Clause 4.2?

Clause 4.2 is a strategic, exploratory step for an organization to gather information about interested parties in order to understand their relevant needs and expectations. It was agreed by the working group that the organization determines its compliance obligations at a “conceptual level” in 4.2 based on knowledge of the relevant requirements of relevant interested parties. A detailed analysis of these requirements is conducted in sub-clause 6.1.3.

When referring to interested parties in 4.2, the term “needs and expectations” is used instead of the term “requirements” in order to preserve the distinction between an interested party requirement that is a mandatory requirement (such as a law or permit condition) and one that the organization chooses to uphold (such as a contractual agreement). The decision to commit to interested party needs and expectations and then take them into account when designing its EMS remains in the hands of the organization.

What is the intent of considering Clauses 4.1 and 4.2 when determining the scope of an EMS?

An organization retains the authority to determine the scope of its EMS. It has the autonomy to prioritize which of the issues identified in 4.1 and 4.2 it will address in its EMS. Clause 4.3 does not imply that the organization must work on all issues at the same time.

Further, it was agreed by the working group that the intent is to consider compliance obligations (the relevant interested party requirements that the organization has to or chooses to comply with), not necessarily all interested party requirements. Therefore, the phrase used the term "consider", not "take into account".

What is the intent of Clause 4.3, determining the scope of an EMS?

"Scope" of the EMS includes the organization's functions, physical boundaries, and its activities, products and services to which ISO 14001 requirements will apply. It is common practice to consider the items described in the bullet points when establishing scope statements. Consideration of the life cycle of its activities, products and services has been added to emphasize the need to consider a life cycle perspective when deciding on the scope of the EMS.

The long-standing consensus position to allow organizations to phase-in EMS implementation was confirmed and preserved by the working group in the 2026 edition of ISO 14001. To address the concern that some might "cherry-pick" activities, products and services to purposefully exclude those with significant environmental aspects, a requirement to make the scope available to interested parties was added to ensure transparency and avoid misunderstanding.

Once the scope of the EMS has been defined, no exclusion of activities, products or services within the defined scope is permitted. While an organization retains the freedom and flexibility to determine the boundaries of its scope, its conformance to ISO 14001:2026 should be based on a robust, credible and reliable EMS.

ISO 14001:2026 preserves the concept that the organization retains the autonomy to decide how it will fulfil its EMS requirements. See Annex A.4.3 and A.4.4 for further clarification.

What is the intent of the requirement to determine "risks and opportunities"?

The working group agreed that:

- "risks and opportunities" to the organization can result from environmental (e.g., related to air, water, land, natural resources), and non–environmental issues that pose risk;
- "risks and opportunities" are NOT always relevant to the EMS; only if they can affect the organization's purpose and the intended outcomes of the EMS;
- the intent is to determine and address the "risks and opportunities" to the organization associated with its context, i.e., with relevant "issues" or interested party needs and expectations from Clauses 4.1 and 4.2 that have the potential for (i) adverse effects (risks) or (ii) beneficial effects (opportunities) on the intended outcomes of the environmental

management system, and to use this knowledge as one of the inputs to the prioritization of risks and opportunities;

- there is no requirement for a prescriptive risk management process in the standard.

Additional guidance on "risks and opportunities" is provided in Annex A.6.1.

What are some examples of criteria for determining that an environmental aspect is significant?

Environmental criteria (e.g., toxicity, duration, magnitude, and likelihood of exposure) are the primary and minimum criteria for determining significance of environmental aspects. Other criteria may also be used. For example, an organization could find that an environmental aspect may not be significant when considering only environmental criteria. But when other organizational issues are considered, such as threat of noncompliance, or an opportunity to satisfy the needs and expectations of a relevant interested party, the environmental aspect may take on a higher priority or importance, and might then be deemed significant.

However, other criteria are not to be used to downgrade an aspect that would be considered significant based on its environmental impact.

Is the determination of risks and opportunities, environmental aspects and compliance obligations intended as separate processes, or can they be consolidated?

The organization decides if it wants to do separate analyses for sub-clauses 6.1.2 to 6.1.4 or combine some (or all) of the analyses. The working group agreed not to imply that a second, separate analysis is necessary to determine the "risks and opportunities" that need to be addressed in 6.1.4.

It is required that the organization plans one or more processes and maintains documented information on the process(es), including the criteria used to determine significant environmental aspects, to the extent necessary to have confidence that they have been carried out as planned. The outputs of the process(es) are also required to be documented.

Why was the order in Clause 6.1 changed?

While the requirements have not changed, most of the text previously located in sub-clause 6.1.1, *General,* was moved to sub-clause 6.1.4, *Risks and Opportunities*. The new order clarifies the logical order in an EMS: first the determination of significant environmental aspects (6.1.2) and related compliance obligations (6.1.3), and then the determination of risks and opportunities to the organization that need to be addressed related to these environmental aspects, compliance obligations and other issues and requirements related to its context. This order simplifies the complexity of Clause 6.1, and is consistent with Annex SL, Appendix 2.

Note: The organization can decide if it wants to do separate analyses for sub-clauses 6.1.2 to 6.1.4 or combine some (or all) of the analyses.

What is the relationship between Clauses 4.1, 4.2, 6.1 and 8.1?

Clauses 4.1 and 4.2 provide knowledge which the organization applies in Clause 6.1 to determine risks and opportunities to the organization that need to be addressed, significant environmental aspects, including application of a life cycle perspective, and compliance obligations. These are inputs to sub-clause 6.1.5 and Clause 8.1, which focus on planning action, and on the implementation of operational controls needed to address the planned actions, respectively.

Does Clause 8.1 impose requirements on external providers?

ISO standards can only impose requirements on the organization adopting the standard. Clause 8.1 focuses on the internal processes that can be used by the organization to influence its external providers, not on controlling the external providers' processes.

Does ISO 14001 require the organization to communicate its environmental impacts to everyone in its value chain?

No. With regard to the requirement in Clause 8.1 d), an organization has the flexibility to provide information on potential significant environmental impacts during the delivery, use, and end-of-life stage; hence the phrase "consider the need" was retained.

Does Clause 9.3 d) 4) apply only to internal EMS audits or is the intent to include information on both internal and external EMS-related audits?

The intent when using the term "audit" in sub-clause 9.2.2 refers to internal audits conducted by the organization or on its behalf only (consistent with the title of the sub-clause), whereas in Clause 9.3 it refers to both internal and external EMS-related audits (i.e., 1st, 2nd and 3rd party).

What is the intent of the phrase "continual improvement of the environmental management system to enhance environmental performance"?

The working group agreed that the ultimate goal of system improvement is that it results in environmental performance improvement. The working group also agreed that EMS improvement can include environmental performance improvement. It was noted that in some cases the intent of a requirement focused on EMS improvement, while in others the intent was to emphasize environmental performance improvement.

The working group therefore used the following:

- where the term "continual improvement" is used on its own, the intent is to focus on both EMS improvement and environmental performance improvement, with no particular emphasis on either.

- where the phrase “continual improvement of the environmental management system” is used on its own, the intent is to focus on just environmental management system improvement.
- where the phrase “enhance environmental performance” is used on its own, the intent is to focus on just environmental performance improvement.
- where the phrase “continual improvement of the environmental management system to enhance its environmental performance” is used, the intent is to focus on both EMS improvement and environmental performance improvement, with added emphasis on performance improvement.

What is the intent of the requirements to make documented information “available”?

To be consistent with recent revisions of Annex SL, the phrase “shall be available as documented information” has replaced “maintain documented information” which previously referred to documentation other than records. Second, “documented information shall be available as evidence of” replaces “retain documented information as evidence of” which previously referred to records.

In the context of documented information, the term “available” means the organization can obtain, use or provide the information to ensure an effective environmental management system. Where it is stated that the information “be available to interested parties” it means those parties can acquire the information from the organization.

Why are conditions such as pollution levels, availability of resources, climate change, biodiversity and ecosystem health mentioned in Clauses 4.1 and 4.2?

The purpose of ISO 14001 is to provide a framework to help organizations deal with their environmental issues in a holistic and prioritized manner. Climate change is not the only environmental condition an organization needs to consider when determining what is relevant for its environmental management system. Pollutant levels, availability of natural resources, biodiversity and ecosystem health are equally important, consistent with an organization’s specific environmental policy commitments to the protection of the environment.