



Manual of European Environmental Policy

The following pages are a section from the Manual of European Environmental Policy written by the Institute for European Environmental Policy.

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This section is the text of the Manual as published in 2012. It is therefore important to note the following:

- The contents have not been updated since 2012 and no guarantee is given of the accuracy of the contents given potential subsequent developments.
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Eco-management and audit (EMAS)

Formal references	
Regulation (EC) No 1221/2009 (OJ L 342 22.12.2009)	Regulation on the voluntary participation by organizations in a Community eco-management and audit scheme (EMAS), repealing Regulation (EC) No 761/2001 and Commission Decisions 2001/681/EC and 2006/193/EC
Proposed 16.7.2008 – COM(2008)402	
Regulation (EC) No 761/2001 (OJ L114 24.4.2001)	Regulation allowing voluntary participation by organizations in a Community eco-management and audit scheme
Proposed 30/10/98 – COM(1998)622	
Corrigendum (OJ L327 4.12.2002)	
Regulation (EC) No 196/2006 (OJ L 32 4.2.2006)	Regulation amending Annex I to Regulation (EC) No 761/2001 to take account of ISO 14001:2004
Legal base	Article 192 TFEU (originally Art. 175 TEC)
Binding dates	
Entry into force	11 January 2010
Member States to establish revised accreditation system for environmental verifiers	11 January 2011
Review of the scheme	11 January 2015

Regulation (EC) No 1221/2009 repealed Regulation (EC) No 761/2001 and related Decisions. Regulation (EC) No 761/2001 had itself repealed Regulation (EEC) No [1836/93](#) allowing voluntary participation by companies in the industrial sector in a Community eco-management and audit scheme.

Purpose of the Regulation

The Regulation establishes a voluntary system allowing organizations of varying types to register in a Community eco-management and audit scheme. The objective is to promote continuous improvement in the environmental performance of participants, through the establishment of environmental policies, programmes and management systems, and their regular review or ‘audit’. Two further objectives are to make available to the public more information on the environmental performance of participating sites and to encourage the active involvement of employees in the establishment of environmental management systems. The present system goes beyond earlier Regulation (EEC) No 1836/93 by broadening the range of organizations covered by the Regulation, from previously focussing on industrial/manufacturing sectors to including all organizations having environmental impacts, regardless of organizational structure.

Summary of the Regulation

The Eco-management and Audit scheme (EMAS) applies to all organizations having environmental impacts, whether they be a company, corporation, firm, enterprise, authority or institution, public or private. The scheme is voluntary, but organizations wishing to register are required to undertake the following activities:

- Conduct a review of all direct and indirect environmental aspects of their activities, products and services – past, present and planned – and decide, using established criteria, which of these environmental aspects have a significant impact. The review should cover legislative, regulatory and other requirements; a register of significant impacts, qualified and quantified as appropriate; a description of the criteria used; an examination of existing environmental management practices; and an evaluation of feedback from the investigation of previous incidents.
- In light of this review, establish an environmental management system, the general requirements of which come under five main headings, as follows:
 - Environmental Policy: consisting of the definition of an environmental policy for the organization.
 - Planning: including the establishment of legal requirements, objectives and targets and (an) environmental management programme(s) for achieving these.
 - Implementation and operation: including the identification of training needs for employees, the identification of roles, responsibilities and authorities for implementation and operation, and the establishment of procedures for communication, documentation, and emergency preparedness and response.
 - Checking and corrective action: covering monitoring and measurement, corrective action, record-keeping and auditing.
 - Management review: consisting of an evaluation of the environmental management system.
- Have the operation of the environmental management system audited by internal or external auditors, at intervals of no longer than three years.
- Prepare an annual environmental statement on the basis of the initial environmental review and each subsequent audit. The environmental statement, designed for public consumption and written in concise and comprehensible form, is to include *inter alia* (Annex IV):
 - The environmental policy and a brief description of the environmental management system of the organization.
 - A description of all the direct and indirect environmental aspects of the organization's activities which result in significant environmental impacts.
 - A description of the environmental objectives and targets in relation to the significant environmental aspects and impacts.
 - A summary of the data available on the performance of the organization against its environmental objectives and targets with respect to its significant environmental impacts. The data should allow for year-by-year comparison to assess the development of environmental performance.
 - Other factors including performance against legal provisions with respect to significant environmental aspects.
- Submit the environmental review, together with the environmental statement, management system and audit procedure for review and validation by an independent accredited environmental verifier.

- Forward the validated statement to the competent body and, after registration, make it publicly available.

In order to maintain the registration to EMAS an organization will need to have the environmental management system and audit programme verified every three years (Article 6) and any updated information in the environmental statement validated every 12 months. These updates are to be forwarded to the competent body and made publicly available.

Seven of the Annexes to the Regulation set out in more detail requirements relating to environmental policies, programmes and management systems; auditing; the accreditation and functioning of environmental verifiers; and the information to be provided to the competent body at the time of registration and a comparison between EMAS and ISO14001.

Member States are to designate the competent body to register participating organizations in a register which is to be updated monthly and communicated to the Commission. Sites registered in accordance with Regulation (EEC) No 1836/93 and Regulation (EC) No 761/2001 will remain on the EMAS register. Organizations breaching regulatory requirements are to be deleted or suspended from registration until the infringement is rectified.

Member States are to establish a system for the accreditation and supervision of accredited environmental verifiers (AEVs). These systems are to be fully operational within 12 months of the Regulation coming into force. National accreditation systems and competent bodies set up pursuant to Regulation (EEC) No 1836/93 and Regulation (EC) No 761/2001 shall remain in force. Changes to the list of AEVs are to be sent every month to the Commission, which is to publish an overall list in the *Official Journal*. The Commission is to promote collaboration between national accreditation systems to ensure consistency in the criteria and procedures for accreditation.

The register of environmental verifiers and EMAS registered organizations shall be maintained by the Commission which shall make it publicly available. A forum, constituted of all accreditation bodies, is to be set up by these bodies and will meet at least once yearly in the presence of the Commission to develop guidance for and supervision of environmental verifiers. The forum is also to develop procedures for a peer review process of accreditation systems of the Member States in order to ensure that these meet the requirements of the Regulation. A report of these activities shall be transmitted to the Commission.

Registered organizations may use the EMAS logo (Annex V) on validated information and environmental statements and on letterheads and other advertising information. These may not be used (Article 10) to advertise products, or to be written on the products themselves, or their packaging, although some special circumstances are envisaged. Commission guidance is to ensure that there is no confusion between the EMAS logo and environmental product labels. Commission Decision [2006/193/EC](#) allows the use of the EMAS logo in the exceptional cases of transport packaging and tertiary packaging as defined in Directive [94/62/EC](#). Such packaging is considered not to be directly related to the products themselves and therefore the use of the EMAS logo in this case is deemed permissible.

Member States are to promote organizations' participation in EMAS (Articles 33–35), considering in particular the needs of small- and medium-sized enterprises (SMEs) through technical assistance measures, financial incentives and information provision. Local

authorities, industrial organizations and chambers of commerce are encouraged to assist SMEs in the identification of environmental impacts and through the design of step-by-step approaches to achieving EMAS registration.

The operation of the scheme is to be reviewed by the Commission by 11 January 2015.

Guidance was published by the Commission in July 2003 concerning the selection and use of environmental performance indicators for the purpose of producing the EMAS environmental statement. The Recommendation ([2003/532/EC](#)) aims to help organizations with quantifying and reporting environmental performance, whilst providing useful data for internal management and comparative analysis. Three categories of environmental performance indicators are defined: Operational performance indicators; management performance indicators; and environmental condition indicators (see Table 1). A flowchart is provided to assist in the selection of environmental performance indicators, and further details and example indicators are set out, according to the criteria that should be used for the selection of indicators:

- Should give an accurate appraisal of the organization's performance.
- Should be understandable and unambiguous.
- Should allow for year on year comparison.
- Should allow for comparison with sector, national or regional benchmarks.
- Should allow for comparison with regulatory requirements.

The following Decisions and Recommendations were adopted to support the implementation of Regulation (EC) No 761/2001. Two were repealed by Regulation (EC) No 1221/2009, the others remain to support the implementation of the revised Regulation:

- Commission Decision [2007/747/EC](#) on the recognition of certification procedures in accordance with Article 9 of Regulation (EC) No 761/2001. This Decision repealed Decision [97/264/EC](#). The Decision recognized three standards and accreditation requirements.
- Commission Regulation (EC) No 196/2006 on the recognition of ISO 14001:2004.
- Commission Regulation (EC) No 196/2006 of 3 February 2006. This amends Annex I to Regulation (EC) No 761/2001 of the European Parliament and of the Council taking account of the European Standard EN ISO 14001:2004 and repeals the Decision [97/265/EC](#) on the Standard EN ISO 14001:1996.
- Commission Decision 2006/193/EC of 9 March 2006 on the use of the EMAS Logo on tertiary packaging. This allows the use of the EMAS logo (versions 1 and 2) on transport and tertiary packaging of EMAS registered organizations. This Decision was repealed by Regulation (EC) No 1221/2009.
- Commission Recommendation (EC) No 2003/532/EC of 10 July 2003. This gives guidance in the selection and use of environmental performance indicators in EMAS. Standard indicators enable benchmarking among organizations attributed to the same sector.
- Commission Decision [2001/681/EC](#) on guidance for the implementation of Regulation (EC) No 761/2001. This Decision was repealed by Regulation (EC) No 1221/2009.
- Commission Recommendation [2001/680/EC](#) of 7 September 2001 provides guidance for the implementation of Regulation (EC) No 761/2001.

- Decision of the EEA Joint Committee No [16/2003](#) of 31 January 2003 amending Annex XX (Environment) to the EEA Agreement addresses the implementation of EMAS in the EEA countries.

Development of the Regulation

Developing Regulation (EEC) No 1836/93

The concept of environmental auditing first developed in the United States but largely as an internal management tool, and one carried out voluntarily. The first EMAS Regulation (EEC) No 1836/93 went beyond US practice first by setting common rules which all participating companies must follow, and second by adding provisions for public disclosure in an ‘environmental statement’.

Regulation (EEC) No 1836/93 was foreshadowed in the Fourth Environmental Action Programme, which proposed the development of measures to encourage industry to integrate environmental considerations into its operating procedures and practices, and emphasized the importance of increasing public access to environmental information. It embodied several of the principles subsequently given prominence in the Fifth Action Programme *Towards Sustainability* and could be regarded as an example of integrated pollution control, of ‘shared responsibility’ for environmental protection, and of a policy instrument other than traditional ‘command and control’ Regulation.

The earliest drafts of the first EMAS Regulation, however, proposed that the scheme should be compulsory for certain sectors of industry and for installations above a certain size. The voluntary approach was adopted after industry and several Member States expressed their opposition to the proposals, and the substantial resource implications of a compulsory scheme became clear.

Similar work was undertaken by the International Standards Organisation to develop an international standard ISO 14001 (see below). In order to avoid a situation in which the EC scheme and the new standards became rival systems and caused confusion, the application by companies of recognized environmental management standards was accepted in the Regulation as a means of shortcutting the registration process under the EC scheme.

In 1996 the International Standards Organisation (ISO) issued its own environmental management standard ISO 14001, and at the same time, the European Standards Organisation (CEN) agreed an identical standard EN ISO 14001. The efforts of EU officials during negotiations to ensure that all the requirements of EMAS should be reflected in ISO 14001 proved only partially successful, and the international standard is accordingly less stringent than EMAS in a number of respects. Most significantly, there is no requirement under ISO 14001 for the publication by a certified site of a validated environmental statement. Moreover, whereas EMAS requires a company's environmental policy to produce a continuous improvement in environmental *performance*, ISO 14001 requires continuous improvement only in the company's environmental management *system*. Decision 97/265/EC specified those requirements of EMAS which were satisfactorily covered by ISO 14001 and EN ISO 14001. In addition, Decision 97/264/EC recognized three procedures for accrediting certification bodies for ISO 14001 – the official German and Austrian procedures of

September and June 1996, respectively, and the European accreditation of certification (EAC) Guide 5 guidelines of June 1996.

With the partial recognition of the equivalence of ISO 14001 to part of EMAS, an important role was given to accredited environmental verifiers to ensure that those requirements of EMAS not covered by the international or European standards were satisfactorily fulfilled by sites applying for registration. Guidelines were prepared by both the European Commission and CEN to help EMAS verifiers ensure that the gap was satisfactorily bridged.

However, the existence of the less rigorous international standard encouraged more companies to seek certification to ISO 14001 than to EMAS, and during a review of the initial Regulation begun in 1998 there was pressure to ease some of its requirements.

Developing Regulation (EC) No 761/2001

In December 1998 the Commission produced proposals to revise the Regulation (EEC) No 1836/93 ([COM\(98\)622](#)) aiming to widen the scope of EMAS to all sectors of the economy; to make the scheme more compatible with ISO 14001; and to improve its visibility with a new logo. However, the intention was that the scheme would still contain requirements beyond ISO 14001; namely, that organizations commit to continued improvement in environmental performance, that they comply with environmental legislation and that they publish an environmental statement.

On 22 November 2000 the Parliament and the Council reached an agreement on a revised EMAS Regulation, with formal approval on 14 February 2001. The revised EMAS Regulation (EC) No 761/2001 was published in the *Official Journal* on 24 April 2001. The main new elements of Regulation (EC) No 761/2001 were as follows:

- Extension of the scope of EMAS to all sectors of economic activity having environmental impacts, including local authorities.
- Promotion, by Member States, of participation in the scheme, especially for SMEs.
- Integration of international standards with EMAS (with details to be published in the *Official Journal*).
- Adoption of an EMAS logo.
- Involvement of employees in the implementation of EMAS.
- Strengthening of the role of the environmental statement to improve the transparency of communication of environmental performance between registered organizations and their stakeholders and the public.

In 2001 the Commission published a Decision (2001/681/EC) and a Recommendation (2001/680/EC), which provided detailed guidance on the implementation of Regulation (EC) No 761/2001. The Recommendation responded to the requirement of the EMAS Regulation (EC) No 761/2001 for the Commission to promote consistency in the application of EMAS by verifiers. The Decision aimed to ensure uniform application of the Directive by Member States by providing guidance on the type of entity suitable for registration to EMAS, verification, validation and audit frequency, and the use of the EMAS logo. It increased the number of organizations that are able to register for EMAS, including a number of different organizational structures. It also stated that local authorities and governmental institutions applying for registration must take into consideration their indirect impacts. Decision 2001/681/EC was repealed by Regulation (EC) No 1221/2009.

Regulation (EC) No 196/2006

In February 2006, a new Regulation was adopted (Regulation (EC) No 196/2006), which amended Annex I to Regulation (EC) No 761/2001 to take account of ISO Standard 14001:2004, and repealed Decision 97/265/EC (on the recognition of ISO 14001:1996). Since ISO 14001:2000 requirements for EMS were introduced into the EMAS Regulation (EC) No 761/2001 in 2001, the changes made to ISO 14001 in 2004 had to be included in the Regulation to achieve consistency between the requirements of environmental management systems. Accordingly, Part A of Annex I on EMS requirements was modified so that it contained the requirements set by ISO 14001:2004, that is on the definition of the scope of EMS, communication and training issues, environmental aspects, etc.

Development of Regulation (EC) No 1221/2009

Concern over decreasing registrations post-2001 led the Commission to announce, in 2004, an in-depth review of EMAS. The review fed into the revision of the Regulation. To inform the review, in November 2004 the Commission published a report on incentives used in different Member States for EMAS registered companies ([COM\(2004\)745](#)). The aim of the report was to provide information to the European Parliament and Council about the different incentive schemes currently in place, and to raise awareness of national authorities about different national practices. Nearly all Member States provide some sort of incentive to register, and uptake of the scheme is greatest where there is more encouragement available. Austria, Germany, Spain and Italy provided the highest level of incentives, and all four had among the highest levels of EMAS take-up per capita. Conversely, registrations were lower in the United Kingdom, Luxembourg, France and the Netherlands, where the level of incentive is lower. The Commission wanted to increase uptake of the scheme, and address barriers in Member States where there was a low level of registration.

A second research project called 'EVER', to evaluate EMAS and the EU ecolabelling scheme jointly, was also commissioned to inform the review. An interim report was released in August 2005¹ which disappointingly revealed only marginal benefits of EMAS registration. The final report, published in April 2006², showed that many stakeholders found the scheme too similar to the less-demanding ISO 14001 standard, and argued that EMAS should begin providing substantial benefits to companies or be scrapped. It was also suggested that the scheme could be better 'embedded' into other EU legislation, such as the Integrated Pollution Prevention and Control Directive [2008/1/EC](#). Other suggestions included linking EMAS to tax breaks, or making it a pure communication and reporting tool. Stakeholders were said to have shown little support for making EMAS mandatory. In analyzing possible future scenarios for EMAS and the Ecolabel, the report concluded that a merger of the two initiatives could be the best way to maximize their business and environmental benefits.

On 16 July 2008 the Commission adopted a proposal for a new Regulation on the voluntary participation by organization in a Community Eco-management and Audit Scheme (EMAS) (COM(2008)402). The following measures to improve EMAS were proposed by the Commission:

- Greater promotion and support for EMAS by Member States and EU institutions to increase awareness of its benefits among organizations and citizens, including financial support, fiscal measures, registration subsidies or tax breaks for registered

organizations, longer permit validity and less frequent inspections by environmental enforcement agencies of EMAS-registered companies.

- A harmonized system throughout the EU with a single set of rules.
- Extending EMAS to the rest of the world so that companies can use EMAS in their contacts with non-EU organizations. Commission Decision [2011/832/EU](#) provides a guide on EU corporate registration, third country and global registration.
- Making use of the EMAS logo easier and allowing it to be more widely used.
- Simplifying the legislation to make it easier to understand how the scheme works and what the obligations of EMAS participation are.

The proposal aimed at substantially enhancing the political profile and hence the number of organizations applying the scheme. The fundamental changes proposed gave special attention to the needs of small organizations (SMEs and small public authorities), the institutional set up and the links to other policy instruments, in particular Green Public Procurement. The proposal was part of a package on ‘Sustainable Consumption and Production’ which included an Action Plan on sustainable consumption and production and sustainable industrial policy, a proposal for the extension of the eco-design of Energy-Using Products [Directive](#); a proposal for the revision of the Ecolabel [Regulation](#); and a Communication on green public procurement.

Implementation of the Regulation

The Commission has published a series of Guidance documents to support the application of EMAS. (These are available at this [link](#)). Guidance documents include the following (available in a number of official languages):

- Guidance on entity suitable for registration to EMAS.
- Guidance on verification, validation and audit frequency.
- Guidance on the use of the EMAS logo.
- Guidance on the EMAS environmental statement.
- Guidance on employee participation within the framework of EMAS.
- Guidance on the identification of environmental aspects and assessment of their significance.
- Guidance to verifiers on the verification of SMEs particularly small and micro-businesses.

Data on the number of organizations and sites registered are regularly updated by the Commission³. The total number of registrations had been in decline since 2002, although since mid-2005 a small but constant increase in the number of registered organizations has occurred. In January 2012 EMAS had reached 8112 registered sites, covering 4531 registered organizations in a wide range of economic sectors. The registration varies significantly between Member States (Table 2), so that it is particularly popular in countries such as Germany, Italy and Spain, but with low uptake in France and the Netherlands.

Extensive information on the evolution of registration by companies across the EU, with a large number of individual case studies and supporting studies is available on the EMAS website (http://ec.europa.eu/environment/emas/index_en.htm).

EMAS in the EU Institutions

On 7 September 2001 the Commission announced that it would 'lead by example' by applying EMAS internally. In 2002 a pilot phase project was established, applying EMAS to five of its services in Brussels: the Secretariat-General; DG Environment; DG Administration; DG Informatics and the Office for Infrastructure and Logistics. Based on this experience, it would then be decided whether and how to extend EMAS to all its 36 other departments⁴.

In parallel, other EU institutions are responding to EMAS. The European Environment Agency received EMAS accreditation in spring 2005, the European Investment Bank started to set up an EMAS system, and the European Parliament signed its first Environmental Statement in January 2006.

Enforcement and Court cases

No cases concerning these Regulations have been concluded in the European Court of Justice.

Related legislation

The implementation of EMAS by companies, government bodies, etc., requires them to consider their environmental performance. In this regard they may need to address a wide range of internal resource performance issues (such as for energy) as well as outputs regarding air and water pollution and waste generation. There is, therefore, the potential for interaction with much of the EU law set out in the Chapters in this Manual addressing Air Quality, Climate Change, Water, Waste and Resource Use and Product Policy.

It is, however, important to stress the interaction with the Integrated Pollution Prevention and Control (IPPC) Directive [2008/1/EC](#) and the Industrial Emissions Directive [2010/75/EU](#). Consideration may be given to the implementation of EMAS by activities regulated under these Directives in their enforcement and some Member States (e.g. Ireland and the United Kingdom) require a type of environmental management system to be developed by companies regulated under IPPC for which EMAS would be more than sufficient.

References

1 EVER (2005) *EVER Study, Interim report*, http://ec.europa.eu/environment/ecolabel/about_ecolabel/revisions/ever_interimreport.pdf.

2 EVER (2005) *Evaluation of EMAS and Eco-label for their Revision – Report 1*, Options and recommendations for the revision process, December 2005.

3 CEC, Official EMAS web pages, http://europa.eu/comm/environment/emas/about/summary_en.htm.

4 CEC (2006) EU Commission Press release: European Commission recognised for its efforts to green its activities, IP/06/563, 3 May 2006.

Table 1. Categories of Environmental Performance Indicators

Operational Performance Indicators (OPIs)			Management Performance Indicators (MPIs)		Environmental Condition Indicators (ECIs)	
Concentrate on the aspects associated with an organization's operations including activities, products or services.			Concentrate on the efforts of management to provide the infrastructure for environmental management to succeed, including programmes, targets, training, etc.		Information on the quality of the environment surrounding the organization or the local, regional or global state of the environment.	
<i>Input indicators</i>	<i>Physical facilities and equipment indicators</i>	<i>Output indicators</i>	<i>System indicators</i>	<i>Functional area indicators</i>	<i>Environmental media indicators</i>	<i>Bio – and anthroposphere indicators</i>
Materials	Design	Products provided by the organization	Implementation of policies and programmes	Administration and planning	Air	Flora
Energy	Installations	Services provided by the organization	Conformance	Purchasing and investments	Water	Fauna
Services supporting the organization's operation	Operation	Wastes	Financial performance	Health and safety	Land	Humans
Products supporting the organization's operation	Maintenance	Emissions	Employee involvement	Community relations		Aesthetics, heritage and culture
	Land use					
	Transport					

Note: The major categories OPIs, MPIs and ECIs as well as most sub-categories correspond directly to relevant indicator categories used in EN/ISO 14031. The sub-categories ‘products supporting the organization's operation’, ‘transport’, ‘employee involvement’, ‘administration and planning’, ‘purchasing and investments’ and ‘health and safety’ are specific for EMAS.

Table 2. Number of EMAS-registered organizations and sites in the Member States as on 10.01.2012.

Member State	Number of EMAS-registered organizations	Number of EMAS-registered sites
Austria	260	615
Belgium	43	422
Bulgaria	3	3
Cyprus	5	5
Czech Republic	25	25
Denmark	70	453
Estonia	3	5
Finland	9	25
France	20	22
Germany	1,346	1,878
Greece	53	804
Hungary	19	22
Ireland	6	14
Italy	1,162	1,633
Latvia	5	7
Lithuania	10	10
Luxembourg	1	2
Malta	1	1
The Netherlands	4	4
Norway	20	20
Poland	25	32
Portugal	65	91
Romania	4	6
Slovakia	1	1
Slovenia	3	7
Spain	1,236	1,546
Sweden	76	134
The UK	58	288