

Swiss Association for Quality and Management Systems (SQS)

SQS Customer support

Standard Revision ISO 14001:2026

Implementation rules

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1 Introduction

In 2026, the International Organisation for Standardisation (ISO) will publish a revised version of the globally established standard for environmental management systems, ISO 14001. This is the first revision since 2015 and addresses current environmental challenges such as climate change, resource scarcity, loss of biodiversity and pollution. Thus, the requirements of users, other interested parties and planetary boundaries are taken into account.

This document provides SQS customers with a concise overview of key information and recommendations to targetly adapt their management systems to the new requirements and to successfully implement the certification transition in a timely manner.

2. Key changes at a glance

The revision of ISO 14001:2026 entails the following important adjustments, which aim to make environmental management systems future-proof and adapt them to current ecological, social and economic challenges:

- Adaptation to the currently valid Harmonised Structure (HS) for ISO Management System Standards (MSS) to standardise terminology and structure.
- Revision and clarification of existing requirements to make them more practical and easier to understand.
- · Inclusion of additional comments for better orientation.
- Firm integration of the supplement to climate-related measures introduced in 2024 (ISO 14001:2015/Amd1:2024).
- In addition to climate change, other environmental aspects such as the availability of natural resources, biodiversity or the health of ecosystems are also cited.
- Clearer structuring of the previous requirements in Chapter 6.1 Measures for dealing with risks and opportunities (6.1.1 to 6.1.5).
- Supplement to Chapter 6.3 Planning of changes according to the Harmonised Structure
- Extended requirements for externally provided products, processes and services relevant to the intended outcomes of the EMS (8.1)
- For internal audits, the definition of audit objectives and the requirements for documenting the audit program were added (9.2.2).
- The inputs to the management review are now mandatory (9.3 a-g). The guidelines
 in Annex A have been revised to clarify the key requirements. They enable users to
 interpret the intention of the requirements for an environmental management system
 (EMS) more clearly and to implement them appropriately.

On this basis, it is the responsibility of the organisation to identify the extent of possible system gaps and to ensure that the requirements of ISO 14001:2026 are met.

Overall, moderate adjustments have been made without any fundamental reorientation. Nevertheless, the changes should not be underestimated: the revised Annex A requires

particular attention. Organisations should carefully review these adjustments and integrate them into their management system in order to ensure both compliance and to meet the growing demands for sustainable corporate governance.

3. Conversion of certification

3.1 Publication of the new standard and issue of certificates

The publication of ISO 14001:2026 is expected in March 2026. Certification documents can only be issued after the publication of the new standard and the extension of SQS's accreditation. More detailed information will be announced in due course.

3.2 Transition period for converting certified management systems to new standards

A three-year transition period applies from the official ISO publication date. After this period, the previous version of the standard will be withdrawn and will no longer be valid. Until then, all requirements must be reviewed by the certification body, and a transition audit must be carried out.

For organisations with integrated management systems (ISO 9001, ISO 14001, ISO 45001), it is particularly important to plan the timing of the transition carefully so that the certification cycles of all standards remain synchronised and there is no interruption to the combined certificate. Therefore, do not wait until the end of the transition period, but plan the transition in good time for the next surveillance or recertification audit.

3.3 Registration for SQS initial certification after publication of the new standard

For organisations without existing certification, SQS recommends registering directly under the new ISO 14001:2026 standard. This creates a future-proof foundation from the outset and avoids subsequent conversion costs.

3.4 Recertification audits after publication of the new standard

Once published, SQS will, where possible, conduct the regular recertification audits planned with customers in accordance with the new standard. In these cases, the renewed certificate will be valid for three years, seamlessly continuing its validity from the previous certificate. For this to happen, all audit activities – including approval by the expert commission – must be completed before the current certificate expires. Otherwise, there'll be a break in certification, which should be avoided whenever possible.

Should a company decide to conduct a recertification audit according to the old standard version after publication of the new standard, the validity period of the certificate must be limited to the end of the three-year transition period (April 2029). In this case, a further restriction arises: Existing combined certificates covering several main standards can no longer be issued to include ISO 14001 due to the different validity periods. A certificate conversion planned and carried out in good time avoids the disadvantage of a limited certificate validity period.

3.5 Surveillance audits from publication of the new standard

Surveillance audits will continue to be conducted according to the old standard until the transition date. However, the date of the last audit before the end of the 3-year transition period must be used for the transition.

3.6 Surveillance audits from publication with conversion to the new standard

A surveillance audit conducted during the validity period of an existing SQS certificate for the purpose of converting the certificate to the new standard can be carried out as a conversion surveillance audit upon application to and approval by the expert commission. In this case, the validity remains linked to the original expiry date of the certification documents.

3.7 Audit time for conversion audits

The switch to the new ISO 14001:2026 requires additional audit work to ensure your readiness for the changeover and compliance with the new requirements. Depending on the size and complexity of your company, we plan a time frame of two to five hours for this, regardless of whether it is a transition surveillance audit or a recertification audit.

4. Procedure for converting the management system

The following seven steps provide a structured basis for a successful transition to ISO 14001:2026:

- 1. Review the new requirements of the standard and get an overview.
- 2. Plan the conversion within the three-year transition period.
- 3. Ensure that all relevant people are aware of the changes.
- 4. Perform a GAP analysis to identify any system gaps.
- 5. Update your management system in line with the new requirements.
- 6. Verify the effectiveness of the adjustments as part of the internal audits.
- 7. Coordinate the transition audit with your SQS account manager in good time.

In Switzerland, the new standard can be obtained and licensed from the Swiss Association for Standardisation (SNV) once it has been published. It is an important basis for users to further develop their management system. www.snv.ch/en

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5. Addressing and utilising further development

The revised standard has been made significantly more user-friendly and easier to understand through extensive editorial revision. Its consistent alignment to the Harmonized Structure (Annex SL) makes it easier to apply, particularly in the case of integrated management systems. In terms of content, the standard takes account of current environmental and competitive conditions and explicitly addresses the key global environmental issues and best practices. It thus provides organisations with a contemporary framework for effective environmental protection as part of sustainable corporate management.

We recommend allocating sufficient time to study the revised standard. This is the only way to ensure that the desired results are actually achieved in the sense of a system-based and benefit-oriented approach. Now is a good time to launch the "change project for the further development and adaptation of the environmental management system." If the need for action is addressed too late, there is a risk that new requirements will only be formally documented and not effectively implemented, with correspondingly little added value for the organisation, the environment and society.

6. Services related to the revision of the standard

With a deliberately focused range of services, SQS supports its customers in the effective implementation and application of the new requirements:

- · SQS-Webinars to the standard revision ISO 14001:2026
- Basic seminar ISO 14001:2026 in the training program under <u>Trainings</u>, <u>seminars</u> and further education at SOS | SOS Switzerland
- · SQS GAP Assessments for determining your current status
- · Coordination of the conversion process as part of the joint audit planning



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