

Side-by-Side Summary of Similarities and Differences

This summary is intended to help certified organisations understand the expected transition from ISO 14001:2016 to ISO 14001:2026 in practical terms. While the core environmental management system requirements remain familiar, the revised edition places greater emphasis on clearer planning, evidence availability, change management, and structured management review. Clients should use this summary to identify priority areas for review and to support early transition planning.

Area	Similarities	Differences / Changes in 2026	Transition / Audit Implication
Overall structure	The main high-level ISO management system structure remains broadly aligned with the 2016 edition.	Several clauses have been reorganised, especially in Planning, Management Review, and Improvement.	Auditors and organisations should update clause mapping, audit tools, and transition guidance.
Clauses 1–3	Scope, normative references, terms and definitions, and	Terminology is modernised, environmental condition examples are expanded, and the language is harmonised.	Low transition impact; review wording and ensure context analysis reflects expanded environmental framing.
Clause 4 Context	Context remain largely unchanged in structure.	Environmental condition examples are expanded, and the language is harmonised and inclusive of climate change, biodiversity or ecosystem health	Low transition impact; review wording and ensure context analysis reflects expanded environmental framing.
Clause 4.3, 6.1.2 & 8.1 Life Cycle considerations	Mainly unchanged but enhances various clauses and sections	Enhanced life cycle perspective, requiring organizations to consider environmental impacts across the full lifecycle of products and services	Clarity given around these clauses which also reflects the expanded environmental framing
Clause 5 Leadership	Leadership commitment, environmental policy, and roles remain in the same clause area.	Mostly editorial changes, including clarified business wording, simplified titles, and added environmental examples such as resource use and biodiversity.	Minor impact; confirm policy wording and leadership responsibilities remain current.
Clause 6 Planning	Planning still focuses on risks, opportunities, environmental aspects, compliance obligations, and actions.	Major restructuring: - Risks and opportunities are separated into a new 6.1.4, - Planning action moves to 6.1.5, and - A new 6.3 introduces planning of changes.	High impact; organisations should demonstrate clear risk identification, planned action, and formal change management.
Clause 7 Documented information	Evidence and documented information remain required across multiple clauses.	Wording shifts from “maintain” or “retain documented information” to “shall be available” or “available as documented information.”	Moderate impact; review procedures, templates, and audit criteria for evidence availability rather than only retention language.
Clause 8 Operation	Operational planning and emergency preparedness requirements remain present.	Terminology is updated, including “externally provided processes,” clearer product/service references, and improved linkage to environmental aspects.	Moderate impact; check outsourced or externally provided process controls and emergency planning references.

Clause 9 Performance evaluation	Monitoring, measurement, analysis, evaluation, internal audit, and management review remain core requirements.	Management review is split into 9.3.1 General, 9.3.2 Inputs, and 9.3.3 Results, with clearer documentation expectations.	High audit relevance; management review agendas, minutes, and outputs should be aligned with the new structure.
Clause 10 Improvement	Nonconformity, corrective action, and continual improvement remain required.	Clause 10 is simplified: continual improvement becomes 10.1, nonconformity and corrective action remains 10.2, and previous 10.3 is removed/merged.	Moderate impact; update improvement processes and clause references in audit reports and checklists.
Annexes	Annex A guidance remains part of the standard.	Annex A is expanded with more sustainability-focused explanations, while Annex B correlation mapping is removed.	Moderate impact; transition tools may need separate correlation mapping where Annex B is no longer available.
Overall transition focus	The core EMS intent remains consistent: environmental protection, compliance obligations, performance evaluation, and continual improvement.	The 2026 edition strengthens clarity, traceability, change management, and alignment with other ISO management system standards.	Priority actions are updating audit tools, evidence expectations, risk/action planning processes, and management review structure.

Key Actions for Clients

1. Complete a transition gap assessment against the revised clause structure, with particular attention to planning of changes, risk and opportunity linkage, documented information, and management review.
2. Update EMS procedures, registers, templates, and audit tools so they reflect the revised wording and expected evidence requirements.
3. Review how environmental risks, opportunities, aspects, compliance obligations, objectives, and actions are connected and recorded.
4. Formalise how EMS-related changes are planned, approved, communicated, implemented, and reviewed.
5. Ensure relevant documented information is easy to find, current, and available when needed for internal review or external audit.
6. Update management review agendas and minutes so required inputs, results, decisions, actions, resources, and improvement opportunities are clearly captured.
7. Brief process owners, managers, internal auditors, and relevant staff on the main transition changes and their responsibilities.
8. Create a simple transition action plan with owners, due dates, evidence requirements, and progress review points.