



**Summary of key changes between ISO 14001:1996  
and ISO 14001:2004**

*Prepared by the  
CSA Technical Committee on Environmental Management Systems*

# Summary of key changes between ISO 14001:1996 and ISO 14001:2004

## Introduction

Those familiar with ISO 14001 will note that there are numerous textual differences between the 1996 and 2004 editions of the Standard. This document summarizes the most significant of those differences and provides Canadian users with guidance on their effect. In all but two cases (evaluation of compliance and management review), the changes in wording between the two editions do not result in changes to the requirements of the Standard. This document is intended as guidance for the Canadian marketplace and is not intended to alter the meaning of the requirements specified in ISO 14001:2004.

Each section of this document contains the following information:

- *What has changed?* — a brief description of the differences between the two editions; and
- *Guidance* — a brief discussion of the effect of the changes.

For ease of comparison, *italics* are used in some places to highlight differences between the 1996 and 2004 texts.

This document was prepared and approved by the CSA Technical Committee on Environmental Management Systems, which also functions as the Standards Council of Canada's Canadian Advisory Committee on ISO/TC 207/SC 1.

### Control and influence (clauses 1, 4.3.1 and A.3.1)

What has changed?	Guidance
<p>ISO 14001:1996 applied "to those environmental aspects which the organization can control and over which it can be expected to have an influence" and required the organization to establish a procedure(s) "to identify the environmental aspects of its activities, products or services that it can control and over which it can be expected to have an influence" (clauses 1 and 4.3.1). ISO 14001:2004 "applies to those environmental aspects <i>that the organization identifies as</i> those which it can control and those which it can influence" (clause 1) and requires the organization to establish a procedure(s) "to identify the environmental aspects of its activities, products and services <i>within the defined scope of the environmental management system</i> that it can control and those that it can influence" (clause 4.3.1).</p>	<p>ISO 14001:2004 does not add any new requirements with respect to an organization's control and influence. It reaffirms that the organization has the discretion to define the scope of the EMS and identify which environmental aspects it can control and influence (see italicized text). Annex A clarifies that "in all circumstances it is the organization that determines the degree of control and also the aspects it can influence" (clause A.3.1). It also states that "the control and influence over the environmental aspects of products supplied to an organization can vary significantly," and that organizations "may have limited control over the use and disposal of their products" (clause A.3.1). In short, an organization may use the discretion afforded by the parts of the Standard noted above in determining its degree of control and influence.</p>

### Legal and other requirements (clauses 4.3.2 and A.3.2)

What has changed?	Guidance
<p>ISO 14001:1996 required the organization to establish a procedure to “identify and have access to legal and other requirements to which the organization subscribes, that are applicable to the environmental aspects of its activities, products or services” (clause 4.3.2). ISO 14001:2004 requires the organization to establish a procedure(s) “to identify and have access to the applicable legal requirements and other requirements to which the organization subscribes related to its environmental aspects” and “to determine how these requirements apply to its environmental aspects” (clause 4.3.2).</p>	<p>ISO 14001:2004 does not add any new requirements with respect to identification of legal and other requirements. It simply clarifies that in identifying applicable requirements, the organization needs to determine <i>how</i> such requirements apply to its environmental aspects. As Annex A makes clear, no additional procedure is required: “The determination of how legal and other requirements apply to an organization’s environmental aspects is usually accomplished in the process of identifying these requirements. It may not be necessary . . . to have a separate or additional procedure in order to make this determination” (clause A.3.2).</p>

### External communication (clauses 4.4.3 and A.4.3)

What has changed?	Guidance
<p>ISO 14001:1996 required the organization to “consider processes for external communication . . . and record its decision” (clause 4.4.3). ISO 14001:2004 requires the organization to decide whether to communicate externally, to document its decision and, if it decides to engage in external communication, to “establish and implement a method(s)” for such communication (clause 4.4.3).</p>	<p>ISO 14001:2004 does not add any new requirements with respect to external communication. It simply clarifies that if the organization decides to communicate externally, it needs to adopt some method for doing so. As Annex A makes clear, this method may be formal or informal, may vary according to circumstances and need not involve the establishment of a procedure (clause A.4.3).</p>

### Evaluation of compliance (clauses 4.5.2 and A.5.2)

What has changed?	Guidance
<p>ISO 14001:1996 did not expressly require the organization to evaluate compliance with other requirements to which it subscribes. ISO 14001:2004 moves evaluation of legal compliance from the monitoring and measurement clause into its own clause and adds a requirement to “evaluate compliance with other requirements to which it subscribes” (clause 4.5.2.2).</p>	<p>ISO 14001:2004 adds a new requirement to evaluate conformity with other requirements. Nonetheless, the organization retains the flexibility to determine how this will be done. It may combine this evaluation with the evaluation of legal compliance or address it separately. Whereas the organization is required to establish a formal procedure for periodic evaluation of legal compliance (clause 4.5.2.1), it need not establish a procedure</p>

(Continued)

## Evaluation of compliance (Concluded)

	(for example, a formal audit process) for evaluation of conformity with other requirements and may, therefore, take a less formal approach. If the organization already evaluates conformity with other requirements (for example, as part of management review), it need not do anything differently.
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## Nonconformity and corrective and preventive action (clauses 3.15, 4.5.3 and A.5.3)

What has changed?	Guidance
<p>ISO 14001:1996 required the organization to establish “procedures for defining responsibility and authority for handling and investigating nonconformance,” mitigating adverse impacts and taking corrective and preventive action (clause 4.5.2). It did not define nonconformance. ISO 14001:2004 defines nonconformity as “<i>non-fulfilment of a requirement</i>” (clause 3.15) and specifies in more detail the procedure(s) for dealing with nonconformities and taking corrective and preventive action (clause 4.5.3).</p>	<p>ISO 14001:2004 does not add any new requirements with respect to nonconformity and corrective and preventive action. “Non-fulfilment of a requirement” refers to a failure of the management system, such as failure to stipulate operating criteria, failure to provide required training or failure to monitor progress on objectives and targets. In this connection, it is useful to distinguish between <i>requirements</i> and <i>goals</i>. Objectives and targets are goals, not requirements. Failure to achieve an objective or target is therefore not in itself a nonconformity, although it may be caused by, or indicate the presence of, a nonconformity. It is also useful to distinguish between <i>nonconformity</i> and <i>non-compliance</i>. Exceeding a legal discharge limit is a non-compliance, not a nonconformity, although once again it may indicate a nonconformity in operational control or some other part of the EMS. Failure to periodically evaluate legal compliance, on the other hand, is a nonconformity. In short, the definition of nonconformity does not add new requirements. It also enhances compatibility with ISO 9000:2000.</p> <p>The more detailed specification of the procedure(s) for dealing with nonconformities in ISO 14001:2004 does not add new requirements. As Annex A makes clear, the formality and detail of such a procedure(s) will depend on the nature of the nonconformity and may involve “a minimum of formal planning or . . . be a more complex and long-term activity” (clause A.5.3). While ISO 14001:2004 states in more detail what issues the procedure(s) should address, the organization retains the flexibility to determine how to go about addressing them.</p> <p><b>Note:</b> <i>ISO 14004:2004 appears to suggest that failure to meet objectives or targets and failure to comply with legal requirements are nonconformities (ISO 14004:2004, clause 4.5.3). To the extent that there is inconsistency on this point between ISO 14004:2004 and this document, the guidance given in this document should be used.</i></p>

## Internal audit (Introduction and clauses 3.1, 3.14, 4.5.5 and A.5.5)

What has changed?	Guidance
<p>ISO 14001:1996 defined an EMS audit (in part) as “a systematic and documented verification process of objectively obtaining and evaluating evidence” and required the organization to establish programs and procedures for periodic EMS audits (clauses 3.6 and 4.5.4). ISO 14001:2004 renames the EMS audit the “internal audit”, changes its definition, adds a definition of “auditor” and rewords the internal audit requirement. It defines internal audit (in part) as a “systematic, <i>independent</i> and documented process for obtaining audit evidence and evaluating it objectively” and adds a note that “in many cases, particularly in smaller organizations, <i>independence can be demonstrated by the freedom from responsibility for the activity being audited</i>” (clause 3.14). It defines an auditor as a “person with the <i>competence to conduct an audit</i>” (clause 3.1). It rearranges and revises the internal audit requirement clause and adds that auditor selection and the conduct of audits “shall ensure objectivity and the impartiality of the audit process” (clause 4.5.5).</p>	<p>ISO 14001:2004 does not add any new requirements with respect to the internal EMS audit. The main effects of the changes are to clarify the purposes and elements of internal EMS audits, reaffirm the need for impartiality and objectivity in internal audits and enhance compatibility with ISO 9000:2000. The main question is the meaning of the requirement for independence. This is often an issue for very small organizations or organizations with very few environmental aspects, in which the only person(s) competent to conduct the audit may also be responsible for the activity being audited. If freedom from responsibility for the activity being audited were always necessary to demonstrate independence, many very small organizations would find it impossible to conform to the Standard. This would be inconsistent with the Standard’s stated intent to be applicable “to all types and sizes of organizations” (Introduction). Freedom from responsibility for the activity being audited is not, therefore, the only measure of independence and should not be allowed to trump the requirement for auditor competence. In those cases where the only person(s) competent to conduct the audit is also responsible for the activity being audited, it may be possible to demonstrate independence by other means, so long as the person conducting the audit is “competent and in a position to do so impartially and objectively” (clause A.5.5).</p>

## Management review (clauses 4.6 and A.6)

What has changed?	Guidance
<p>ISO 14001:1996 required the management review process to “ensure that the necessary information is collected to allow management” to evaluate the EMS but did not prescribe any particular “inputs” for the management review process (clause 4.6). ISO 14001:2004 specifies eight required “inputs” to management reviews (clause 4.6).</p>	<p>ISO 14001:2004 adds new requirements by specifying the required inputs to management review (clause 4.6). The new language was drawn largely from, and enhances compatibility with, ISO 9001:2000. While ISO 14001:2004 specifies the inputs that must be considered in the management review, it still allows the organization the flexibility to design its management review consistent with these requirements and its priorities.</p>