ISO 14001 Gap Analysis

2015 Edition → 2026 Edition

Clause-by-clause comparison of requirements changes · Prepared 17th April 2026

Executive Summary

ISO 14001:2026 is an evolutionary revision, not a fundamental restructure. The core PDCA framework and Annex SL high-level structure are preserved. The most significant changes are: the separation of Clause 6.1 into five sub-clauses (adding dedicated 6.1.4 Risks and Opportunities and renumbering Planning Action to 6.1.5); an entirely new Clause 6.3 requiring planned change management; and explicit references to climate change, biodiversity, and ecosystem health throughout Clauses 4 and 5.

The documented information language is systematically updated to "shall be available as documented information" throughout, aligning with the ISO Harmonised Structure.

Organizations transitioning from ISO 14001:2015 should focus on: (1) the new Clause 6.3 change management requirement; (2) the Clause 6.1.4 risks and opportunities documentation requirement; (3) updating all cross-references from the 6.1.1–6.1.4 structure to 6.1.1–6.1.5; (4) ensuring climate change and biodiversity are addressed in context analysis and policy commitments; and (5) updating management review procedures to reflect the new three-part structure (9.3.1/9.3.2/9.3.3).

Change Statistics

Category	Count
New clauses	2 (6.1.4, 6.3)
Restructured clauses	4 (6.1.1, 6.1.5, 9.3, 10.1)
Revised clauses	17
Total changes identified	23

Key Transition Actions

1. Establish Clause 6.3 change management process and document how changes to the EMS are planned, implemented, and verified. This is the most significant new requirement.
2. Separate risks and opportunities documentation. Clause 6.1.4 now requires risks and opportunities to be "available as documented information" as a standalone requirement, not embedded in general planning.
3. Update all cross-references. Clause 6.1 sub-clauses have shifted: old 6.1.4 Planning Action is now 6.1.5; new 6.1.4 is Risks and Opportunities. Affects procedures, audit checklists, training materials, and management review templates.
4. Address climate change and biodiversity explicitly. Clause 4.1 now requires consideration of "climate change, biodiversity or ecosystem health". Clause 5.2 NOTE lists specific commitments including "climate change mitigation and adaptation" and "protection of biodiversity and ecosystems". Update context analysis and environmental policy accordingly.
5. Restructure management review procedure. Clause 9.3 is now three sub-clauses (9.3.1 General, 9.3.2 Inputs, 9.3.3 Results). Results now include "opportunities to improve integration of the environmental management system with other business processes".

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6. Update competence requirements. Clause 7.2 now explicitly requires competence to address "ability to meet its compliance obligations", not just environmental performance. Training needs analysis should be reviewed.
7. Update documented information language, systematic change from "shall maintain/retain" to "shall be available as documented information". While the practical requirement is unchanged, procedure text and audit checklists should be updated for alignment.

This gap analysis compares the normative requirements (Clauses 4–10) of BS EN ISO 14001:2015 and BS EN ISO 14001:2026. Informative Annex A guidance changes are referenced where they clarify normative intent but are not separately tabulated. Organizations should conduct their own detailed assessment against the full published standard text.

Detailed Gap Analysis

Clause	Area	Change from 2015 to 2026	Transition Impact	Category
4.1	Context	Adds explicit reference to environmental conditions including "pollution levels, availability of natural resources, climate change, biodiversity or ecosystem health". In 2015, these were implied but not enumerated.	Organizations must demonstrably consider biodiversity and climate change in context analysis.	**Revised**
4.2	Interested parties	Adds "will be addressed through the environmental management system" to item c). Adds NOTE 1 on environmental conditions and NOTE 2 clarifying when needs become compliance obligations.	Clarifies scope of obligation determination; minor documentation update.	**Revised**
4.3	Scope	Item e) now reads "its authority and ability to exercise control and influence over the life cycle of its activities, products and services" — 2015 lacked the explicit life cycle reference in this clause.	Life cycle thinking now embedded in scope determination, not just aspect identification.	**Revised**
5.2	Environmental policy	NOTE on specific commitments now explicitly lists "preservation or conservation of natural resources; sustainable resource use; climate change mitigation and adaptation; or protection of biodiversity and ecosystems".	Policy may need updating to address climate and biodiversity commitments explicitly.	**Revised**
5.3	Roles & authorities	Title shortened from "Organizational roles, responsibilities and authorities" to "Roles, responsibilities and authorities". Content unchanged.	Editorial only; no process impact.	**Revised**
6.1.1	General	Substantially simplified. Now only states: establish processes for 6.1.2 to 6.1.5 (was 6.1.1 to 6.1.4). Documented information requirement simplified to a single statement. The risks/opportunities determination and planning action content	Clause numbering shift affects all cross-references in procedures, audit checklists, and training materials.	**Restructured**

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Clause	Area	Change from 2015 to 2026	Transition Impact	Category
		previously in 6.1.1 has been moved to new dedicated clauses 6.1.4 and 6.1.5.		
6.1.2	Environmental aspects	Adds explicit NOTE 1 defining life cycle stages (acquisition, design, production, transportation, delivery, use, end-of-life treatment, final disposal). Adds item c) "potential emergency situations" as a separate consideration (was embedded in 6.1.1 in 2015). Adds reference to 6.3 (change management) in item b).	Emergency situations now explicitly linked to aspect identification. Life cycle stages defined for the first time in normative text.	**Revised**
6.1.3	Compliance obligations	No material change to requirements. Documented information language updated to "shall be available as documented information" (was "shall maintain documented information").	Documentation terminology update only.	**Revised**
6.1.4	Risks & opportunities	NEW CLAUSE. Content extracted from 2015 Clause 6.1.1. Risks and opportunities now have a dedicated clause rather than being embedded in the General requirements. Adds explicit item c) "the scope of its environmental management system referred to in 4.3". Documented information requirement: "risks and opportunities that need to be addressed shall be available as documented information".	Risks and opportunities must now be separately documented as a standalone requirement. Audit checklists need a new line item.	**New**
6.1.5	Planning action	RENUMBERED from 6.1.4. Content largely unchanged but now references 6.1.4 (risks and opportunities) instead of 6.1.1. Planning actions address significant aspects (6.1.2), compliance obligations (6.1.3), and risks and opportunities (6.1.4).	Cross-reference update throughout documentation. This is the clause the EMS Toolkit Planning Actions Dashboard addresses.	**Restructured**
6.2.1	Environmental objectives	Adds item f) "available as documented information" — making the documentation requirement explicit rather than inherited from the general clause.	Minor; objectives already typically documented.	**Revised**
6.3	Planning of changes	ENTIRELY NEW CLAUSE. Requires changes to the EMS to be "carried out in a planned manner" and "managed to ensure that the organization can achieve the intended outcomes". NOTE 1 states that change can arise from internal or external sources. NOTE 2 references A.6.3 for examples. No equivalent in 2015.	Significant new requirement. Organizations need a change management process for EMS modifications. Auditors will check for evidence of planned change management.	**New**

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Clause	Area	Change from 2015 to 2026	Transition Impact	Category
7.2	Competence	Adds "and its ability to meet its compliance obligations" to item a) — competence scope now explicitly includes compliance capability, not just environmental performance.	Training needs analysis must now explicitly address compliance competence.	**Revised**
7.4.1	Communication	Documented information language changed from "shall retain" to "shall be available as" — aligning with harmonised ISO terminology.	Terminology updates only.	**Revised**
7.5	Documented information	Systematic language change throughout: "shall maintain/retain documented information" replaced with "shall be available as documented information". Intent unchanged but aligns with ISO Harmonised Structure.	No practical impact; same evidence requirements, updated language.	**Revised**
8.1	Operational planning	Adds "that are relevant to the intended outcomes of the environmental management system" when describing externally provided processes. Adds standalone documented information requirement at end of clause.	Clarifies scope of external provider control. Explicit documentation requirement.	**Revised**
8.2	Emergency preparedness	Cross-reference updated from 6.1.1 to 6.1.2 (emergency situations now determined under aspects). Adds explicit documented information requirement at end of clause.	Cross-reference update and explicit documentation.	**Revised**
9.1.1	Monitoring & measurement	Leading statement restructured: now opens with "The organization shall evaluate its environmental performance and the effectiveness of the environmental management system" before the determination list. Adds "analysed" to item a). Documented information language updated.	Evaluation requirement now more prominent. Minor wording adjustment.	**Revised**
9.1.2	Evaluation of compliance	Documented information language changed from "shall retain" to "shall be available as evidence".	Terminology updates only.	**Revised**
9.2.2	Internal audit programme	Documented information restructured into explicit list: audit programme(s), evidence of implementation, evidence of audit results. Clearer than 2015 single-sentence requirement.	Audit documentation expectations clarified; may improve audit trail.	**Revised**
9.3	Management review	RESTRUCTURED into three sub-clauses: 9.3.1 General, 9.3.2 Management review inputs, 9.3.3 Management review results. Content is substantively the same as 2015 but organised into a clearer structure.	Structural change affects procedure/checklist numbering. New integration	**Restructured**

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Clause	Area	Change from 2015 to 2026	Transition Impact	Category
		Results now include item e) "opportunities to improve integration of the environmental management system with other business processes".	opportunity requirement.	
10.1	Continual improvement	RESTRUCTURED. Was "General" in 2015 (10.1) with separate "Continual improvement" (10.3). Now 10.1 IS the continual improvement clause, combining and strengthening both. Old 10.3 removed. References "Clause 9 and 10.2" for improvement opportunities.	Old 10.3 cross-references must be updated to 10.1.	**Restructured**
10.2	Nonconformity & corrective action	No material change to requirements. Documented information language updated. A.10.2 guidance now references 6.1.4 (was 6.1) for preventive action concept.	Cross-reference update only.	**Revised**

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