SCCM

stichting coördinatie certificatie managementsystemen voor milieu en gezond en veilig werken

# Compliance with legislation and regulations for users of environmental management systems

*We at SCCM are convinced – and our experience has proven – that any organization, large or small, will achieve better environmental performance by using the 'plan-do-check-act' approach outlined in the ISO 14001 standard.*

# Compliance with legislation and regulations for users of environmental management systems

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# Content

CHAPTER 1

# 1 Background

In order for an organization to ensure its own continuity, it is important that it be able to **ensure** it is complying with legislation and regulations. Organizations are held accountable for their 'compliance behaviour' and non-compliance carries heavy risks. Management wants to know if their organization is 'in compliance'. Proper compliance with legislation and regulations is a precondition for operating a sustainable and socially responsible business. An organization's management can only state with conviction that it has control of its compliance when it is working on it systematically.

Compliance with legislation and regulations is one of the basic requirements of the ISO 14001 standard. The standard in fact contains all the elements of a 'compliance management system' with which compliance can be demonstrated:
→ identifying legislation and regulations;
→ translating legal requirements into their impact on the organization;
→ ensuring implementation;
→ self-evaluating compliance;
→ internal audits;
→ management review of the results.

The government's 'system supervision' assumes that an organization has a system intended to adequately control the risks to the environment it poses. As a minimum, an organization must achieve the level of control laid down in legislation and regulations. System supervision emphasizes evaluating the management system, instead of checking each individual requirement of legislation and regulations. An element of this – compliance management – is the systematic identification and compliance with legislation and regulations.

### Aim of this publication

Our objective is to help show organizations in practical terms how to interpret the requirements in the ISO 14001 standard related to compliance with legislation and regulations. This guide provides some concrete examples, but there certainly are other ways the requirements can be worked out. The idea is to inspire you to find an interpretation that is right for your own organization.

This document is intended as an **aid**, and organizations are free to use the suggestions in it or not.

### EA 7/04

This document is also based on the EA 7/04 guideline 'Legal compliance as a part of Accredited ISO 14001 certification'. This guideline of the European Co-operation for Accreditation must be followed by every certification body accredited in Europe for ISO 14001. The document can be found on www.sccm.nl.

### ISO 19600:2014 standard for compliance management

The ISO 19600 standard is a guideline with a more detailed specification of a compliance management system. This standard applies in general to all points subject to compliance. The elements of the compliance management system incorporated in the ISO 14001 are also in ISO 19600. The ISO 19600 standard has a number of additional requirements. The most important of these involve organizational aspects of compliance management such as the division of responsibilities of people responsible for elements of compliance management.

### Integrating management systems

This document is about ensuring compliance with environmental legislation and regulations. A comparable guide is available regarding occupational health and safety (OH&S) legislation and regulations. The ISO 45001 standard for OH&S management systems has similar requirements regarding compliance. Of course, the various elements of the management system that deal with compliance management can be combined in one management system.

### Computer programs

Every organization must document its management system and support its implementation, whether or not using dedicated software. This booklet frequently shows the relationship with procedures and instructions. In practice, these can be 'automated' by using software with the various steps built into it. The user automatically is taken through these steps.

CHAPTER 2

# 2 Compliance management within the ISO 14001:2015 standard

Several elements of the ISO 14001 standard refer directly or indirectly to compliance with legislation and regulations. The combination of these elements constitutes the compliance management system. Table 1 shows these elements with explicit reference to legislation and regulations. Although the 'internal audit' element does not explicitly refer to legislation and regulations, it is included below since the internal audit is an essential link.

TABLE 1: COMPLIANCE MANAGEMENT RELATED TO REQUIREMENTS IN THE ISO 14001 STANDARD

| | COMPLIANCE MANAGEMENT ELEMENT | TEXT OF ISO 14001:2015 | CLAUSE NO. ISO 14001 |
|---|---|---|---|
| 1 | **Understanding the needs and expectations of interested parties** | The organization must establish which of the identified needs and expectations of third parties will be its compliance obligations. | 4.2 |
| 2 | **Commitment to compliance** | Top management shall define the organization's environmental policy and ensure that, within the defined scope of its environmental management system, it includes a commitment to comply with applicable **legal requirements** and with other requirements to which the organization subscribes which relate to its environmental aspects. | 5.2 D |
| 3 | **Compliance obligations** | The compliance obligations regarding environmental aspects must be identified and it must be clear how they apply to the organization (i.e. what concrete requirements arise from them).<br><br>The compliance obligations must be considered when establishing, implementing, maintaining and improving the environmental management system.<br><br>The compliance obligations must be documented in writing. | 6.1.3 |
| 4 | **Planning to take action** | The organization should plan to take actions to address its compliance obligations, and plan the way in which the actions are integrated and implemented in the environmental management system, and how their effectiveness will be evaluated. | 6.1.4 |
| 5 | **Communication** | When establishing its communication process(es), the organization must consider its compliance obligations. | 7.4.1/7.4.3 |
| 6 | **Operational planning and control** | The type and scope of the operational control measures are dependent on, among other things, the compliance obligations. | 8.1 |

| | COMPLIANCE MANAGEMENT ELEMENT | TEXT OF ISO 14001:2015 | CLAUSE NO. ISO 14001 |
|---|---|---|---|
| 7 | **Evaluating compliance** | The organization should determine the frequency with which it evaluates its compliance.<br><br>The organization must establish, implement and maintain the process(es) needed to evaluate fulfilment of its compliance obligations.<br><br>Measures arising from results of the evaluation of compliance must be taken. The organization must also maintain its knowledge and understanding of its compliance status. | 9.2.1 |
| 8 | **Internal audit** | The organization shall ensure that internal audits of the environmental management system are conducted fusing an audit programme to<br>a) determine whether the environmental system conforms to planned arrangements, and has been properly implemented and is maintained, and<br>b) report the results of the audits to the relevant management. | 9.2.2 |
| 9 | **Management review of compliance** | Reviews shall include assessing opportunities for improvement and the need for change to the environmental management system, including the environmental policy and environmental objectives and targets.<br>Input to management reviews shall include:<br>→ results of internal audits and evaluations of compliance with **legal requirements and other requirements** to which the organization subscribes, and,<br>→ changes in the needs and expectations of interested parties, including compliance obligations. | 9.3 |

The elements of the standard listed in table 1 constitute the 'core' of the compliance management system. Of course other elements are also relevant for achieving proper compliance (such as communication, monitoring and measuring, and nonconformities and corrective action). They will be discussed in chapter 4.

Chapter 3 will discuss how each part of the compliance management system can be interpreted, and also has references to other parts of the standard.

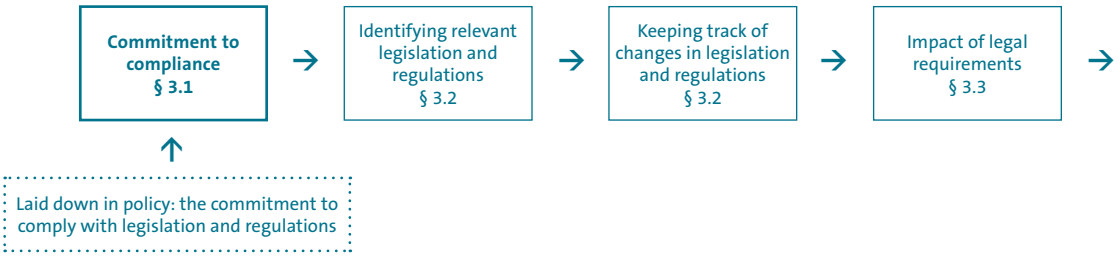
Compliance with legislation and regulations is also an important element of the EMAS (Eco Management and Audit Scheme) regulation. Under this regulation, companies can obtain the right to use a European 'environmental logo'. To qualify, an organization must have an environmental management system and draw up an annual environmental report. The EMAS environmental management system is based on the ISO 14001 standard, but has some additional requirements. An organization following the plan outlined in this document will meet these requirements.

CHAPTER 3

# 3 The compliance management system in detail, by element

This chapter elaborates the elements of the compliance management system. The diagrams show in a nutshell the relationship between the step described and the steps before and after it.

## 3.1 Commitment to compliance



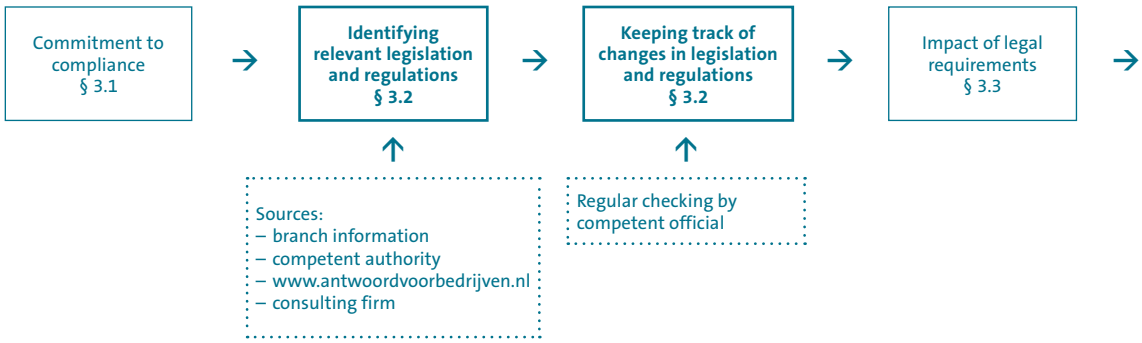

The organization's top management must lay down its commitment to comply with legislation and regulations in its environmental policy. In practice, this is done by including a text in a 'policy declaration' signed by top management, in which other policy principles (such as the commitment to improving performance) are laid down.

More important than the written statement is the way that this commitment is communicated within the organization by its top management. It is essential that compliance with legislation and regulations is part of the organization's internal culture. Simply putting a statement down on paper is not enough to bring this about, however; regular communication about the importance of compliance is part of this commitment. It is important that the culture allows for open communication about compliance, and that employees are encouraged to come forth promptly to discuss any problems with compliance.

Clause 7.3 of the ISO 14001:2015 standard is also relevant in this regard, since it sets requirements for creating **awareness** about compliance with the environmental policy, by the organization's employees as well as third parties such as temporary workers.

Employee awareness and involvement can be encouraged by:
- → oral and written communication from top management reiterating the importance of compliance, and the progress made in this area;
- → making this a regular agenda item in meetings.

## 3.2 Identifying legislation and regulations




**Which legislation and regulations are relevant**

The organization must identify legislation and regulations that apply to it, meaning that they relate to the organization's environmental aspects. On the basis of the organization's process steps/operations/present facilities, an evaluation is made of which legislation and regulations may be relevant to its environmental policy. The requirements identified may be in both Dutch and European law or regulations. There may also be legislation and regulations that are relevant to the environmental policy that are not explicitly environmental legislation and regulations (such as ATEX-related legislation and regulations). If an organization has operations outside the Netherlands, it must also identify the applicable legal requirements for the other country or countries. Identifying the relevant legislation and regulations is often done in two steps. Sometimes legislation and regulations only apply if a particular limit or threshold is exceeded, for example, the presence of certain quantities of certain substances. It is then important:

→ to document why the legislation and regulations in question are applicable (or not);
→ in the case of 'critical limits', to ensure that limits are not exceeded, or if they are exceeded, that timely action is taken.

A sample of this process is in annex 4.

For environmental legislation and regulations in the Netherlands, the organization can first ask:

→ Which environmentally harmful activities from the Environmental Act apply?
→ Does the organization need permits/licences to operate?

The Environmental Act creates relationships with other (semi) laws and regulations.

If an organisation is subject to a permit requirement, it is not sufficient to simply apply the requirements of the permit, as it must be assessed for each environmentally harmful activity under the Environmental Activities Decree (Bal, part of the Environmental and Planning Act (EPA)) to determine for which components a permit requirement applies. In addition, requirements for existing buildings also apply from the Environmental Buildings Decree (Bbl, part of EPA and the replacement of the Construction Works Decree). In addition to the Bal and Bbl, other laws may also apply, such as the Regulation on fluorinated greenhouse gases, the Environmental Management Act or the municipality's environmental plan.

At European level, there is a distinction between regulations, directives and decrees. Regulations apply directly and do not have to be included in national legislation. Where European legislation is integrated in Dutch legislation and regulations, it is sufficient to use only the Dutch legislation. Where this is not the case, the European legislation applies in addition to the Dutch law.

The register of legislation therefore has different levels, for example:
→ Permits/licences issued to the organization (if applicable);
→ National legislation;
→ European regulations, directives or decrees;
→ Best available technology documents;
→ Requirements of interested parties.

Examples of prior art documents include:
→ Publications from the Hazardous Substances Publication Series (*Publicatiereeks Gevaarlijke Stoffen*, for example PGS 15) (the PGS guideline applicable is indicated in the Bal or permit);
→ BBT conclusions and BREF-documents that apply on the basis of the Industrial Emissions Directive (RIE);
→ Covenant agreements.

Requirements from interested parties may include requirements in insurance conditions, requirements of the parent company or requirements of customers. These will not be discussed further in this publication, but they must be included in the management system.

It must be realized that some legislation and regulations will be more clearly applicable and some less. An organization must also have an intention to be familiar with, and to comply with, less obvious legislation and regulations. The question is whether an organization can fairly be expected to be familiar with all the applicable legislation and regulations. This will also be taken into consideration during the certification process. The obvious legislation and regulations in any case will be those that SCCM has made summaries of (see mijn.sccm.nl) and legislation and regulations related to activities considered to entail risk from an environmental perspective.

**Keeping up to date with legal and other requirements**

The overview of legal requirements must be kept up to date, even when there are changes to legislation. Organizations must therefore keep track of these changes and evaluate how they may affect areas such as operational control, as well as measuring and monitoring, reports and any objectives.

Agreements must be made about the following points in order to ensure that there is always an up to date and documented overview of the compliance obligations:
→ who keeps track of changes in legislation and regulations and other requirements;
→ what sources of information are used;
→ how often is this done;
→ who translates this information into requirements for the organization, and how;
→ how is this recorded;
→ how are changes ommunicated internally;
→ who determines how, and how often, compliance with the requirements is checked.

The ISO 14001 standard does not ask for procedures. However, processes must be documented such that they are conducted according to plan.

It is important that the person responsible for keeping track of and evaluating legislation and regulations is also competent to do so (clause 7.2). Competence includes knowledge of:
→ the processes in the organization related to legislation and regulations;
→ the main thrust of the various kinds of legislation and regulations that can apply.

Often there are several officials/departments in an organization who play a part in this process, such as Technical Services for inspection requirements and relevant technical standards, a QES (Dutch 'KAM'; from quality, working conditions and environmental concerns) department for general legal changes, and possibly a legal/accounting department for insurance conditions, etc.

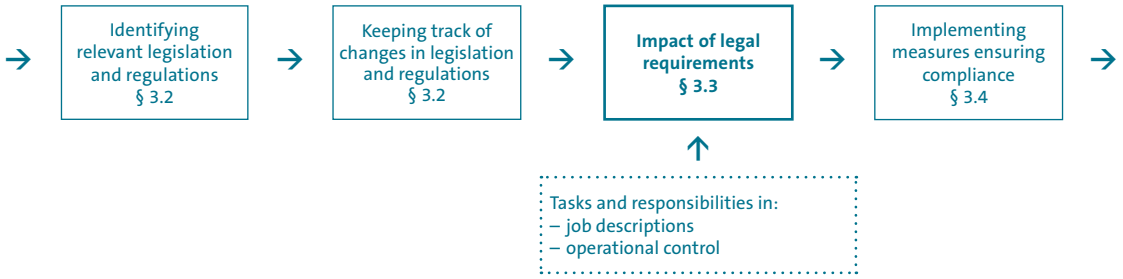
Good working relationships and laying down who does what can make these things clearer.

With regard to keeping track of changes in legal requirements, there must also be a regular check to see if the applicable requirements still fit the environmental aspects and the company's operations. New or different requirements may apply due to changes in, or of, operations. There may also be requirements that no longer apply. If desired, evaluating the implications of legislation and regulations on new operations or changes is usually a part of an MoC (Management of Change) procedure.

**The result**
→ A process, agreed on and documented, about who identifies and keeps up to date with legislation and regulations and how they do so (what the sources of information are; what format is used to record information; frequency of updating; the person responsible; where information is laid down). The ISO 14001:2015 does not require an established procedure but does require a documented process.
→ An overview of legislation and regulations in effect and any other particular requirements. Annex 1 shows an example of a format for identifying legislation and regulations, giving an indication of the desired level of detail.

**EXAMPLE**
Annex 1 gives an example of ways to set down information about the legislation and regulations. In the Environmental and Planning Act (EPA), the Environmental Activities Decree (Bal) indicates per environmentally harmful activity (MBA) when an activity applies and when the permit requirement applies to this activity. The MBA refers to sections in Chapters 4 and 5 of the Bal. These chapters set out the substantive requirements for the activities. The sections of Chapter 4 also indicate when a section does or does not apply. For installations, for example, the capacity of an installation counts here, for energy the annual energy consumption and for hazardous substances the stored quantity of hazardous substances. This is worked out with an example in annex 4.

## 3.3 Translating legal requirements into their impact on the organization




Once an organization knows which legislation and regulations affect it, it will be necessary to 'unravel' them to find the specific requirements that affect it.
An organization can only make a pronouncement about its own compliance if these requirements are made explicit. This is a time-consuming (albeit one-time) operation, especially for organizations subject to many laws and regulations. Ultimately, however, it has great added value.

It must be clear how the legislation and regulations impact the organization, for example:
→ technical provisions that must be made;
→ organizational measures required;
→ emissions that must be kept below certain levels;
→ studies that must be done;
→ notifications that must be made;
→ obligatory monitoring, and monitoring reports.

The applicable articles/requirements/rules for each legal or other requirement can be added to the overview of legislation and regulations from step 1. Of course, this more detailed explanation may be set down in another document within the management system.

**Linking legislation/regulations to activities and officers**
Besides identifying legislation and regulations, an organization must identify and evaluate its environmental aspects. The organization's operations/processes will dictate the line of approach. Making this identification usually shows a connection between the applicable legislation and regulations and the officers responsible. The organization can opt to combine the translating all the legal requirements into their impacts on the organization with the identifying of its environmental aspects. If it does so, it is important to ensure that all legislation and regulations have been adequately incorporated.

Ultimately, the responsibilities and tasks with regard to such things as legal requirements come together in the job descriptions, any procedures or operational instructions or other agreements within the management system. When identifying both environmental aspects and legislation and regulations, items in specific job or task descriptions or procedures/operational instructions can be numbered and referred to (insofar as they exist, see 3.4).

**The result**

→ A procedure (process) (whether or not combined with the procedure from 3.3) which lays down who is responsible for determining the impact on the organization of the requirements in the applicable legislation and regulations. Additional conditions for implementation (frequency, method of documentation, etc.) can also be laid down.

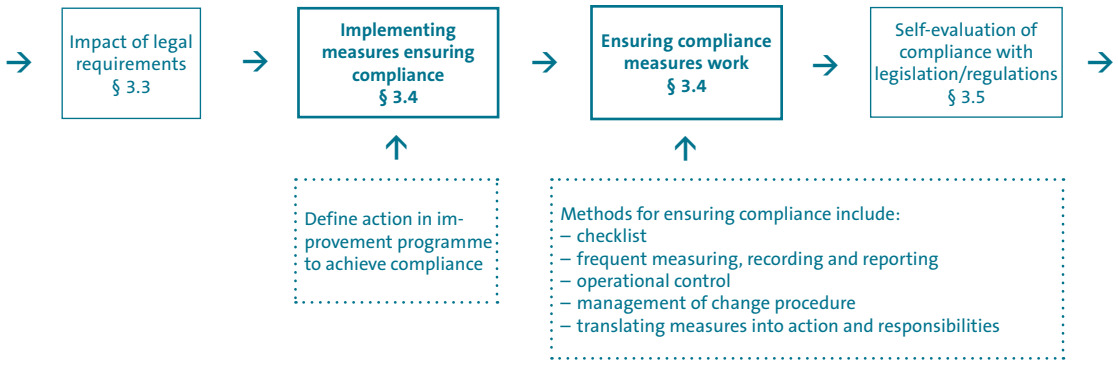
→ An overview of the requirements per element of legislation and regulations, and their impacts on the organization.

**EXAMPLE**

Annex 2 contains a table with examples of how to systematically display the requirements in the applicable legislation and regulations. Since a given requirement can apply to more than one area in the organization, there is sometimes more than one 'rule' for the same requirement. Each table shows the person or department responsible for compliance and for ensuring compliance, with reference to a relevant document.

Another approach is to link the requirements directly to the tasks necessary for adequate compliance. An example is included in annex 3.

## 3.4 Ensuring that organizational and technical measures for meeting the requirements are taken




Once the organization knows which requirements apply, it determines how each requirement will impact it. What measures and action are necessary to comply with the requirements?

If a requirement has not yet been met, actions to achieve compliance with it must be planned (clause 6.1.4). It may be necessary to notify and confer with the competent authority to define this action.

The next step is to ensure that these measures and actions are actually taken.
Doing so properly guarantees that the requirement is met even in between compliance checks (see step 4).

The method of ensuring compliance depends on the type of requirement for the organization. There are roughly four types of requirements:

→ 'Static' requirements: requirements for parts of the organization that do not change often, such as requirements for a building (fire-proof doors, presence of a sprinkler system, etc.).
→ Technical requirements: requirements for technical measures and maintenance.
→ Performance and monitoring requirements: requirements that entail taking measurements (of concentrations, annual obligations or amounts), keeping records or drawing up reports (including reports, measurements and studies by third parties).
→ Organizational requirements: for matters such as training and instructing personnel.

The static requirements are checked once and if there have been changes, it is determined whether legislation and regulations are still being complied with, using a 'management of change (MoC) or similar process. An MoC process determines, for example, what action and measures to take in the event of certain changes.

Other methods for guaranteeing compliance include:

→ a checklist which is gone through at defined intervals;
→ frequent measuring, recording and reporting (these can be kept up to date in a register or overview of measurements, records and reports);
→ laying down the method in procedures or instructions which are ensured by means of internal audits;
→ translating requirements into action linked to officers and recording these actions once carried out (see example in annex 3).

The severity of these measures is proportional to the risk of nonconformities. The degree of guarantee must be heavier as the risks increase. The risk has often already been determined in the identification and evaluation phase. Its place in a risk matrix (chance x effect) is useful here.

The management system can include an overview by element of how compliance was ensured, if desired linked to the overview in step 2. If there are changes to legislation and regulations it will be easy to find what parts of the management system must be adapted. This kind of overview is a convenient aid, but the standard does not require it.

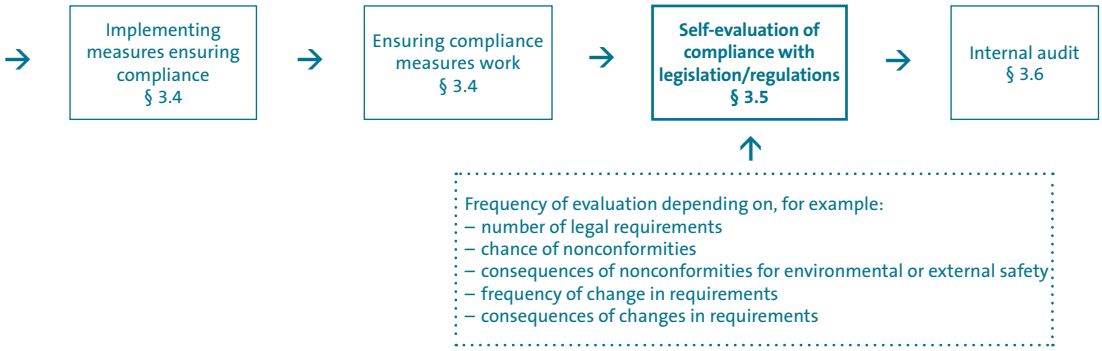
**The result**

→ Overview of how compliance with the requirements is ensured in the organization.

**EXAMPLE**

Annexes 2 and 3 provide examples of how to ensure compliance with the applicable rules. Annex 3 provides a partial example of how the requirements are translated into concrete tasks. Various instruments can be used including checklists, procedures, operational instructions, and record-keeping.

## 3.5 Self-evaluation of compliance with legislation and regulations




The essence of this element is that an organization must be able to say with conviction that it has its compliance with legislation and regulations under control. The ISO 14001:2015 standard requires the organization to have a total understanding of its compliance (or 'compliance status'). It is difficult to guarantee that all legislation and regulations are being complied with at every moment. Round-the-clock monitoring of all the requirements is impossible. By taking a focused approach the organization's management must be able to have an understanding of the compliance of its various elements/departments. Management must be able to have confidence that the level of compliance is high and that any nonconformities are resolved (where necessary, in consultation with the competent authorities).

Assuming that the organization knows which legislation and regulations apply, and has translated requirements they contain into their impacts on it, it can get a structural idea of its own compliance by taking the following steps. This means that there is an established procedure for this self-evaluation.

**Approach depends on the number of requirements**

If the number of requirements in legislation and regulations is limited, a checklist can be used for a periodic check that the requirements are being met. The management system can designate who fills out the checklist and at what intervals, how the results are reported to management, and how the rectification of nonconformities is ensured.

If there are a large number of requirements, it is a good idea to establish principles for the frequency with which compliance with the individual requirements is evaluated. This frequency will depend on factors like the chance of a nonconformity with the requirements and any consequences of a nonconformity. Using these general principles as a basis, an organization can determine the appropriate frequency and method of evaluation for each requirement.

**Basis of the approach**

To determine how and how often compliance with particular requirements should be evaluated, there must be an idea of:

→ the chances of a nonconformity with these requirements arising;
→ the potential consequences of such a nonconformity for the environment;
→ what is necessary to have an adequate understanding of the compliance status.

There is a relationship here with the requirement from the standard to identify and evaluate environmental aspects. The ISO 14001 standard requires the application of a risk assessment in evaluating the environmental aspects. The SCCM publication 'Information for product organizations: identifying and evaluating environmental aspects' provides examples. The outcome of the risk assessment can be used to determine how strictly to specify the evaluation of compliance with legislation and regulation for a particular environmental aspect.

An organization can establish a few basic principles for specifying how it evaluates its own compliance. This can be done using the matrix also used for the risk assessment, as shown in table 2. Each organization can use its own categories for chances and effect.

TABLE 2: EXAMPLE OF PRINCIPLES FOR SPECIFYING SELF-EVALUATION OF COMPLIANCE

| NATURE OF REQUIREMENT / SCOPE OF RISK[1] | STATIC | TECHNICAL | PERFORMANCE/ MONITORING | ORGANIZATIONAL |
|---|---|---|---|---|
| Acceptable | Test only if a change or incident occurs, as part of MoC[2] procedure | maintenance check 2x per year | 2x per year data evaluated by environment coordinator | 1x per month on rounds with checklist |
| High-risk | 1x per month on rounds with checklist | monthly maintenance check | 4x per year data evaluated by environment coordinator | 4x per year records evaluated by environment coordinator |
| Extremely high (unacceptable risk) | 1x per week on rounds with checklist | weekly maintenance check | 12x per year data evaluated by environment coordinator | 12x per year records evaluated by environment coordinator |

[1] Based on categories in table 6 of SCCM publication 'Information for product organizations: identifying and evaluating environmental aspects'

[2] MoC = Management of Change procedure: among other things this procedure indicates what must be done, checked, recorded, etc. in the event of changes in the organization, processes or products.

The higher the risk becomes, the more often the self-evaluation must be performed. It must be clear how compliance is evaluated for each requirement. This means that it is known:
→ who is responsible for carrying out the evaluation;
→ what is evaluated (for example which rules or checklist, etc.);
→ how to record that the evaluation has been done, and how any nonconformities are dealt with.

Evaluating compliance can take various forms, including:
→ as part(s) of a checklist used for routine checks;
→ periodic agenda point(s) during meetings;
→ continuous or periodic measuring programme(s) and reporting results;
→ incidental measurement;
→ specific evaluation by management/production manager etc.;
→ internal audits with an additional audit focused specifically on the process of identifying and complying with legal requirements;
→ work-place inspections.

### Checking compliance with legal and other requirements

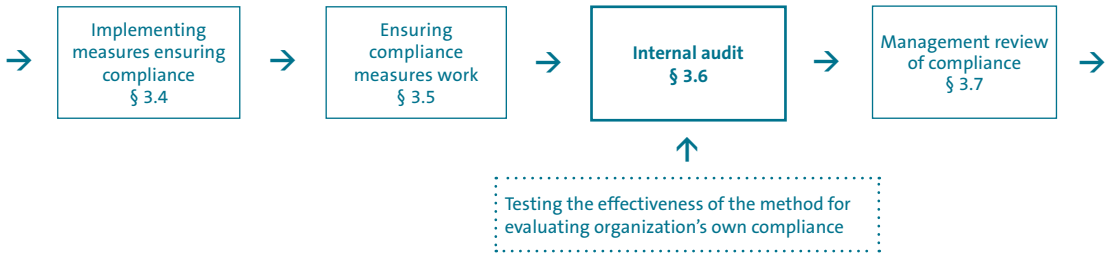
According to the standard, the organization must periodically evaluate whether it is meeting these requirements and must keep records of this evaluation. The frequency of this evaluation can differ for each requirement. The organization must determine how often to evaluate the various requirements and how to perform the evaluation.

The organization must establish, implement and maintain the process of evaluating its compliance. Although the standard does not require this to be documented, it is recommended that there be a documented process so that its existence can be demonstrated during a certification audit.

### The result

→ A process that sets out how the organization evaluates its own compliance.
→ An overview (periodically if desired) serving as a basis for determining during the management review if compliance satisfies the principles established in the organization's own policy.

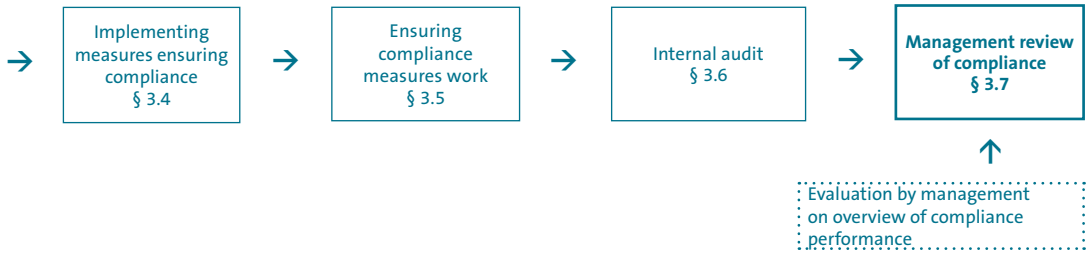
## 3.6 Internal audit




During internal audits, the organization itself determines how the parts of its management system are working. There are two main questions: whether or not the management system is good enough to achieve the objectives, and whether or not all the elements of the management system are in place and appropriate, and if they in fact function. One important objective of the management system is to comply with legislation and regulations. The internal audit yields essential information for the management review (see 3.7). The SCCM publication 'Internal audits' contains suggestions for carrying out internal audits.

Sometimes people think that the internal audits can be used to perform the 'self-evaluation' in section 3.5. This is only possible to a limited degree. Since the internal audits are intended to evaluate the organization's own system, they also test the effectiveness of the procedures for self-evaluating compliance. Compliance can only be evaluated using the internal audits if requirements from legislation and regulations are embedded in procedures or instructions.

## 3.7 Management review of compliance




The following information regarding compliance with legislation and regulations must be available during the management review (art. 9.3):

→ the status of actions regarding compliance from previous management reviews;
→ changes in compliance obligations;
→ the results of the self-evaluation of fulfilment of compliance obligations.

For top management, it is in any case important to know for which legislation and regulations compliance is critical and/or insufficient and what measures need to be taken (if necessary) to improve compliance. The cause of any nonconformity is also investigated so as to formulate corrective as well as preventive action.

ISO 14001:2015 does not require a procedure or documented process with regard to conducting a management review. Nevertheless, a documented process (procedure) does have added value. A sample can be seen in annex 5.

**The result**

→ For each management review, a report of the evaluation by top management of (among other things) compliance with legislation and regulations, and decisions about any necessary action (modifying policy; making means available, etc.).

CHAPTER 4

# 4 Relationship to the other parts of the management system

This publication discusses the parts of the ISO 14001 standard having a direct reference to compliance with legislation and regulations. Other parts of the management system are also important for proper compliance. A brief indication of their relationship to compliance follows, in order of the elements of the standard.

The numbers of the sections of the standard are indicated.

**Identifying environmental aspects (6.1.2)**
The legislation and regulations must be identified for the applicable environmental aspects. For most companies, the relationship between the environmental aspects and the legislation that applies to them is found in the register of environmental aspects. Often a column is added with references to the applicable legislation and regulations.

This reference is useful in the event of changes in legislation, since it makes it easy to find the applicable environmental aspect and the part of the organization to which it applies, and to assign the impact of the new legislation to the right part of the organization.

This relationship goes both ways: if there are changes to an environmental aspect due to factors such as changes in the process, the relevant legislation or regulation can be used to determine if the requirements are still being met.

**Competence (7.2)**
All employees who have tasks that are relevant to compliance with legislation and regulations must be competent to perform their duties. These employees can be at various levels in the organization, for example:
- → employees responsible for keeping track of legislation and regulations and translating the prevailing requirements to their impacts on the organization must have sufficient knowledge to perform this task;
- → production managers;
- → production staff.

**Communication (7.4)**
Requirements in legislation and regulations that determine how work is performed must be communicated to employees to achieve compliance. Compliance obligations can also involve communicating environmental information and any incidents to the government. The ISO 14001 standard requires that this information be valid and reliable.

### Control of documents (7.5)

The documented information in which the compliance obligations are established is covered by the requirements for control of documents.
If procedures or instructions are drawn up for complying with and checking legislation and regulations, they fall also under the requirements for control of documents.

### Emergency preparedness and response (8.2)

One of the things that must be evaluated in the event of an emergency or disaster is its effect on compliance with legislation and regulations and other requirements. If the requirements are not being met, even temporarily, a decision must be taken whether to inform the competent authority. Action must also be taken to control environmental aspects and reduce risks, and to come into compliance with the legal and other requirements as quickly as possible again.

### Monitoring, measuring, analysing and evaluating (9.1)

Monitoring, measuring, or keeping records can be a requirement in prevailing legislation and regulations or other requirements. It also records the demonstrability of compliance with legislation and regulations.

### Nonconformities and corrective action (10.2)

If nonconformities are found during the evaluation of compliance, corrective action will be taken as quickly as possible.

ANNEX 1

# Sample simple register of legislation and regulations for an offset printing firm

| LEGISLATION, REGULATION OR OTHER REQUIREMENT | REMARKS | HOW LEGISLATION, REGULATION OR OTHER REQUIREMENTS APPLY |
|---|---|---|
| Environmental Act, Environmental Activities Decree (Bal) and Environmental Buildings Decree (Bbl) | It has been determined which environmentally harmful activities (MBAs) apply to the organization and which substantive requirements apply to them. The MBAs in Chapter 3 Bal, the substantive requirements in Chapter 4 and Chapter 5 Bal were examined. The building-related requirements such as energy conservation and fire safety requirements are laid down in the Bbl. | Applicable requirements are established/ translated into a checklist which includes all applicable articles. 'Static' (such as building-related) requirements are checked once and are only rechecked if changes are made. For recording, see file on checking legislation. |
| Regulation on fluorinated greenhouse gases (EU 573/2024) | Applies to cooling installations maintained by a company and technician with a certificate to work with fluorinated greenhouse gases. | The company does not maintain cooling installations itself. The validity of the certificates for the certified maintenance company is checked online during the management review. |
| Regulation on European waste catalogue (EURAL, 1 May 2002) | A company can use these lists to determine whether waste substances should be disposed of as hazardous waste or industrial waste. The EURAL list is available through euralcode.nl. All wastes disposed of as hazardous waste are identified in the procedure for waste separation and disposal. | All hazardous substances have EURAL codes and waste substance numbers before they are disposed of. The codes are in the procedure for waste disposal, and only change if the composition of a substance changes or if the company changes waste-collection agency. Control of codes is ensured in the procedure for waste disposal. |
| PGS 15 (2021) | The PGS applies to storage of hazardous substances if substances have an ADR code from the guidelines, since the lower limit (from one of the ADR codes) is being exceeded. | The overview of hazardous substances lists substances which fall under the PGS 15 rules, based on their ADR codes. The substances, quantities and storage location are used to determine which PGS 15 requirements apply. These are translated into a PGS 15 checklist; see annex 4. |

| LEGISLATION, REGULATION OR OTHER REQUIREMENT | REMARKS | HOW LEGISLATION, REGULATION OR OTHER REQUIREMENTS APPLY |
|---|---|---|
| National Waste Management Plan (LAP3) | Establishes which wastes must be separated. | The LAP3 indicates the minimum threshold quantities above which wastes must be separated. There is not a separate sector plan for printers giving additional requirements. The separation rules are described in the waste separation procedure. |
| REACH | The role identification tool on the Reach helpdesk site finds that the printer is a downstream user. | The question tree from the identification tool and the requirements for downstream users are laid down in the 'checking legislation' file. The obligations for downstream users are in the purchasing procedure. |

The following (and other measures) do not apply:

→ The Solvents Decree (VOC emissions guideline) does not apply to offset printers.

→ BREF: surface treatment with solvents (available through IPLO site but not applicable because the company uses under 100 tons of solvents).

→ Insurance requirements; these have no relationship to environmental aspects.

ANNEX 2

# Sample applicable legal environmental and compliance requirements

This example shows some of the requirements for a graphic company, along with the methods for ensuring the requirement is being met.

| PART OF THE LAW | LAW | ART.NO. | REQUIREMENT | PROCESS/DEPT. | METHOD |
|---|---|---|---|---|---|
| **General duty of care** | Bal | Article 1.6 to 1.8 | Department 1.3 General duty of care for the physical environment | Entire organisation | By complying with all legal requirements and continuously improving environmental aspects. |
| **Graphic industry** | Bal | § 3.4.10 Graphic industry | Indication of environmentally harmful activity, not subject to a permit, but subject to a notification requirement in the event of changes to activities | HSE department | Moc procedure no. ... |
| **Graphic processes** | Bal | § 4.10 Graphic processes | This section determines which graphic processes apply and which articles with substantive regulations apply to them. | Printing and finishing department | Various procedures in the departments |
| **Department 2.7 Unusual incidents** | Bal | Article2.21 and 2.22 | This is about reporting environmental incidents to the competent authority. | HSE department | Incident procedure which includes reporting incidents. |
| **§ 4.98 Storage of hazardous substances in packaging and PGS 15** | Bal and PGS 15 | Articlel 4.1005 to 4.1014b and Articles PGS 15 | Various requirements for the storage of packaged hazardous substances. | Magazijn and HSE department | Checklist PGS 15*, labelling of cupboard shelves for the storage of hazardous substances. |
| **Department 18.1 Carbon dioxide emissions from work-related passenger mobility** | Bal | Article 18.1 to 18.15 | Registration and reporting of $CO_2$ emissions from work-related passenger mobility. | Entire organisation, arranged by HR | Registration system at HR and a survey among staff twice a year. |

| PART OF THE LAW | LAW | ART.NO. | REQUIREMENT | PROCESS/DEPT. | METHOD |
|---|---|---|---|---|---|
| **§ 3.4.2 Charging infrastructure for electric vehicles** | Bbl | Article 3.87aa to 387c | This concerns the charging structure for electric cars. From 1 January 2025, every building with at least 20 parking spaces must have at least 1 charging point. | Facilities department | This is included in the maintenance schedule. |
| **§ 6.2.1 Preventing fire hazards and fire development** | Bbl | Article 6.11 to 6.18 | Requirements regarding the decoration and furnishing of the location and fire compartments to prevent fire and limit the spread of fire. | Technical service | The requirements for furnishing, decoration and fire compartments are included in a procedure for the technical service (see document ...) and in maintenance requirements in the maintenance system. |
| **Waste management plan** | LAP3 | Sector plan for oil-containing waste | Oil-containing waste must be disposed of separately and taken to an approved collector/ processor. | Technical service | Waste separation procedure (doc.no. ...) |
| **Regulation on fluorinated greenhouse gases** | Regulation on fluorinated greenhouse gases | Article 3 to 12 | Requirements include the use of a certified maintenance company and measures to prevent leakage (including inspection). | Technical service | Procedure for managing cooling installations, maintenance requirements in the maintenance system, purchasing procedure for purchasing cooling installation technicians. |

* See example in annex 4

ANNEX 3

# Sample translation of legal environmental requirements into concrete tasks or compliance questions

Below is an example of a company that has translated its legal requirements into employee tasks or compliance questions (only those involving the MBA graphic industry are shown here). Where possible, the company has integrated the requirements into the procedures and operational instructions in its management system. For monitoring purposes (and sometimes for performing the tasks) the tasks have been put in a computerized system. After a task is completed, it must be 'cancelled' in the system. The environmental coordinator does random checks to see if the tasks/questions have been performed/ answered well and carefully, and if compliance is being ensured and/or checked.

| ACTIVITY (DEPARTMENT OR SECTION) | LAW / DECREE | ORIGINAL TEXT ARTICLE | APPLICABLE? | EXPLANATION APPLICATION RANGE | TRANSLATION OF THE REQUIREMENT / CONTROL QUESTION | CONTROL FREQUENCY | CHECK BY + DATE | RESULT OF CHECK (YES/ NO) + EXPLANATION IF NECESSARY |
|---|---|---|---|---|---|---|---|---|
| § 3.4.10 Graphic industry | Bal | Article 3.140 (indication of environmentally harmful activities)<br>**1.** Printing of materials with screen printing, sheet-fed offset, web offset, illustration gravure or flexography is indicated as an environmentally harmful activity as referred to in Article 2.1.<br>**2.** The indication also includes other environmentally harmful activities that take place at the same location and that functionally support printing.<br>**3.** The indication does not include the printing of materials with screen printing, sheet-fed offset, web offset, illustration intaglio printing or flexography only:<br>**a.** at a household or when exercising a profession or business at home; or<br>**b.** for educational purposes. | Yes | Only the offset printing activity applies. There is no permit requirement. | Assess whether the MBA is applicable: Are one of the following printing techniques performed: printing materials with screen printing, sheet-fed offset, web offset, illustration gravure or flexography? Then the MBA applies to these activities and to the activities that functionally support printing.<br>Printing materials with screen printing, sheet-fed offset, web offset, illustration gravure or flexography only in households or home professions or for educational purposes is not covered by this MBA. | One-time and with changes | | |
| § 4.10 Graphic processes | Bal | Article 4.168 (soil: soil protection facility)<br>In order to prevent contamination of the soil with inks, diluents, cleaning agents and additives, graphic processes are carried out over a contiguous soil facility. | Yes | | Are inks, diluents, cleaning agents and additives and graphic processes conducted over a contiguous soil facility? Are floors and drip pans checked for cracks and other imperfections? Is proof of inspection kept? | Annually | | |

| ACTIVITY (DEPARTMENT OR SECTION) | LAW / DECREE | ORIGINAL TEXT ARTICLE | APPLICABLE? | EXPLANATION APPLICATION RANGE | TRANSLATION OF THE REQUIREMENT / CONTROL QUESTION | CONTROL FREQUENCY | CHECK BY + DATE | RESULT OF CHECK (YES/NO) + EXPLANATION IF NECESSARY |
|---|---|---|---|---|---|---|---|---|
| § 4.10 Graphic processes | Bal | Article 4.174 (air: total dust emission from sheet-fed offset printing)<br>**1.** For air emissions from sheetfed offset printing, the emission limit value of total dust is 5 mg/Nm³, measured in a single measurement.<br>**2.** The first paragraph does not apply if the emission of total dust does not exceed 100 kg/year.<br>**3.** The first paragraph is complied with in any case if:<br>**a.** the emissions are passed through a suitable filtering separator or<br>**b.** the use of anti-set-off powder does not exceed 500 kg/year. | Yes | More than 500 kg of anti-set-off powder is used. | Is air exhausted from the sheetfed offset process passed through an appropriate filtering separator?<br>Filter not applicable when using less than 500 kg anti-set-off powder per year or emitting less than 100 kg of dust per year. Obligation to measure air emission of dust only mandatory above these limits. Determine what is applicable.<br><br>If measurement does have to be made then the emission limit of total dust is 5 mg/Nm³, measured in a single measurement. | One-time | | |
| § 3.2.9 Storing hazardous substances in packaging | Bal | Article 4.1012 (external safety: PGS 15)<br>**1.** In order to ensure safety, PGS 15 is complied with when carrying out the activity referred to in Article 4.1004.<br>**2.** The first paragraph does not apply to the storage of:<br>**a.** alcoholic beverages in consumer packaging;<br>**b.** less than 400 kg in total of crop protection products and biocides;<br>**c.** gas cylinders containing extinguishing gases for direct use;<br>**d.** gas oil, diesel or domestic heating oil with a flash point of 55 °C or higher and<br>**e.** viscous liquids that are not subject to the requirements of ADR according to section 2.2.3.1.5.1 of ADR. | Yes | More hazardous materials are stored than the lower limit of PGS 15. | Perform the PGS 15 checklist to check that hazardous materials are stored according to regulations. | Depending on requirements, monitoring varies between 1x every 3 months and 1x per year | | |

| ACTIVITY (DEPARTMENT OR SECTION) | LAW / DECREE | ORIGINAL TEXT ARTICLE | APPLICABLE? | EXPLANATION APPLICATION RANGE | TRANSLATION OF THE REQUIREMENT / CONTROL QUESTION | CONTROL FREQUENCY | CHECK BY + DATE | RESULT OF CHECK (YES/ NO) + EXPLANATION IF NECESSARY |
|---|---|---|---|---|---|---|---|---|
| Department 18.1 Carbon dioxide emissions from work-related passenger mobility | Bal | Article 18.14 (air: calculation of $CO_2$ emissions)<br>**1.** The air emission of carbon dioxide due to commuting mobility or business mobility in a calendar year average per passenger kilometer is calculated by dividing the air emission of carbon dioxide due to commuting mobility or business mobility in the calendar year by the number of passenger kilometers for commuting mobility and business mobility respectively in the calendar year.<br>**2.** The emission into the air of carbon dioxide from commuter mobility or business mobility, referred to in the first paragraph, shall be calculated by multiplying, for each mode of travel, the number of kilometers traveled during the calendar year for commuter mobility or business mobility, respectively, by the emission factor for that mode of travel established by ministerial regulation, and adding up the results. | Yes | More than 100 employees, so applicable. | Make an inventory among the staff of how many kilometers they commute to and from work, what type of vehicle/fuel is driven and how many days per week they work.<br>Report commuting data once a year.<br><br>Complete the reporting form on the RVO website every year in July. | Annually | | |

ANNEX 4

# Sample translation of general environmental requirements into specific rules

PGS 15 is a guideline with many different requirements for storing hazardous substances. Using safety-data sheets, a company must first determine whether the substances and amounts of them stored fall under PGS 15. The requirements are then dependent on whether the substance is stored inside or outside, in a closet, vault or rack, on the ground floor or an upper floor. These findings will determine which parts of the PGS 15 will (or will not) apply. To monitor compliance, it must be determined which specific rules apply.

The substance of this annex will be linked to the overview of the applicable legislation and regulations in annex 1 and/or the elaboration of the requirements in annex 2. One of the rules the company must obey is the PGS 15 for storing hazardous substances. The PGS 15 analysis is based on the overview of hazardous substances and ADR codes that a company must have available.

Analysis of the applicable requirements from PGS 15:2021 version 1.0 (interim PGS)
(Note: this overview is not complete!)

**Article 1.3**
This article indicates that the lower limit for storage of spray cans is 50 kg. This means than the PGS 15 only applies if more than 50 kg of spray cans are stored (§ 1.3).
**Conclusion:** less than 50 kg of aerosol cans and no other hazardous substances are stored, so the PGS does not apply to this.

Working stock (the amount used in one day or batch) is not covered by PGS 15 (article 3.1.3).
Drawing off or racking is not permitted in the storage space (article 3.4.1).
Empty packaging not yet cleaned is covered by PGS, however, and is stored as full packaging (article 3.1.5).

**§ 3.2 Construction requirements**
**Conclusion:** the requirements for the hazardous substances storage space are covered by the prevailing requirements since the storage space existed before the publication of PGS 15 in September 2016. The requirements for storage space are listed in the permit. These requirements are checked once only, and compliance is further guaranteed by means of a management of change (MoC) procedure.

The requirements for ventilation in the storage space were introduced during construction of the space. At least once a year, the ventilation equipment is checked to see that it functions properly and that nothing is blocking it. When the check has been performed, it is recorded in the checklist 'Meeting the PGS 15 requirements'.

Product containment: all stored containers have leak-proof basins underneath. These basins must be able to contain at least 110% of the contents of the largest package and with at least 10% of the total amount stored. We will check this periodically.

**§ 3.3 Fire-proof storage closets**

**Conclusion:** since the company uses storage vaults and not closets, this rule does not apply.

**§ 3.5 Concerns soil protection facilities**

**Conclusion:** the floor has a liquid-proof finish and must undergo periodic visual inspection.

**§ 3.7 Concerns the quality of racks**

**Conclusion:** construction requirements are checked and ensured in the management of change procedure. They have periodic visual inspection.

**§ 3.8 Explosive safety**

**Conclusion:** given the nature of the substances, there is no danger of explosion and therefore no measures of this type need to be taken.

**§ 3.10 Prevention of contaminated rainwater**

**Conclusion:** this rule does not apply, since the external storage is in an appropriate (closed) container. Rainwater cannot get onto the floor of the container.

**§ 3.11 Packaging and labelling**

The packaging of hazardous substances meets the ADR requirements. The substances are stored in the approved packages in which they were delivered. The same holds for the labelling of the hazardous substances, which were labelled by the supplier.

**Conclusion:** only undamaged, labelled packages are being stored. If labels are (or have become) illegible, a replacement label is attached. The legibility of labels and damage to packages is checked.

.....

NB If a company has several storage spaces which all are covered by PGS 15, the applicable rules for each space must be determined. The rules can differ on the basis of, for instance, location (inside vs. outside, ground floor vs. upper floor), kind of substance stored or the amount(s) of substances stored.

SAMPLE PGS 15 CHECKLIST (NOT COMPLETE)

| ART. NR | RULE / QUESTION FROM PGS 15 | CHECK YES/NO | REMARKS / FINDINGS |
|---|---|---|---|
| Gen. | Are all substances (including wastes), excepting the working stocks stored in the closets or basins intended for them? | | |
| Gen. | Does everything look tidy and orderly (good housekeeping)? | | |
| 3.1.3 | Is the working stock no more than one day's consumption? | | |
| 3.1.5 | Are empty, not-cleaned packages stored like full ones? | | |
| 3.4.1 | Are there indications that draining or racking is taking place in the storage area? | | |
| 3.5.1 | Is there no connection to the sewer (drain) in the floor of the storage space? Is the floor clean and without cracks? (Visual inspection) | | |
| 3.6.1 | Are the leak-proof basins large enough? (Each basin must be able to accommodate 110% of the volume of the largest container and at least 10% of the total volume of packages stored.) Calculate this for each basin separately. If the agreements for substances and number of containers per basin/rack are met, the volume requirement has been met. | | |
| 3.7.4 | Is the quality of closets, basins, and racks good? (No damage, collapsed shelves, and collision protection still intact) | | |
| 3.11 | Is the packaging of the hazardous substances sufficient? (Whole, sealed, original, ...) | | |
| 3.11 | Does the packaging have proper labelling and hazard symbols? | | |
| | | | |
| | Check that substances which should not be stored together are stored separately.<br>See the partitioning overview ..... | | |

ANNEX 5

# Sample management review procedure

Below is a **part** of the management review procedure, around the input and analysis regarding legislation and regulations.

**Documents to be supplied for the management review:**

→ overview of changes in the organization (including other changes in process or product) and the follow-up with regard to legislation and regulations (including updating applicable legislation and regulations fitting the environmental aspects, determining impact on the organization, taking measures to achieve compliance, information campaigns within the organization, etc.);
→ report of evaluation(s) of compliance with legislation and regulations (performance): conclusions, nonconformities, analysis of cause, corrective or preventive action;
→ reports of external monitoring (by government authorities etc.): nonconformities, cause analysis, corrective or preventive action;
→ reports/results of internal and external audits regarding legislation and regulations: nonconformities, cause analysis, corrective or preventive action;
→ results of competency analysis of employee(s) responsible.

**Analysis by top management:**

→ evaluate whether the method of keeping track of legislation and regulations ensures an up-to-date register of legislation;
→ evaluate whether changes in the organization have been adequately followed up;
→ evaluate if the way compliance is achieved, and the compliance itself, is sufficient;
→ evaluate whether sufficient corrective or preventive action has been taken;
→ evaluate whether the procedure for corrective action is sufficient;
→ evaluate whether the employee(s) involved have sufficient competence and if they need additional training.

**Conclusion by management:**

With the management review, top management determines if the management system is still suitable, appropriate and effective. Part of this is determining if the compliance management system or method is still suitable, appropriate and effective, and that it ensures continual compliance with legal and other requirements.

# Contact

Please do not hesitate to contact us if you have any questions. We will gladly help companies, organizations, consultants, supervisory bodies, certification bodies and other stakeholders.

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