D 05-14 Transition Policy ISO 14001:2026

Policy of the Management Systems Certification Body of INCERT

Contents

1. Scope and basis 3

2. Timeline 3

3. Transition of certified clients 3

3.1. Method of transition 3

3.2. Audit time 3

3.3. Notification of readiness 4

3.4. What is assessed at the transition audit 4

3.5. Decision and certificate 4

3.6. Clients who will not transition 4

4. New clients 4

5. Main changes in ISO 14001:2026 4

6. Recommended actions for certified clients 5

7. Related documents 5

1. Scope and basis

ISO 14001:2026 was published in April 2026 and replaces ISO 14001:2015. This policy sets out the rules and deadlines under which the Management Systems Certification Body (MSCB) of INCERT EOOD carries out the transition to certification to ISO 14001:2026.

The policy has been developed in accordance with Global ACI-TECH-3-TR 2029-04-30 (M) "Transition Requirements for ISO 14001:2026", the transition policy of the Bulgarian Accreditation Service (BAS) and D 05-12 Rules for Transition to a New Version of a Standard. It is mandatory for all clients with certified environmental management systems (EMS) and for all new clients, and is issued on the basis of item 18.3 of the General Terms and Conditions for Certification Contracts (D 03-01), which are part of the certification contracts.

2. Timeline

The deadlines are calculated from the last day of the month of publication of the standard.

Stage	Deadline
Declaration of the certification body to BAS of readiness for the transition	by 31.01.2027 (INCERT plans 16.11.2026)
Start of accredited certification to ISO 14001:2026	after the BAS decision on the transition of the accreditation
New certifications (incl. recertification) only to ISO 14001:2026	after 31.10.2027
End of transition – certificates to ISO 14001:2015 cease to be valid	30.04.2029

Up-to-date information on the transition, incl. the date of the BAS decision, is published at www.incert.bg.

3. Transition of certified clients

3.1. Method of transition

The transition is carried out through a transition audit performed:

- during a regular surveillance audit;
- during a recertification audit; or
- as a separate special transition audit.

INCERT recommends planning the transition at the first surveillance or recertification audit after the BAS decision, to avoid a build-up of audits at the end of the period.

3.2. Audit time

Global ACI assesses the changes in ISO 14001:2026 as minimal. The need for additional time is determined individually in accordance with ISO/IEC 17021-1 and Global ACI-TECH-3-004 (M), taking into account the extent of the changes in the client's system and the type of audit:

- recertification audit – as a rule, no additional time;
- surveillance audit – up to 0.5 auditor-day, depending on the size and complexity of the organization;
- special transition audit – at least 0.5 auditor-day.

The additional time is justified in the application review (F 03-03) and agreed with the client before the audit.

Integrated management systems. Where the transition to ISO 9001:2026 and ISO 14001:2026 is carried out at the same time for a client with an integrated management system, the additional time is determined jointly for both standards rather than separately, since many of the changes are common (harmonized structure, clause 4.1, clause 6.3, documented information, clause 9.2.2 and clause 9.3): recertification audit – as a rule no additional time; surveillance audit – up to 0.5 auditor-day in total (up to 1 auditor-day if the systems are not integrated); special transition audit – at least 0.5 auditor-day in total, and 1 auditor-day for larger or more complex organizations. The level of integration of the client's system is taken into account and justified in F 03-03 in accordance with IAF MD 11 and Global ACI-TECH-3-004 (M).

A simultaneous transition is possible after the BAS transition decisions for both standards. The client may also transition separately – first to ISO 14001:2026 and then to ISO 9001:2026 – in which case the time set out above for a single standard applies to each transition.

3.3. Notification of readiness

The client notifies its readiness for the transition at least one month before the audit by submitting an application for change in certification, stating at least:

- the version and date of the updated system documentation;
- the dates of the last internal audit and the last management review to ISO 14001:2026;
- a short description of any significant changes in the system.

3.4. What is assessed at the transition audit

In addition to the usual elements of the system, the transition audit assesses at least:

- the analysis of the changes and how the new and amended requirements have been implemented;
- the planning of changes (6.3);
- the management review with the new inputs (9.3);
- changes in the context of the organization, risks and opportunities, and the life cycle perspective;
- fulfilment of compliance obligations and evaluation of compliance;
- the internal audit and the management review to ISO 14001:2026;
- the status of nonconformities from previous audits to ISO 14001:2015.

The transition audit may be performed fully or partly as a remote audit (remote audit methods in accordance with Global ACI-TECH-3-003 (M), ISO/IEC TS 17012:2024 and D 05-03), if its objectives can be achieved.

3.5. Decision and certificate

After a positive decision, the certificate is reissued for conformity with ISO 14001:2026. The expiry date of the certification cycle is retained – the transition does not start a new three-year cycle. Nonconformities are handled under the general rules of D 03-01.

3.6. Clients who will not transition

A client who has declared that it will not transition to ISO 14001:2026 may continue to be audited to ISO 14001:2015. Its certificate is valid until 30.04.2029 at the latest, even if the cycle expires later. Certificates of clients who have not successfully passed a transition audit by 30.04.2029 cease to be valid on that date.

4. New clients

Until 31.10.2027 inclusive, INCERT accepts applications for initial certification and recertification to ISO 14001:2015 and to ISO 14001:2026. After that date, applications are accepted only to ISO 14001:2026. Certificates issued to ISO 14001:2015 are valid until 30.04.2029 at the latest.

Accredited certificates to ISO 14001:2026 are issued after the BAS decision on the transition of INCERT's accreditation.

5. Main changes in ISO 14001:2026

- alignment with the harmonized structure (Annex SL) and its terminology;
- the requirement "documented information shall be available" has been clarified;
- new clause 6.3 – planning of changes;
- additional sub-clauses in 9.3 – management review;
- Annex A clarifies the context of the organization, risks and opportunities and their link to other clauses, the life cycle perspective, and alignment with strategy, business processes and integrated management systems.

Global ACI assesses the overall impact of the changes as minimal, but it is the organization's responsibility to determine the changes to its context and system.

6. Recommended actions for certified clients

- Obtain ISO 14001:2026 and analyse the gaps against the current system.
- Prepare a plan for implementing the changes with responsibilities, deadlines and resources.
- Inform and train top management, internal auditors and key personnel.
- Update the system documentation.
- Perform an internal audit and a management review to ISO 14001:2026.
- Contact INCERT to agree the timing and method of the transition audit and submit the application.

7. Related documents

Reference	Title
Global ACI-TECH-3-TR 2029-04-30 (M)	Transition Requirements for ISO 14001:2026
Global ACI-TECH-3-004 (M)	Audit time (formerly IAF MD 5)
Global ACI-TECH-3-003 (M)	Use of ICT (formerly IAF MD 4)
D 03-01	General Terms and Conditions for Certification Contracts
D 05-03	Remote Audits Instruction
D 05-12	Rules for Transition to a New Version of a Standard