

Environmental Statement Guideline

The Community eco-management and audit scheme

Introduction and Instructions on Preparing an Environmental Statement

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Translator

Birgit Girkinger

German Version

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Authors: Birgit Girkinger, Erich Schäfer

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PRELIMINARY REMARKS REGARDING THE CONTENTS OF THIS PUBLICATION

Part I of this booklet contains an introduction to the Community eco-management and audit scheme based on the EEC Eco-Audit Regulation, referred to here as the EMAS-Regulation: EMAS = **eco-management** and **audit scheme**. Part II gives instructions on how to prepare an environmental statement.

This booklet describes the legal requirements to be met by an environmental statement under the EMAS-Regulation and the UGStVG (Environmental Verifier and List of Sites Act). It also offers suggestions on the structure and contents of an environmental statement, presenting and explaining them with examples and recommendations to facilitate successful participation in the Community scheme and to ensure that all registered sites in the Community can be registered in the List without complication.

This publication is also intended as a means of promoting an open dialog with the public.

PART I

INTRODUCTION TO THE COMMUNITY SCHEME

1 EMAS-REGULATION AND UGSTVG

Council Regulation (EEC) No. 1836/93, of 29 June 1993, allowing voluntary participation of companies in the industrial sector in a Community eco-management and audit scheme (EMAS-Regulation = Eco-audit Regulation) creates a standard European-wide legal basis for voluntary participation by companies in the industrial sector in a scheme to introduce eco-management and a periodic environmental audit. The scheme demands the preparation and dissemination of environmental statements to inform the public about the environmental performance at a given site.

Sites in compliance with all provisions of the EMAS-Regulation are registered in a list which is published annually by the EU Commission in the Official Journal of the European Communities.

The EMAS-Regulation was promulgated on 10 July 1993 and went into force on 13 July 1993. It has been directly applicable in all member states of the EU since 10 April 1995.

The implementation of the EMAS-Regulation in the individual member states also requires accompanying national legislation. In Austria, the Environmental Verifier and List of Sites Act (UGStVG, Federal Law Gazette No. 622/1995) was promulgated on 12 September 1995 and went into force on 1 October 1995. Thus far, an Ordinance on Site Registration Fee (StEGebV, Federal Law Gazette No. 749/1995) and an Ordinance on Accreditation Fees for Environmental Verifiers (UGZGebV, Federal Law Gazette No. 191/1996) have been issued on the basis of the UGStVG. October 1996 saw the issuing of an Ordinance on Assessment of Competence (FachKBV, Federal Law Gazette No. 549/1996) and one on the Extension of Sectors covered by the scheme (SEV, Federal Law Gazette No. 550/1996).

2 OBJECTIVE OF THE COMMUNITY SCHEME

The objective of the Community scheme under the EMAS-Regulation is to promote continuous improvement of the environmental performance of industrial activities by:

- a) the establishment and implementation of environmental policies, programmes and management systems by companies, in relation to their sites;
- b) the systematic, objective and periodic evaluation of the performance of such instruments;
- c) the provision of information on environmental performance to the public.

3 THE LEGAL STATUS OF THE COMMUNITY SCHEME

This scheme is without prejudice to existing Community or national laws or technical standards regarding environmental control and without prejudice to the duties of companies under those laws and standards (Art. 1, Para. 3 of the EMAS-Regulation).

4 VOLUNTARY NATURE OF PARTICIPATION

Participation in the Community scheme is voluntary. If a company were to dispense with the public display of success inherent in registering the site, it could conceivably introduce only a part of the Community scheme, for example, just an environmental management system. Nonetheless, complete, successful participation in the system requires that the site meets all conditions laid in the EMAS-Regulation, particularly, the periodic preparing and dissemination of environmental statements which are validated by independent environmental verifiers and used, inter alia, as the basis for registering the site in the EU-wide register.

5 ELIGIBILITY FOR PARTICIPATION

According to the first sentence of Article 3 in the EMAS-Regulation, the scheme is open to companies operating a site or sites where an industrial activity is performed.

Industrial activity is defined in Article 2, letter i of the EMAS-Regulation as any activity listed under Sections C and D of the classification of economic activities in the European Community (NACE rev. 1) as established by Council Regulation (EEC) No. 3037/90, OJ No. L 293 24. 10. 1990, p. 1. (Section C pertains to "Mining and Quarrying"; Section D pertains to "Manufacturing"). Also included are the generation of power, gas, steam, and hot water, as well as the recycling, treatment, destruction, or disposal of solid or liquid waste.

Article 14 of the EMAS-Regulation provides that the member states may, on an experimental basis, apply provisions analogous to the eco-management and audit scheme to sectors outside industry, e.g. the distributive trades and public service.

Austria availed itself of this opportunity with the issuing of an ordinance by the Federal Minister for the Environment designating further sectors in which the provisions of the EMAS-Regulation and UGStVG apply (Ordinance on the Extension of Sectors, SEV, Federal Law Gazette No. 550/1996). This extension pertains to companies in the following sectors of transportation and banking:

1. Transport via railways;
2. Transport by cableway, chair lift and T-bar lift;
3. Scheduled air transport;
4. Non scheduled air transport;
5. Cargo handling in rail and air transport and in aviation;
6. Storage in rail and air transport and in aviation;
7. Other supporting activities for rail transport, including the conveyance of cargo by truck, the conveyance of persons by bus and navigation;
8. Other supporting activities for aviation;
9. Central banking;
10. Credit institutions;
11. Special credit institutions.

6 CONDITIONS FOR PARTICIPATION

6.1 Adopting a company environmental policy

In order for a site to be registered in the scheme the company must adopt an environmental policy, in accordance with the relevant requirements in Annex I, which, in addition to providing for compliance with all relevant regulatory requirements regarding the environment, must include commitments aimed at the reasonable continuous improvement of environmental performance, with a view to reducing environmental impacts to levels not exceeding those corresponding to economically viable application of best available technology.

6.2 Conducting an (initial) environmental review

The next step is for the company to conduct an initial environmental review of the site (i.e., an initial comprehensive analysis of the environmental issues, the effects of the activities at the site and measures related to the company's environmental performance). This review must address the aspects covered in Annex I, Part C of the EMAS-Regulation. Internal experts or external consultants must evaluate in particular the effects of the individual work processes, product planning and production methods at the site on the various parts of the environment.

6.3 Introducing an environmental programme

The company must also introduce an environmental programme in accordance with Annex I of the EMAS-Regulation. In the light of the results of the environmental review, a precise environmental programme with the company's actual plans for improving its environmental performance must be introduced for each site. This environmental programme must describe the objectives and activities with which the company plans to guarantee better protection of the environment and to meet the obligations laid down in the environmental programme regarding continuous improvement of environmental performance.

6.4 Introducing an environmental management system

At the same time, an environmental management system is set up for implementing these elements in actual operations. This system describes in detail the duties, responsibilities and powers of the individual employees, the processes for evaluating, registering effects of activities on the environment, and the operational control. This system consists in part of an appropriate internal documentation system which covers all applicable environmental regulations and environmental management documents, enabling the company to demonstrate the extent to which it is complying with its environmental objectives.

6.5 Carrying out environmental audits

Environmental audits as defined in Art. 4 of the EMAS-Regulation are carried out at regular intervals at the site. They are eco-audits in the narrower sense of the word and enable an assessment of environmental management and are designed in particular to ascertain

compliance with the environmental policy and programme for the site and thus with the pertinent environmental regulations. The environmental audit can be carried out either by company auditors or by external persons or organizations on behalf of the company.

6.6 Setting objectives

The objectives included in the environmental programme must be set at the highest appropriate management level and be based on the findings of the initial environmental review and on the subsequent environmental audits. The objectives must be aimed at continuously improving the environmental performance.

6.7 Preparing an environmental statement

The company must then prepare an environmental statement specific to each site participating in the Community scheme as per Art. 5 of the EMAS-Regulation.

6.8 Verifying compliance with EMAS-Regulation and validating the environmental statement

An independent, accredited environmental verifier examines the environmental policy, the environmental programme, the environmental management system, the environmental review or audit procedure, and the environmental statement to verify that they meet the relevant requirements of the EMAS-Regulation and validates the environmental statement in accordance with Art. 4 and Annex III of the EMAS-Regulation.

6.9 Applying for registration of site

Once the environmental statement has been validated, the company forwards the environmental statement to the competent body (in Austria: Federal Environment Agency) and applies for the registration of site.

This request must be made by submitting a form (request form for registration as an EMAS site) to the competent body .

The registration fee per site is ATS 7,000 in Austria pursuant to the Ordinance on Site Registration Fee.

6.10 Registration of site in List of Sites by the competent body

The competent body registers the site in the List of Sites and gives it a registration number if

- ⇒ an environmental statement validated by an accredited environmental verifier has been submitted;
- ⇒ it is satisfied that the site meets all the conditions of the EMAS-Regulation;

- ⇒ the enforcement authorities¹ indicate that there is no known violation of pertinent environmental regulations at the site², and
- ⇒ the competent body has received the registration fee.

7 ENVIRONMENTAL STATEMENT AS THE BASIS FOR REGISTERING A SITE IN THE EC LIST

The registration of a site is based on the validated environmental statement. According to Art. 8 of the EMAS-Regulation, it is initially the sole basis for answering the question whether "it is satisfied that the site meets all the conditions of this regulation."

In accordance with Art. 5, Para. 2 of the EMAS-Regulation, the environmental statement is designed for the public and written in a concise, comprehensive language. It may be validated by the accredited environmental verifier only if the requirements named in paragraphs 3, 4 and 5 of Article 4 of the EMAS-Regulation are met. These requirements include, in particular,

- an examination of the environmental policy, environmental programmes, environmental management systems, environmental review and audit procedures, and the environmental statement to verify that they meet the requirements of the EMAS-Regulation and
- a check
 - a) whether the environmental policy meets the requirements of Article 3 and the pertinent provisions of Annex 1;
 - b) whether an environmental management system and an environmental programme are in place and operational at the site and whether they comply with the relevant requirements of Annex 1;
 - c) whether the environmental review and audit are carried out in accordance with the relevant requirements of Annex I and II;
 - d) whether the data and information in the environmental statement are reliable and whether the statement adequately covers all significant environmental issues of relevance to the site.

Owing to its brevity and public orientation, the environmental statement will in some cases not be a sufficient basis for the competent body (registration body) to determine immediately and without further ado whether it is satisfied that the site meets all the conditions of the EMAS-Regulation. In such cases, a dialog must be conducted between the company and the environmental verifier on the one hand and the registration body on the other. Another way of generating and maintaining more public trust in the eco-audit is to make it as clear and straightforward as possible.

¹ Office of the provincial government, district (district commissioner's office) and local authorities (in some cases federal ministers and offices subordinated to them)

² Registration can only be refused on condition that the competent body is notified by official ruling of a break at the site of relevant regulatory requirements regarding the environment as laid down in the Waste Management Act (AWG), Industrial Code (GewO), Austrian Water Act (WRG), etc. (§ 15 Para. 6 UGStVG).

The registration body must take special care in any such dialog to ensure clarity at all times as to the data and information still needed to meet minimum requirements for registration versus the data and information whose inclusion is merely suggested as a way of improving the environmental statement.

It is the task primarily of the company and the accredited verifier to see that the environmental statement provides adequate information to the public and is suitable for credibly demonstrating compliance with all conditions of the EMAS-Regulation (Article 8). The accredited environmental verifier who validates the statement is responsible for this. If an environmental statement is validated even though there is reason to doubt that the requirements of the EMAS-Regulation were met, the accreditation body can undertake supervisory action as per Sec. 11 UGStVG and, if necessary, prohibit the continuation of verification activity or revoke accreditation as per Sec. 13, Para. 1, line 3 of the UGStVG.

Although the registration body must review the credibility of compliance with all conditions of the EMAS-Regulation at the site and thus the completeness and plausibility of the environmental statement, it is not responsible for ensuring that the contents of the statement are in accordance with the actual (true) circumstances. It is not required to conduct an investigation to determine the actual truth.

8 ENVIRONMENTAL STATEMENT AS A COMMUNICATION INSTRUMENT

The environmental statement is designed for the public; its major purpose is to inform various groups such as customers, suppliers, local residents, banks, insurance companies, etc. In other words, it is an instrument which can be used to conduct a dialog with the public and to prevent mistrust and misunderstandings on the part of the public and the media.

Aside from its function as the basic document for site registration, the environmental statement offers possibilities for successful, market-oriented PR work in business competition.

9 PUBLISHING AND DISSEMINATING THE ENVIRONMENTAL STATEMENT

The validated environmental statement shall be communicated to the public no later than three months after notification of its registration in the List of Sites (Sec. 18, Para. 1, UGStVG).

The competent body shall be informed of the contents, form and type, as well as the time or period of such publication. Furthermore, the company concerned shall be obliged to announce the form and type, as well as the time or period of publication in an official public announcement. Every person shall be ensured free access to any published environmental statement (Sec. 18, Para. 2 and 3, UGStVG).

The costs for meeting these legal obligations for publishing the environmental statement are not allowed to be passed on to the public. Nonetheless, no objections will be raised if, after meeting this obligation, a reasonable fee is charged to cover copying and printing costs for the additional release of the environmental statement to interested parties and a suitable mailing fee is requested for its delivery. In all such cases, however, it must be left up to the

interested parties whether they wish to be sent a lower priced photocopy of the environmental statement or a printed copy of the environmental statement (if there is a printed run of the environmental statement).

10 SUBMITTING THE NEXT ENVIRONMENTAL STATEMENT

The next validated environmental statement must be submitted after three years at the latest. The time period should be shorter as a rule, taking into consideration the size and complexity of a company and the experience of the company with the installed environmental management system. (In addition, simplified environmental statements should be prepared annually, although the legal regulations do allow for exceptions to this.)

11 STATEMENTS OF PARTICIPATION

Once the company management has been notified of the registration of the site in the EMAS List of Sites, the company can use one of the statements of participation listed in Annex IV of the EMAS-Regulation for each registered site. These statements clearly indicate the nature of the company's participation in the scheme. However, this statement of participation may be used neither to advertise products nor on the products themselves or on their packaging. Nor may the graphic be used without one of the accompanying statements of participation.

As per Sec. 23, Para. 2 of the UGStVG, a company shall be fined ATS 50,000 to ATS 200,000 if it uses a statement of participation unlawfully or contrary to Art. 10 of the EMAS-Regulation. In particular, the use of the statement of participation between the application for registration and the actual registration of the site constitutes an offense.

12 DELETION OR SUSPENSION OF A SITE REGISTRATION

If the competent body concludes (at any time) that the site is no longer complying with all the conditions of the EMAS-Regulation, the site is deleted from the register and the site management is so informed.

If the competent body is informed by the competent enforcement authority of a breach at the site of relevant regulatory requirements regarding the environment after the registration of the site, it suspends it from the register and informs the site management thereof. This suspension is lifted if the competent body has received satisfactory assurances from the competent enforcement authority that the breach has been rectified and that satisfactory arrangements are in place to ensure that it does not recur.

Any deletion of a registered site as well as any suspension of a registration must only take place by way of an official ruling and following the implementation of declaratory proceedings according to the provisions of the AVG (law on administration procedure). In these proceedings the views of the environmental verifier and, if need be, the authorities must be heard. The company concerned and the environmental attorney (Umweltanwalt) within whose local jurisdiction the site is located are the parties to the proceedings and have the right of appeal and the right of complaint.

PART II

INSTRUCTIONS ON PREPARING AN ENVIRONMENTAL STATEMENT

1 PREFACE

This section presents the requirements to be met by an environmental statement under the EMAS-Regulation and the UGStVG and gives recommendations on how to prepare an environmental statement. Most notably, this section contains instructions and examples on how to structure the statement and on what it should contain.

The authors' recommendations are written in italics.

The requirements to be met by an environmental statement and their consequences for the appropriate and successful layout of the environmental statement cannot be derived from simply reading the provisions on these issues in the EMAS-Regulation. Not all of the questions arising in this regard are dealt with separately, directly, completely and clearly by separate provisions of the environmental statement. As a rule, reference must be made to other provisions of the EMAS-Regulation and the Austrian Environmental Verifier and List of Sites Act (UGStVG) to understand the demands placed on an environmental statement and its structural requirements.

The authors' recommendations pertain first of all to the application of the pertinent provisions of the EMAS-Regulation and the UGStVG which expressly govern the environmental statement. Most notably, however, the authors' recommendations cover the elements of the environmental statement which are not governed by the provisions of the EMAS-Regulation completely or clearly enough to preclude diverging interpretations. In such cases, the authors have addressed all questions connected with preparing environmental statements which are not directly governed by the relevant provisions in an express (explicitly stated), complete and unequivocal manner and have tried to resolve them in ways suggested by the contents of the other provisions of the EMAS-Regulation. Thus, to interpret the provisions on the environmental statement, virtually the only provisions drawn on were the ones in the EMAS-Regulation with relevance to the contents of the environmental statement. As a rule, the authors had to refer in the process to the provisions on environmental policy, environmental programmes, and environmental management systems (Article 3 and Annex I) and to the requirements on the environmental audit (Article 4 and Annex II).

Like the above recommendations, the authors' commentary on the legal sources cited are also printed in italics.

Quotes taken from the EMAS-Regulation or the UGStVG related explicitly and directly to the environmental statement appear in boxes.

Examples appear in a shaded box and indicate the source. (These concrete examples are largely excerpts from environmental statements of already registered sites and are therefore not universally applicable.)

2 FUNDAMENTAL REQUIREMENTS TO BE MET WHEN PREPARING AN ENVIRONMENTAL STATEMENT (COMPLETE WITH RECOMMENDATIONS)

2.1 Site reference

The company shall prepare, in accordance with Article 5, an environmental statement specific to each site audited (Article 3, letter f of the EMAS-Regulation).

"Site" shall mean all land on which the industrial activities under the control of a company at a given location are carried out, including any connected or associated storage of raw materials, by-products, intermediate products, end products and waste material, and any equipment and infrastructure involved in the activities, whether or not fixed (Article 2, letter k of the EMAS-Regulation).

2.2 Completeness and truth

The environmental statement shall contain at least the information specified in Article 5, Para. 3 of the EMAS-Regulation, including, in particular, a summary of the figures on pollutant emissions, waste generation, the consumption of raw material, energy and water, noise and other significant environmental aspects, as appropriate.

The next chapter contains information on other contents of the environmental statement.

The environmental statement shall assess and cover all the significant environmental issues of relevance to the site (Art. 4, Para. 5, letter d and Art. 5, Para. 3, letter b of the EMAS-Regulation).

The environmental statement shall be validated by the accredited environmental verifier only if he or she has checked that the statement covers all the significant environmental issues of relevance to the site and that the data and information in the environmental statement are reliable (Art. 4, Para. 6 in connection with Para. 5, letter d).

Information on activities of the company at the site, on environmental policy, environmental programme, environmental management, and on emissions, waste, and resource utilization should be presented as concretely as possible and not in abstract, general or aggregate terms.

Embellishment is not recommended for the simple reason that the environmental statement must be validated by an accredited environmental verifier who must determine the reliability of the information in it. Moreover, this approach would reduce a company's prospects of subsequently demonstrating that it was continuously improving its environmental performance

2.3 Concise and comprehensible form

The environmental statement shall be designed for the public and written in a concise, comprehensible form. Technical material may be appended (Article 5, Para. 2 of the EMAS-Regulation).

The environmental statement should be understandable and clearly structured. Aside from presenting the information concisely and in simple language, this objective is achieved by structuring the statement in a systematic manner. Including a table of contents or reducing the number of pages may be helpful in this regard. Based on the environmental statements submitted thus far, the number of pages averages 20, although this is not necessarily the recommended length.

The terms, symbols and abbreviations should be unambiguous and uniform throughout and the technical terms which are utilized should be appropriately explained.

Due attention should be paid to ensure that the individual statements made are plausible.

Statistics on the flows of materials and energy in the environmental statement should relate to the same period of time.

2.4 Continuity

The structure of the first environmental statement should be retained in later environmental statements, as should the accounting approaches for presenting the environmental data and information, so that readers can compare figures from different time periods.

Any changes in the time period or place (e.g., an expansion of the site) to which the environmental records and accounts apply should be explicitly stated.

2.5 Partner approach

The environmental statement is initially directed at the accredited environmental verifier who is charged with validating it and to the competent body which needs it as the basis for assessing whether the site has met all of the conditions of the EMAS-Regulation (Art. 8, Para. 1 of the EMAS-Regulation).

Basically, however, the environmental statement is designed for the public (Art. 5, Para. 2 of the EMAS-Regulation).

Public acceptance of the environmental statement heavily depends on how understandable it is for the various groups it is addressed to.

A conceptual plan should be drawn up to ensure that the environmental statement contains understandable and useful information for neighbors, customers, the media, suppliers, banks and insurance companies.

2.6 Dialog approach

Information necessary to understand the environmental impact of the company's activities shall be provided to the public, and an open dialogue with the public should be pursued (Annex I, Part D/9).

One purpose of an environmental statement is to offer an objective basis for the public to come into contact with the company at a given site.

The following possibilities are available:

- ⇒ Call for criticism, commentary, questions from readers in the individual chapters of the environmental statement ("External Suggestion Scheme").
- ⇒ Listing of contact persons responsible for environmental statement (name, phone number);
- ⇒ Inclusion of a reply card (to make it easier for readers to respond).

2.7 Priorities approach

To promote the dialog on company policy, environmental priorities could be highlighted in the environmental statement.

For example, the company can give special emphasis to measures or objectives already implemented or yet to be implemented and relate them to current unique characteristics of the industry and to regional or supra-regional topics.

Despite this priorities approach, compliance with all requirements placed on an environmental statement by the EMAS-Regulation must be guaranteed.

2.8 Credibility

The environmental statement shall be validated by the accredited environmental verifier, inter alia, only if its data and information are reliable (Art. 4, Para. 5 and 6 of the EMAS-Regulation).

The public credibility and acceptance of the environmental statement also depends on the reliability of the information it contains. Not least, of course, the reliability and credibility of the environmental statement is the basis for assessing whether it has been made plausible that the site meets all the conditions of the EMAS-Regulation and is thus eligible for registration in the List of Sites.

3 CONTENTS AND STRUCTURE OF THE ENVIRONMENTAL STATEMENT

3.1 Brief summary of required contents

The environmental statement shall include, in particular, the following:

- (a) a description of the company's activities at the site considered;
- (b) an assessment of all the significant environmental issues of relevance to the activities concerned;
- (c) a summary of the figures on pollutant emissions, waste generation, the consumption of raw material, energy and water, noise and other significant environmental aspects, as appropriate;
- (d) other factors regarding the environmental performance;
- (e) a presentation of the company's environmental policy, programme, and management system implemented at the site considered;
- (f) the deadline set for submission of the next statement;
- (g) the name of the accredited environmental verifier (Art. 5, Para. 3 of the EMAS-Regulation).

The provisions cited above from Art. 5, Para. 3 provide the basic structure for every environmental statement and also for the instructions at hand. Nevertheless, these provisions must not be seen in isolation and separate from the other provisions of the EMAS-Regulation. Special reference is made in this regard to the annexes containing the detailed provisions for the articles of the EMAS-Regulation. The corresponding annexes are cited wherever necessary in the following description of the individual requirements to be met by the environmental statement.

Aside from Article 5, Para. 3 of the EMAS-Regulation, reference should also be made to the provisions in Article 4, Para. 5, letter d and, Para. 6 in order to interpret what contents are required of an environmental statement. These provisions set down the requirements that must be met before an accredited environmental verifier can validate the environmental statement (cf. Chapter 4).

The first statement shall also include the following information named in Annex V of the EMAS-Regulation in accordance with Art. 3, letter f:

- 1. Name of company
- 2. Name and location of the site
- 3. Brief description of the activities at the site
- 4. Name and address of the accredited environmental verifier who validated the statement annexed
- 5. Deadline for submission of the next validated environmental statement

The order selected for the following presentation of the contents of an environmental statement is based principally on Article 5, Para. 3 of the EMAS-Regulation, but need not be followed exactly in the actual environmental statement.

3.2 Title

The EMAS-Regulation has no provision governing the title of an environmental statement. We suggest the following title:

"199xx Environmental Statement of the X Company for Site Y"

The environmental statement differs greatly from the types of environmental reports companies have voluntarily published up until now. These reports have functioned basically as effective PR brochures for the (entire) company and bear no relation to the EMAS-Regulation. The environmental statement, for its part, is much more than simply a promotional publication; without it there is no way in which a given site can be registered in the EMAS List of Sites. That is why we recommend the use of "environmental statement" in the title (instead of eco-report, environmental report, or the like). The year that appears in the title should be the year in which the environmental statement is prepared.

3.3 Preface written by the company management

Although the EMAS-Regulation does not explicitly require a preface by the company management, it is allowed and considered appropriate. It gives the public an initial insight into the environmental performance of the company and indicates the priority environmental protection has in relation to overall company objectives and to the way the company's management thinks and acts.

The entire preface from an environmental statement is given below as an example:

Preface by the Managing Board

To optimize and improve environmental activities at the Voitsberg steam generating power station, Draukraft has introduced an environmental management system based on Regulation (EEC) No. 1836/93 of the Council of the European Union (EMAS-Regulation). The objective of the EMAS-Regulation is to achieve voluntary and continuous environmental improvement which goes beyond legal requirements and which is recognizable for customers. The function of the environmental statement is to present to the public the environmental status of the Voitsberg site in accordance with the EMAS-Regulation.

A site environmental policy was developed on the basis of the environmental guideline of Draukraft. As part of the first environmental review, all activities relevant to the environment underwent a detailed examination covering technical and organizational aspects. Draukraft utilized the resulting findings on potential improvements to draw up an environmental programme for the site.

An environmental management system complying with the EMAS-Regulation supports the Voitsberg site in its efforts to regulate processes and meet the legal requirements and enables the site to furnish proof of their implementation. This management system for corrective and preventive measures provides for everything from a structured procedure for detecting errors, to the launching of immediate measures via a corresponding error-cause analysis system, to the taking of corrective measures.

The effectiveness of the environmental management system and all its components is examined periodically to achieve continuous improvement. Draukraft plans to publish an environmental statement on the Voitsberg site every three years. In the interim years, Draukraft will release an annual environmental report to inform the public of the key data and events at the Voitsberg site.

Preface to an environmental statement.

Source: Environmental Statement on the Voitsberg Site, April 1996, Draukraft

3.4 Description of the activities of the company at the given site

In particular, the environmental statement shall include a description of company's activities at the site considered (Article 5, Para. 3, letter a of the EMAS-Regulation).

However, the regulation gives no further information about the contents and degree of detail of this description.

Based on the conditions laid down in the EMAS-Regulation, the description of the company activity at the site should contain, inter alia, the following information if at all possible:

- a) Description of the site (all land on which the industrial activities are carried out)
 - Location of the site, if possible with a layout plan of the entire site.**
- b) Geographic boundaries of the area affected by the activities of the company at the site
 - Indication of the area affected by the activities of the company with regard to the various sectors of the environment, e.g., air, noise, soil, water, etc., provided this is relevant and can be indicated.**

- c) *Description of the activities at the site:*
- *Classification of the company according to the NACE List*
 - *Product manufacturing (no product advertising by including pictures of the products, etc.)*
 - *Production process*
 - *Raw materials used*
 - *Storage of raw materials*
 - *Storage of by-products, intermediate products and end products*
 - *Storage of waste materials.*
- d) *Description of the movables and immovables present at and used at the site:*
- *Machines, equipment*
 - *Plants*
 - *Company's buildings.*
- e) *Description of the infrastructure at the site:*
- *Connections to public transportation systems (rail, road, waterways)*
 - *Traffic generated by the activities of the company at the site*

The company activities at the site should be presented in such a way that the information on the environmental performance of the company included in the environmental statement is rendered vividly and in concrete terms and in a manner which makes it easier to understand.

Below is an example of the description of the activities of a company at a site:

Company Description

Tann-Papier was established at its site in Traun in 1962 and specializes in the printing and perforation of filter tip coverings for the cigarette industry.

Through the use of state of the art printing machines, any design can be implemented -- from simple cork coverings to complicated five-color printing. Tann-Papier is a specialist in the perforation of tip coverings. Thanks to our five different types of perforation, the customer can choose the right type for its cigarettes:

- *Electroperforation*
- *Microlaser*
- *Macrolaser*
- *Micromechanical perforation*
- *Macromechanical perforation*

Aside from exclusive printing designs, special effects can be created by laminating various foils or metallic papers.

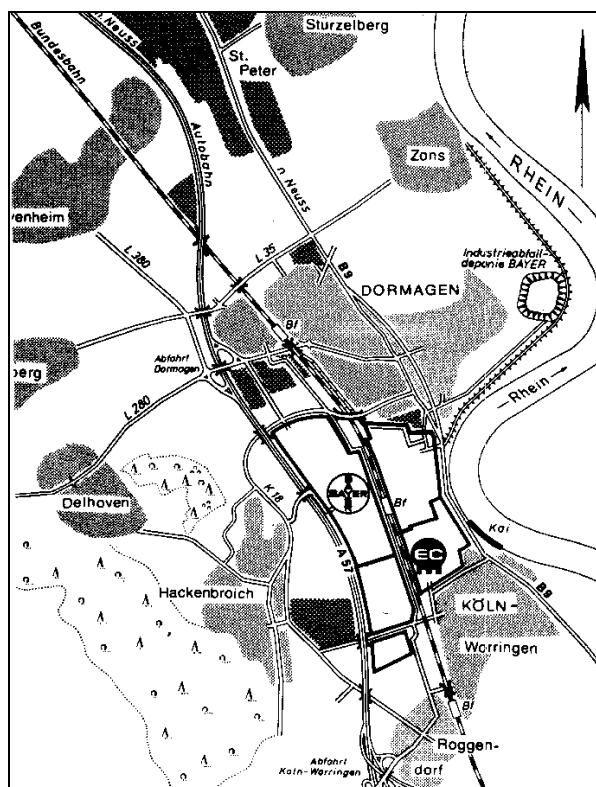
The company site is situated in Traun, a town south of the provincial capital of Linz in the Austrian province of Upper Austria. The factory is in a central location approx. 2 km from the train station and approx. 3 km from the Westautobahn A1. The company facility was built on the edge of riverside meadow land in the middle of a park-like area. A total of approx. 330 employees currently work in production and administration. Exports account for approx. 95% of overall sales.

Description of the activities of a company at an EMAS site.

Source: Environmental Statement of Tann-Papier GmbH, Traun Site, p. 4.

To make the description more vivid, the company could depict the local surroundings graphically.

The example below is a graphic of the area directly surrounding a chemical factory:



Graphic depiction of an EMAS site.

Source: 1995 Environmental Statement for the Dormagen Site of Bayer AG and Bayer Faser GmbH, p. 9.

3.5 Summary of the figures

The environmental statement shall include, in particular, a summary of the figures on pollutant emissions, waste generation, the consumption of raw material, energy and water, noise and other significant environmental aspects, as appropriate (Art. 5, Para. 3, letter c).

The following points should be kept in mind with regard to the summary of the figures:

- Pollutant emissions for air and waste water should be indicated in concentrations (and possibly also with corresponding loads) along with the emission standards in force and the frequency of the measurements (one-time measurements, half hour mean values, etc.). To promote a dialog with the public, the company should include all parameters specific to the industry as well as those for which mandatory standards are set for the site in laws, regulations or administrative decisions. It is deemed sufficient in this context to indicate statistical values (e.g., the average of half hour mean values).
- With regard to waste materials, the major wastes in terms of quantity or degree of hazard (divided into hazardous waste, nonhazardous waste and salvage material)

should be recorded, whereby the technical terms for waste as per ÖNORM S 2100 or 2101 are to be utilized. Assigning waste according to code number appears to be a sensible approach from an ecological point of view, but is not mandatory. What is important here is that the company internally documents in its environmental management system how the individual streams of waste are generated. The waste management concept (Abfallwirtschaftskonzept) is very helpful as a guide in this regard and should be utilized.

- *Information on the (annual) amounts of raw materials consumed can be rendered in absolute figures or in relation to product output.*
- *Information on the (annual) amounts of energy consumed should also include a breakdown by energy sources.*
- *Figures on noise emissions (in dB(A)) should be included if noise was determined to be relevant to assessing the site's effects on the environment and/or if objectives in the environmental programme deal with the subject of noise. If need be, the company should indicate the standards set down by the authorities and its compliance with them.*

The figures for the above aspects should be as completely as possible. If no figures need to be given for several of the items because of their irrelevance for the given site, it is recommended that the company includes them anyway, possibly making a note that they are "not relevant."

In addition to the summary of the figures, ecological indicators for site operations could also be included. Indicators serve as planning, control and monitoring instruments for internal company operations and enable the environmental performance of the company to be efficiently monitored by comparing target values with actual values and by recording actual values over time. This approach enables companies to demonstrate their ecological capabilities to the public over several set periods of time. Companies with a proactive communications policy will therefore want to include these items in the environmental statement. Nevertheless, the inclusion of indicators is not required for the registration of a site in the EMAS List of Sites.

3.6 Assessment of all the significant environmental issues

The environmental statement shall include, in particular, an assessment of all the significant environmental issues of relevance to the activities concerned (Article 5, Para. 3, letter b of the EMAS-Regulation).

The environmental statement shall be validated by the accredited environmental verifier only if the statement adequately covers all the significant environmental issues of relevance to the site (Article 4, Para. 6 and Para. 5, letter d of the EMAS-Regulation).

Chief among the important environmental issues are those related to environmental impact. This takes in the environmental effects of emissions, waste generation, and the consumption of raw material, energy, and water as indicated in Article 5, Para. 3, as well as the assessment and recording of the effects on the environment as defined in Annex I, Part B/3.

According to Annex I, Part B/3 of the EMAS-Regulation, the environmental management system shall be established, applied and maintained in such a manner that, inter alia, the

evaluation and registration of environmental effects are guaranteed to meet the stipulated requirements. If necessary, this includes consideration of the following facts and circumstances:

- a) controlled and uncontrolled emissions to the atmosphere;*
- b) controlled and uncontrolled discharges to water or sewers;*
- c) solid and other wastes, particular hazardous wastes;*
- d) contamination of land;*
- e) use of land, water, fuels and energy, and other natural resources;*
- f) discharge of thermal energy, noise, odour, dust, vibration and visual impact;*
- g) effects on specific parts of the environment and on ecosystems.*

This includes effects arising from, or likely to arise, as consequences of:

- 1. normal operating conditions;*
- 2. abnormal operating conditions;*
- 3. incidents, accidents and potential emergency situations;*
- 4. past activities, current activities and planned activities.*

The environmental statement shall include an assessment of all the significant environmental issues of relevance according to Art. 5, Para. 3, letter b and, as per letter c, include figures on pollutant emissions, waste generation, consumption of raw material, energy and water, noise and other significant environmental aspects, as appropriate.

To determine and assess these facts in greater detail, it is only logical that reference be made to the facts and circumstances indicated in Annex I, Part B/3 as those which the environmental management system is required to evaluate and register.

According to Annex I, Part B/3, the environmental management system shall also guarantee, inter alia, that a list of the legislative, regulatory and other policy requirements is drawn up. In particular, the company shall establish and maintain procedures to record all legislative, regulatory and other policy requirements pertaining to the environmental aspects of its activities, products and services.

An assessment of the central issue of whether the site complies with all environmental regulations can only be made if the environmental management system of the company performs these tasks. A list of all the legislative, regulatory and other policy requirements applicable to the site must be drawn up first, before their compliance can be determined.

It is not enough that the environmental statement give just the quantitative values for the streams of raw material or emissions. Environmental relevance is determined not only by the mere presence of these materials and emissions, but by the effects they have on the environment. It is therefore crucial that a connection be drawn between the materials used and the emissions generated and the effects both have on the environment.

Owing to the introduction of evaluation standards for the environmental performance of companies in Article 3, letter a of the EMAS-Regulation, an assessment of all the significant environmental issues must also include these standards. Among the chief environmental issues are those related to a site's compliance with all relevant regulatory requirements regarding the environment and to a company's commitments aimed at the reasonable continuous improvement of environmental performance. These commitments must be aimed at reducing environmental impacts to levels not exceeding those corresponding to economically viable application of the best available technology.

According to Annex II Part F/2, the audit report for the company management must provide information about the state of compliance with the company's environmental policy and the environmental progress at the site. This information is intended for the management and can, but need not be, included in the environmental statement.

Nevertheless, it must not be overlooked that the issue of compliance with all relevant regulatory requirements is not only an essential part of the environmental policy of the company and thus an important environmental issue in relation to the activities under examination at the site, but is also a mandatory prerequisite for the registration of the site (Art. 8, Para. 1 and Para. 4 of the EMAS-Regulation).

As an assessment of a significant environmental issue, the environmental statement shall state, inter alia, that all relevant regulatory requirements regarding the environment are being complied with at the site in accordance with the established environmental policy (Art. 5, Para. 3, letter b in connection with Art. 3, letter a and Art. 8, Para. 1 and Para. 4 of the EMAS-Regulation).

Unlike the above compliance with all relevant regulatory requirements regarding the environment, the application of the best available technology is not an explicit requirement for site registration as per Article 8 of the EMAS-Regulation. Nevertheless, the environmental policy is required by Article 3 of the EMAS-Regulation to cover the company's commitments to achieve reasonable continuous improvement of environmental performance. These commitments shall be aimed at reducing environmental impacts to levels not exceeding those corresponding to economically viable application of the best available technology.

As an assessment of a significant environmental issue of relevance, the environmental statement shall contain, inter alia, a statement on the commitments set down in the environmental policy which are aimed at reducing environmental impacts to levels not exceeding those corresponding to economically viable application of the best available technology (Art 5, Para. 3, letter b in connection with Art. 3, letter a).

Consequently, the environmental statements must also provide information about whether the environmental policy was able to achieve progress in reducing environmental impacts and if so, the nature of this progress. Environmental statements must also present quantitative values for all effects which were shown to be relevant in the assessment and which are planned to be reduced to levels not exceeding those corresponding to economically viable application of the best available technology.

3.7 Presentation of other factors regarding environmental performance

Although the EMAS-Regulation provides for the presentation of other factors regarding environmental performance, it gives no specifications on this matter. Companies are free to choose the topics they believe to be worthy of mention.

Among the most notable possibilities are the following:

- ⇒ *Presentations of aspects of the environmental performance of the company that do not constitute an essential part of an environmental statement but that are of interest to the public, e.g., the environmental statement can include explanations about employee protection at the company and arrangements it has made to deal with operational disruptions.*
- ⇒ *In keeping with the dialog approach, companies can solicit questions, criticism and feedback from the public.*
- ⇒ *With regard to the aspect of credibility, companies can describe in this chapter the steps it has taken to increase environmental performance which are suitable for promoting public trust.*
- ⇒ *A discussion of weak points and deficits in environmental management increases the public acceptance of an environmental statement.*
- ⇒ *Individual topics of special interest to the company or its neighbors could be elaborated on here as a way of highlighting company priorities. Transportation is an example of a topic that could be addressed in this context.*
- ⇒ *It would also be appropriate to mention at this point the company's participation in other environmentally relevant pilot projects or other systems (e.g., Responsible Care).*

3.8 Presentation of the company's environmental policy

The environmental statement shall include, in particular, a presentation of the company's environmental policy at the site considered (Article 5, Para. 3, letter e of the EMAS-Regulation).

The environmental statement shall be validated by the accredited environmental verifier only if he/she has checked to ensure that an environmental policy was established and that it complies with the provisions of Article 3 and the pertinent provisions in Annex I (Article 4, Para. 6 of the EMAS-Regulation).

"Environmental policy" as defined in Art. 2 letter a of the EMAS-Regulation shall mean the company's overall aims and principles of action with respect to the environment including compliance with all relevant regulatory requirements regarding the environment.

According to Art. 3, letter a of the EMAS-Regulation, the company must adopt a company environmental policy, in accordance with the relevant requirements in Annex I, which, in addition to providing for compliance with all relevant regulatory requirements regarding the environment, must include commitments aimed at the reasonable continuous improvements of environmental performance, with a view to reducing environmental impacts to levels not exceeding those corresponding to economically viable application of best available technology.

In other words, the environmental policy must cover the following points in particular:

- ⇒ *Compliance with all relevant regulatory requirements regarding the environment;*
- ⇒ *The company's commitments aimed at the reasonable continuous improvements of environmental performance;*
- ⇒ *Reduction of the environmental impacts to levels not exceeding those corresponding to economically viable application of best available technology.*

Compliance with all relevant regulatory requirements regarding the environment is aimed also at the future. That is, even if the company is currently complying with all environmental regulations, it must also guarantee compliance in the future.

Aside from these three essential points, further aspects of the environmental policy must also be set down in conformance with Annex I/D of the EMAS-Regulation entitled "Good Management Practices":

1. *A sense of responsibility for the environment amongst employees at all levels, shall be fostered.*
2. *The environmental impact of all new activities, products and processes shall be assessed in advance.*
3. *The impact of current activities on the local environment shall be assessed and monitored, and any significant impact of these activities on the environment in general, shall be examined.*
4. *Measures necessary to prevent or eliminate pollution, and where this is not feasible, to reduce pollutant emissions and waste generation to the minimum and to conserve resources shall be taken, taking account of possible clean technologies.*
5. *Measures necessary to prevent emissions of materials or energy shall be taken.*
6. *Monitoring procedures shall be established and applied, to check compliance with the environmental policy and, where these procedures require measurements and testing, to establish and update records of the results.*
7. *Procedures and action to be pursued in the event of detection of non-compliance with its environmental policy, objectives or targets, shall be established and updated.*
8. *Cooperation with the public authorities shall be ensured to establish and update contingency procedures to minimize the impact of any accidental discharges to the environment that nevertheless occur.*
9. *Information necessary to understand the environmental impact of the company's activities shall be provided to the public, and an open dialogue with the public should be pursued.*
10. *Appropriate advice shall be provided to customers on the relevant environmental aspects of the handling, use and disposal of the products made by the company.*
11. *Provisions shall be taken to ensure that contractors working at the site on the company's behalf apply environmental standards equivalent to the company's own.*

In a word, "Good Management Practices" urge that a connection be made between environmental policy on the one hand and employees, the public, customers and contractors on the other (points 1, 9, 10, 11). Great importance is attributed to the assessment of environmental impacts -- from both present and future activities (point 2). Other important

matters to be covered in drawing up an environmental policy are the impacts on the local environment and accident-related emissions.

It is also seen as very positive if the company comments on the precautions it takes to ensure that its contractors working at the site apply the same ecological principles it does. This provision could perhaps be extended also to suppliers.

The issues listed in Annex I/C of the EMAS-Regulation are taken into consideration in the environmental policy and programmes and in the environmental audits:

- 1. Assessment, control, and reduction of the impact of the activity concerned on the various sectors of the environment;*
- 2. Energy management, savings and choice;*
- 3. Raw materials management, savings, choice and transportation; water management and savings;*
- 4. Waste avoidance, recycling, reuse, transportation and disposal.*
- 5. Evaluation, control and reduction of noise within and outside the site.*
- 6. Selection of new production processes and changes to production processes.*
- 7. Product planning (design, packaging, transportation, use and disposal).*
- 8. Environmental performance and practices of contractors, subcontractors and suppliers.*
- 9. Prevention and limitation of environmental accidents.*
- 10. Contingency procedures in cases of environmental accidents.*
- 11. Staff information and training on environmental issues.*
- 12. External information on environmental issues.*

Here is an example of how one company presented its environmental policy in an environmental statement:

Environmental Policy
<p>The environmental policy is based on the following fundamental operating principles, whereby the activity of the company is periodically reviewed to ensure its compliance with these principles and the objective of steadily improving the environmental performance of the company.</p> <ul style="list-style-type: none"> • We protect the environment by obeying the pertinent environmental regulations and by continuously improving the environmental performance of the company. These objectives cover not only waste air, noise and waste water emissions, but also the use of energy resources, chemicals and auxiliary materials, as well as the disposal of wastes. • We promote knowledge about and awareness of the environment among our employees by continuous staff training and education. • We assess in advance the environmental effects of every new activity and every new process. • We take the necessary steps to reduce unavoidable environmental pollution as much as possible through economically viable application of the best available technology. • Together with the authorities, we establish and update procedures and measures for minimizing emissions that could occur in an accident. • Our customers, the public and the relevant authorities are informed annually about the environmental pollution created by our company and about our environmental performance. • We use our influence on contractual partners to have them use the same environmental standards we do. • We establish and implement procedures for monitoring compliance with the environmental policy; in cases in which these procedures require measurements and tests, provisions have been made to record and update the results. • We establish and constantly update procedures and measures to deal with cases in which it is determined that the company is not complying with its environmental policy or environmental objectives.

Environmental Policy of Tiefenbacher GmbH, Leonding.

Source: 1996 Environmental Statement; Tiefenbacher GmbH, Leonding, pp. 13-14.

Any changes and additions made since the last environmental statement should be described for the sake of continuity.

The following example illustrates the points of the environmental policy or the environmental principles of a company which were added in the final revision when the environmental statement was reformulated.

These newly drawn up guiding principles were listed separately following the existing environmental policy.

Environmental Principles of Ciba Additive GmbH

The following principles were added in 1995:

- *We wish to avoid or minimize as much as possible the environmental effects related to the manufacture, packaging, transportation, use and disposal of our products.*
- *We wish to give preference to raw materials suppliers who share our environmental and safety policies.*
- *We inform our customers about how to use our products in a safe and environmentally caring manner.*

Supplement to the Environmental Policy.

Source: 1995 Environmental Statement of CIBA Additive GmbH, Lampertheim, p. 7.

3.9 Presentation of the environmental policy

The environmental statement shall include, in particular, a presentation of the environmental programme at the site considered (Article 5, Para. 3, letter e of the EMAS-Regulation).

The environmental statement shall be validated by the accredited environmental verifier only if he/she has checked to ensure that an environmental programme exists at the site which complies with the provisions of Annex I (Article 4, Para. 6 of the EMAS-Regulation).

According to Art. 2, letter c of the EMAS-Regulation, "environmental programme" shall mean a description of the company's specific objectives and activities to ensure greater protection of the environment at a given site, including a description of the measures taken or envisaged to achieve such objectives and where appropriate the deadlines set for implementation of such measures.

Art. 3, letter c of the EMAS-Regulation provides, inter alia, that:

The environmental programme must serve to meet the obligations set forth in the environmental policy of the company with regard to continuous improvement of the environmental performance of the company.

The programme must include (Annex 1/A/5 of the EMAS-Regulation):

- a) *designation of responsibility for objectives at each function and level of the company;*
- b) *the means by which they are to be achieved.*

Separate programmes shall be established in respect of the environmental management of projects relation to new developments, or to new or modified product, services or processes, to define:

1. *the environmental objectives to be attained;*
2. *the mechanisms for their achievement;*
3. *the procedures for dealing with changes and modification as projects proceed;*

4. *the corrective mechanisms which shall be employed should the need arise, how they shall be activated and how their adequacy shall be measured in any particular situation in which they are applied.*

The environmental objectives which the environmental programme is set up to achieve are the detailed goals, in terms of environmental performance, which a company sets itself; (Art. 2, letter d of the EMAS-Regulation).

To have a site registered under this scheme, Art. 3, letter e of the EMAS-Regulation stipulates that the company must set objectives at the highest appropriate management level, aimed at the continuous improvement of environmental performance in the light of the findings of the audit, and appropriately revise the environmental programme to enable the set objectives to be achieved at the site.

According to Annex I/A/4 of the EMAS-Regulation, these objectives shall be fixed at all relevant levels within the company and shall be consistent with the environmental policy. They shall quantify wherever practicable the commitment to continual improvement in environmental performance over defined time-scales.

A programme for achieving the objectives at the site is established and maintained by the company (Annex I/A/5 of the EMAS-Regulation).

In short, the environmental programme presented in the environmental statement should contain the following points:

- ⇒ *the company's specific objectives set in quantitative terms if possible;*
- ⇒ *measures taken or envisaged to achieve the objectives;*
- ⇒ *deadlines set for implementation of such measures;*
- ⇒ *designation of responsibility for objectives at each function and level of the company.*

A company could conceivably cut back on the thoroughness and exactness of its description of the means (measures) for reaching the objectives for reasons of relevance or in order to maintain business secrets. Nonetheless, the measures must, at the very least, be the basic subject of the description and shall be internally clarified beforehand at the company and recorded in the documentation.

Presenting the environmental programme in the environmental statement in table form makes it more readily understandable. The above points for each environmental objective are placed in the individual columns of the table.

When drawing up the environmental programme, the company should also refer to the chapter on "Environmental Policy" in this booklet and to the aspects listed in Annex I/C of the EMAS-Regulation. For example, it is recommended in point 11 of the "issues to be covered" that when drawing up an environmental programme, a company should not only define new technologies related to its environmental performance as environmental objectives, but also incorporate in the environmental programme any staff training programs related to ecological ways of thinking and acting.

When drawing up the environmental programme, the company should see to it that the individual environmental objectives are formulated as concretely as possible, not least because this approach guarantees that the attainment of these objectives can be verified. It appears appropriate to define actual numerical values as objectives wherever possible.

As noted in the section on environmental policy, a company should also strive for a continuous process of improvement (especially with regard to reducing the major sources of environmental pollution) when drawing up an environmental programme. As far as objectives

related to technical and technological aspects are concerned, this process should ultimately be aimed at achieving the economically viable application of best available technology.

An environmental programme should derive directly from the findings in the assessment of environmental effects. If this assessment indicates that a certain company activity generates extensive environmental pollution, efforts to achieve a continuous improvement in the environmental performance of the company by setting environmental objectives should focus on this activity in particular. In other words, a connection should be established between these two aspects, i.e., environmental effects and environmental objectives.

For the sake of continuity, the presentation of the environmental programme in the environmental statement should make reference to the environmental programme from the previous reporting period. The attainment or non-attainment of the environmental objectives should be discussed. It is only sensible that this discussion not be confined to just the degree to which the actions were implemented, but also include the procedures used and the results. An environmental programme published in an environmental statement is presented below as an example.

Objective	Measure	Deadline	Person responsible
<i>To treat 100% of the plant cake from the sewage treatment plant in order to sell it on the market as a byproduct.</i>	<ul style="list-style-type: none"> • <i>Conduct a feasibility study on the possibilities of selling approx. 300 t of plant cake a year.</i> 	1998	<i>Director of the power station</i>
<i>To improve waste management.</i>	<ul style="list-style-type: none"> • <i>Carry forward with and improve upon the waste management plan</i> 	1996	<i>Power station engineer</i>
	<ul style="list-style-type: none"> • <i>Keep a detailed record of waste quantities.</i> 	1996	<i>Gen. pow. stat. components</i>
	<ul style="list-style-type: none"> • <i>Determine concrete, quantifiable reduction targets.</i> 	1996	<i>Director of the power station</i>
<i>To prevent dust emissions caused by problems with the ash transport facilities between Mellach and Werndorf.</i>	<ul style="list-style-type: none"> • <i>Compare different variations</i> 	1996	<i>Power station engineer</i>
	<ul style="list-style-type: none"> • <i>Carry out project (overhauling/ conversion of ash transport facilities).</i> 	1997	<i>Gen. pow. stat. components</i>
<i>To determine the potential risk of the ammonia plant.</i>	<ul style="list-style-type: none"> • <i>Conduct a malfunction analysis on possible effects of malfunctions in the ammonia plant - Draw up a study of risks.</i> 	1996	<i>Director of the power station</i>

<i>To increase the level of safety in the handling of hazardous materials.</i>	<ul style="list-style-type: none"> • Draw up work instructions for additional materials, particularly if their annual use exceeds 1000 kg. 	1996	Head of lab group
	<ul style="list-style-type: none"> • Use safety data sheets to evaluate 100% of the chemicals employed. 	1997	Head of lab group
	<ul style="list-style-type: none"> • Conduct demonstrable training of all employees in the handling of hazardous materials. 	1996	Director of the power station
<i>To improve analysis of input/ output summary statements.</i>	<ul style="list-style-type: none"> • Establish product-specific, environmentally relevant key figures. 	1996	Director of the power station
<i>To increase the involvement of all employees at the site in the environmental management and auditing scheme.</i>	<ul style="list-style-type: none"> • Stage an idea contest on "Environmental Protection on the Job". 	1996	Company environmental officer
	<ul style="list-style-type: none"> • Have environmental officer conduct internal training courses and pass out information at company. 	1998	Company environmental officer
	<ul style="list-style-type: none"> • Have employees take courses on corporate environmental performance (auditor courses). 	1998	Company environmental officer

Excerpt from an environmental programme. Source: 1995 Environmental Statement, Combined District Heating and Power Plant in Mellach, p. 12.

3.10 Presentation of the environmental management system

The environmental statement shall include, in particular, a presentation of the environmental management system implemented at the site considered (Article 5, Para. 3, letter e of the EMAS-Regulation).

The environmental statement shall be validated by the accredited environmental verifier only if he/she has checked to ensure that an environmental management system exists, is being applied at the site, and complies with the provisions of Annex I (Article 4, Para. 6 in conjunction with Para. 5, letter b of the EMAS-Regulation).

According to Art. 2, letter e of the EMAS-Regulation, the environmental management system is defined as follows:

- the part of the overall management system which includes
 - the organizational structure,
 - the responsibilities practices,
 - the procedures,
 - the processes and
 - the resources
- for determining and implementing the environmental policy.

According to Annex I/B, the environmental management system shall be designed, implemented and maintained in such a way as to ensure the fulfillment of the requirements defined below:

1. *Environmental policy, objectives and programmes*
2. *Organization and personnel*
3. *Environmental effects*
4. *Operational control*
5. *Environmental management documentation records*
6. *Environmental audits*

The following section explains details of the environmental management system which are relevant to the presentation of the environmental management system in the environmental statement and which are to be incorporated in the environmental statement to a greater or lesser degree as required, appropriate and possible.

3.10.1 Organization and personnel

Responsibility, authority and interrelations of key personnel who manage, perform and monitor work affecting the environment must be defined and documented.

A management representative having authority and responsibility for ensuring that the management system is implemented and maintained must be appointed.

Arrangements must be made to ensure among personnel, at all levels, awareness of:

- a) *the importance of compliance with the environmental policy and objectives, and the requirements applicable under the management system established;*
- b) *the potential environmental effects of their work activities and the environmental benefits of improved performance;*
- c) *their roles and responsibilities in achieving compliance with the environmental policy and objectives, and with the requirements of the management system;*
- d) *the potential consequences of departure from the agreed operating procedures.*

Identifying training need, and providing appropriate training for all personnel whose work may have a significant effect upon the environment.

The company must establish and maintain procedures for receiving, documenting and responding to communications (internal and external) from relevant interested parties concerning its environmental effects and management.

3.10.2 Environmental effects

The environmental effects of the company's activity at the site must be examined and assessed. A list must be drawn up which contains all effects identified to be of special significance. This may mean inclusion of the following facts and circumstances:

- a) controlled and uncontrolled emissions to the atmosphere;*
- b) controlled and uncontrolled discharges to water or sewers;*
- c) solid and other wastes, in particular hazardous wastes;*
- d) contamination of land;*
- e) use of land, water, fuels and energy, and other natural resources;*
- f) discharge of thermal energy, noise, odour, dust, vibration and visual impact;*
- g) effects on specific parts of the environment and on ecosystems.*

This includes effects arising from, or likely to arise, as a consequence of:

- 1. normal operating conditions;*
- 2. abnormal operating conditions;*
- 3. incidents, accidents and potential emergency situations;*
- 4. past activities, current activities and planned activities.*

The company must establish and maintain procedures to record all legislative, regulatory and other policy requirements pertaining to the environmental aspects of its activities, products and services.

3.10.3 Operational control

Provisions must be made for investigation and corrective action, in case of non-compliance with company's environmental policy, objectives or standards, in order to

- a) determine the cause;*
- b) draw up a plan of action;*
- c) initiate preventive actions, to a level corresponding to the risks encountered;*
- d) apply controls to ensure that any preventive actions taken are effective;*
- e) record any changes in procedures resulting from corrective action.*

Operational Procedures should be summarized in concise, easy to understand language. The way in which the environmental performance of the company is organized can be explained in figures and diagrams (organization charts, procedural instructions, or interface plans) and should cover, in particular, the position of the company environmental officer, the environmental committee, etc. The management representative should also be indicated in this context.

Information on the environmental management system should contain a (preferably graphical) presentation of how the elements aimed at the continuous improvement relate to each other. The interplay between these elements should be explained briefly: environmental policy, environmental audit, assessment by the top management, environmental programme, organization (including emergency provisions, training, compliance with legislation, etc.) and the continuous monitoring of emissions and inputs (environmental controlling).

To describe the operating procedures of the environmental management system, one could also depict the processes for collecting, processing, compiling, and filing environmentally relevant data.

3.10.4 Environmental management documentation

The documentation must be drawn up with an view to

- a) present in a comprehensive way the environmental policy, objectives, and programmes;*
- b) document the key roles and responsibilities;*
- c) describe the interaction of system elements.*

In addition, records must be established in order to demonstrate compliance with the requirements of the environmental management system, and to record to what extent the planned environmental objectives have been met.

The function of the environmental management documentation is to describe the organizational structure, responsibilities, modes of behavior, formal procedures, processes and resources involved in the environmental management system. As such, this documentation is part of the environmental management system and should be presented in the environmental statement. However, the EMAS-Regulation stipulates no special requirements for the presentation of the environmental management documentation in the environmental statement.

The environmental statement could contain, for example, a description of the structure of the environmental management documentation (e.g., environmental manual, quality manual, organizational manual, procedural manual, work instructions, emergency plans, etc.). The procedures for using (updating, distributing, etc.) the environmental management documentation should also be briefly explained.

3.10.5 Environmental audits

Lastly, environmental management must be set up, applied and maintained in a way which guarantees compliance with the requirements placed on the environmental audits. Basically speaking, provisions taken by the environmental management system in this regard should also be part of the description in the environmental statement required as per Article 5, Para. 3, letter e.

Annex I, Part B/6 stipulates that a management system shall be established and a programme periodically carried out and monitored which address the following questions:

- a) whether or not environmental management activities conform to the environmental programme, and are implemented effectively;*
- b) the effectiveness of the environmental management system in fulfilling the company's environmental policy..*

The example below presents the description of an environmental management system in an environmental statement:

Company environmental management system

Our environmental management system serves as a means of implementing the environmental policy of the company and consists of the following modules:

- Organization*
- Information*
- Documentation*
- Controlling*

The performance of the environmental management system is assured by periodic environmental audits. Following each environmental audit (the first after one year, then every three years) an environmental statement is prepared and validated by an accredited environmental verifier.

Organization of the environmental performance of the company

The powers and responsibilities connected to the environmental performance of the company are in the hands of the members of the environmental team, which consists of Mr..... In addition, we involve all 23 of our employees in the environmental performance of the company.

The duties of the individual members of the environmental team are indicated in the position descriptions. Work instructions contain important information for the employees on the operation of machinery, environmental protection, and work safety. The employees took part in drawing up the work instructions and have been requested to continue to submit their ideas and suggestions in the scope of the company suggestion scheme. The procedures of the environmental management system are described in the procedural instructions.

Information system and environmental effects

Input-output summary statements

Input-output summary statements were utilized to collect data on the flows of materials and energy at the company. Thanks to the relatively good data base and the straightforward company structure, an input-output summary statement for the site was able to be drawn up for 1994 at the beginning of the project. The environmentally relevant data not yet on hand were collected when the project was started. As a result the company input-output summary statement for 1995 from this area is also complete.

Assessing the environmental effects by analyzing quality weaknesses

The environmental effects of the raw materials and supplies used and the products and co-products, which include emissions and waste, were rated by an internal company team according to the following categories using an analysis of qualitative weaknesses:

- *Requirements under environmental law*
- *Social acceptance*
- *Potential for danger and malfunction*
- *Internalized environmental costs*
- *Negative external effects*
- *Depletion of resources.*

Environmental management documentation system

The documents drawn up in the environmental management system, such as procedural instructions, work instructions or position descriptions, are put in the environmental management manual. Documents created on an ongoing basis, such as accompanying certificates, but also documents replaced in the environmental management manual, are documented in the company log on environmental management. The company log on environmental management has a layout which is analogous to that of the environmental management manual.

Personnel

One of our key strategic objectives is to inform and motivate our employees in a comprehensive manner as a way of consciously promoting their own interest in optimizing the company processes. That is why we get all employees involved in environmental management at the company with the following measures:

All employees are periodically trained in matters related to the environment and safety and attend professional seminars, fire safety conferences, safety instruction sessions, first-aid courses and lectures conducted by outside experts. To increase employee awareness of this subject, information on the environmental performance of the company and on other environmental topics is posted on a 'Green Board.'

Environmental topics are discussed at employee meetings to encourage employees to take an active part and to point out the relevance of this subject. The simplified company suggestion scheme enables every employee to submit his or her suggestions to optimize company procedures and thereby reduce environmental effects and increase work safety.

External information

Our company is open to complying with the public's demand for information. A key part of this openness is the company's participation in this EC scheme and the subsequent publication of the environmental statement. However, open houses, company tours, and tours by school children, clubs and other interested groups, and other PR measures of this kind also help to inform the public, as does the regular publication of the company's newsletter "FHK News."

Controlling

We continuously monitor the individual elements of our established environmental management system to ensure that they are functioning properly. A plan for taking corrective action is drawn up where necessary.

Description of a company environmental management system.

Source: Site Environmental Statement for the Combined District Heating and Power Plant of Kirchdorf, 1996, Kirchdorfer Fernheizkraftwerk GmbH.

3.11 Significant changes since the last environmental statement

The environmental statement shall draw attention to significant changes since the previous statement (Article 5, Para. 4 of the EMAS-Regulation).

The changes to be indicated must include all items of information which are specially stipulated for the contents of the environmental statement in Article 5, Para. 3 of the EMAS-Regulation. This includes, in particular, all significant changes that have occurred

- with regard to the activities of the company at the site;
- in the assessment of all the significant environmental issues;
- in pollutant emissions, waste generation, and the use of raw material, energy and water.

The changes must be presented in a way that enables a comparison to be made with previous environmental statements. In particular, it should be clear whether and if so, to what extent the changes at the company have led to changes in environmental effects.

3.12 Name of the environmental verifier

The name of the accredited environmental verifier who validated the environmental statement must be indicated in the environmental statement.

It is sensible to include the address of the accredited environmental verifier along with the name. Both should be clearly legible. To be validated, the environmental statement must be signed and dated by the verifier (for more on the validation procedure, see Chapter 4).

3.13 Deadline for the submission of the next environmental statement

The environmental statement includes, in particular, the deadline for the submission of the next environmental statement (Article 5, Para. 3, letter f of the EMAS-Regulation).

To prevent misunderstandings, the deadline for submitting the next validated environmental statement should in fact be indicated. Giving the date of merely the next environmental audit, etc., does not suffice in this regard.

The next validated environmental statement must be submitted within three years at the latest. The time period should be shorter as a rule, taking into consideration the size and complexity of a company and the experience of the company with the installed environmental management system. Moreover, the European Community (Regulation Committee as per Art. 19 of the EMAS-Regulation) will pass guidelines on the frequency of environmental audits. (In addition, simplified environmental statements should be issued annually, whereby the legal provisions do allow for exceptions.)

3.14 Annex

The EMAS-Regulation does not expressly stipulate an annex for the environmental statement, but it does mention the possibility of appending technical material.

In keeping with proper environmental reporting, one could also attach, for example, a glossary to explain technical terms or a reply postcard.

3.15 Glossary to explain technical terms

If technical terms are used in the environmental statement, they should be explained in the body of the statement. If numerous terms specific to the given industry are used, the attachment of a glossary is recommended.

The explanation of terms in a glossary makes the technical terms used in the environmental statement more understandable and helps meet the objective of tailoring the environmental statement to the intended audience.

The annex of an environmental statement by a company in the chemicals industry is presented below as an example:

Explanation of terms	
Additives	<i>Substances which are added in small amounts to large amounts of another substance in order to give the latter new or different properties.</i>
AO plant	<i>Antioxidant plant</i>
AOX	<i>AOX is the abbreviation of an analysis parameter ("adsorbable organic halogens") for indicating halogen compounds in waste water which can be absorbed on activated carbon; the resulting substance is indicated in mg of chloride per liter water (the higher the value, the higher the contents)</i>
AP plant	<i>Aminoplastic plant</i>
BOD	<i>Biological oxygen demand (BOD) is a quantitative measure of biodegradable substances in waste water. It is calculated on the basis of the depletion of dissolved oxygen in dilution series of waste water samples with nutrient solutions containing bacteria and oxygen.</i>
CADDI	<i>Employee newspaper = CIBA Additive Information</i>
Chlorine chemistry	<i>Catchword for the production and use of chlorine-based chemical processes and products</i>
...	

Excerpt from the annex of an environmental statement.

Source: 1995 Environmental Statement of Ciba Additive GmbH, Lampertheim, p. 54ff.

3.16 Contact person at the site

As a way of further improving communication between interested readers and the company, at least the annex of the environmental statement should list the addresses for the site and possible contact persons available to handle inquiries or comments related to the environmental statement.

3.17 Reply postcard

In keeping with the dialog approach being taken, several already registered sites have attached a postcard to the annex of their environmental statements to encourage readers to communicate actively with them.

Aside from asking for certain information ("I would rate the report..."), the reply postcard could also leave space for interested readers of the environmental statement to write down questions and comments.

Below is an example of a reply postcard attached as a foldout flap to the back page of an environmental statement:

-

We are interested in hearing your views on our booklet entitled
"Environmental Activities and Environmental Statement for 1995."

I thought the report was	The report contents are balanced
<input type="checkbox"/> very interesting	<input type="checkbox"/> yes
<input type="checkbox"/> interesting	<input type="checkbox"/> no
<input type="checkbox"/> not interesting	

I would like

Information on data and facts	Information on your guidelines
<input type="checkbox"/> yes <input type="checkbox"/> no	<input type="checkbox"/> yes <input type="checkbox"/> no

Additional ideas and comments

Reply postcard attached to an environmental statement.

Source: 1995 Environmental Statement of CIBA Additive GmbH, Lampertheim (Annex)

4 VALIDATION OF THE ENVIRONMENTAL STATEMENT

The company must have the environmental policy, programme, management system, review or audit procedure and environmental statement(s) examined to verify that they meet the relevant requirements of the EMAS-Regulation and shall have the environmental statements validated in accordance with Article 4 and Annex III (Article 3, letter g of EMAS-Regulation).

The examination of environmental policies, programmes, management systems, review and audit procedures and environmental statements, and the validation of the last, will be carried out by accredited environmental verifiers (Annex III, Part B/1 of the EMAS-Regulation).

The function of the environmental verifier is to check, without prejudice to the powers of Member States in respect of supervision of regulatory requirements:

- compliance with all the requirements of this Regulation;
- the reliability of the data and information in the environmental statement and whether the statement adequately covers all the significant environmental issues of relevance to the site (Annex III, Part B/1).

The verifier will operate on the basis of a written agreement with the company which defines the scope of the work, enables the verifier to operate in an independent professional manner (Annex III, Part B/2).

The verification will involve examination of documentation, a visit to the site including, in particular, interviews with personnel, preparation of a report to the company management and solution of the issues raised by the report (Annex III, Part B/2).

Validating an environmental statement without visiting the site and without talking to the personnel at the site would constitute a breach of duty on the part of the environmental verifier and would result in supervisory measures as per UGStVG, Sec. 11.

The documentation to be examined in advance of the site visit will include basis information about the site and activities there, the environmental policy and programme, the description of the environmental management system in operation at the site, details of the previous environmental review or audit carried out, the report on that review or audit and on any corrective action taken afterwards, and the draft environmental statement (Annex III, Part B/2).

The agreement to be concluded with the environmental verifier on the scope of the work commits the company to providing the necessary cooperation (Annex III, Part B/2).

External auditors and accredited environmental verifiers shall not divulge, without authorization from the company management, any information or data obtained in the course of their auditing or verification activities (Article 4, Para. 7 of the EMAS-Regulation).

The independent accredited environmental verifiers validate the environmental statement as stipulated in Annex III (Article 4, Para. 3 of the EMAS-Regulation).

The environmental statement shall be validated by the accredited environmental verifier only if the conditions referred to in paragraphs 3, 4 and 5 of Article 4 are met (Article 4, Para. 6 of the EMAS-Regulation).

According to the above paragraphs, the requirements for validating the environmental statement are as follows:

- The examination of the environmental policy, the environmental programmes, the environmental management systems, the environmental review or environmental audit procedures and the environmental statements to determine their conformity to the EMAS-Regulation,
- The accredited environmental verifier shall be autonomous in his/her relationship to the environmental auditor at the site,
- The accredited environmental verifier must address the following questions in his/her examination:
 - whether the environmental policy was established and whether it complies with the provisions of Article 3 and the pertinent provisions of Annex I;
 - whether an environmental management system and an environmental programme exist and are applied at the site and whether they comply with the pertinent provisions of Annex I;
 - whether the environmental review and environmental audit are carried out in accordance with the pertinent provisions of Annex I;
 - whether the data and information in the environmental statement are reliable and whether the environmental statement duly covers all important environmental issues of relevance to the site.

The verifier's report to the company management will specify:

- a) in general, cases of non-compliance with the provisions of this Regulation, and in particular
- b) technical defects in the environmental review, or audit method, or environmental management system, or any other relevant process;
- c) points of disagreement with the draft environmental statement, together with details of the amendments or additions that should be made to the environmental statement (Annex III, Part B/3 of the EMAS-Regulation).

The environmental verifier's report shall be addressed solely to the company management, not to the public. The environmental statement is validated upon its signing by the accredited environmental verifier (compare Chapter 3.12).

As regards the environmental verifier's verifying procedure and his/her validation of the environmental statement, the environmental statement drafted by the company must be qualified as a draft until such time as the environmental verifier has officially validated it by signing it. For this reason, companies should in any case refrain from printing an environmental statement which has not yet been validated.

It is deemed insufficient to effect the validation on a separate document which is merely enclosed with the environmental statement. There must be no doubt whatsoever as to the identity of the environmental statement being validated.

Any personal comments by the environmental verifier as part of a "validation statement" he/she issues are not to be incorporated in the environmental statement of the company. Such comments from environmental verifiers could raise questions on their relationship to the (original) environmental statement of the company which are covered neither by the EMAS-Regulation nor the UGStVG, because neither provides that comments written by accredited environmental verifiers and declared as such be contained in the environmental statements of the company. Nor should "attestations" or other verbal amendments to the environmental statement by the environmental verifier be incorporated. In particular, it is deemed inadmissible and thus invalid to want to have the environmental verifier subsequently insert or supplement data and information missing in the environmental statement in a "validation statement" or "attestation."

5 DISSEMINATION OF THE ENVIRONMENTAL STATEMENT

The following provision is made in Sec. 18 of the UGStVG for the dissemination of the environmental statement:

The validated environmental statement shall be communicated to the public by the company concerned in a suitable manner and in a concise and comprehensible form no later than three months following receipt of the information in the sense of Sec. 15, Para. 3, first sentence.

The competent body shall be given evidence of the contents, form and type, as well as the time or period of such publication. Furthermore, the company concerned shall be obliged to announce the form and type, as well as the time or period of publication in an official public announcement.

Every person shall be ensured free access to any published environmental statement.

The following requirements may be derived from the above facts and circumstances:

5.1 Publication of the environmental statement

Since companies participating in the EMAS scheme pursue an active environmental information policy and do not shy away from an open dialog with interested members of the public (see dialog approach as the ninth point of good management practices for EMAS sites as per Annex I, Part D), efforts should be made to disseminate the environmental statement to as broad a public readership as possible. For example, the environmental statement can be made public by sending it directly to neighbors of the site, to local or regional environmental organizations, to the environmental attorney of the given province, to customers and suppliers, to the local or supra-regional print media, to government authorities, etc. In general, one could say that the spirit of the EMAS-Regulation calls for active dissemination of the environmental statement on as broad a basis as possible. In addition to mailing out the environmental statement, an active information policy might also include the following variations:

- *Posting of the environmental statement in a public display case,*
- *Putting the environmental statement out at the company or at the local government office nearest the site for perusal by the public.*

5.2 Announcement of the publication

The announcement of the publication of the environmental statement in an official public means of announcement must include a reference to the actual publication (cf. Chapter 5.1) and to the possibility of public access to the environmental statement. "Amtsblatt der Wiener Zeitung" is an example of one such official public announcements; an appropriate official public announcement of one of the provinces could also be used for this purpose.

Below is an example of an announcement of the publication of an environmental statement:

The site of Hütte Klein-Reichenbach GmbH at 3900 Schwarzenau was registered in the EMAS List of Sites of the EU under registration number A-S-0000033 on 18 October 1996. The validated environmental statement has been sent to the local government, the district commissioner's office, the Lower Austrian Environmental Ombudsman's Office, and to customers and local residents near the site. The 1996 Environmental Statement can be obtained from the company's environmental officer, Mr. Dobesberger, who can be reached by phone at 02849/2275 or by fax at 02849/256522.

Announcement of publication of environmental statement issued by Hütte Klein-Reichenbach in "Wiener Zeitung".

5.3 Guaranteeing free access

Interested parties must be ensured free access to the published environmental statement at all times. The following points should be kept in mind in this regard:

- **Availability of the environmental statement**

The current environmental statement must be available until the publication of the next environmental statement.

If the copies of the environmental statement run out during its period of validity, another set of statements in an identical form must be printed out or reproduced.

- **Cost of an environmental statement for the public**

Although the amount the company charges for the environmental statement must not limit free access to the environmental statement, the company is permitted to charge a reasonable fee to help cover copying and printing costs and a delivery charge for sending environmental statements to interested parties. However, it shall be left up to the interested parties whether they wish to be sent a lower priced copy of the environmental statement or a printed copy of the environmental statement (if there is a printed run of the environmental statement). Moreover, companies should be aware that the environmental statement under the EMAS-Regulation is written for the public (Art. 5, Para. 2).

- **Versions of the validated environmental statement**

There must be only one version of each validated environmental statement for the public (in particular the various groups being addressed).

As the responsible authority, the Federal Environment Agency must be informed about the manner in which the environmental statement was made public (to whom the company sent the environmental statement of its own volition) and must be sent a copy of the announcement of the publication of the environmental statement in a publication utilized for official announcements.

6 ADRESSES

Addresses regarding EMAS in Austria

Federal Environment Agency Austria (UBA); competent body

Spittelauer Lände 5

A-1090 Wien

(in charge of registration of sites and the list of accredited verifiers and registered sites)

Mrs. Birgit Girkingner Tel.: ++43-1-31304/5542

Mr. Josef Raneburger Tel.: ++43-1-31304/5438

Fax: ++43-1-31304/5400

Federal Ministry for Environment, Youth and Family (BMUJF)

Stubenbastei 5

A-1015 Wien

Abt II/3

(in charge of national and international co-ordination with regard to the EMAS-Regulation)

Mr. Andreas Tschulik Tel.: ++43-1-51522/1651

Mr. Armin Pecher Tel.: ++43-1-51522/1250

Fax: ++43-1-51522/7649

Abt I/1

(in charge of legal affairs of EMAS)

Mrs. Ursula Platzer Tel.: ++43-1-51522/2115

Fax: ++43-1-51522/7122

Federal Ministry for Economic Affairs (BMwA)

Sektion IX

Landstraßer Hauptstraße 55-57

A-1031 Wien

(accreditation body, in charge of accreditation of environmental verifiers)

Mr. Kurt Danzinger Tel.: ++43-1-71102/253

Mr. Christian Prieler Tel.: ++43-1-71102/268

Fax: ++43-1-7143582

Federal Chamber of Commerce (WKÖ) and Institute for Economic Development of the Austrian Chamber of Commerce (WIFI)

Wiedner Hauptstraße 63

A-1040 Wien

Mr. Adolf Kerbl (WKÖ) Tel.: ++43-1-50105/3578

Mr. Herbert Waginger (WIFI) Tel.: ++43-1-50105/3067

Fax: ++43-1-50105/4331

APPENDIX

APPENDIX A: LITERATURE

APPENDIX B: EMAS-REGULATION

APPENDIX C: ACCOMPANYING NATIONAL LEGISLATION

APPENDIX D: NACE REV. 1 (Sections C and D)

Appendix A: LITERATURE

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Appendix B: EMAS-REGULATION

Council Regulation (EEC) No. 1836/93

of 29 June 1993

**allowing voluntary participation by companies in the industrial sector in a
Community eco-management and audit scheme**

Appendix C: ACCOMPANYING NATIONAL LEGISLATION

Environmental Verifier and List of Sites Act

UGStVG

(Federal Law Gazette No 622/1995)

Ordinance on Site Registration Fee

StEGebV

(Federal Law Gazette No 749/1996)

Ordinance on Accreditation Fees for Environmental Verifiers

UGZGebV

(Federal Law Gazette No 191/1996)

Ordinance on Assessment of Competence

FachKBV

(Federal Law Gazette No 549/1996)

Ordinance on the Extension of Sectors

SEV

(Federal Law Gazette No 550/1996)

(Translation from German original)

FEDERAL LAW GAZETTE

for the Republic of Austria

Year of 1995

Issued on 12 September 1995

Copy 204

622nd Federal Law

Environmental Verifier and List of Sites Act
UGStVG ("Umweltgutachter- und Standorteverzeichnisgesetz")
(No. GP XIX RV 165 AB 183, pg. 35. BR: AB 5023 pg. 599)

622. Federal Act Pertaining to the Accreditation and Supervision of Environmental Verifiers as well as to the Maintenance of a List of Sites According to the EU Community Eco-Management and Audit Scheme - UGStVG.

The Austrian National Council has passed the following legislation:

Objective of the Act

Sec. 1. The objective of this Federal Act shall be the issuance of the following rules intended to accompany the Council Regulation (EEC) No. 1836/93, of 29 June 1993 allowing voluntary participation by companies in the industrial sector in a Community eco-management and audit scheme, Official Journal of the European Communities No. L 168/1 as 10 July 1993 (hereinafter referred to as EMAS-Regulation) for the establishment of a system for the the evaluation and continuous improvement in the environmental performance of companies, and with respect thereto, of the information to the public:

1. accreditation and supervision of environmental verifiers;
2. maintenance of a list of registered sites;
3. special administrative fees for the accreditation of environmental verifiers and for the registration of sites.

Definitions

Sec. 2. (1) Environmental verifiers as defined by this Federal Act shall be:

1. environmental verification organizations (legal persons under private law, or associations), or
2. individual environmental verifiers (natural persons) who have been accredited in accordance with this Federal Act in the sense of Art. 6, Para. 4 of the EMAS-Regulation, in conjunction with Annex III, section A of the EMAS-Regulation, or who have been accredited in a Member State of the European Union or in a State that is a contractual party of the EEA Agreement, and - due to their activities within Austria - are subject to the supervision as defined by this Federal Act.

(2) The sectors shall be

1. the classes (fourth level) in accordance with the joint basis for statistical systematics in those sectors of the economy (NACE Rev. 1), which accord with Art. 2 in conjunction with the Annex, Sections C (mining and extraction of stones and earth) and D (processing industry) of the Council Regulation (EEC) No. 3037/90 of 9 October 1990, with respect to statistical systematics in the sectors of the economy within the European Community, Official Journal of the European Communities No. L 293/1 as 24 October 1990.
2. the sectors
 - a) generation of power,
 - b) generation of gas,
 - c) generation of steam and hot-water,
 - d) material recycling of solid or liquid waste,
 - e) thermal recycling of solid or liquid waste,
 - f) disposal of solid or liquid waste,
 - g) other biological treatment of waste,
 - h) other thermal treatment of waste,
 - i) other chemical-physical treatment of waste; as well as
3. other sectors on the basis of an ordinance according to Sec. 20, Para. 1.

Requirements for Environmental Verifiers

Sec. 3. (1) Environmental verifiers shall be required to dispose of the necessary competence (Sec. 4) as well as independence and integrity (Sec. 5), in order to fulfil their duties in accordance with Art. 6, Para. 4, in conjunction with Annex III, section B of the EMAS-Regulation.

(2) Environmental verifiers accredited within Austria, shall be required to have either their residence or a domicile in Austria.

Competence

Sec. 4 (1) The required competence shall be ascertained on the basis of

1. the completion of an appropriate university degree,
2. pertinent professional knowledge and experience,
3. positive assessment of the competence in accordance with Para. 6, in particular of the fundamental expertise according to Para. 6, No. 3.

(2) The completion of a university degree (Para. 1, No. 1) shall be considered appropriate if such degree is completed in the sense of Secs. 35, 35a or 36 of the General University Study Act, Fed. Law Gaz. No. 177/1966, within the scope of the following fields of university study listed below, or an equivalent university degree acquired in a foreign country:

1. technical studies,
2. scientific studies,
3. social and economic sciences,
4. law and jurisprudence,
5. medical studies,
6. studies at the Vienna University of Agriculture (Universität für Bodenkultur),
7. studies at the Leoben Montanic University (Montanuniversität Leoben), or
8. a so-called "studium irregulare" (Sec. 13, Para. 3 of the General University Study Act, Fed. Law Gaz. No. 177/1966), as a combination of areas within the scope of those fields of study listed under Nos. 1 through 7.

(3) Equivalent to the requirement of the successful completion of a university degree (Para. 1, No. 1) shall also be

1. the completion of studies at a higher technical college ("*Fachhochschule*") according to the Federal Act for Higher Technical College Studies (FHStG), Fed. Law Gaz. No. 340/1993, or
2. at least five years professional experience either as engineer or as a "Diploma-HTL-Engineer", in accordance with Sec. 4, Para. 1, or Sec. 16, Para. 1 of the 1990 Engineer Act, Fed. Law Gaz. No. 461.

(4) Pertinent professional knowledge and experience (Para. 1, No. 2) shall be ascertained by

1. at least three years activity have been completed in relation to the establishment, maintenance or implementation of environmental management systems, environmental audit, or comparable areas of responsibility in environmental performance of companies, in particular within the scope of personal responsibility in ecologically oriented management consulting or auditing, or of a full-time in-company activity, and
2. at least 30 days of qualified practical activity has been carried out in connection with the implementation of an environmental audit, or an environmental verification according to the EMAS-Regulation.

(5) For calculating the three-year term as defined by Para. 4, No. 1, the following activities listed below shall be included in the cases detailed in Nos. 1 and 2 up to a maximum of one and a half years, and in the cases detailed in Nos. 3 and 4 up to a maximum of one year:

1. an activity as engineering consultant with sole responsibility according to Sec. 1, Para. 2, No. 2 of the 1993 Civil Technicians' Act (ZTG), Fed. Law Gaz. No. 156/1994, or correspondingly as a civil engineer according to Sec. 32, Para. 2 of the Civil Technicians' Act (ZTG), or as a business trustee according to Sec. 2, Para. 1, Nos. 1 and 2 of the Federal Act concerning the Professional Entitlement of Business Trustees, Fed. Law Gaz. No. 125/1955, or as an attorney according to Art. 1 of the Attorneys' Code, State Law Gaz. No. 103/1945,
2. an activity regulated by the Industrial Code as managing director of an engineer's office or of a business consultancy company, or an independent activity within these areas,
3. an activity as mandatee in the sense of Sec. 5, Para. 3, No. 3, or
4. a scientific research or a teaching activity within one of the areas specified in Para. 6, No. 3.

(6) The competence necessary for environmental verifiers (Para. 1, No. 3) shall be assessed within the scope of accreditation process held by experts to be individually nominated by an Accreditation Committee (Para. 7). The assessment of such expertise shall comprise

1. a review of the organizational structures suitable to ensure the professional quality and responsibility of the environmental verifier, as well as the application of a systematic procedure in drawing up environmental verifications,
2. a practical review of the required capabilities within the scope of the implementation of an environmental verification at a site to be announced to the accreditation body (Sec. 8) by the accreditation applicant, or on the basis of a theoretical example corresponding as closely as possible to real requirements, and
3. an examination of fundamental expertise in the fields of
 - environmental auditing methodologies,
 - management information and process,
 - ecology and scientific fundamentals,
 - environmental legislation including the contents of the EMAS-Regulation, and
 - general environmental technology.

(7) In agreement with the Federal Minister for the Environment, the Federal Minister for Economic Affairs shall appoint the experts according to Para. 6, and shall furthermore establish a permanent Accreditation Committee for consultation with respect to all questions regarding accreditation, supervision and appointment of experts in the sense of Para. 6. The permanent Accreditation Committee shall consist of three representatives from the Federal Ministry for Economic Affairs and three representatives from the Federal Ministry for the Environment. All decisions of the Committee must be unanimous. The Accreditation Committee shall be entitled to call in any experts to its meetings who, however, shall not be entitled to vote. The management shall be presided over by the Federal Ministry for Economic Affairs. The Accreditation Committee shall be required to regulate its activities on the basis of its rules of procedure.

(8) The Minister for the Environment shall be required to issue, by way of an ordinance, more detailed regulations for the assessment of the competence in the sense of Para. 6, in particular with respect to the assessment criteria, the procedure, the contents of the documentation to be submitted (Sec. 9, Para. 1) and any other requirements. Such ordinance concerning any competence requirements in the sense of Para. 6, Nos. 1 and 2, shall be issued in agreement with the Federal Minister for Economic Affairs.

Independence and Integrity

Sec. 5. (1) The environmental verifier must have integrity in accordance with Annex III, section A, paragraph 1 of the EMAS-Regulation, and must be independent from the company to be verified, as well as ensure that he/she is free of any commercial, financial or other pressure, which might influence his/her judgment or might endanger the trust in his/her integrity or independence in relation to his/her activity. The environmental verifier shall not be subject to any technical instructions whatsoever when performing his/her verification activity.

(2) The environmental verifier must not be the same as the mandator, any organ entitled to represent the company to be verified, or the environmental auditor in the sense of Art. 2, letter 1 of the EMAS-Regulation, or any other business consultant for the relevant site. Such independence ceases to exist particularly if there is any reasonable ground for doubting his/her impartiality. This shall especially apply if the environmental verifier, with respect to the mandator, to the organ entitled to represent the company to be verified, or to the environmental auditor of in the sense of Art. 2, letter 1 of the EMAS-Regulation, or to any other business consultant for the relevant site, maintains

1. a married relationship or any other family relationship in direct line, or in a collateral line up to the fourth degree, or is related by marriage in direct line, or in a collateral line up to the second degree, or
2. a relationship based on a mandate, rental, service, contractual or partnership agreement, or is otherwise bound to comply with instructions or is in any way dependent, within three years prior to and following a verification in accordance with the EMAS-Regulation.

Exempted from No. 2 shall be any verifying, auditing, supervising or certifying activity, in particular as auditing, supervision or certification body in the sense of Sec. 7 of the Accreditation Law (AkkG), Fed. Law Gaz. No. 468/1992, or as generally sworn court expert in a pertinent technical field in accordance with the Federal Law concerning Generally Sworn Court Experts and Interpreters, Fed. Law Gaz. No. 137/1975; likewise exempted shall be any subsequent assignment as an environmental verifier according to EMAS-Regulation, provided that no more than three verifications according to EMAS-Regulation are performed in direct chronological order for the same site.

(3) The environmental verifier shall be considered unable to guarantee the required integrity if

1. he/she was sentenced by a domestic court to more than six months imprisonment, or to a fine of more than 360 per diem rates, for having committed one or more criminal acts knowingly and willingly,
2. he/she was fined a total of more than ATS 20,000.00 by a domestic administrative authority for one or more infringements of administrative regulations relevant to the environment,
3. he/she was convicted in his capacity as a previous mandatee according to Sec. 82 b, Para. 2 of the 1994 Industrial Code, Fed. Law Gaz. No. 194/1994, or as safety mandatee for industrial accidents according to Sec. 6, Para. 3 of the Industrial Accident Ordinance, Fed. Law Gaz. No. 593/1991, or as waste management mandatee according to Sec. 9, Para. 6 of the Waste Management Act, Fed. Law Gaz. No. 325/1990, or as sewage management mandatee according to Sec. 33, Para. 3 of the 1959 Water Rights Act, Fed. Law. Gaz. No. 215, or as toxic-substances mandatee according to Sec. 31 of the Chemicals Act, Fed. Law Gaz. No. 326/1987, or as radiation protection mandatee according to Sec. 7, Para. 4, letter b) of the Radiation Protection Act, Fed. Law Gaz. No. 227/1969, or safety specialist according to Sec. 73 of the Employee Protection Act, Fed. Law Gaz. No. 234/1972, or as safety engineer according to Sec. 21 of the Employee Protection Act, Fed. Law Gaz. No. 234/1972, or as management representative in the sense of Annex I, section B, paragraph 2 of the EMAS-Regulation, by a domestic administrative authority for one or more infringements of administrative regulations relevant to the environment, or
4. at least once within the past ten years he/she was adjudged bankrupt or at least twice forced to reach a settlement with creditors, or if a petition for bankruptcy was filed and rejected on the basis of insufficient assets.

Accreditation of Environmental Verifiers

Sec. 6. (1) The accreditation as individual environmental verifier shall be granted if the accreditation applicant fulfils the requirements in accordance with Secs. 3, 4 and 5, Paras. 1 and 3, and furthermore ensures that he/she is in command of the necessary knowledge with respect to the sectors applied for.

- (2) The accreditation as environmental verification organization shall be granted if the organization
 1. disposes in particular of an organizational structure in accordance with Annex III, section A, paragraph 1 of the EMAS-Regulation, which ensures that expert opinions be drawn up as demanded by the requirements of EMAS-Regulation,
 2. fulfils the requirements as to independence and integrity in the sense of Sec. 5, Para. 1 and Para. 3, Nos. 1, 2 and 4,
 3. has at least one authorized signatory who shall fulfil the requirements in accordance with Para. 1,
 4. proves that the leaders of verifier teams responsible for the implementation of environmental verifications fulfil the requirements of Para. 1, and act for the organization either as authorized signatories (No. 3) or as salaried employees in accordance with the Employees Act, Fed. Law Gaz. No. 292/1921,
 5. ensures that the non-responsible members of the verifier teams are selected such that the required knowledge for all specialized areas, also including special technical areas in particular, is well represented within the verifier team, and that the individual team members fulfil the requirements in accordance with Sec. 4, Para. 1, Nos. 1 and 2, as well as Sec. 5, Paras. 1 and 3, and
 6. ensures that the corresponding knowledge required is available for all sectors applied for.

(3) The provisions of Paras. 1 and 2 shall also apply to the accreditation of bodies in the sense of Art. 12, Para. 1, letter b) of the EMAS-Regulation.

Validation

Sec. 7. It shall be necessary for the validation of an environmental statement in the sense of Art. 4, Para. 3 of the EMAS-Regulation that the undersigned persons dispose of the required accreditations as individual environmental verifiers or as responsible leaders of verifier teams for the relevant sectors.

Accreditation Body

Sec. 8. The accreditation body for environmental verifiers and bodies in the sense of Art. 12, Para. 1, letter b) of the EMAS-Regulation shall be the Federal Minister for Economic Affairs as accreditation institution in accordance with Sec. 8 of the Accreditation Act.

Accreditation Process

Sec. 9. (1) The process for any accreditation according to Sec. 6 shall be instituted on the basis of an application to be filed in writing with the accreditation body in the sense of Annex III, section A, paragraph 3, first sentence of the EMAS-Regulation, which application must also include information regarding the sectors for which the accreditation is being applied for. Such application shall contain all data and materials necessary for the assessment of the requirements in accordance with Secs. 3 through 6. The application must be supplemented by documentation which shall include the aforementioned data, and in particular information regarding the training, professional experience, duties and responsibilities of the individual environmental

verifier or the staff of an environmental verification organization, as well as a systematic representation of the course of the process upon drawing up an environmental verification.

(2) The provisions of the 1991 General Administrative Procedure Act (AVG) shall be applied to the accreditation process.

(3) The accreditation body shall assess the application including all materials with respect to the requirement according to Sec. 3, Para. 2, with respect to the required competence according to Sec. 4, Para. 1, Nos. 1 and 2, and with respect to the required independence and integrity according to Sec. 5 - excepting Sec. 5, Para. 2 in the case of first accreditation - as well as with respect to the requirements according to Sec. 6 concerning authenticity, completeness and fulfilment of substantive accreditation requirements. The accreditation body shall furthermore assess the required competence in accordance with Sec. 4, Para. 6.

(4) Upon request, the accreditation applicant shall furnish the accreditation body with any supplementary information or additional material.

(5) If the accreditation applicant fulfils all accreditation requirements, the accreditation body shall grant an accreditation by way of an official ruling in agreement with the Federal Minister for the Environment subject, if necessary, to requisitions and stipulations necessary to ensure the compliance with the accreditation requirements. Otherwise, the accreditation application shall be rejected by way of an official ruling.

(6) The accreditation ruling shall in any case contain the name and address (Sec. 3, Para. 2) of the environmental verifier, as well as information as to which sectors are covered by the accreditation. A copy of the accreditation ruling shall be sent to the competent body (Sec. 15, Para. 1).

(7) If an application is filed for an extension of the accredited sector scope, any material necessary for the assessment of scope extension shall be submitted, and the necessary additional competence shall be assessed.

Supervision of Accredited Environmental Verifiers

Sec. 10. (1) The accreditation body shall review ex officio, or on the basis of a petition according to Para. 4, in regular intervals, however, at the latest every three years following the first accreditation or last relevant review, in order to assess if the requirements according to Secs. 3 through 6 still continue to be fulfilled. Such review shall in particular include a practical review of the fulfilment of the verification duties in the sense of Annex III, section B of the EMAS-Regulation. In this connection, a monitoring of the quality of the verifications undertaken shall also be carried out.

(2) Upon request, the environmental verifier shall furnish the accreditation body with any information necessary for such review, and shall immediately inform the accreditation body of any changes which have bearing on the accreditation or its scope.

(3) The accreditation body shall inform the competent body (Sec. 15, Para. 1) of the results of such review in accordance with Para. 1, and immediately report any announcement of changes received in the sense of Para. 2.

(4) The accreditation body shall also review in the sense of Para. 1 on the basis of a petition filed by a company which was subject to verification by an environmental verifier in accordance with Annex III, section B of the EMAS-Regulation, or by an environmental attorney in the sense of Sec. 2, Para. 4 of the Environmental Impact Assessment Act (UVP-G), Fed. Law Gaz. No. 697/1993, who has local jurisdiction over the site evaluated by the environmental verifier.

Supervisory Measures

Sec. 11. (1) In order to assess if the requirements applicable to environmental verifiers are fulfilled in accordance with the EMAS-Regulation and this Federal Act, the accreditation body shall be entitled to demand from the environmental verifier the necessary information and documentation in the sense of Annex III, section A of the EMAS-Regulation. In cases where an environmental statement was validated in spite of reasonable suspicion that the requirements of the EMAS-Regulation had not been fulfilled, the accreditation body shall furthermore be entitled to demand from the environmental verifier the submission of reports to the company management in the sense of Annex III, section B, paragraph 3 of the EMAS-Regulation. Prior to the submission of such reports to the accreditation body, the company management concerned must be informed. Information which is subject to confidentiality, in particular trade and commercial secrets, must not be communicated in this connection.

(2) If an environmental verifier fails to comply with any instructions in the sense of Para. 1, the accreditation body shall be entitled to suspend, in part or in full, the continuation of his/her verification activities until such instructions have been fulfilled. There shall be no right of appeal against such suspension order. The competent body (Sec. 15, Para. 1) shall be informed of such suspension order without delay.

Environmental Verifiers from Member States of the European Union

Sec. 12. (1) Any environmental verifier accredited in another Member State of the European Union or in a State that is a contractual party of the EEA Agreement, shall notify the accreditation body in writing and in advance prior to any commencement of verification. Such notification shall include in particular the name, address, nationality and the accredited sector scope. A copy or a certified transcript of the accreditation, and a certified German translation, shall be attached to such notification. The accreditation body shall be entitled, especially within the scope of its supervisory power, to gather information in a suitable manner regarding the existence of the knowledge required in the field of relevant environmental legislation, and with respect to the necessary command of the language.

(2) The accreditation body shall review in regular intervals, however, at the latest every three years following first submission of notification according to Para. 1, or after the last relevant review, in order to assess if the environmental verifier is still in possession of a valid accreditation of the respective Member State. Such review shall in particular include a practical review of the fulfilment of the expert duties in the sense of Annex III, section B of the EMAS-Regulation. In this connection, a monitoring of the quality of the verifications undertaken within Austria shall also be carried out. In addition, Sec. 10, Para. 2 through 4, and Sec. 11 shall also apply to environmental verifiers accredited in another Member State of the European Union or in a State that is a contractual party of the EEA Agreement, with respect to those verifications undertaken in Austria according to the EMAS-Regulation.

Revocation and Suspension of the Accreditation

Sec. 13. (1) In agreement with the Federal Minister for the Environment, the accreditation shall be revoked by way of an official ruling by the accreditation body in the following cases:

1. subsequent cessation, substantial change or any other non-compliance with accreditation requirements in the sense of Secs. 3 through 6,
2. surreptitious obtainment of the accreditation through false statements or submission of false or falsified certificates in the course of the accrediting process according to Sec. 9, or
3. validation of an environmental statement in contradiction to the requirements of Art. 4, Para. 3 of the EMAS-Regulation.

(2) In the case of any violation of the obligation to supply information concerning any changes according to Sec. 10, Para. 2, the accreditation body shall suspend the accreditation by way of an official ruling. Such ruling shall provide for a reasonable time-limit for remedy. Any suspension shall be lifted upon subsequent communication of such changes. In the case of non-compliance with the time-limit ordered in the official ruling, the accreditation shall be deemed as revoked in the sense of Para. 1.

(3) The rules of procedure according to which the official ruling in the sense of Paras. 1 or 2 is to be rendered, shall be those of the AVG. Revocation process shall be instituted ex officio and in accordance with Para. 1, or on the basis of a petition of an environmental attorney in the sense of Sec. 2, Para. 4 of the UVP-G, who has local jurisdiction over the relevant site.

(4) The environmental attorney shall be a party to the procedures in accordance with Sec. 8 of the AVG, including the right of appeal according to Sec. 19, Para. 1, as well as the right of complaint according to Art. 131, Para. 2 of the Federal Constitutional Law. In the course of the procedures, the environmental attorney shall be entitled to assert, as subjective rights in the procedures, the compliance with the legal stipulations of the EMAS-Regulation and of this Federal Law concerning the accreditation of environmental verifiers, as well as the revocation and suspension of the accreditation of any environmental verifier, in order to safeguard the interests in ensuring a lawful and high-quality system of accreditation and environmental verification, as well as the improvement in the environmental performance.

List of Environmental Verifiers

Sec. 14. (1) The competent body (Sec. 15, Para. 1) shall keep and communicate to the EU Commission a list of accredited environmental verifiers in accordance with Art. 7 of the EMAS-Regulation.

(2) The list of environmental verifiers shall contain the following information concerning accredited environmental verifiers - filed separately under environmental verification organizations or individual environmental verifiers:

1. name or designation of organization,
2. business address including telephone and fax number,

3. designation of sectors (in the sense of Sec. 2, Para. 2) for which the environmental verifier is accredited, and
4. registration number.

(3) The list of environmental verifiers shall be accessible to the public. Any person shall be entitled to make transcripts on the spot, or copy or have copies made at his/her own cost.

Competent Body and List of Sites

Sec. 15. (1) The Federal Ministry for the Environment shall be the body competent for keeping the list of registered sites according to Arts. 8 and 9 of the EMAS-Regulation (list of sites), and can use the services of the Federal Environmental Agency in performing this responsibility.

(2) With respect to the maintenance of the list of sites in accordance with Art. 8 of the EMAS-Regulation, the competent body shall carry out the following responsibilities in particular:

1. registration of a site;
2. deletion of a registration;
3. refusal of a registration;
4. lifting of a registration refusal;
5. suspension of a registration;
6. lifting of a registration suspension.

(3) The competent body shall immediately inform the relevant site management and other authorities in the sense of Para. 5 of any acts undertaken in connection with the maintenance of the list of sites according to Para. 2. In addition, the list of sites shall be updated by the competent body on an annual basis, and communicated to the EU Commission before the end of each year, and at the same time the accreditation body shall be informed of such communication to the EU Commission.

(4) The list of sites shall contain the designation of the examined sites along with the relevant registration number. The list of sites shall be accessible to the public. Any person shall be entitled to make transcripts on the spot, or copy or have copies made at his/her own cost.

(5) The authority required to report registrations according to Art. 8, Para. 4 of the EMAS-Regulation shall be the punishing authority for any administrative offenses relevant to the environment in the sense of Para. 6. Once an administrative penalty has become final and absolute (*res judicata*), the competent body (according to Art. 8, Para. 4 of the EMAS-Regulation) shall be informed.

(6) Administrative offenses regarding the environment shall be those relevant to environmental regulations pertaining to the registered site, in particular in accordance with the Waste Management Act, Fed. Law Gaz. No. 325/1990, the 1975 Mining Act, Fed. Law Gaz. No. 259, the Chemicals Act, Fed. Law Gaz. No. 326/1987, the 1994 Industrial Code, Fed. Law Gaz. No. 194, the Clean Air Act for Boiler Plants, Fed. Law Gaz. No. 380/1988, and the 1959 Water Rights Act, Fed. Law. Gaz. No. 215.

Registration, Deletion and Suspension of Sites

Sec. 16. (1) The competent body shall register a verified site, upon application of the registration applicant, by entering such site into the list of sites and by allocating a number, provided that such application contains information according to Annex V of the EMAS-Regulation, and if

1. an environmental statement validated by an environmental verifier has been submitted,
2. it is satisfied that the site meets all the conditions of the EMAS-Regulation, in particular those of Annex I, and
3. the registration fee, determined on the basis of an ordinance according to Sec. 21, Para. 2, has been paid.

(2) The requirement of Para. 1, No. 2 shall in particular not be deemed fulfilled, if the competent body has obtained information on an offense at the site of relevant regulatory requirements regarding the environment.

(3) Any deletion of a registered site (Sec. 15, Para. 2, No. 2), any refusal of a registration, any lifting of a registration refusal (Sec. 15, Para. 2, Nos. 3 and 4), any suspension of a registration, as well as any lifting of a suspension of a registration (Sec. 15, Para. 2, Nos. 5 and 6) shall only take place by way of an official ruling upon fulfilment of the requirements of Art. 8, Paras. 3 or 4 of the EMAS-Regulation, and following the implementation of declaratory proceedings according to the provisions of the AVG. In the event that the prerequisites for any refusal, suspension or deletion of a registration in the sense of Art. 8, Paras. 3 and 4 of the EMAS-Regulation no longer apply even upon examination of the state of facts prior to the institution of such declaratory proceedings, the institution of such procedure shall be dispensed with.

(4) In the course of the declaratory proceedings according to Para. 3, the environmental verifier and, if applicable, the authority in the sense of Sec. 15, Para. 5, must be heard, and the company concerned as well as the environmental attorney in the sense of Sec. 2, Para. 4 of the Environmental Impact Assessment Act (UVP-G), Fed. Law Gaz. No. 697/1993, within whose local jurisdiction the site is located, shall be a party to the procedures in accordance with Sec. 8 of the AVG, including the right of appeal according to Sec. 19, Para. 1, as well as the right of complaint according to Art. 131, Para. 2 of the Federal Constitutional Law.

(5) The environmental attorney shall be entitled to assert as subjective rights in the procedures the compliance with the legal stipulations of the EMAS-Regulation and of this Federal Act concerning the registration, the deletion of a registration, the refusal of a registration, the lifting of a registration refusal, the suspension of a registration, and the revocation of a temporary suspension of a registration, in order to safeguard the interests in ensuring a lawful and high-quality system of accreditation and environmental verification, as well as the improvement in the environmental performance.

Examination by the Competent Body

Sec. 17. To the extent necessary for fulfilling its responsibilities, the competent body (in accordance with Art. 8 of the EMAS-Regulation) shall be entitled to demand from the competent authorities all information and material relevant to the site which are required in this context.

Publication of the Environmental Statement

Sec. 18. (1) The validated environmental statement shall be communicated to the public by the company concerned in a suitable manner and in a concise and comprehensible form no later than three months following receipt of the information in the sense of Sec. 15, Para. 3, first sentence.

(2) The competent body shall be given evidence of the contents, form and type, as well as the time or period of such publication. Furthermore, the company concerned shall be obliged to announce the form and type, as well as the time or period of publication in an official public announcement.

(3) Every person shall be ensured free access to any published environmental statement.

Judicial Relief

Sec. 19. (1) The Independent Administrative Senate, within whose jurisdiction the environmental verifier (accreditation applicant) is based or resident, shall decide on all appeals in matters pertaining to accreditation according to Sec. 9, Para. 5, as well as to the revocation or suspension of an accreditation according to Sec. 13, Paras. 1 and 2.

(2) The Independent Administrative Senate, within whose jurisdiction the site is located, shall decide on all appeals in matters pertaining to Sec. 16, Para. 3.

Extension of Sectors

Sec. 20. (1) In agreement with the Federal Minister for Economic Affairs, the Federal Minister for the Environment shall be entitled to define additional sectors (Sec. 2, Para 2, No. 3) by way of an ordinance, to which this Federal Act and the provisions of the EMAS-Regulation - with the exception of Art. 2, letter i through k, Arts. 8 and 9, as well as Art. 10 in connection with Annex IV - shall be applied accordingly on an experimental basis.

(2) The provisions concerning the competent body and the list of sites (Sec. 15), as well as the registration, deletion and suspension of sites (Sec. 16) shall be applied accordingly to those sites, which are subject to Para. 1, to the extent that, upon registration in the list of sites and communication to the EU Commission, it is indicated that the site concerned is registered on the basis of an extension of the sectors.

(3) In passing an ordinance for those sectors to be regulated, the following shall in particular be determined:

1. designation of included sectors,
2. definition of activities to be covered, of the companies or organizations, as well as of the sites or spheres, and
3. wording of the statement of participation analogous to Annex IV of the EMAS-Regulation.

Special Administrative Fees

Sec. 21. (1) Special administrative fees shall be paid by the accreditation applicant for any accreditation of environmental verifiers. Such fees shall be determined in lump-sums according to the administrative costs associated therewith by the Federal Minister for Economic Affairs in agreement with the Federal Minister for Finances, by way of an ordinance.

(2) Special administrative fees shall be paid by the registration applicant for the registration of a site. Such fees shall be determined in lump-sums according to the administrative costs associated therewith by the Federal Minister for Economic Affairs in agreement with the Federal Minister for Finances, by way of an ordinance.

(3) The lump-sums according to Paras. 1 and 2 shall be calculated on the basis of the time required for any preliminary work, for any accreditation of an environmental verifier, as well as for any registration of the site, in accordance with the number and the status of the required official organs, and the average of other expenses arising (especially travelling expenses, costs for EDP equipment, printed forms, fees for materials and postage).

Report to the National Council

Sec. 22. The Federal Minister for the Environment shall deliver a report to the National Council every three years, starting in 1998, concerning the application of the EMAS-Regulation, and the enforcement of this Federal Act.

Penal Provisions

Sec. 23. (1) Any environmental verifier who

1. contrary to Art. 4 of the EMAS-Regulation in connection with Annex III, section B of the EMAS-Regulation, has validated an environmental statement, or
2. contrary to Art. 4, Para. 7 of the EMAS-Regulation - notwithstanding the supervisory provisions of Secs. 10 through 12 of this Federal Act - has made accessible to third persons any information or data, shall be punished with a fine between ATS 50,000.00 and ATS 200,000.00.

(2) Any company that uses a statement of participation unlawfully or contrary to Art. 10 of the EMAS-Regulation in connection with Annex IV of the EMAS-Regulation, shall be punished with a fine between ATS 50,000.00 and ATS 200,000.00.

Transitional Provisions

Sec. 24. (1) The provisions of Secs. 3 through 9 shall apply to all accreditation applications in the sense of Sec. 9, Para. 1, which are filed with the accreditation body within the first six months of this Federal Act taking effect, provided that the competence be assessed on the basis of written documents (Para. 3) instead of the requirements according to Sec. 4, Para. 6, and provided that the accreditation (Sec. 9) be granted on the condition that the required competence according to Sec. 4, Para. 6, is proven within one year following the accreditation.

(2) The written documents (Para. 3) to be included in the application according to Para. 1, shall be suitable for the temporary assessment of the competence if they provide evidence relating to activities performed during the last five years prior to this Federal Act taking effect. Such activities shall be:

1. an activity in a leading position with sole responsibility in connection with the establishment and maintenance of at least three environmental management systems,
2. an activity in a leading position with sole responsibility in connection with the implementation of at least three environmental audits,
3. an activity in a leading position with sole responsibility in connection with the setting-up and development of major elements of at least three environmental management systems or at least three environmental audits,
4. a combination of the activities listed under Nos. 1 through 3.

(3) The written documents to be enclosed with the application according to Para. 1, shall include the following in particular:

1. a documentation of activities in the sense of Para. 2, and
2. a certification by the management of companies regarding content and scope of such activities as performed in the sense of Para. 2 within these companies.

(4) For examining the fulfilment of the requirements according to Para. 2, it is in any case necessary that the competence be assessed by the Accreditation Committee (Sec. 4, Para. 7).

(5) The requirement as stipulated in Sec. 4, Para. 4, No. 2, shall not apply to accreditation applications filed within one year following this Federal Act taking effect.

General Reference Provisions and Date of Effect

Sec. 25. (1) If this Federal Law makes reference to other federal laws, the latter shall be applied in their currently ruling versions.

(2) This Federal Act shall enter into force upon expiration of the month of its publication in the Federal Law Gazette.

(3) Ordinances on the basis of this Federal Act may be passed even prior to its entering into force. At the earliest, however, they shall take effect simultaneously with this Federal Act.

Enforcement

Sec. 26. (1) Unless otherwise stipulated in Para. 2, the Federal Minister for the Environment shall be entrusted with the enforcement of this Federal Act, with respect to the ordinances which are to be passed in agreement with the Federal Minister for Economic Affairs regarding the competence requirements according to Sec. 4, Para. 6, Nos. 1 and 2, according to Sec. 4, Para. 8, and regarding to Sec. 20, Para. 1, as well as with respect to the ordinance to be passed in agreement with the Federal Minister for Economic Affairs according to Art. 21, Para. 2.

(2) The Federal Minister for Economic Affairs shall be entrusted with the enforcement of Secs. 8 through 13, and with the enforcement of the executive activities of the Accreditation Committee according to Sec. 4, Para. 7, with respect to the appointment of experts and the establishment of an Accreditation Committee according to Sec. 4, Para. 7, as well as with respect to the official rulings to be passed in agreement with the Federal Minister for the Environment according to Sec. 9, Para. 5, Sec. 13, Para. 1, and Sec. 24, Para. 1, and with respect to the ordinance to be passed in agreement with the Federal Minister for Finance according to Sec. 21, Para. 1.

**Klestil
Vranitzky**

(Translation from German original)

FEDERAL LAW GAZETTE
for the Republic of Austria

Year of 1995

Issued on 16 November 1995

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749th Ordinance

Ordinance on Site Registration Fee - StEGebV

749. Ordinance of the Federal Minister for the Environment Pertaining to the Administrative Fee for the Registration of a Site under the Environmental Verifiers and List of Sites Act (Ordinance on Registration Fee - StEGebV)

Based on Sec. 21, Para. 2 of the Environmental Verifiers and List of Sites Act (UGStVG), Federal Law Gazette No. 622/1995, it is hereby ordered, in agreement with the Federal Minister for Finances, that:

A single administrative fee in the amount of 7 000 ATS shall be paid by the registration applicant for the registration of a site according to Sec. 16 Para. 1 of the UGStVG.

(Translation from German original)

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191st Ordinance

Ordinance on Accreditation Fees for Environmental Verifiers - UGZGebV

191. Ordinance of the Federal Minister for Economic Affairs Pertaining to the Administrative Fees for the Accreditation as Environmental Verifier under the Environmental Verifiers and List of Sites Act (Ordinance on Accreditation Fees for Environmental Verifiers -UGZGebV)

Based on Sec. 21, Para. 1 of the Environmental Verifiers and List of Sites Act (UGStVG), Federal Law Gazette No. 622/1995, it is hereby ordered, in agreement with the Federal Minister for Finances, that:

Sec. 1. (1) Administrative fees shall be paid for the accreditation as environmental verification organization (Sec. 2 Para. 1 No. 1 in conjunction with Sec. 9 of the UGStVG):

1. as basic fee 70 000
ATS
2. for each sector according to Sec. 2 Para. 2 of the UGStVG as indicated by the official accreditation ruling (Sec. 9 Para. 5 UGStVG) 400
ATS

(2) Administrative fees shall be paid for the accreditation as individual environmental verifier (Sec. 2 Para. 1 No. 2 in conjunction with Sec. 9 of the UGStVG):

1. as basic fee 50 000
ATS
2. for each sector according to Sec. 2 Para. 2 of the UGStVG as indicated by the official accreditation ruling (Sec. 9 Para. 5 UGStVG) 400
ATS

Sec. 2. Administrative fees shall be paid by the person entitled under Sec. 9 Para. 7 of the UGStVG for each extension of an existing accreditation scope:

1. as basic fee 10 000
ATS
2. for each sector according to Sec. 2 Para. 2 of the UGStVG as indicated by the official accreditation ruling (Sec. 9 Para. 5 UGStVG) in addition to the existing accreditation scope 400
ATS

(Translation from German original)

FEDERAL LAW GAZETTE

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549th Ordinance

Ordinance on Assessment of Competence

549. Ordinance of the Federal Minister for the Environment, Youth and the Family Pertaining to the Assessment of the Required Competence for Environmental Verifiers (Ordinance on Assessment of Competence - FachKBV)

Based on Sec. 4, Para. 8 of the Environmental Verifiers and List of Sites Act (UGStVG), Federal Law Gazette No. 622/1995, it is hereby ordered, in agreement with the Federal Minister for Economic Affairs, that:

Subject Matter of the Ordinance

Sec. 1. This ordinance sets forth detailed provisions on the assessment of competence required in conjunction with the accreditation of environmental verifiers, particularly with regard to the documentation required to be presented under Sec. 9, Para. 1 of the Environmental Verifiers and List of Sites Act (UGStVG), Federal Law Gazette No. 622/1995, the assessment criteria, and the procedure for the review of competence and the other requirements for a positive assessment of competence.

Documentation

Sec. 2. The documentation to accompany the written application for accreditation as an environmental verifier must contain all the information necessary for the assessment of compliance with the requirements under Secs. 3 to 6 of the UGStVG, especially the assessment of competence under Sec. 4, Para. 6, Nos. 1 and 2 of the UGStVG. To this end, the documentation must correspond with the assessment criteria indicated in Sec. 3, Para. 2 and in Sec. 5, Para. 2 and beyond that, must contain the following components as per Sec. 9, Para. 1 of the UGStVG:

1. information regarding the completion of an appropriate university degree in the sense of Sec. 4, Paras. 2 and 3 of the UGStVG,
2. information regarding pertinent professional knowledge and experience in the sense of Sec. 4, Paras. 4 and 5 of the UGStVG,
3. information regarding the duties and responsibilities of the individual environmental verifier or the personnel of an environmental verification organization who is/are performing a verification activity,
4. a systematic procedure in drawing up an environmental verification and
5. records according to Sec. 3, Para. 2 and Sec. 3, Para. 3 pertaining to compliance with the organizational criteria.

Review of the Organizational Structures

Sec. 3. (1) A review of the organizational structures of the environmental verifier by experts in the sense of Sec. 4, Para. 6 of the UGStVG shall be conducted to evaluate whether the current organizational structures are suitable to ensure the professional quality and responsibility of the environmental verifier and the application of a systematic procedure in drawing up the environmental verifications (assessment objectives).

(2) To ascertain whether the individual environmental verifier meets the assessment objectives indicated in Para. 1, the following criteria are applied:

1. a verifiable system which guarantees that the individual environmental verifier meets the requirements as per Sec. 6, Para. 1 of the UGStVG must be documented in writing;
2. basic features of the verification procedure applied by the environmental verifier must be documented systematically in writing and must contain in every case the review principles, rules and procedures;
3. there must be principles of a functional reporting and information system existing in form of a written documentation based on Annex III, Section B of the EMAS Regulation, which system serves to ensure a functioning communication as smooth as possible between the environmental verifier and the company including the discussion on the environmental verifier's report;
4. documentation and monitoring mechanisms must be set forth in writing and be suitable for tracing data or information at any time.

(3) To ascertain whether the environmental verification organization meets the assessment objectives indicated in Para. 1, the following criteria are applied:

1. there must be an organization chart indicating the structure of the environmental verification organization, with a clear allocation of the responsibilities and specialized areas, and with a definition of the positions of the individual verifying members of the organization in relation to each other, e.g. indicating for each member whether he/she is an authorized signatory or not and whether he/she is a responsible member of the verifier team or not;
2. basic features of the verification procedure applied by the environmental verifier must be documented systematically in writing and must contain in every case the review principles, rules, procedures, and decision-making structures;
3. the selection criteria for the composition of the verifier team must be clearly set forth in writing;
4. a list of the organization members performing a verification activity must be drawn up in writing and contain the following data: name, education, acquired qualifications, previous areas of activities (reference projects), sectoral allocation in accordance with Sec. 2, Para. 2 of the UGStVG in correspondence with the required sectoral expertise under Sec. 6, Para. 2, No. 6 of the UGStVG, position within the organization, namely whether the person in question is an authorized signatory or not and a responsible member of the verifier team or not;
5. there must be written documentation of a verifiable system guaranteeing that the requirements concerning the independence and integrity of all members of the verifier team are met in accordance with Sec. 5 of the UGStVG prior to each verification and that all non-responsible members of a verifier team fulfill the requirements under Sec. 6, Para. 2, No. 5 of the UGStVG;
6. there must be principles of a functional reporting and information system existing in form of a written documentation based on Annex III, Section B of the EMAS Regulation, which system serves to ensure a functioning communication as smooth as possible between the environmental verifier and the company including the discussion on the environmental verifier's report;
7. documentation and monitoring mechanisms must be set forth in writing and suitable for tracing data or information at any time.

(4) The criteria indicated in Para. 2, Nos. 1 to 4 and in Para. 3, Nos. 1 to 7 shall be annexed as a component of the documentation in accordance with Sec. 2, No. 5 to the application for accreditation as environmental verifier and shall be updated continuously thereafter.

Examination of Fundamental Expertise

Sec. 4. (1) An examination of fundamental expertise in the fields indicated in Sec. 4, Para. 6, No. 3 of the UGStVG is undertaken to assess whether the applicant has the expertise required to perform an environmental verification in an interdisciplinary context (assessment objective).

(2) The fulfillment of the assessment objective indicated in Para. 1 is to be determined in an oral examination. The examination of fundamental expertise is to be carried out by experts in the sense of Sec. 4, Para. 6 of the UGStVG and to last a total of 90 to 120 minutes.

(3) Environmentally relevant questions from each of the fields below are to be posed from one or several of the areas listed below, taking into account the sectors for which accreditation is being applied. Special attention should be paid to fields which were not focal points of the applicant's personal training and professional experience.

1. In the field "environmental auditing methodologies", questions can be taken from the following areas:
 - a) system audit,
 - b) audit techniques,
 - c) qualitative methods of interviewing, observation, and content analysis.
2. In the field "management information and process", questions can be taken from the following areas:
 - a) environmental and risk management,
 - b) eco-controlling,
 - c) environmental information systems,
 - d) environmental and risk communication,
 - e) ecological evaluation methods for site-based environmental analyses.
3. In the field "ecology and scientific fundamentals", questions can be taken from the following areas:
 - a) fundamentals of ecosystems and system interconnections,
 - b) emission, diffusion and immission interconnections between business activities and ecosystems, in particular with regard to emissions into the air, discharges into bodies of waters, handling of wastes, contamination of soil, and the release of heat, noise, odor, dust, vibrations, and visual effects,
 - c) assessment of the effects of pollutants, noise, odors, radiation and other factors affecting human beings and the environment.
4. In the field "environmental legislation, including the contents of the EMAS Regulation", questions can be taken from the following areas:
 - a) EMAS Regulation and UGStVG,
 - b) legislation on waste,
 - c) mining operations legislation,
 - d) chemicals legislation,
 - e) industrial operations legislation,
 - f) clean air legislation,
 - g) water legislation,
 - h) general environmental legislation, especially the UVP-G, UIG, environmental penal law and environmental liability law.
5. In the field "general environmental technology", questions can be taken from the following areas:
 - a) fundamentals of environmental process engineering,
 - b) waste treatment and recycling technologies,
 - c) fundamentals of power engineering,
 - d) safety or hazard analysis.

(4) On completion of the examination of fundamental expertise, an examination report must be drawn up which must be signed by the experts in the sense of Para. 2. The examination report must indicate the questions and the fields and areas from which they came. The examination report must also include the date, place, and duration of the examination on fundamental expertise, and the name of the accreditation applicant (individual environmental verifier or responsible member of a verifier team). In particular, the report must contain a summary description and a closing assessment of the quality of the fundamental expertise. Any negative assessment of the quality of the fundamental expertise must include the precise reasons for this ruling.

Practical Review of the Required Capabilities

Sec. 5. (1) A practical review of the required capabilities within the scope of an environmental verification by experts in the sense of Sec. 4, Para. 6 of the UGStVG must be conducted to assess whether the applicant has the required capabilities to perform an environmental verification (assessment objective).

(2) The practical review shall be conducted at a site named by the applicant or on the basis of a theoretical example corresponding as closely as possible to real requirements. If the assessment is done on the basis of a theoretical example corresponding as closely as possible to real requirements, this example must be stipulated by the accreditation committee. The selection of the theoretical example must correspond with the sectors covered by the application. If the practical review of the required capabilities within the scope of the accreditation process as per Sec. 4, Para. 6, No. 2 of the UGStVG had to be conducted on the basis of a theoretical example, close attention must be paid within the scope of supervision according to Sec. 10, Para. 1 of the UGStVG to the application of these skills in actual operations.

(3) The fulfillment of the assessment objective indicated in Para. 1 shall be assessed in conjunction with the practical implementation of the requirements under Article 4, Para. 5 and Annex III of the EMAS Regulation on the basis of the following criteria:

1. the contents contained in the documentation (§ 2), in particular regarding the systematic procedure in drawing up environmental verifications, are applied effectively in practice and correspond to the procedural plan indicated in No. 4;
2. the mastery and practical application of fundamental expertise corresponding to the fields and areas indicated in Sec. 4, Para. 3 in conjunction with drawing up environmental verifications can be demonstrated by the accreditation applicant (individual environmental verifier or personnel of an environmental verification organization who perform a verification activity) in the sense of Sec. 6, Paras. 2, Nos. 4 and 5 of the UGStVG;
3. in the practical interaction of all its members, the verifier team put together and instructed by an authorized signatory of an environmental verification organization demonstrate their ability to apply the required competence in the fields indicated in Sec. 4, Para. 6, No. 3 of the UGStVG, in particular with regard to appropriate cooperation in terms of group dynamics;
4. in advance of an environmental verification being carried out, a procedural plan is specifically drawn up for the site in accordance with the requirements of Annex III, Section B of the EMAS Regulation or - in the case of an assessment based on a theoretical example - is simulated and documented, which plan shall comply in particular with the following structural requirements:
 - a) clear determination of the scope of the verification in the written agreement with the company in accordance with the requirements under Annex III, Section B, No. 2 of the EMAS Regulation;
 - b) submission of the required documentation by the company and the examination of the required documentation by the environmental verifier in advance of the site-visit (basis documentation about the site, the environmental policy and the environmental programme in written form, description of the environmental management system, the details of the environmental review or environmental audit, report on this review or audit and any corrective action and draft of the environmental statement),
 - c) site visit conducted in accordance with existing procedural plans and in particular including discussions with the personnel to determine whether the environmental management system is indeed understood and implemented by the personnel at the site,
 - d) the compilation of a report to the company management and clarification of questions raised by this report in accordance with the requirements of Annex III, Section B, Nos. 3 and 4 of the EMAS Regulation, whereby any shortcomings with regard to meeting the requirements of the EMAS Regulation shall be indicated, discussed, and then corrected by the company,
 - e) conclusion of the verification procedure including any corrective action and a discussion of the results,
 - f) validation of the environmental statement upon fulfillment of all requirements of the EMAS Regulation.

(4) The assessment criteria indicated in Para. 3, No. 3 apply to environmental verification organizations only.

Procedure for the Assessment of Competence

Sec. 6. (1) The experts responsible for the assessment of competence under Secs. 2 to 5 shall, upon announcement of the site or determination of a theoretical example for the practical review as per Sec. 5, Para. 2, be appointed by the Federal Minister for Economic Affairs in agreement with the Federal Minister for the Environment, Youth and the Family based upon a result of the deliberations thereupon by the accreditation committee set up in accordance with Sec. 4, Para. 7 of the UGStVG.

(2) The assessment of competence shall begin with a review of the documentation required to be submitted (Sec. 2). Upon conclusion of the subsequent review of the organizational structures (Sec. 3), the examination of fundamental expertise (Sec. 4) is undertaken and finally the practical review of the required capabilities (Sec. 5). The examination of fundamental expertise can, for the sake of simplicity and efficiency, be conducted at the same time and place as and in conjunction with the practical review of the required capabilities.

(Translation from German original)

FEDERAL LAW GAZETTE

for the Republic of Austria

Year of 1996

Issued on 11 October 1996

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550th Ordinance

Ordinance on the Extension of Sectors - SEV

550. Ordinance of the Federal Minister for the Environment, Youth and the Family on the Definition of Additional Sectors to which the Provisions of the EMAS Regulation and the UGStVG Shall be Applied on an Experimental Basis (Ordinance on the Extension of Sectors - SEV)

Based on Sec. 20, Para. 1 of the Environmental Verifiers and List of Sites Act (UGStVG), Federal Law Gazette No. 622/1995, it is hereby ordered, in agreement with the Federal Minister for Economic Affairs, that:

Extension of the Application of the EMAS Regulation and the UGStVG on an Experimental Basis

Sec. 1. (1) The provisions of the Council Regulation (EEC) No. 1836/93, of 29 June 1993 allowing voluntary participation by companies in the industrial sector in a Community eco-management and audit scheme (EMAS Regulation), Official Journal of the European Communities No. L 168/1 as of July 1993 apply, on an experimental basis, in accordance with the provisions of Sec. 20, Paras. 1 and 2 of the UGStVG to the sectors indicated in Sec. 2 pursuant to Para. 2, provided that such application is possible and suitable for achieving the objectives of improving the environmental performance of companies in the sense of Article 1, Para. 2 of the EMAS Regulation.

- (2) Application on an experimental basis means that the application
1. is on a trial basis in the sense of Article 14 of the EMAS Regulation and is contingent upon possible later legislation of the Community law in the sense of Article 20 of the EMAS Regulation and therefore especially
 2. is particularly aimed at gathering experience and winning insights into questions and issues relating to its applicability to the extended sectors (Sec. 2) and at developing sectoral guidelines on the basis thereof.

Designation of Extended Sectors

Sec. 2. Companies (Sec. 4) which belong to the transportation and banking sectors indicated below are allowed to participate voluntarily in the system of evaluation and improvement in the environmental performance under this Ordinance:

1. transport via railways,
2. transport by cableway, chair lift and T-bar lift,
3. scheduled air transport,
4. non scheduled air transport,
5. cargo handling in rail and air transport and in aviation,
6. storage in rail and air transport and in aviation,
7. other supporting activities for rail transport including the conveyance of cargo by truck, conveyance of persons by bus and navigation,
8. other supporting activities for aviation,
9. central banking,
10. credit institutions,
11. special credit institutions.

Covered Activities

Sec. 3. Covered are all business-related activities performed at a site (Sec. 5, Paras. 1 to 5) by companies (Sec. 4) which participate in the system under this Ordinance in the scope of the sectors indicated in Sec. 2, whereby in the determination and implementation of the site-based environmental policy, the environmental programme and the environmental audit in each sector, special attention shall be paid, especially within the scope of the issues to be covered and the good management practices, to the following aspects: logistics, purchasing, energy management, waste management, water management, real estate development and

marketing, training and information for personnel, and environmentally relevant public relations. Within the sectors named in Sec. 2, Nos. 1 to 8, special attention is also to be paid to the aspects of investment and risk management. Within the sectors named in Sec. 2, Nos. 9 to 11, special attention is also to be paid to the aspects of lending, assets management, the raising and investment of funds, and customer information and advising.

Company

Sec. 4. Company shall mean the organization which has overall management control over activities at a given site (Sec. 5, Paras. 1 to 5).

Site and Field

Sec. 5. (1) Site shall mean, for all extended sectors (Sec. 2) - without affecting the provisions of Secs. 2 to 5 - , the premises or real estate (place or space) located in Austria on which the business-related activities under the control of a company are carried out (Sec. 4), including any associated storage of waste material as well as any assets used in conjunction with these activities, whether or not fixed, particularly means of transportation or conveyance.

(2) In rail transport and in the associated and related sectors (Sec. 2, Nos. 1, 2 and 5 to 7), each of the following types of facility within Austria, including the premises associated with them and the infrastructure involved, also constitutes part of each site in addition to the domestic headquarters of the company:

1. traffic and transport facilities,
2. route sections,
3. power generation and distribution installations,
4. other operational and workshop facilities and
5. supporting facilities.

(3) In air transport and in the sectors associated with it (Sec. 2, Nos. 3 to 6) each of the following types of facility within Austria, including the premises associated with them and the infrastructure involved, also constitutes part of each site in addition to the domestic headquarters of the company:

1. halls for the placement of aircraft and equipment and
2. other operational and workshop facilities.

(4) In aviation and in the sectors associated with it (Sec. 2, Nos. 5, 6 and 8) each of the following types of facility within Austria, including the premises associated with them and the infrastructure involved, also constitutes part of each site in addition to the domestic headquarters of the company:

1. airport terminals or airfield buildings,
2. runways, taxiways, aprons,
3. ecological areas and
4. other operational and technical installations.

(5) In banking (Sec. 2, Nos. 9 to 11) each environmentally relevant branch or business office within Austria also constitutes part of each site in addition to the domestic headquarters of the company:

(6) If a company (Sec. 4) has control over several sites in the sense of Secs. 2 to 5 which are of similar environmental relevance, subject to an environmental management system, and functioning within the same structures, such as branches or business offices or operational and workshop installations, these sites together constitute a field from which a significantly higher share of such sites must be included in the voluntary system of evaluation and improvement in the environmental performance under this Ordinance: At least one third of the field sites of similar environmental relevance must be covered in the first environmental verification along with the company headquarters. This share must be increased to two thirds for the second environmental verification, and to at least five sixths by the fourth environmental verification at the very latest.

Statement of Participation

Sec. 6. Companies which meet all requirements for participating in the system under this Ordinance may use for their registered sites in the sense of Sec. 20, Para. 2 of the UGStVG, one of the statements of participation of the Annex. The graphic may not be used without the appropriate text of the accompanying statement of participation. If necessary, especially in the event of a field in the sense of Sec. 5, Para. 6, the statement of participation must include the name of the sites. A company may not use a statement of participation on its own means of transportation or conveyance. To the extent that companies manufacture their own products, the statement of participation may also not be used either to advertise products or on the products themselves or on their packaging.

ANNEX

<p style="text-align: center;">EC ECO MANAGEMENT AND AUDIT SCHEME</p>	<p style="text-align: center;">PARTICIPATION IN THE EC ECO MANAGEMENT AND AUDIT SCHEME WITHIN THE SCOPE OF THE EXTENSION OF ITS APPLICATION IN AUSTRIA ON AN EXPERIMENTAL BASIS</p> <p>This site has an environmental management system in accordance with the Extension of Sectors Ordinance and its environmental performance is reported on to the public in accordance with the Community eco-management and audit scheme. (Extension to the sector/sectors on an experimental basis, Registration No.....)</p>
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<p style="text-align: center;">EC ECO MANAGEMENT AND AUDIT SCHEME</p>	<p style="text-align: center;">PARTICIPATION IN THE EC ECO MANAGEMENT AND AUDIT SCHEME WITHIN THE SCOPE OF THE EXTENSION OF ITS APPLICATION IN AUSTRIA ON AN EXPERIMENTAL BASIS</p> <p>The following sites where we carry out our activities have an environmental management system in accordance with the Extension of Sectors Ordinance and their environmental performance is reported on to the public in accordance with the Community eco-management and audit scheme. (Extension to the sector/sectors on an experimental basis):</p> <ul style="list-style-type: none">• Name of the site, registration number• ...• ...
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Appendix D: NACE REV. 1 (SECTIONS C AND D)

