




Procedure file

Basic information	
COD - Ordinary legislative procedure (ex-codecision procedure) Regulation	1998/0303(COD) Procedure completed
Environment: Eco-management and audit scheme EMAS, voluntary participation by organisations (amend. regul. 1836/93/EEC)	
Repealed by 2008/0154(COD)	
Subject 3.70 Environmental policy	

Key players				
European Parliament	Committee responsible	Rapporteur	Appointed	
	DELE EP Delegation to Conciliation Committee		26/09/2000	
		PPE-DE GARCÍA-ORCOYEN TORMO Cristina		
	Former committee responsible			
	ENVI Environment, Public Health and Consumer Protection			
	ENVI Environment, Public Health and Consumer Protection		25/11/1998	
	PPE VALVERDE LÓPEZ José			
ENVI Environment, Public Health, Consumer Policy			02/09/1999	
	PPE-DE GARCÍA-ORCOYEN TORMO Cristina			
Former committee for opinion				
ECON Economic and Monetary Affairs, Industrial Policy			07/12/1998	
	V SOLTWEDEL-SCHÄFER Irene Barbara Lilia			
Council of the European Union	Council configuration	Meeting	Date	
	Education, Youth, Culture and Sport	2330	12/02/2001	
	Culture	2287	26/09/2000	
	Economic and Financial Affairs ECOFIN	2245	28/02/2000	
	Environment	2194	24/06/1999	
	Environment	2165	11/03/1999	

Key events			
30/10/1998	Legislative proposal published	COM(1998)0622	Summary
18/12/1998	Committee referral announced in Parliament, 1st reading		

11/03/1999	Debate in Council	2165	
17/03/1999	Vote in committee, 1st reading		
17/03/1999	Committee report tabled for plenary, 1st reading	A4-0139/1999	
13/04/1999	Debate in Parliament		
15/04/1999	Decision by Parliament, 1st reading	T4-0313/1999	Summary
05/05/1999	Vote in committee, 1st reading		
06/05/1999	Decision by Parliament, 1st reading	T4-0422/1999	Summary
23/06/1999	Modified legislative proposal published	COM(1999)0313	Summary
28/02/2000	Council position published	10677/2/1999	Summary
16/03/2000	Committee referral announced in Parliament, 2nd reading		
20/06/2000	Vote in committee, 2nd reading		Summary
20/06/2000	Committee recommendation tabled for plenary, 2nd reading	A5-0165/2000	
05/07/2000	Debate in Parliament		
06/07/2000	Decision by Parliament, 2nd reading	T5-0319/2000	Summary
26/09/2000	Parliament's amendments rejected by Council		
22/11/2000	Formal meeting of Conciliation Committee		
22/11/2000	Final decision by Conciliation Committee		Summary
18/12/2000	Joint text approved by Conciliation Committee co-chairs	3658/2000	
26/01/2001	Report tabled for plenary, 3rd reading	A5-0033/2001	
12/02/2001	Decision by Council, 3rd reading		
13/02/2001	Debate in Parliament		
14/02/2001	Decision by Parliament, 3rd reading	T5-0076/2001	Summary
19/03/2001	Final act signed		
19/03/2001	End of procedure in Parliament		
24/04/2001	Final act published in Official Journal		

Technical information

Procedure reference	1998/0303(COD)
Procedure type	COD - Ordinary legislative procedure (ex-codecision procedure)
Procedure subtype	Legislation
Legislative instrument	Regulation
	Repealed by 2008/0154(COD)

Legal basis	EC Treaty (after Amsterdam) EC 175-p1; Rules of Procedure EP 52-p1
Stage reached in procedure	Procedure completed
Committee dossier	CODE/5/13722

Documentation gateway

Legislative proposal	COM(1998)0622 OJ C 400 22.12.1998, p. 0007	30/10/1998	EC	Summary
Committee report tabled for plenary, 1st reading/single reading	A4-0139/1999 OJ C 219 30.07.1999, p. 0005	17/03/1999	EP	
Text adopted by Parliament, 1st reading/single reading	T4-0313/1999 OJ C 219 30.07.1999, p. 0362-0399	15/04/1999	EP	Summary
Reconsultation	SEC(1999)0581	28/04/1999	EC	
Text adopted by Parliament confirming position adopted at 1st reading	T4-0422/1999 OJ C 279 01.10.1999, p. 0253-0274	06/05/1999	EP	Summary
Economic and Social Committee: opinion, report	CES0560/1999 OJ C 209 22.07.1999, p. 0043	26/05/1999	ESC	
Modified legislative proposal	COM(1999)0313 OJ C 212 25.07.2000, p. 0001 E	23/06/1999	EC	Summary
Council position	10677/2/1999 OJ C 128 08.05.2000, p. 0001	28/02/2000	CSL	Summary
Commission communication on Council's position	SEC(1999)2183	10/03/2000	EC	Summary
Committee recommendation tabled for plenary, 2nd reading	A5-0165/2000 OJ C 121 24.04.2001, p. 0010	20/06/2000	EP	
Text adopted by Parliament, 2nd reading	T5-0319/2000 OJ C 121 24.04.2001, p. 0163-0372	06/07/2000	EP	Summary
Commission opinion on Parliament's position at 2nd reading	COM(2000)0512	31/07/2000	EC	Summary
Joint text approved by Conciliation Committee co-chairs	3658/2000	18/12/2000	CSL/EP	
Report tabled for plenary by Parliament delegation to Conciliation Committee, 3rd reading	A5-0033/2001	26/01/2001	EP	
Text adopted by Parliament, 3rd reading	T5-0076/2001 OJ C 276 01.10.2001, p. 0051-0120	14/02/2001	EP	Summary
Implementing legislative act	32003H0532 OJ L 184 23.07.2003, p. 0019-0032	10/07/2003	EU	
Follow-up document	COM(2004)0745	09/11/2004	EC	Summary
Follow-up document	COM(2010)0006	29/01/2010	EC	Summary
Follow-up document	SEC(2010)0059	29/01/2010	EC	

Additional information

Final act[Regulation 2001/761](#)[OJ L 114 24.04.2001, p. 0001](#) Summary

Environment: Eco-management and audit scheme EMAS, voluntary participation by organisations (amend. regul. 1836/93/EEC)

OBJECTIVE: to allow the voluntary participation by organisations in a Community eco- management and audit scheme (EMAS) **SUBSTANCE:** Since April 1995 Regulation 1836/93/EEC of 29 June 1993 has allowed the voluntary participation of companies in the industrial sector in a Community eco-management and audit scheme (EMAS). This regulation provides economic operators from the industrial sector with a tool to implement good environmental management practices. The amendments proposed by the Commission seek to assist EMAS to make a greater contribution to sustainable development and to maintain the potential of this instrument based on the market. The main elements of the proposal which will help to achieve this aim are: - opening the scope of EMAS to cover all organisations with significant environmental effects; - inclusion of ISO 14001 specifications as the environmental management system (EMS) of EMAS; - involvement of the employees of organisations in the implementation of EMAS; - increasing the participation of SMEs by developing a set of different supporting tools; - adoption of a visible and recognisable logo; - strengthening the follow-up of improvements in environmental performance achieved by the organisations; - enhancement of the added value of EMAS compared to other EMS; - improvement of the consistency of the implementation of EMAS in the Member States. ?

Environment: Eco-management and audit scheme EMAS, voluntary participation by organisations (amend. regul. 1836/93/EEC)

The Parliament approved the Commission's proposal for a voluntary Eco-audit scheme subject to a number of amendments. Parliament's opinion was drafted by Mr. José Valverde Lopez (EPP, Spain). While the Parliament approves the Commission's general approach, it would like to see that SMEs are guaranteed priority access to financial incentives awarded by national, regional or local authorities and the EU. It also called for schemes for monitoring the implementation of the legislation and the importance of promoting the EMAS activities to be expanded. The Parliament also called on the Commission to draw up a report on the initiative after three years, whereas the Commission had proposed five years.?

Environment: Eco-management and audit scheme EMAS, voluntary participation by organisations (amend. regul. 1836/93/EEC)

Following the entry into force of the Treaty of Amsterdam on 01/05/99, the European Parliament confirmed as its first reading under codecision procedure its vote of 15/04/99 on the proposal for a European Parliament and Council directive allowing voluntary participation by organisations in a Community eco-management and audit scheme.?

Environment: Eco-management and audit scheme EMAS, voluntary participation by organisations (amend. regul. 1836/93/EEC)

The Commission's amended proposal takes account of various amendments adopted by the European Parliament in its first reading. In light of these amendments, the main changes introduced by the Commission are the following: - clarification that the Scheme is open to all organisations having environmental impacts and inviting Member States to create incentives for organisations to participate in EMAS; - highlighting the need to continually ensure a good standard of environmental verifiers and a consistent implementation of the accreditation requirements of the EMAS Regulation in all the Member States; - introducing the reference to the European standard EN ISO 14001 and requiring the Commission to issue guidelines on the form and content of the environmental statements; - allowing Member States to appoint national, regional or local structures to act as EMAS competent bodies; - definition of the concept of 'stakeholders'; - ensure that participation in EMAS shall not create excessive administrative for SMEs; - providing for the use of the logo in product information; - inclusion of craft chambers on the list of organisations able to support EMAS implementation; - provision of support to candidate countries for accession to the EU.?

Environment: Eco-management and audit scheme EMAS, voluntary participation by organisations (amend. regul. 1836/93/EEC)

The Commission accepted totally, or partially 18 of the 59 amendments proposed by the European Parliament at first reading. The Council accepted 15 of these amendments, totally, partially or in principle. In particular, the concept of "stakeholders" has been replaced throughout the text with that of "interested parties" for reasons of compatibility with ISO 14001. A definition of interested parties has been inserted into the text. The use of the EMAS logo on adverts for products, activities and services, excluded in the Commission proposal, has been retained by

the Council as admissible only under circumstances to be defined by Commission guidance and provided that no confusion with environment product labels is created. The Council's changes to the amended proposal include greater emphasis on the active involvement of employees, with an explicit reference to their training. The Council has not retained the Parliament's amendments on incentives for organisations beyond the measures already provided to encourage participation in EMAS. Nor has it retained the amendment regarding necessary structures in the candidate countries, since no special provision concerning such countries is contained in this Regulation.?

Environment: Eco-management and audit scheme EMAS, voluntary participation by organisations (amend. regul. 1836/93/EEC)

The Commission feels that the changes introduced by the Council in general act to clarify the text of the proposed Regulation, to enhance compatibility with EN ISO 14001 and to distinguish mandatory requirements by the use of the word "shall." In areas of difficulty, such as the use of the logo, the involvement of employees and the period between verifications, the Council has proposed measures which introduce flexibility in the application of the Regulation. This flexibility will be achieved by the production of guidance documents, and will be necessary to ensure that the scheme can be applied in all sectors and all sizes of business. The Commission supports the Common Position.?

Environment: Eco-management and audit scheme EMAS, voluntary participation by organisations (amend. regul. 1836/93/EEC)

The committee adopted the recommendation for second reading (codecision procedure) by Cristina GARCIA-ORCOYEN TORMO (EPP/ED, E) amending the Council's common position on a Community Eco-Management and Audit Scheme (EMAS). The committee on the whole reaffirmed Parliament's position at first reading. It said that Best Available Technology (BAT) should be used in institutions and organisations adopting EMAS. Other amendments sought to tighten up the regulation, for example by stipulating that legal compliance with environmental legislation should not merely be "provided for", as the Council wished, but "ensured". One amendment called for the physical assets of the EU institutions to participate in EMAS within the next four years. The amendments on BAT obtained only a narrow majority, casting doubt on whether they would be adopted by the full Parliament during the relevant part-session in Strasbourg. ?

Environment: Eco-management and audit scheme EMAS, voluntary participation by organisations (amend. regul. 1836/93/EEC)

The European Parliament in its second reading recommended by Cristina GARCIA ORCOYEN TORMO (EPP/ED, Spain) amended the Council's common position as follows: -there is provision for increased involvement from employees' representatives. -the environmental statement will pay attention to results achieved and consider the information needs of relevant parties. -the environmental statement will be validated annually. Exceptions permitting a three-yearly validation are approved under specified circumstances. -there are increased provisions for reporting to the Parliament. -the system to promote participation will operate so as to reduce the administrative burden for businesses in general and small businesses particularly. -the Commission will encourage Member States to draw up a protocol of intent on common guidelines on penalties. -the environmental statement will be laid before the public -the verifier must have knowledge of industrial implications. Further requirements are set out. -there is no mention of the obligation to use best available technology in the amendments at second reading.?

Environment: Eco-management and audit scheme EMAS, voluntary participation by organisations (amend. regul. 1836/93/EEC)

The Commission can accept 2 amendments in full and 7 in part or principle. The remaining amendments proposed by the Parliament cannot be accepted. The amendments accepted in full or in part relate to: - the training of verifiers. This is part of ensuring the credibility of EMAS; - incentives for organisations to participate in the EMAS; - the application of reasonable registration fees. In relation to the amendments accepted in principle, these concern in particular: - providing support in the field of EMAS to candidate countries for accession in the EU; - the exchange of data between local competent bodies; - administrative simplification for businesses; - the insertion of the full text of Section 4 of EN ISO 14001:1996); - information on continuing improvement in the environmental statement (terminology to be used in a formal reference when reporting on environmental improvements; - the use of environmental indicators by organisations; - the guarantee of access to the environmental statement for all interested parties. The amendments rejected by the Commission concern: - the definition of the organisation; - the scope of reporting in the environmental statement; - compliance with environmental legislation; - the frequency of validation of the environmental statement; - verification by 'visiting' verifiers; - the report to the European Parliament; - preferential access to public facilities; - channels for informing on EMAS; - the protocol of intent on penalties; - comitology; - the involvement of workers; - the printed form of the environmental statement; - the availability of environmental statement; - competence criteria for environmental verifiers; - verification frequency; - criteria for assessing significance of impact; - validation frequency of the environmental statement; - the introduction of environmental policy.?

Environment: Eco-management and audit scheme EMAS, voluntary participation by organisations (amend. regul. 1836/93/EEC)

The Conciliation Committee reached agreement on the joint text of the regulation. Under the compromise reached, four amendments were accepted by the Council without further change. These concerned: the ongoing training of the environmental verifiers; incentives for organisations to take part in EMAS; support for the applicant countries; and notification of the beginning of the verification process to the

Member State in which it is carried out. Three amendments were withdrawn during the negotiations. These concerned: a protocol for an agreement on guidelines regarding penalties; determination of the recipients of notification of audit results; and the nature of the committee responsible for implementation. Concerning the last aspect, and in view of the criteria laid down in the recent decision on committology and its provisions relating to Parliament, it was felt that the regulatory procedure was the right one. The remaining 20 amendments were accepted on the basis of compromise formulations. The main aspects concerned here were: - establishment and implementation on the part of organisations of eco-management systems, pursuant to Annex I (with particular reference to the need to respect existing law); - the active participation of workers and their representatives; - inclusion in the environmental statement of the results achieved and the organisation's performance, with the added provision that the statement must be made available to the public; - compliance with the relevant environmental legislation as a precondition for the acceptance and registration of an organisation in EMAS; - the obligation to submit (allowing for a number of exceptions) annual validated updates of the environmental statement as a condition for continued registration in EMAS; - creation of information exchange arrangements within a network of local delegated bodies; - forwarding of information received from the Member States to the European Parliament and the Council; - measures to encourage organisations to take part in EMAS: facilitation of access to public contracts and bodies; - insertion into the body of the Regulation of the complete text of section 4 of the European standard EN/ISO 14001:1996 (on environmental management systems); - a list of the requisites to be fulfilled by all environmental verifiers, especially as regards experience and technical qualifications; - the principle that Community legislation shall be taken into account in the process of determining the environmental aspects having a significant impact for the purpose of establishing an organisation's objectives and goals. The EP delegation considered the final outcome of the conciliation to be highly satisfactory, as the great majority of Parliament's amendments had been incorporated either in full or in revised form. It accordingly proposed that the joint text be adopted in plenary at third reading. ?

Environment: Eco-management and audit scheme EMAS, voluntary participation by organisations (amend. regul. 1836/93/EEC)

The European Parliament has approved at third reading the report by Mrs Chistina GARCIA ORCOYEN TORMO (EPP/ED, E). (Please refer to the previous document). ?

Environment: Eco-management and audit scheme EMAS, voluntary participation by organisations (amend. regul. 1836/93/EEC)

PURPOSE: to allow the voluntary participation by organisations in a Community eco-management and audit scheme (EMAS). COMMUNITY MEASURE: Regulation 761/2001/EC of the European Parliament and of the Council. CONTENT: The Regulation establishes a Community eco-management and audit scheme allowing voluntary participation by organisations, hereafter referred to as 'EMAS', for the evaluation and improvement of the environmental performance of organisations and the provision of relevant information to the public and other interested parties. The objective of the EMAS shall be to promote continual improvements in the environmental performance of organisations by a number of means. EMAS shall be open to the participation of any organisation dedicated to improving its overall environmental performance. The Regulation sets out the procedure to be followed to be registered under EMAS. Member States shall establish a system for the accreditation of independent environmental verifiers and for the supervision of their activities. To this end, Member States may either use existing accreditation institutions or the competent bodies referred to in the Regulation or designate or set up any other body with an appropriate status. Within 3 months of the entry into force of this Regulation, each Member State shall designate the competent body responsible for carrying out the tasks provided for in this Regulation. Other provisions in the Regulation include registration of organisations, list of registered organisations and environmental verifiers, logo, relationship with European and international standards and the relationship with other environmental legislation in the Community. ENTRY INTO FORCE: 27.04.2001.?

Environment: Eco-management and audit scheme EMAS, voluntary participation by organisations (amend. regul. 1836/93/EEC)

There are two main objectives to this Commission Report. Firstly, to inform the European Parliament and Council on incentives offered to organisations registering on the EMAS scheme and secondly, to raise national authorities' awareness regarding differing national practices relating to EMAS. The Report not only fulfils the Commission obligation to prepare a study on EMAS as provided for in the EMAS Regulation, it is also acts as a useful information tool for policy makers and Commission officials preparing a revision of the EMAS Regulation.

EMAS itself incorporates a formal environmental management system (EN ISO 14001), although other less formal environmental management systems are available providing for different options for organisations wishing to rely on environmental accounting options. EMAS itself goes beyond EN ISO 14001 ? indeed it sets much stricter requirements than other management structures, which may explain in part, the differences between the statistics collected for EMAS and EN ISO 14001 registrations and certifications. The Commission lists a number of reasons why EMAS is an attractive instrument for many organisations ? both private and public. It offers, for example, a more sustainable use of resources, offers financial advantages, improves the public image of companies, reduces the risk of non-compliance with environmental legislation and offers proper risk management. Yet, in spite of these advantages, the Commission investigation into EMAS incentives indicates that the scheme is facing a number of challenges. They are:

The number of new registrations has declined over the last two years. The business community is particularly critical of the lack of external incentives. Most registered companies are located in only a few Member States. The scheme has been enlarged to all of the Member States, which joined in May 2004.

When assessing the conclusions of the Report, the Commission notes that the EMAS scheme is facing a number of challenges, which need to be addressed. The Commission suggests that Member States and national authorities could do more to ensure the success of EMAS. The report reveals that most Member States apply measures offering external incentives. Nevertheless, the fact that the business community regularly complains about the shortage of substantial measures seems to indicate that there is room for improvement. The fact that some Member States offer differing incentives ? indeed differing schemes (EMAS or EN ISO 14001) is a sign that more co-ordination could be

necessary. When preparing the study, the Commission also noted that, in general, incentives are designed to benefit the private sector to the neglect of the public sector. Given that EMAS is also available to public organisations, the Commission calls on national authorities to do more to offer this sector more encouragement ? especially local authorities.

As far as the new Member States are concerned, the Commission study reveals that, with a couple of exceptions, incentives in the new Member States are negligible or even non-existent. The Commission urges those new Member States to do more to implement the regime ? which they suggest is to their advantage given the huge body of environmental legislation they have or will soon incorporate into their national law. In any case the Commission will continue to offer assistance and support measure necessary for the implementation of EMAS in private and public organisations. Based, in part, on the findings of this Report, the Commission has launched a revision of EMAS, which will include looking at the legal requirements on incentives in order to strengthen their scope and efficiency. According to the Commission, the EMAS revision represents a turning point in the scheme as well as an opportunity to make incentives play a more crucial role. The Commission will seek to work closely with the national authorities and interested parties in order to encourage the most efficient management system.

Environment: Eco-management and audit scheme EMAS, voluntary participation by organisations (amend. regul. 1836/93/EEC)

The Commission presents a report on the incentives for EMAS registered organisations in the period 2004-2006.

Regulation (EC) No 761/2001 allowing voluntary participation by organisations in a Community Eco-management and audit scheme (EMAS) establishes a system under which organisations evaluate, manage and continuously improve their environmental performance. It obliges Member States to promote organisations' participation in EMAS, in particular by considering how registration under EMAS may be taken into account when setting criteria for their procurement policies. The Regulation obliges the European Commission to transmit to the European Parliament and the Council information relating to the above described promotional activities received from Member States.

This report describes the types of incentive measures applied in different Member States and provides a resume of the findings for each group of indicators. Its main purpose is to inform the European Parliament and the Council and to raise awareness of national authorities about different national practices.

The nature of the incentives provided by national authorities varies and depends on the aims pursued. Two main groups of incentives have been identified:

1) Regulatory flexibility aims at: simplifying and reducing the regulatory framework in cases of redundancy; removing procedural impediments; reducing the need to submit unnecessary and repetitive documents to the regulator; fostering responsible behaviour of operators.

A small increase of the regulatory flexibility has been detected. However, only four Member States (Germany, Slovakia, Spain and the United Kingdom) apply incentives related to all three indicators defined and twelve Member States do not provide such incentives at all. Germany developed most legislative texts in this area. Austria, Belgium, Denmark, Italy, Portugal, Netherlands, Slovakia, Slovenia, Spain and United Kingdom developed different documents as well.

Cyprus, Czech Republic, France and Lithuania started developing different texts to give regulatory benefits to EMAS registered organisations.

As regards the application for permits or reduced reporting and monitoring requirements, some Member States foresee specific and limited situations where an EMAS registered organisation will have benefits. In most of these cases, reporting obligations are reduced or simpler procedures are available for permit applications in the fields of IPPC, waste management, landfill permits, water and emissions.

2) Promotional incentives in the framework:

- Information Support: this has increased over the period 2004-2006. The type of support ranged from publication of brochures, leaflets, newspapers and magazine articles to the organisation of events such as conferences or workshops. All Member States have at least one website providing information on EMAS. In general, all information material was specifically designed to inform about and promote EMAS. Information support measures for EMAS focus generally on EMAS registered organisations, but also measures specifically focussing on non EMAS registered organisations are in place. Contact with registered organisations was also frequent. Even though the information support incentives are available for all organisations, including SME's, some Member States provide incentives especially destined for SME's. As regards the budget dedicated to providing information support for EMAS, an increasing trend is apparent in a number of Member States.
- Funding Support: the number of texts related to EMAS funding increased slightly. The budget allocated to EMAS has increased remarkably with almost 400%. It was allocated to EMAS was used mainly for conferences and seminars and different events and for the elaboration of publications such as guide books, brochures, etc. In some cases, the budget also covered costs of the competent body. Special financial support for pilot projects, promotional programmes, environmental agreements, etc, has increased. It should also be noted that funding related incentives for EMAS registration in the form of reduction or absence of registration fees increased. Banks or insurance companies do not give advantages to EMAS registered organisations as a general policy. Lastly, no tax reductions on purchases designed to improve environmental performance were foreseen by Member States.
- Technical Support: technical support has increased in the period 2004-2006. Documents for technical assistance, such as manuals, guidelines, handbooks, etc. and of synergies involving all the actors in environmental management systems were created in the majority of Member States. Even though the majority of these documents and programmes were meant for all industry sectors, some Member States have developed manuals and guides for specific sectors such as hospitals, sports facilities and sports events; public services; the chemistry, food, pharmaceutical, electrical/electronic and other sectors; food and drinks and furniture sector. Specific guidance for local authorities was developed in some countries.
- Public Procurement: the number of documents related with public procurement increased significantly and documents have been developed in the vast majority of Member States. Legislative texts on public procurement have been developed in certain countries, whilst a wider amount of guidelines and documents have been adopted in other countries. In general, the documents reported by Member States relate to the greening of public procurement and despite the significant and increase in the number of documents they do not in all cases constitute a direct or clear benefit for EMAS registered organisations.

Conclusions: external incentives provided by national authorities, especially if they are based on targeted policies and programmes, can have a positive influence on the uptake of EMAS.

All Member States apply measures which provide external incentives for EMAS registered organisations. The fact that the business community still complains about the shortage of substantial measures is an indicator that there is potential for improvement.

In general, incentives are designed for the benefit of private organisations. However, EMAS is also available for public organisations and even though these are not mainly guided by economic considerations, it is relevant that Member States provide also incentives in this sector especially to local authorities, who can set the good example for others to follow.

The revision of the [second EMAS Regulation in 2007-2009](#) represents a turning point for the scheme. One of the objectives of the revision is to strengthen the regulation in such a way that incentives are more prominent and Member States more inclined to provide for incentives. By strengthening the system of reporting on environmental performance and the mechanism guaranteeing organisations' compliance, regulators might be inclined to effectively provide for more incentives than is currently the case.

Member States have to develop policies on incentives together with long-term incentive programmes to encourage the best practices. The Commission will continue to provide the technical assistance and information support necessary for the implementation of EMAS in private and public organisations.