Commission Decision (EU) 2019/63 of 19 December 2018 on the sectoral reference document on best environmental management practices, sector environmental performance indicators and benchmarks of excellence for the electrical and electronic equipment manufacturing sector under Regulation (EC) No 1221/2009 of the European Parliament and of the Council on the voluntary participation by organisations in a Community eco-management and audit scheme (EMAS) (Text with EEA relevance)

COMMISSION DECISION (EU) 2019/63

of 19 December 2018

on the sectoral reference document on best environmental management practices, sector environmental performance indicators and benchmarks of excellence for the electrical and electronic equipment manufacturing sector under Regulation (EC) No 1221/2009 of the European Parliament and of the Council on the voluntary participation by organisations in a Community eco-management and audit scheme (EMAS)

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EC) No 1221/2009 of the European Parliament and of the Council of 25 November 2009 on the voluntary participation by organisations in a Community eco-management and audit scheme (EMAS), repealing Regulation (EC) No 761/2001 and Commission Decisions 2001/681/EC and 2006/193/EC[(1)], and in particular Article 46(1) thereof,

Whereas:

(1) Regulation (EC) No 1221/2009 obliges the Commission to develop sectoral reference documents for specific economic sectors. The documents must include best environmental management practices, environmental performance indicators and, where appropriate, benchmarks of excellence and rating systems identifying environmental performance levels. Organisations registered or preparing to become registered under the eco-management and audit scheme established by Regulation (EC) No 1221/2009 are required to take those documents into account when developing their environmental management system and when assessing their environmental performance in their environmental statement, or updated environmental statement, prepared in accordance with Annex IV to that Regulation.

(2) Regulation (EC) No 1221/2009 required the Commission to establish a working plan setting out an indicative list of sectors to be considered priority sectors for the adoption of sectoral and cross-sectoral reference documents. ‘Communication from the Commission — Establishment of the working plan setting out an indicative list of sectors for the adoption of sectoral and cross-sectoral reference documents, under

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Regulation (EC) No 1221/2009 on the voluntary participation of organisations in a Community eco-management and audit scheme (EMAS)[(2)] identified the electrical and electronic equipment manufacturing sector as a priority sector.

(3) The sectoral reference document for the electrical and electronic equipment manufacturing sector should focus on best practices, indicators and benchmarks for manufacturers of electrical and electronic equipment. It should identify, by way of best environmental management practices for the sector, concrete actions to improve the overall environmental management of companies in the sector in three main areas: manufacturing processes, supply chain management and actions fostering a more circular economy.

(4) In order to allow organisations, environmental verifiers and others sufficient time to prepare for introduction of the sectoral reference document for the electrical and electronic equipment manufacturing sector, the date of application of this Decision should be deferred by a period of 120 days from the date of its publication in the *Official Journal of the European Union.*

(5) In developing the sectoral reference document annexed to this Decision, the Commission has consulted with Member States and other stakeholders in accordance with Regulation (EC) No 1221/2009.

(6) The measures provided for in this Decision are in accordance with the opinion of the Committee established by Article 49 of Regulation (EC) No 1221/2009,

HAS ADOPTED THIS DECISION:

Article 1

The sectoral reference document on best environmental management practices, sector environmental performance indicators and benchmarks of excellence for the electrical and electronic equipment manufacturing sector for the purposes of Regulation (EC) No 1221/2009 is set out in the Annex to this Decision.

Article 2

This Decision shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 19 May 2019.

Done at Brussels, 19 December 2018.

For the Commission

The President

Jean-Claude JUNCKER

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ANNEX

1. INTRODUCTION

This Sectoral Reference Document (SRD) is based on a detailed scientific and policy report[(3)] ('Best Practice Report') developed by the European Commission's Joint Research Centre (JRC).

Relevant legal background

The Community eco-management and audit scheme (EMAS) was introduced in 1993, for voluntary participation by organisations, by Council Regulation (EEC) No 1836/93[(4)]. Subsequently, EMAS has undergone two major revisions:

— Regulation (EC) No 761/2001 of the European Parliament and of the Council[(5)],

— Regulation (EC) No 1221/2009.

An important new element of the latest revision, which came into force on 11 January 2010, is Article 46 on the development of SRDs. The SRDs have to include best environmental management practices (BEMPs), environmental performance indicators for the specific sectors and, where appropriate, benchmarks of excellence and rating systems identifying performance levels.

How to understand and use this document

The eco-management and audit scheme (EMAS) is a scheme for voluntary participation by organisations committed to continuous environmental improvement. Within this framework, this SRD provides sector-specific guidance to the electrical and electronic equipment manufacturing sector and points out a number of options for improvement as well as best practices.

The document was written by the European Commission using input from stakeholders. A Technical Working Group, comprising experts and stakeholders of the sector, led by the JRC, discussed and ultimately agreed on the best environmental management practices, sector-specific environmental performance indicators and benchmarks of excellence described in this document; these benchmarks in particular were deemed to be representative of the levels of environmental performance that are achieved by the best performing organisations in the sector.

The SRD aims to help and support all organisations that intend to improve their environmental performance by providing ideas and inspiration as well as practical and technical guidance.

The SRD is primarily addressed to organisations that are already registered with EMAS; secondly to organisations that are considering registering with EMAS in the future; and thirdly to all organisations that wish to learn more about best environmental management practices in order to improve their environmental performance. Consequently, the objective of this document is to support all organisations in the electrical and electronic equipment manufacturing sector to focus on relevant environmental aspects, both direct and indirect, and to find information on best environmental management practices, as well as appropriate sector-specific environmental performance indicators to measure their environmental performance, and benchmarks of excellence.

How SRDs should be taken into account by EMAS-registered organisations

Pursuant to Regulation (EC) No 1221/2009, EMAS-registered organisations are to take SRDs into account at two different levels:

1. When developing and implementing their environmental management system in light of the environmental reviews *(Article 4(1)(b)):*

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Organisations should use relevant elements of the SRD when defining and reviewing their environmental targets and objectives in accordance with the relevant environmental aspects identified in the environmental review and policy, as well as when deciding on the actions to implement to improve their environmental performance.

2. When preparing the environmental statement *(Article 4(1)(d) and Article 4(4)):*

(a) Organisations should consider the relevant sector-specific environmental performance indicators in the SRD when choosing the indicators[6] to use for their reporting of environmental performance.

When choosing the set of indicators for reporting, they should take into account the indicators proposed in the corresponding SRD and their relevance with regards to the significant environmental aspects identified by the organisation in its environmental review. Indicators need only be taken into account where relevant to those environmental aspects that are judged as being most significant in the environmental review.

(b) When reporting on environmental performance and on other factors regarding environmental performance, organisations should mention in the environmental statement how the relevant best environmental management practices and, if available, benchmarks of excellence have been taken into account.

They should describe how relevant best environmental management practices and benchmarks of excellence (which provide an indication of the environmental performance level that is achieved by best performers) were used to identify measures and actions, and possibly to set priorities, to (further) improve their environmental performance. However, implementing best environmental management practices or meeting the identified benchmarks of excellence is not mandatory, because the voluntary character of EMAS leaves the assessment of the feasibility of the benchmarks and of the implementation of the best practices, in terms of costs and benefits, to the organisations themselves.

Similarly to environmental performance indicators, the relevance and applicability of the best environmental management practices and benchmarks of excellence should be assessed by the organisation according to the significant environmental aspects identified by the organisation in its environmental review, as well as technical and financial aspects.

Elements of SRDs (indicators, BEMPs or benchmarks of excellence) not considered relevant with regards to the significant environmental aspects identified by the organisation in its environmental review should not be reported or described in the environmental statement.

EMAS participation is an ongoing process. Every time an organisation plans to improve its environmental performance (and reviews its environmental performance) it shall consult the SRD on specific topics to find inspiration about which issues to tackle next in a step-wise approach.

EMAS environmental verifiers shall check if and how the SRD was taken into account by the organisation when preparing its environmental statement (Article 18(5)(d) of Regulation (EC) No 1221/2009).

When undertaking an audit, accredited environmental verifiers will need evidence from the organisation of how the relevant elements of the SRD have been selected in light of the environmental review and taken into account. They shall not check compliance with the

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described benchmarks of excellence, but they shall verify evidence on how the SRD was used as a guide to identify indicators and proper voluntary measures that the organisation can implement to improve its environmental performance.

Given the voluntary nature of EMAS and SRD, no disproportionate burdens should be put on the organisations to provide such evidence. In particular, verifiers shall not require an individual justification for each of the best practices, sector-specific environmental performance indicators and benchmarks of excellence which are mentioned in the SRD and not considered relevant by the organisation in light of its environmental review. Nevertheless, they could suggest relevant additional elements for the organisation to take into account in the future as further evidence of its commitment to continuous performance improvement.

Structure of the Sectoral Reference Document

This document consists of four chapters. Chapter 1 introduces EMAS' legal background and describes how to use this document, while Chapter 2 defines the scope of this SRD. Chapter 3 briefly describes the different best environmental management practices (BEMPs)[7] together with information on their applicability. When specific environmental performance indicators and benchmarks of excellence could be formulated for a particular BEMP, these are also given. However, defining benchmarks of excellence was not possible for all BEMPs either because of the limited availability of data or because the specific conditions of each company and/or plant (type of electrical and electronic equipment manufactured ranging from large household appliances to small and microelectronic equipment and including both business-to-business and business-to-consumers, diversity of manufacturing processes carried out in each manufacturing facility, etc.) vary to such an extent that a benchmark of excellence would not be meaningful. Even when benchmarks of excellence are given, these are not meant as targets for all companies to reach or metrics to compare the environmental performance across companies of the sector, but rather as a measure of what is possible to help individual companies assess the progress they made and motivate them to improve further. Finally, Chapter 4 presents a comprehensive table with a selection of the most relevant environmental performance indicators, associated explanations and related benchmarks of excellence.

2. SCOPE

This reference document addresses the environmental performance of the Electrical and Electronic Equipment (EEE) manufacturing sector. The target group of this document are companies belonging to the EEE manufacturing sector, i.e. to the following NACE codes (according to the statistical classification of economic activities established by Regulation (EC) No 1893/2006[8]):

— 26 — Manufacture of computer, electronic and optical products,
— 27 — Manufacture of electrical equipment,
— 28.12, 28.13 — Manufacture of fluid power equipment and of other pumps and compressors,
— 28.22 — Manufacture of lifting and handling equipment,
— 28.23 — Manufacture of office machinery and equipment.

This reference document covers actions that EEE manufacturers can implement to achieve improvements in the environmental performance over the whole EEE value chain, as presented in the figure below. In the figure, the arrows show the key material flows among the different actors in the value chain, while the terms 'direct' and 'indirect' are used to distinguish the activities where a manufacturer has full control ('direct environmental aspects') to those resulting from the interaction with third parties but which can be influenced to a reasonable degree by the EEE manufacturer ('indirect environmental aspects').