

Technical Bulletin: ISO 14068-1:2023 migration from PAS 2060

30 July 2024

This Technical Bulletin is applicable to all Validation & Verification Bodies (VBs) that are accredited or applying to deliver PAS 2060 under ISO/IEC17029: 2019.

Following the publication of *ISO 14068-1:2023 Climate change management - Transition to net zero Part 1: Carbon neutrality*, this bulletin has been produced to update VBs and stakeholders on the UKAS assessment process and overall timelines for assessment against the requirements of the revised standard.

Compared to PAS 2060: 2014 the structure of ISO14068-1: 2023 has been updated, with the general tenet being maintained but with a number of changes being introduced including:

- + The first application for carbon neutrality cannot be based entirely on offsets
- + A more prescriptive approach than PAS 2060, requiring the use of methodology defined in ISO14064-1 and product emissions in accordance with ISO 14067
- + The introduction of two categories of GHG emissions which are less well defined in PAS 2060
- + That actual evidence of a reduction in carbon emissions is a prerequisite for any reporting cycle, including the first; merely stating a future intention is not sufficient
- + ISO14064-3 being detailed in ISO 14068-1 as normative, and as such all its content constitutes requirements in the standard
- + Introduction of definitions
- + A clear framework and hierarchical approach for reducing and removing carbon, before offsetting, to achieve carbon neutrality; this fundamental hierarchical approach is much clearer and explicit than the approach outlined in PAS 2060

UKAS has developed a migration plan in line with this current understanding and is now ready to assess against the requirements of the new standard.

To enable the migration to progress to fulfil the timeline detailed below, UKAS accredited VBs are requested to provide a documented gap analysis detailing how they have implemented the necessary updates due to changes introduced by ISO 14068-1:2023 and submit it to UKAS from **1 August 2024**. The submitted information shall include:

- the gap analysis of the changes to the VBs processes
- the migration arrangements and evidence of implementation
- evidence of the authorisation of related personnel

Given the changes introduced by the new standard, it is not envisaged that significant additional assessment effort will be required by UKAS to review the changes made by the certification body, however this is dependent on the clarity of the submitted information provided by the CB. It is estimated that an initial 1.5 day of effort will be required to review the changes and complete the associated back-office activities.

If the initial technical document review is unable to verify the effective implementation and conformance with the CB's migration arrangements, then an office assessment and/or witnessed assessment may be required. If areas are identified that do not adequately fulfil the revised requirements, then these will be raised as findings. All mandatory findings shall be addressed by the VB in the normal way.

Timeline:

Date	Milestone/Activity
End July 2024	UKAS ready to conduct assessments
From 1 st Aug 2024	VBs to provide gap analysis
Aug 2024 to Mar 2025	UKAS to conduct assessments - specific dates to be confirmed with VB
31 st Dec 2025	Migration deadline - PAS 2060 to be removed from current schedule

Should you require any clarification on the above, please contact your Assessment Manager in the first instance. In the absence of your Assessment Manager, one of the following may be able to assist:

- Kevin Belson: International Technical Manager – kevin.belson@ukas.com
- Steve Randall: Accreditation Specialist – Development – DevelopmentEnquiries@ukas.com