

**Schedule for Implementation of ISO 14066: 2023 for  
Accreditation of Validation and Verification Bodies  
for Greenhouse Gas Validation and Verification**

ISO 14066: 2023, Environmental information - Competence requirements for teams validating and verifying environmental information, was published in August 2023. This standard specifies competence requirements for validation and verification teams (including technical experts) and independent reviewers. ISO 14066: 2023 cancels and replaces ISO 14066: 2011, which has been technically revised. At its 37th General Assembly, IAF passed a resolution (2023-15) endorsing a two-year transition period from 31 August 2023. As such, validation and verification Bodies (V/VBs) shall comply with ISO 14066: 2023 no later than 31 August 2025.

For details, please refer to IAF website at  
<https://iaf.nu/en/iaf-documents/resolutions/>

ISO 14066 is intended to be used in conjunction with ISO/IEC 17029: 2019, ISO 14065: 2020 and ISO 14064-3: 2019. In this document, accreditation based on ISO 14066: 2011 refers to accreditation based on ISO 14066: 2011 in conjunction with ISO/IEC 17029: 2019, ISO 14065: 2020 and ISO 14064-3: 2019; accreditation based on ISO 14066: 2023 refers to accreditation based on ISO 14066: 2023 in conjunction with ISO/IEC 17029: 2019, ISO 14065: 2020 and ISO 14064-3: 2019.

**1. V/VBs applying for accreditation of GHG validation and verification (applicable for application from a new V/VB or extension application from an accredited V/VB)**

Application for accreditation

HKAS accepts applications for accreditation based on ISO 14066: 2023 starting from 2 January 2024. Application for accreditation based on ISO 14066: 2011 will no longer be accepted after 29 February 2024.

Applications based on ISO 14066: 2011

Nonconformities against the requirements of ISO 14066: 2011 will be raised as 'Nonconformities (NCs)'. Obvious nonconformities against the requirements of ISO 14066: 2023 will be raised as 'Recommendations'<sup>Note 1</sup>. Accreditation to ISO 14066: 2011 will be granted when the applicant V/VB has rectified all critical and significant NCs to the satisfaction of HKAS Executive and has committed to rectify all minor NCs prior to the next reassessment.

To ensure a smooth transition to ISO 14066: 2023, all V/VBs accredited to ISO 14066: 2011 shall conduct a gap analysis and develop a transition plan to address the changes between ISO 14066: 2023 and ISO 14066: 2011. V/VBs shall also ensure that relevant personnel affected by the changes are competent for ISO 14066: 2023 and transition process. The gap analysis document, transition plan and relevant documentation for the changes shall be submitted to HKAS Executive within one month from the date of obtaining accreditation.

If accreditation cannot be granted to an applicant V/VB within one year after the date of

receipt of the application, HKAS Executive will suspend processing the application. The applicant V/VB shall implement ISO 14066: 2023 (and submit the required application fee as appropriate) before HKAS Executive resumes the accreditation process and a fresh assessment to confirm conformity with all requirements to ISO 14066: 2023 shall be conducted.

#### Applications based on ISO 14066: 2023

All nonconformities against the requirements of ISO 14066: 2023 will be raised as NCs. The applicant V/VB shall provide a plan for resolving all NCs identified in the assessment to HKAS Executive within one month of the assessment. Accreditation to ISO 14066: 2023 will be granted when the applicant V/VB has rectified all critical and significant NCs to the satisfaction of HKAS Executive and has committed to rectify all minor NCs prior to the next reassessment.

### **2. Accredited V/VBs for GHG validation and verification**

To ensure a smooth transition to ISO 14066: 2023, an accredited V/VB for GHG validation and verification shall conduct a gap analysis and develop a transition plan to address the changes between ISO 14066: 2023 and ISO 14066: 2011. The V/VB shall also ensure that relevant personnel affected by the changes are competent for ISO 14066: 2023 and transition process. The gap analysis document, transition plan and relevant documentation for the changes shall be submitted to HKAS Executive by 29 February 2024.

Taking to account the submission by each accredited V/VB, HKAS Executive will agree with the V/VB whether the transition assessment for ISO 14066: 2023 will be conducted concurrently with a routine reassessment or surveillance visit. The transition assessment can also be conducted as an additional assessment, which can be combined with ad-hoc assessment(s) for extension of scope of accreditation as appropriate. According to IAF Resolution (2023-15), the transition shall be completed no later than 31 August 2025. To ensure that there is sufficient time to rectify any identified NCs in relation to the transition to ISO 14066: 2023, the transition assessment should be completed by 31 May 2025.

The transition assessment will include review of gap analysis, transition plan and relevant documentation submitted by the accredited V/VB; and assessment visit at the office of the V/VB. Such transition assessment will incur additional on-site assessment time and corresponding assessment fee by the V/VB. Furthermore, the accredited V/VB are required to submit HKAS Executive an updated Management System Checklist [for Greenhouse Gas Validation and Verification (based on ISO/IEC 17029: 2019, ISO 14065: 2020, ISO 14066: 2023 and ISO 14064-3: 2019)] of HKCAS 021 together with associated documentation for review prior to the office assessment.

For assessments based on ISO 14066: 2011, obvious nonconformities against the new requirements of ISO 14066: 2023 will be raised as 'Recommendations'<sup>Note 1</sup>.

### **3. Issue of Certificate of Accreditation referring to ISO 14066: 2023**

A Certificate of Accreditation referring to ISO 14066: 2023 will be issued free of charge to an accredited V/VB for GHG validation and verification when conformity with ISO 14066: 2023

has been demonstrated to the satisfaction of HKAS Executive.

Note:

1. Addressing the 'Recommendations' raised does not imply conformity with ISO 14066: 2023. Conformity of the V/VB to ISO 14066: 2023 will be assessed on-site when the V/VB has confirmed full implementation of ISO 14066: 2023.

HKAS Executive  
2 January 2024