

Report

IAEG Work Group 9

Aerospace and Defense Industry: Recurring Regulatory and Sustainability Reporting Obligations

Aerospace and Defense Industry: Recurring Regulatory and Sustainability Reporting Obligations

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Version 1

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DEFINITIONS

Term	Definition
A&D	Aerospace and defense
AIA	Autorizzazione Integrata Ambientale
AICIS	Australian Industrial Chemicals Introduction Scheme
ASIC	Australia Security and Investment Commission
ASRS	Australian Sustainability Reporting Standards
AUA	Autorizzazione Unica Ambientale
BEGES	The Bilan d'Émissions de Gaz à Effet de Serre
BPA	Bisphenol A
CARB	The California Air Resources Board
CBAM	Carbon Border Adjustment Mechanism
CCA	The Chemicals Control Act (of South Korea)
CCO	Chemical Control Order (of the Philippines)
CDR	Chemical Data Reporting (of the United States)
CDP	The Global Disclosure Project
CEPA	Canadian Environmental Protection Act, 1999
CLP	Classification, labeling, and packaging
CMR	Carcinogenic, mutagenic, or reprotoxic
CO ₂ e	Carbon dioxide equivalent
COA	The Mexico Cédula de Operación Anual
CoP	Communications in Progress (of the United Nations Global Compact)
COMAN	The Control of Major Accident Hazards Regulations 2015 (United Kingdom)
CSC	Chemical Substances Control Law (of Japan)
CSDDD	Corporate Sustainability Due Diligence Directive (European Union)
CSR	Corporate Sustainability Reporting Directive of the European Union
CTF/APP	The Cadastro Técnico Federal de Atividades Potencialmente Poluidoras e Utilizadoras de Recursos Ambientais (of Brazil)
CUU	Currently unavoidable use
Maine DEP	State of Maine Department of Environmental Protection
DDS	Due Diligence System (part of European Union Deforestation Regulation)
DMR	Discharge Monitoring Report
ECCC	Environment and Climate Change Canada
EEA	European Economic Area
EHS	Environmentally Hazardous Substances
EPA	Environmental Protection Agency
EPCRA	Emergency Planning and Community Right-to-Know Act
EPR	Environmental Permitting Regulations
E-PRTR	European Pollutant Release and Transfer Register
ESAP	European Single Access Point
ESRS	European Sustainability Reporting Standards
EU	European Union
EUDR	European Union Deforestation Regulation
EU ETS	European Union Emissions Trading System
F	Fluorine
F-gas	Fluorinated greenhouse gas
g	Gram
GEREP	Gestion Électronique du Registre des Émissions Polluantes

Term	Definition
GHGRP	Greenhouse Gas Reporting Program
GHG	Green house gas
GRI	The Global Reporting Initiative
GWP	Global Warming Potential
HAP	Hazardous air pollutants
HFC	Hydrofluorocarbon
HSNO Act	Hazardous Substances and New Organisms Act (of New Zealand)
IAEG	International Aerospace Environmental Group
IBAMA	The Brazilian Institute of the Environment and Renewable Natural Resources
ICPE	Classified Installation for the Protection of the Environment
IED	The Industrial Emissions Directive
IEPR	The Industrial Emissions Portal Regulation
ISSB	The International Sustainability Standards Board
kg	Kilogram
lb	Pounds
LQG	Large Quantity Generator
m	Meter
MAPP	Major Accident Prevention Policy
MEE	The Ministry of Ecology and Environmental (of China)
Minpromtorg	The Russian Ministry of Industry and Trade
MPO use	Manufacture/process/otherwise use
MRR	The California Mandatory Reporting Regulation
MSGP	Multi-Sector General Permit (under the United States National Pollutant Discharge Elimination System)
MUD	Unified Environmental Declaration Model (of Italy)
NESHAP	National Emission Standards for Hazardous Air Pollutants
NFRD	Non-Financial Reporting Directive
NPDES	The National Pollutant Discharge Elimination System
NPI	National Pollutant Inventory (of Australia)
NPRI	National Pollutant Release Inventory
ORRChem	The Chemical Risk Reduction Ordinance
PBT	Persistent, bioaccumulative, and toxic
PFAS	Per- and polyfluoroalkyl substances
PIC	Prior Informed Consent
ppm	Parts per million
PRTR	Pollutant Release and Transfer Register
RCRA	The Resource Conservation and Recovery Act
RENPRE	The National Registry of Chemical Precursors (of Argentina)
RETC	The National Pollutant Release and Transfer Register (Mexico)
SDS	Safety Data Sheet
SME	Small and medium enterprise
TRI	Toxics Release Inventory (of the United States)
TSCA	Toxic Substances Control Act (of the United States)
TCS	Toxic chemical substances
TCSCCA	Toxic and Chemical Substances of Concern Control Act (of Taiwan)
TSDF	Treatment, storage, and disposal facility
TURA	Toxics Use Reduction Act (of Massachusetts)
UK	United Kingdom
USEPA	United States Environmental Protection Agency

Term	Definition
VOCs	Volatile organic compounds
VSME	Voluntary Sustainability Reporting Standards (European Union)
WEEE	Waste Electrical and Electronic Equipment
WFD	Waste Framework Directive of the European Union
WIMS	National System for Waste Information and Data Management (of Egypt)
WMRA	Waste Management Regulator Authority (of Egypt)

EXECUTIVE SUMMARY

Aerospace and Defense (A&D) companies operate across complex multi-jurisdictional value chains. Environmental, chemical, and sustainability reporting obligations can be triggered by facility operations, product portfolios, environmental impact, and supply chain relationships. Accurate and timely reporting supports regulatory compliance and protects business continuity.

This report, sponsored by [IAEG Work Group 9](#), provides IAEG members and their supply chain with a structured, global inventory of major recurring reporting obligations relevant to the A&D sector.¹ It aims to enable efficient horizon scanning and planning for submissions. It should be noted that the report focusses on fixed interval calendar-based reporting (quarterly, annual, biannual etc.). The contents provided in this report reflect information captured by the end of December 2025.

It supports IAEG Work Group 9's objectives for:

- » maintaining an updated list of key recurring global requirements;
- » understanding potential compliance and operational risk; and
- » communicating timelines and practical impacts to member companies and their supply chains.

Scope and coverage (as of December 2025)

Seventy-one reporting obligations are captured across nine geographic/program sections: Africa (3), Asia (15), Europe (25); North America (18); Oceania (4); South America (3); and other global voluntary reporting (4). Obligations are primarily focused on periodic reporting and submissions, including:

- » pollutant release and transfer registers and emissions/release reporting;
- » chemical and hazardous substance management;
- » greenhouse gas,² hazardous waste, and waste management reporting;³ and
- » sustainability reporting regimes and voluntary disclosure frameworks commonly requested by stakeholders and increasingly aligned with regulatory expectations.

Notes

- » Notifications, registrations, and other types of reporting that are one-time or event-based are outside the scope of this report and have been excluded. An exception has been made for select topics such as per-and polyfluoroalkyl substances (PFAS) reporting.
- » Packaging and battery requirements are covered in upcoming separate reports and are not included in this document.
- » In the United States and Canada, there are several analogous state and provincial level reporting requirements around PFAS, pollution prevention, greenhouse gas reporting, and others. This report provides some examples of state and provincial reporting requirements but is not meant to be comprehensive at those levels. A subset of examples has been provided to inform on the general landscape.

How the report is structured and intended to be used

Each obligation is summarised to inform:

- » regulation overview (what the requirements are and why it matters);
- » technical triggers & deadlines (who must report, what triggers reporting, frequency, and timing);

¹ For additional deliverables from WG9, please check the [WG9 Page](#) on IAEG.com.

² You can find additional deliverables from IAEG regarding greenhouse gas on IAEG's WG3 Page.

³ You can find additional deliverables from IAEG regarding greenhouse gas on IAEG's WG3 Page.

- » reporting elements (high-level data expected);
- » additional compliance note (scope clarifications where relevant); and
- » official link(s) (to support primary-source verification and ongoing monitoring).

During the review process, several additional requirements were identified by IAEG members. A large subset of these requirements has been included in this initial version. The remaining requirements will be added in future iterations of this report.

Disclaimer

This report aims to capture the major recurring reporting requirements in priority countries as defined by IAEG WG9. Notifications, registrations, and other types of reporting that are one-time or event-based are outside the scope of this report and have been excluded. The report provides an informational inventory prepared for horizon scanning and planning. It does not constitute legal advice, and applicability can vary based on entity type, facility classification, permits, product scope, and national transposition/local guidance. Deadlines and thresholds may change through amendments and regulator updates. Users should verify final applicability and submission details using the official links provided, particularly when preparing filings for a specific reporting year. Reporting expectations are dynamic (e.g., phased timelines, additions of substances, and program updates). As such, the report should be treated as a living reference with periodic refresh and confirmation against official sources prior to submissions.



1.0 EUROPE

1.1 European Union

1.1.1 Regulation (EC) No 166/2006 on the European Pollutant Release and Transfer Register (PRTR)-with notes on regional variations

Regulatory Overview: Regulation (EC) No 166/2006 established an integrated, publicly accessible electronic database known as the European Pollutant Release and Transfer Register (E-PRTR). Stemming from the EU's commitment to the UNECE Protocol on PRTRs and the Aarhus Convention, the regulation is designed to enhance public access to environmental data, encourage improvements in environmental performance, and track pollution reduction progress. For industry, the regulation establishes a broad recurring requirement for operators of specified facilities to annually report their routine and non-routine releases of pollutants to air, water, and land, as well as their off-site transfers of waste and wastewater.

Regulation (EU) 2024/1244, Industrial Emissions Portal regulation (IEPR), adopted 24 April 2024, does not apply until 1 January 2028 and repeals Regulation (EC) No 166/2006 with effect from the same date. For the 2026 reporting cycle (covering 2025 activity), Regulation (EC) No 166/2006 remains the fully operative instrument in its entirety. The IEPR represents a future expansion that will track resource use (energy, water, raw materials) and broader industrial sectors, including new categories aligned with the revised Industrial Emissions Directive (IED 2.0), but its application is a 2028 matter and does not affect current reporting obligations.

Technical Triggers and Thresholds:

- » **Annual Reporting on Pollutant Release:** Facilities that undertake one or more activities listed in Annex I (e.g., energy, metal production, chemical, and waste management sectors) above the stated capacity thresholds must report annually on releases to air, water, and land. Reporting is triggered if the release of any of the 91 specified pollutants in Annex II exceeds the respective threshold value for that medium.
- » **Annual Reporting on Off-Site Waste Transfers:** Facilities triggering the Annex I capacity thresholds must report off-site transfers of waste destined for recovery or disposal. The reporting threshold is triggered if the transfer exceeds two tonnes per year for hazardous waste, or 2,000 tonnes per year for non-hazardous waste.
- » **Annual Reporting on Wastewater Pollutant Transfers:** Facilities must report off-site transfers of any Annex II pollutant in wastewater destined for waste-water treatment if the pollutant volume exceeds the specific threshold value outlined in Annex II, column 1b.
- » **Reporting Deadline:** The specific deadline for operators to submit these annual reports is determined individually by the competent authority of each respective Member State.

Allowed National Variations:

While many European countries strictly follow the E-PRTR, several countries enforce stricter thresholds or require the reporting of additional data that goes beyond the E-PRTR scope also referred to as “gold-plating.” Some examples of these differences include:

- » Czechia and Poland mandate reporting on more pollutants than the E-PRTR requires, apply lower reporting thresholds for certain substances, and include additional non-industrial activities.

- » Spain requires reporting without emission thresholds and includes 115 pollutants in its national register, comprising the 91 E-PRTR pollutants plus 6 additional air pollutants and 18 additional water pollutants.
- » Sweden enforces lower reporting thresholds for approximately half of the pollutants covered by the E-PRTR and uniquely requires CO₂ emissions to be reported separately for biogenic and fossil fractions.

Additional information on regional Variations (Portals & Deadlines)⁴:

The following national deadlines and portals for some EU-member nations are shown regarding the 2026 reporting cycle (covering 2025 data). The end of March (in the year following the reporting year) is the most common deadline, utilized by many Parties.

- » **France**
 - **Reporting Deadline:** 28 February
 - **Information Portal:** www.georisques.gouv.fr/consulter-les-dossiers-thematiques/registre-des-emissions-polluantes
- » **Germany**
 - **Reporting Deadline:** End of May
 - **Information Portal:** www.thru.de
- » **Spain**
 - **Reporting Deadline:** 30 June
 - **Information Portal:** www.prtr-es.es and www.en.prtr-es.es/
- » **Finland**
 - **Reporting Deadline:** 1 March
 - **Information Portal:** www.prtr.fi/
- » **Estonia**
 - **Reporting Deadline:** end of January for air and waste reporting and water reporting by the beginning of February
 - **Information Portal:** <https://kotkas.envir.ee> and <https://register.keskkonnaportaal.ee/register>

PRTR in the European Economic Area (EEA) & Switzerland:

The participation of Iceland, Liechtenstein, and Norway in the E-PRTR via the EEA Agreement is grounded in Article 1 of the EEA Agreement and the EEA Joint Committee's incorporation of Regulation (EC) No 166/2006 into the EEA legal order.

Official Links:

- » [European Industrial Emissions Portal \(IEP\)](#)
- » [Regulation \(EC\) No 166/2006 \(E-PRTR\)](#)
- » [Regulation \(EU\) 2024/1244 \(IEPR\)](#)
- » [The EEA Agreement-PRTR](#)
- » [2025 UN Report on the status of implementation of the PRTR](#)

1.1.2 Corporate Sustainability Reporting Directive

Regulation Overview: The Corporate Sustainability Reporting Directive (CSRD) is a landmark expansion of EU sustainability reporting, replacing the Non-Financial Reporting Directive (NFRD). It mandates that in-scope companies disclose information on their environmental, social, and governance (ESG) impacts according to the European Sustainability Reporting Standards (ESRS). Following the European Parliament's approval of the Omnibus I Simplification Package in December

⁴ Note that this list is not exhaustive. User must check with country-specific requirements.

2025, the scope has been significantly narrowed to shield smaller firms. These developments have effectively moved the CSRD from a "broad-market" tool to a "top-tier" corporate requirement. The ESRS E2 (Pollution) and ESRS E5 (Resource Use and Circular Economy) modules in particular require information on the use and management that are critical, requiring deep transparency into the use and management of "Substances of Concern" and "Substances of Very High Concern" across the entire value chain for companies meeting the criteria for reporting on these aspects. For downstream users of chemicals, the 2025 revisions shift the focus from mass-balance data to qualitative reporting on strategic substitution and phase-out plans.

Technical Triggers & Deadlines:

- » **Trigger:** The obligation follows a phased rollout based on company size and listing status, as updated by the 2025 political agreement on Omnibus I.
- » **Wave 1:** Public-interest entities already subject to the NFRD (with >500 employees) must report on their 2024 activities in 2025.
- » **Wave 2:** All other large EU companies meeting the revised Omnibus I dual threshold (>1,000 employees and >€450M net turnover) must report for financial years starting on or after 1 January 2027 (first reports published in 2028).
- » **Wave 3:** Under Omnibus I, listed small and medium enterprises (SMEs) are now exempt from mandatory reporting and are instead encouraged to adopt the Voluntary Sustainability Reporting Standard (VSME).⁵
- » **Wave 4:** Non-EU groups generating >€450M in the EU and at least one qualifying large EU subsidiary or a branch (with turnover >€200M) must report for financial years starting on or after 1 January 2028 (first reports published in 2029).
- » The 2025 "Value Chain Cap" legally prohibits reporting firms from demanding data from suppliers with fewer than 1,000 employees that exceeds the voluntary VSME standard.

Note: While the EU-level thresholds were raised in December 2025, Member States have until July 2027 to transpose these changes into national law. Local Member State transposition status must be verified for subsidiaries located in stricter jurisdictions as they may enforce lower "Wave 2" thresholds until their local statutes are officially updated.

Double Materiality: Firms must conduct a "Double Materiality Assessment" to report both on how sustainability issues affect their business (financial materiality) and how their business impacts the environment and society (impact materiality).

Audit Requirement: Reports are subject to mandatory limited assurance by an independent auditor. The transition to "reasonable assurance" has been officially postponed until 2030.

Official Links:

- » [EU Corporate Sustainability Reporting Directive](#)
- » [Political Agreement on Omnibus I Simplification Package](#)

1.1.3 Carbon Border Adjustment Mechanism

Regulatory Overview: Regulation (EU) 2023/956 establishes the Carbon Border Adjustment Mechanism (CBAM) to address greenhouse gas emissions embedded in specific carbon-intensive goods imported into the customs territory of the European Union, preventing the risk of carbon

⁵ The VSME is a simplified, voluntary ESG reporting framework developed by EFRAG for non-listed small and medium-sized enterprises. It enables smaller companies to easily report key sustainability data to banks, investors, and larger clients, reducing administrative burdens while improving transparency.

leakage and complementing the EU Emissions Trading System (EU ETS). The regulation specifically targets imports of cement, electricity, fertilizers, iron and steel, aluminium, and hydrogen. Broadly, the recurring reporting requirements mandate that industry operators obtain the status of an authorized CBAM declarant to import these goods and subsequently submit an annual declaration detailing the total quantities imported, their embedded emissions, and surrender a corresponding number of CBAM certificates to cover those emissions.

Technical Triggers & Deadlines:

» **Annual CBAM Declaration (Article 6):**

- **Requirement:** Authorised CBAM declarants must submit a CBAM declaration detailing the total quantity of each type of goods imported, the total embedded emissions (verified by an accredited verifier if based on actual emissions), and the total number of CBAM certificates to be surrendered.
- **Frequency:** Annual.
- **Threshold volumes:** Reporting and financial obligations apply if the net mass of the imported goods in a calendar year cumulatively exceeds the single mass-based threshold of 50 tonnes per importer (Article 2a). This mass threshold does not apply to imports of electricity or hydrogen, which are subject to reporting regardless of volume.
- **Reporting deadline:** 30 September of each year, for the preceding calendar year, beginning in 2027 for the year 2026.
- **Exemptions:** Importers remaining below the 50-tonne annual threshold are exempted under the de minimis rule, though they must still declare this exemption in the relevant customs declaration. The regulation also excludes goods for defense activities, electricity or hydrogen generated on the EU or in the economic zone of a Member State, and goods originating from specific integrated countries like Iceland, Liechtenstein, Norway, and Switzerland (Article 2 and Annex III).

» **Annual Surrender of CBAM Certificates (Article 22(1)):**

- **Requirement:** Declarants must surrender CBAM certificates corresponding to the declared and verified embedded emissions.
- **Frequency:** Annual.
- **Threshold volumes:** Applies strictly to goods exceeding the 50-tonne annual threshold, and all imports of electricity and hydrogen.
- **Reporting deadline:** 30 September of each year, beginning in 2027 for the year 2026.
- **Exemptions:** Same exemptions as the Annual CBAM Declaration.

» **Quarterly Holding of CBAM Certificates (Article 22(2)):**

- **Requirement:** Declarants must ensure that the number of CBAM certificates on their account at the end of each quarter corresponds to at least 50% of the embedded emissions in all goods imported since the beginning of the calendar year.
- **Frequency:** Quarterly.
- **Threshold volumes:** Triggered once the single mass-based threshold (50 tonnes) is exceeded.
- **Reporting deadline:** Compliance is required by the end of the quarter following that in which the single mass-based threshold is exceeded (applicable from 2027).
- **Exemptions:** Same general scope exemptions apply.

More information on CBAM can be found in [Regulatory Alert 31](#).

Note 1: Transitional Period (Article 35); Now Completed: *The transitional period (1 October 2023 – 31 December 2025) required quarterly CBAM reports due no later than one month after the end of each quarter. This obligation has ended. No quantity threshold applied during the transitional period.*

Processed products under outward processing and returned goods were exempt from transitional reporting.

Note 2: The recent amending Regulation (EU) 2025/2083 introduced targeted simplifications that drastically reduce the administrative burden for small-volume importers, notably establishing the 50-tonne annual de minimis threshold. Furthermore, the deadline for submitting the annual declaration and surrendering certificates was extended to 30 September to provide declarants with more flexibility and time to collect necessary data, finalise verifications, and procure certificates.

Official Links:

- » [Regulation \(EU\) 2023/956 \(Consolidated text\)](#)
- » [Regulation \(EU\) 2025/2083 – Amending act](#)

1.1.4 European Union Deforestation Regulation

Regulatory Overview: Regulation (EU) 2023/1115, also known as the EU Deforestation Regulation (EUDR), is a binding environmental mandate designed to ensure that specific commodities and their derived products placed on or exported from the EU market are "deforestation-free" and legally produced. The regulation targets seven core commodities: cattle, cocoa, coffee, oil palm, rubber, soya, and wood, along with an extensive list of derived products. In Dec 2025, Regulation (EU) 2025/2650 amended the EUDR with targeted simplifications and postponed application dates:

- Medium and large operators and traders: EUDR applies from 30 December 2026
- Micro and small operators (established as such by 31 December 2024): EUDR applies from 30 June 2027

Following the amendments, compliance burdens vary heavily depending on the entity's role:

- Primary Operators: Required to establish a robust Due Diligence System (DDS) and submit transaction statements. However, a new category of "micro or small primary operators" in low-risk countries is exempt from individual statements and only needs to submit a one-time simplified declaration.
- Downstream Operators & Traders: Exempt from establishing a full DDS or submitting due diligence statements. Instead, they must strictly collect and retain supply chain traceability information for five years.

Technical Triggers & Deadlines:

- » **Annual Public Reporting on Due Diligence**
 - **Requirement:** Mandatory public reporting (as widely as possible, including via the internet) on the due diligence system, including steps taken to identify, assess, and mitigate risks.
 - **Frequency:** Annual
 - **Threshold Volumes:** Mandatory only for non-SME standard operators.
 - **Reporting Deadline:** Must be completed on an annual basis.
 - **Exemptions:** Microenterprises and SME operators are exempt from public reporting but must keep documentation for at least five years. Downstream operators and traders are entirely exempt from this specific reporting requirement.
- » **Recurring DDS & Risk Review**
 - **Requirement:** Comprehensive internal review and update of the DDS to ensure it remains current. Specifically, operators must review their risk assessments and risk mitigation measures. Non-SME operators must also maintain an independent audit function to check internal controls.
 - **Frequency:** Annual.

- **Threshold Volumes:** Mandatory for standard operators (SME and non-SME). Not applicable to downstream operators or traders.
- **Reporting Deadline:** Documented internal reviews must be conducted at least once a year and made available for regulatory inspection upon request.

More information on EUDR can be found in [IAEG Regulatory Alert 36](#).

Official Links:

- » [Regulation \(EU\) 2023/1115 \(EUDR\)](#)
- » [Regulation \(EU\) 2025/2650 \(amending EUDR\)](#)

1.1.5 Corporate Sustainability Due Diligence Directive

Regulatory Overview: The Corporate Sustainability Due Diligence Directive (CSDDD), Directive (EU) 2024/1760, establishes obligations for companies regarding actual and potential adverse impacts on human rights and the environment concerning their own operations, those of their subsidiaries, and the operations carried out by their business partners within their chains of activities. Initially adopted in 2024, the framework modified and simplified by the European Parliament in December 2025. The Omnibus I Simplification package narrows the CSDDD's scope easing the compliance burden for thousands of companies.

Technical Triggers & Deadlines:

- » **Annual Statement on Sustainability Due Diligence:**
 - **Requirement:** In-scope companies must publish an annual statement on their website describing their due diligence system, actual/potential adverse impacts identified, and appropriate measures taken.
 - **Threshold:** CSDDD scope >5,000 employees and >€1.5B net annual turnover; non-EU companies with >€1.5B net turnover in the EU.
 - **Frequency:** Annual.
 - **Reporting Deadline:** Within 12 months after the balance sheet date of the financial year for which the statement is drawn up. The general due diligence rules apply from 26 July 2029, meaning reporting applies for financial years starting on or after 1 January 2030
 - **Exemptions:** Companies below the 5,000/€1.5B threshold are not subject to CSDDD due diligence obligations. Furthermore, companies already subject to sustainability reporting requirements under the Corporate Sustainability Reporting Directive (Articles 19a, 29a, or 40a of Directive 2013/34/EU) are explicitly exempt from publishing this specific CSDDD annual statement.
- » **Submission to the European Single Access Point (ESAP):**
 - **Requirement:** Companies must submit their annual statement in a data-extractable or machine-readable format to a designated collection body for accessibility on the ESAP.
 - **Frequency:** Annually, submitted at the same time the annual statement is made public.
 - **Statutory trigger date:** 1 January 2029
 - **Threshold:** Applies to companies meeting the CSDDD reporting scope outlined above.
 - **Reporting Deadline:** This submission requirement technically takes effect starting 1 January 2029 and will align with the company's first reporting cycle.

Official Links:

- » [Directive \(EU\) 2024/1760 — Base CSDDD](#)
- » [European Commission CSDDD information page](#)
- » [Dec 2025 CSDDD Provisional Agreement](#)

1.1.6 REACH Regulation (EC) No 1907/2006 as amended by Commission Regulation (EU) 2023/2055

Regulatory Overview: The REACH Regulation establishes the comprehensive European Union framework for the Registration, Evaluation, Authorisation, and Restriction of Chemicals to ensure a high level of protection for human health and the environment. The regulatory background is built on the precautionary principle, placing the responsibility on manufacturers, importers, and downstream users to ensure they safely manage the risks of the chemical substances they handle. While REACH is primarily an event-driven framework rather than a fixed calendar-recurring reporting regime. On 25 September 2023, the Commission Regulation (EU) 2023/2055 amended Annex XVII of REACH to restrict the market placement of intentionally added synthetic polymer microparticles to mitigate their persistent and widespread environmental pollution. It places a recurring reporting obligation on certain exempted users.

Technical Triggers and Thresholds

- » **Mandatory Annual Microplastics Reporting (Annex XVII, Entry 78)**
 - **Requirement:** Manufacturers, importers, industrial downstream users, and certain suppliers benefiting from exemptions to the synthetic polymer microparticles restriction must submit an annual report to the ECHA. The report must detail the description of uses, generic polymer identity, estimated quantities released into the environment, applicable derogation(s) relied upon.
 - **Frequency of reporting:** Annually.
 - **Reporting deadline:** By 31 May of each year. Note: This begins in 2026 for pellets, flakes, and powders used as feedstock at industrial sites; and in 2027 for other industrial users and suppliers of exempted products to professional users/public.
 - **Threshold volumes:** Applies to synthetic polymer microparticles in concentrations equal to or greater than 0.01% by weight.
 - **Exemptions:** The restriction and reporting framework explicitly exclude natural/unmodified polymers, degradable polymers, water-soluble polymers, and polymers without carbon atoms. Specific sectors like medicinal products, food, feed, and fertilising products are also exempted from the general restriction.

Note: UK REACH does not have this or other recurring reporting requirement yet. Information on UK REACH can be found in [IAEG Alert 8](#).

Official Links:

- » [Regulation \(EC\) No 1907/2006 \(REACH\)](#)
- » [Commission Regulation \(EU\) 2023/2055](#)

1.1.7 Seveso III Directive (Directive 2012/18/EU)

Regulatory Overview: The Seveso III Directive is the primary EU framework for the control of major-accident hazards involving dangerous substances. It aims to prevent major accidents and limit their consequences for human health and the environment. It is intrinsically linked to the Classification, Labeling, and Packaging (CLP) Regulation (EC) No 1272/2008 for hazard classification.

Technical Triggers

- » **Applicability:** Based solely on the quantity of dangerous substances present at an establishment, categorized into two tiers:
 - **Lower-Tier Establishments:** Quantities of dangerous substances equal to or in excess of the thresholds in Annex I, Column 2 (e.g., 2,500 tonnes of petroleum products).
 - **Upper-Tier Establishments:** Quantities equal to or in excess of thresholds in Annex I, Column 3 (e.g., 25,000 tonnes of petroleum products).

Recurring Reporting Obligations and Deadlines

- » **Major-Accident Prevention Policy (MAPP):** Operators must document a MAPP to ensure a high level of protection. This must be reviewed and updated at least every five years.
- » **Safety Report (Upper-Tier establishments):** It must demonstrate that a safety management system and emergency plans have been put into effect. Must be reviewed and updated at least every five years.
- » **Internal emergency plan review/test (upper-tier establishments):** Must be reviewed and updated at least every three years.
- » **External Emergency Plans (upper-tier establishments):** Must be tested by authorities in cooperation with the operator at least every three years.
- » **Public Information Updates (upper-tier establishments):** Information on safety measures and requisite behavior in the event of an accident must be actively supplied to the public, buildings of public use, and neighboring establishments at least every five years (and periodically reviewed/updated).

Official Link:

- » [Directive 2012/18/EU \(Seveso III\)](#)

1.1.8 Waste Electrical and Electronic Equipment Directive (Directive 2012/18/EU)

Regulatory Overview: The Waste Electrical and Electronic Equipment (WEEE) Directive is the cornerstone of the EU's Extended Producer Responsibility (EPR) framework for electronics. It mandates that "Producers" (manufacturers, importers, and distance sellers) take financial and operational responsibility for the end-of-life management of their products. Directive (EU) 2024/884 made targeted amendments to Articles 12, 13, and 14 (WEEE financing obligations for household and B2B equipment, including photovoltaic panels). The scope, producer registration, reporting, and collection/recycling framework remain governed by the base Directive 2012/19/EU.

Technical Triggers:

- » **Scope:** Equipment that depends on electric currents or electromagnetic fields to work properly, and equipment for the generation, transfer, and measurement of such currents and fields, designed for use with a voltage not exceeding 1,000V AC / 1,500V DC.
- » **Exclusions:** Equipment designed specifically for military and national security purposes is excluded from the WEEE Directive.
- » **Reporting Frequency:** Annual
- » **Annual Declaration Deadlines:** Vary by national register.

Report Content:

- » Weight and category of EEE placed on the market
- » WEEE separately collected, recycled,⁶ recovered, and disposed of
- » WEEE shipped within or outside the EU

Note on RoHS Directive (Directive 2011/65/EU): Unlike the WEEE Directive, the RoHS Directive does not establish broad, recurring (e.g., annual or biannual) reporting requirements for economic operators. Instead, the regulatory mechanisms rely entirely on pre-market conformity assessments, CE marking, extensive long-term record retention, and ad-hoc disclosures triggered either by incidents of non-compliance or formal requests from regulatory authorities.

Official Links:

- » [Directive 2012/19/EU \(Recast\)](#)
- » [Directive \(EU\) 2024/884 \(Cost-sharing & Scope\)](#)
- » [Directive 2011/65/EU](#)

1.1.9 Regulation (EU) 2024/573 on Fluorinated Greenhouse Gases

Regulation Overview:

Regulation (EU) 2024/573 is the primary legislative framework governing the phase-down of fluorinated greenhouse gases (F-gases), repealing the former Regulation (EU) No 517/2014. It introduces a total hydrofluorocarbon (HFC) phase-out by 2050 and strict prohibitions on placing certain high Global Warming Potential (GWP) products on the market. Commission Implementing Regulation (EU) 2024/2195 serves as an implementing act that establishes the specific reporting format required under Article 26 of the primary regulation. The updated format replaces older reporting tools to accommodate the significantly expanded scope of reportable gases and revised volume thresholds aimed at achieving climate neutrality by 2050.

Technical Triggers & Deadlines:

- » **Effective Date:** The primary Regulation (EU) 2024/573 has been applicable since 11 March 2024. The new reporting format (EU 2024/2195) is mandatory for reports covering activities starting from the 2024 calendar year, with the first submission window having opened in early 2025.
- » **Deadline:** Reports must be submitted by 31 March annually via the [F-gas portal](#).

Reporting Scope: Includes the production, import, export, feedstock use, reclamation, and destruction of F-gases. It specifically targets hydrofluorocarbons, perfluorocarbons, and sulfur hexafluoride, as well as unsaturated HFCs and other fluorinated substances listed in Annexes I, II, and III.

Bans & Phase-out: The regulation imposes stricter HFC quota reductions and specific bans on the use of F-gases with high GWP in refrigeration, air conditioning, and aerosols. Military equipment is exempted from Annex IV placing-on-the-market prohibitions.

Verification: Undertakings that placed hydrofluorocarbons on the EU market must provide a verification report issued by an independent auditor by April 30 annually. Article 26(8) specifies that this independent auditor verification by April 30 is only required for undertakings that report placing on the market "1000 tonnes of CO₂ equivalent (CO₂e) or more of hydrofluorocarbons during the preceding calendar year". Importers of pre-charged equipment must submit this verification report if

⁶ Including prepared for re-use.

they meet the 1,000 tonnes of CO₂e threshold, though they are legally required to obtain independent auditor verification for volumes as low as 10 tonnes of CO₂e.

Official Links:

- » [Regulation \(EU\) 2024/573 \(Primary framework\)](#)
- » [Commission Implementing Regulation \(EU\) 2024/2195 \(Reporting format\)](#)
- » [Commission Implementing Regulation \(EU\) 2024/2473 \(F-gas Portal\)](#)

1.1.10 Regulation (EU) 2018/2066-Reporting of Greenhouse Gas Emissions under the European Union Emissions Trading System

Regulation Overview:

Commission Implementing Regulation (EU) 2018/2066 establishes the rules for the monitoring and reporting of greenhouse gas (GHG) emissions under the European Union Emissions Trading System (EU ETS). Originating from the broader climate targets of Directive 2003/87/EC, this regulation mandates that operators of stationary installations, aircraft operators, and specific regulated entities implement robust, approved monitoring plans to accurately track emissions, released fuel amounts, and non-CO₂ aviation effects. Broadly, the regulation imposes strict, recurring annual emissions reporting obligations, alongside periodic obligations to submit improvement reports on monitoring methodologies. These requirements scale in frequency and complexity according to the total emission volume of the reporting entity.

Technical Triggers & Deadlines:

- » **Annual Emissions Report (Operators and Aircraft Operators):**
 - **Requirement:** Submit a verified emissions report covering the annual emissions of the preceding reporting period.
 - **Frequency:** Annual.
 - **Threshold Volumes:** Applies to all operators and aircraft operators covered by the EU ETS. Specific simplified monitoring requirements apply to "small emitters" (e.g., aircraft operators with <243 flights per period or <25,000 tonnes CO₂/year) and "installations with low emissions" (<25,000 tonnes CO₂e/year), though they must still report annually.
 - **Reporting Deadline:** 31 March of each year.
- » **Annual Emissions Report (Regulated Entities releasing fuel streams):**
 - **Requirement:** Submit a verified emissions report detailing released fuel amounts and corresponding emissions for the reporting period.
 - **Frequency:** Annual.
 - **Threshold Volumes:** Applies to regulated entities governed by Chapter IVa of Directive 2003/87/EC.
 - **Reporting Deadline:** 30 April of each year, beginning in 2026.
- » **Periodic Improvement Reports on Monitoring Methodology (Installations):**
 - **Requirement:** Submit a report assessing whether the monitoring methodology can be improved or justifying why applying higher monitoring tiers incurs unreasonable costs or is technically unfeasible.
 - **Frequency and Thresholds:**
 - Category A installations (≤ 50,000 tonnes CO₂e/year): Every five years.
 - Category B installations (> 50,000 to ≤ 500,000 tonnes CO₂e/year): Every three years.
 - Category C installations (> 500,000 tonnes CO₂e/year): Every two years.
 - **Reporting Deadline:** 30 June of the relevant year.

- » **Periodic Improvement Reports on Monitoring Methodology (Regulated Entities):**
 - **Requirement:** Submit a report assessing potential monitoring methodology improvements.
 - **Frequency and Thresholds:**
 - Category A entities ($\leq 50,000$ tonnes CO₂e/year before scope factor application): Every five years.
 - Category B entities ($> 50,000$ tonnes CO₂e/year before scope factor application): Every three years.
 - Entities utilizing default scope factors must submit a specific report by 31 July 2026.
 - **Reporting Deadline:** 31 July of the relevant year.

Official Link:

- » [Commission Implementing Regulation \(EU\) 2018/2066](#)

1.1.11 National Chemical Product Registers: Annual Quantity Reporting

Regulation Overview: Several EU/EEA Member States maintain national chemical product registers, established under national law, with annual or biennial quantity reporting obligations for hazardous chemical products. For EU member states, these national register obligations apply in addition to (and are legally distinct from) the EU-level Poison Centre Notification obligation under Annex VIII of the CLP Regulation (EC) No 1272/2008, which is event-based (triggered by placing a mixture on the market).

Fixed-Interval Calendar Reporting (2026 Cycle):

- » **Sweden – Products Register (Deadline: February 28, 2026):**
 - **Obligation:** Mandatory annual reporting of the actual quantities (in tonnes) of chemical products manufactured or imported into Sweden during the 2025 calendar year.
 - **Trigger:** Applies to any product with a volume ≥ 100 kilograms (kg) per product per year.
 - **Deadline and Requirements:** The reporting window opens on January 13 each year. Special additional requirements apply to products containing per and polyfluoroalkyl substances (PFAS) or nanomaterials.
- » **Norway – Product Register (Deadline: March 15, 2026):**
 - **Obligation:** Importers and manufacturers must submit an Annual Quantity Report for hazardous chemicals classified under CLP Article 3 in annual amounts of ≥ 100 kg.
 - **Requirement:** Firms must verify their active product list and report the total tonnage placed on the Norwegian market in 2025.
- » **Finland – Chemical Product Register (Deadline: End of March 2026):**
 - **Obligation:** Annual reporting of quantities for chemicals manufactured in or imported to Finland for the previous calendar year (2025).
 - **Portal:** Submissions made via the KemiDigi system.
 - **Requirement:** The quantity report is generated automatically in KemiDigi and includes all chemicals for which a notification was published during the reporting year. The report cannot be modified after submission.
- » **Denmark – Product Registry (Cycle Status: No 2026 Quantity Update Required)**
 - The Danish Working Environment Authority (Arbejdstilsynet) operates on a biennial quantity update cycle.
 - **Current Status:** 2025 data does not require a quantity update in 2026 — no mandatory annual quantity submission falls due this cycle.

- **Next Deadline:** The biennial deadline triggers upon letter notification from Arbejdstilsynet to each company.

Technical Triggers & Deadlines:

- » **Volume Threshold:** Sweden, Finland, Denmark, and Norway are each triggered by ≥ 100 kg per product per year per legal entity.
- » **EU member states Hazard Trigger:** Mandated for any substance or mixture classified for physical or health hazards under CLP.

Official Link:

- » [ECHA Poison Centres — Appointed Bodies](#)
- » [Swedish Chemicals Agency \(KEMI\) — Products Register](#)
- » [Norwegian Environment Agency — Declaration of Chemicals](#)
- » [Finnish Safety and Chemicals Agency \(Tukes\) — KemiDiqi Portal](#)
- » [Danish Working Environment Authority — Product Registry Guidelines](#)

1.2 France

1.2.1 France Mandatory Greenhouse Gas Emissions Reporting

Regulatory Overview: The Bilan d'Émissions de Gaz à Effet de Serre (BEGES) is a key element of France's national carbon policy framework. The key regulation governing BEGES is Article L. 229-25 of the French Environmental Code (Code de l'Environnement). It requires in-scope organizations to quantify their GHG emissions and draw up a GHG Transition Plan to reduce emissions.

Technical Triggers & Deadlines:

- » **Trigger:** Mandatory for companies with more than 500 employees in mainland France or more than 250 employees in overseas departments, with their registered office or at least one permanent establishment in France. Companies with 50 to 500 employees that received state aid under the France Relance recovery plan were made subject, on a time-limited basis, to a simplified GHG assessment obligation separate from the standard BEGES scheme.
- » **Frequency:** Must be updated every four years for private entities.⁷

Submission Content: Reports must cover direct and indirect GHG emissions produced by the activities carried out, as defined in the applicable implementing provisions. The BEGES must be accompanied by a transition plan outlining objectives, means and actions to reduce emissions and describing actions implemented and results obtained since the previous report.

Official Link:

- » [ADEME National GHG Platform](#)
- » [Article L. 229-25 - Code de l'Environnement](#)

1.2.2 Law No. 2025-188 of February 27, 2025, and Implementing Decrees No. 2025-958 and No. 2025-1376 regarding PFAS

Regulatory Overview: This regulatory framework aims to protect the population from risks associated with PFAS by phasing out their presence in specific consumer products and industrial aqueous discharges. The background of this legislation involves a national push to cease industrial

aqueous discharges of PFAS within five years (by February 27, 2030) and to ban the manufacture, import, export, and placing on the market of PFAS-containing cosmetics, ski wax, and specific textiles starting January 1, 2026. For the industry, broad recurring reporting requirements established strictly within these texts are minimal; rather, the texts focus heavily on outright bans, reduction trajectories, and state-level public reporting. However, there is an implied annual reporting requirement tied to a newly established emissions fee for industrial sites, as well as an ad-hoc compliance reporting mechanism for product thresholds.

Technical Triggers & Deadlines:

- » **Annual PFAS Discharge Declaration (Fee Assessment)**
 - **Requirement:** Operators of authorized installations (installations soumises à autorisation) whose activities result in PFAS discharges into water (directly or via a collection network) are subject to a fee assessed on the mass of PFAS discharged per year (Loi n 2025-188).
 - **Frequency:** Annual (assessed on mass discharged per year).
 - **Threshold volumes:** The perception threshold for the fee is triggered at 100 grams of discharged PFAS per year. The tariff is set at €100 per 100 grams (Loi n 2025-188).
- » **Proof of Non-PFAS Fluorine Origin (Conditional/Ad-Hoc)**
 - **Requirement:** Manufacturers, importers, exporters, or marketers must provide proof that fluorine content in their products originates from non-PFAS substances (Décret n 2025-1376)
 - **Frequency:** Ad-hoc (provided upon request by competent authorities).
 - **Threshold volumes:** Triggered if the measurement of total fluorine (F) in a product exceeds 50 milligrams F/kg.
 - **Reporting deadline:** Upon request by the authorities.
 - **Exemptions:** Exemptions to the broader PFAS product bans (and consequently these threshold limits) apply to specific PPE, military/civil security equipment, industrial textiles, and items with at least 20% recycled post-consumer waste where the PFAS is limited to the recycled fraction (Décret n 2025-1376).

Official Links:

- » [Law No. 2025-188](#)
- » [Decree no. 2025-1376](#)
- » [Article L. 229-25 - Code de l'Environnement](#)

1.3 Greece

1.3.1 Electronic Waste Register - Annual Waste Producer's Report

Regulation Overview: The Hellenic Electronic Waste Register, established under Law 4042/2012 and JMD 43942/4026/2016, is a mandatory online service for the electronic registration of legal entities and the submission of their annual waste reports. It is designed to implement the "polluter-pays principle" and ensure that waste management activities—including collection, transfer, and treatment—do not harm the environment or human health.

Technical Triggers & Deadlines:

- » **Trigger:** Businesses and organizations subject to environmental licensing that generate waste, as well as licensed waste warehouses, collectors, and transporters.
- » **Reporting Frequency:** Annual.

- » **Deadline:** Set annually by legislation (historically around March or May for the preceding years). The system automatically submits reports on the final day if not finalized by the user.

Submission Content: Entities must declare the types and quantities of waste generated per the European Waste Code and the corresponding treatment code, identifying all partners involved in the transfer and destination of the waste.

Official Link:

- » [Hellenic Ministry of Environment - Electronic Waste Registry](#)

1.4 Italy

1.4.1 Modello Unico di Dichiarazione Ambientale - The Unified Environmental Declaration

Regulation Overview: The Modello Unico di Dichiarazione Ambientale (MUD), or "Unified Environmental Declaration Model," established by Law No. 70/1994, is a mandatory annual report that Italian companies must submit to document the generation, transport, recovery, and disposal of waste. It acts as the central database for the Italian Ministry of Environment to monitor the entire waste lifecycle and ensure compliance with EU circular economy targets.

Technical Triggers & Deadlines:

- » **Trigger:** Mandatory for all legal entities that generate hazardous waste, or non-hazardous waste with more than ten employees, and all waste treatment/recovery facilities.
- » **Frequency:** Annual.
- » **Deadline:** Typically, due by the end of April or June 30, depending on the annual decree issued by the Prime Minister. For 2025, firms must utilize the digital reporting platform administered by the Chamber of Commerce.

Note: In Italy, ISPRA (Istituto Superiore per la Protezione e la Ricerca Ambientale) cross-references facility-level PRTR declarations with waste transfer data from the MUD, using both instruments in parallel to validate off-site hazardous waste transfer quantities reported.

Official Links:

- » [Single Environmental Declaration Model](#)
- » [Law No. 70 of 25 January 1994 \(in Italian\)](#)

1.4.2 Autorizzazione Integrata Ambientale - Integrated Environmental Authorization

Regulation Overview: The Autorizzazione Integrata Ambientale (AIA) is the Italian implementation of the EU IED (IED 2010/75/EU, recast 2024/1785/EU), governed primarily by Legislative Decree 152/2006 (the Environmental Code). Following the 2024 IED recast, the framework now includes stricter Best Available Techniques requirements and mandatory "Transformation Plans" for decarbonization. It replaces several individual environmental permits with a single authorization that covers emissions to air, water, and soil, as well as waste management, and may include conditions on aspects such as noise and energy efficiency where relevant. AIA is mandatory for large-scale manufacturing sites that involve significant chemical use or metal surface treatment,⁸ whereas smaller facilities fall under the Single Environmental Authorization.

⁸ Autorizzazione Unica Ambientale (AUA)- Single Environmental Authorization was introduced by Presidential Decree 59/2013 as a simplified authorization designed to streamline environmental compliance

Technical Triggers & Deadlines:

- » **Trigger:** Facilities carrying out activities listed in Annex VIII of Part II of Legislative Decree 152/2006.
 - Surface Treatment of Metals: Facilities utilizing electrolytic or chemical processes where the volume of the treatment vats exceeds 30 m³.
 - Chemical Industry: Production of basic organic or inorganic chemicals, as defined in Annex VIII.
- » **Frequency:** Annual for technical reporting.
- » **Deadline:** Authorized facilities must submit an annual report (Relazione Tecnica Annuale), commonly by 30 April for the previous year's data, detailing their actual emissions and technical performance relative to the site's specific Monitoring and Control Plan (PMC).

Submission content: AIA carries its own distinct reporting mandate. Since 2014, a "Baseline Report" (Relazione di Riferimento) is required for AIA installations that use, produce, or release relevant hazardous substances and for which there is a risk of soil and groundwater contamination. In addition to site-specific AIA reporting, operators must separately report annual mass-based pollutant releases and waste transfers to the Italian PRTR portal (managed by ISPRA) by 30 April, in accordance with Regulation (EU) 2024/1244.⁹

Official Links:

- » [Legislative Decree 152/2006 \(Environmental Code\)](#)
- » [Presidential Decree 59/2013 \(AUA Regulation\)](#)

1.5 Russia

1.5.1 Order of Rosstat Dated 09.10.2020 N 627 (Form 2-TP)

Regulation Overview: Order N 627 mandates statistical reporting for environmental protection through specific forms, primarily Form 2-TP (Air) and Form 2-TP (Waste). These forms allow the Russian government to aggregate environmental impact data from industrial facilities and are mandatory for all legal entities operating stationary pollution sources.

Technical Triggers & Deadlines:

- » **Form 2-TP (Air):** Required for facilities with total annual pollutant emissions exceeding 10 tonnes or exceeding 5 tonnes if they emit Category 1 hazardous substances. **Deadline:** 22 January of the year following the reporting year.
- » **Form 2-TP (Waste):** Required for all entities involved in waste management, generation, or disposal. **Deadline:** 1 February annually.

for SMEs and industrial plants not subject to AIA. It consolidates up to seven distinct environmental permits into one certificate. While the AUA authorization itself is long-term and valid for 15 years, specific included permits (like air emissions) are subject to monitoring, reporting and record-keeping obligations set by the underlying sectoral legislations, which must be checked for each installation.

⁹ The AIA is a site-specific operational permit requiring detailed self-monitoring of local limit compliance, while the PRTR is an annual public inventory of a facility's total mass-based pollutant releases and waste transfers.

Submission Content: Detailed mass-balance data on pollutant types, filtration efficiency, and waste treatment methods.

Official Link:

- » [Rosstat Statistical Reporting Portal](#)

1.6 Spain

1.6.1 Royal Decree 214/2025

Regulation Overview: Royal Decree 214/2025 establishes a national registry for organizational and event carbon footprints, carbon absorption projects, and emission compensations, while mandating specific emission calculation and reduction activities. The decree aims to facilitate Spain's international climate commitments and foster the transition to a sustainable economy. For the industry, the broad recurring reporting requirements center on the mandatory annual calculation of the organization's carbon footprint, the formulation of a structured greenhouse gas emission reduction plan, and the public disclosure of both elements.

Technical Triggers & Deadlines:

- » **Annual Carbon Footprint Calculation:**
 - **Requirement & Frequency:** Mandatory annual calculation of the organizational carbon footprint.
 - **Threshold:** Applies to companies mandated to submit non-financial information under Art. 49.5 of the Commercial Code and Art. 262.5 of the Capital Companies Act (typically companies formulating consolidated accounts, or capital companies with >500 employees that are public interest entities or large enterprises).
 - **Exemptions:** Non-significant Scope 1 and Scope 2 emission sources may be excluded from the calculation, provided these exclusions do not exceed 5% of total Scope 1 and 2 emissions. Calculation of Scope 3 emissions is voluntary for private companies under this registry framework.
- » **Emission Reduction Plan & Public Disclosure:**
 - **Requirement & Frequency:** Must formulate an emission reduction plan featuring quantified reduction targets over a minimum 5-year horizon and publish both the footprint and the plan annually. The 5-year minimum horizon for reduction targets applies from 1 January 2026, corresponding to the carbon footprint calculated for the year 2025 onwards (Art. 6.7).
 - **Threshold:** Same corporate threshold as the calculation requirement above.
 - **Exemptions:** None specified for covered entities. The publication requirement is considered fulfilled if the information is included in the company's legally mandated sustainability report.
 - **Deadline:** Annually.

Official Link:

- » [BOE-A-2025-7439 Real Decreto 214/2025](#)

1.6.2 Law 7/2022 on Waste and Contaminated Soil for a Circular Economy

Regulation Overview: Spain's Law 7/2022 represents a profound transformation in waste management, transposing the EU Single-Use Plastics Directive and the WFD into national law. It introduces a structural shift from traditional waste disposal toward a circular model, enforced by

aggressive environmental taxes and mandatory digital traceability. For A&D firms, the law impacts operating costs through new levies on non-reusable plastic packaging and stricter requirements for the separate collection of industrial hazardous waste.

Technical Triggers & Deadlines:

- » **Special Tax on Non-Reusable Plastic:** A levy of €0.45 per kilogram of non-recycled plastic used in packaging.
- » **Reporting Frequency:** The tax return period typically coincides with the calendar quarter, although firms with monthly VAT periods must report monthly.
- » **Separate Collection Mandates:** By 2025, facilities must implement separate collection for textiles, used oils, and hazardous waste generated at industrial sites.
- » **Deadline:** Annual summary from chronological archive due by 1 March (prev. year).
- » **Digital Traceability:** Hazardous and specific non-hazardous waste transfers must now be recorded via the e-SIR digital platform to ensure end-to-end traceability.

Additional Note for Compliance: *The "Plastic Tax" applies to non-reusable packaging used for containing, protecting, or handling products, including specialized aerospace components during transit.*

Official Link:

- » [Spain Law 7/2022 \(Official State Gazette\)](#)

1.7 Switzerland

1.7.1 Ordinance on the Reduction of Risks relating to the Use of Certain Particularly Dangerous Substances, Preparations and Articles (Chemical Risk Reduction Ordinance)

Regulation Overview: The Chemical Risk Reduction Ordinance (ORRChem) establishes the legal framework restricting or prohibiting the use of particularly dangerous substances, preparations, and articles in Switzerland to protect human health and the environment. For industry stakeholders, the regulation mandates periodic recurring reporting to track the market flow, supply, import, and export of highly regulated materials such as ozone-depleting substances, greenhouse gases, mercury, specific biocides and fire-extinguishing agents. The reporting mechanisms allow authorities to continuously monitor compliance and environmental risks across various commercial and industrial sectors.

Technical Triggers & Deadlines:

- » **Ozone-Depleting Substances (Annex 1.4):** Annual reporting deadline 31 March. Quantities imported/exported classified by substance and intended use. Thresholds not specified.
- » **Substances stable in atmosphere (Annex 1.5):** Annual reporting deadline 31 March. Quantities imported/exported classified by substance and intended use. Thresholds not specified.¹⁰
- » **Mercury and Mercury Compounds (Annex 1.7):** Annual reporting deadline 30 April. Reporting required for entities importing mercury, a preparation with ≥95% mercury, a mercury compound, or a mercury alloy; and entities supplying mercury derived from the domestic treatment of mercury waste. Thresholds not specified.
- » **Chromium (VI) Compounds (Annex 1.17):** Annual reporting deadline 31 March. Reporting required for entities using specific chromium (VI) compounds with entry numbers 16–18

¹⁰ These include substances such as hydrofluorocarbons, sulfur hexafluoride, nitrogen trifluoride etc.

(hard, decorative, or black chrome plating) in processes where the product does not contain hexavalent chromium.

- » **Fire extinguishing Agents (Annex 2.11):** Annual reporting deadline 31 March. Reporting required for entities supplying, receiving, or exporting ozone-depleting or stable extinguishing agents, or appliances/systems containing them.
Batteries - Exempt Manufacturers (Annex 2.15): Manufacturers of automotive/industrial batteries, or vehicles/appliances incorporating them, who are officially exempt from the prepaid disposal fee, are required to report the quantity of batteries placed on the market. Biannual reporting by 15 January and 15 July (covering the past six months).
- » **Batteries - Disposal Companies (Annex 2.15):** Disposal companies entitled to accept batteries under a waste movement license need to report the quantities of batteries taken back in Switzerland and recycled by them or exported for disposal. Annual reporting by 30 April.

Official Link:

- » [Chemical Risk Reduction Ordinance, ORRChem](#)

1.7.2 Swiss Pollutant Release and Transfer Register

Regulation Overview: The Swiss Pollutant Release and Transfer Register (SwissPRTR) is the national implementation of the United Nations Economic Commission for Europe PRTR Protocol. It provides the public with data on the release of pollutants to air, water, and soil, as well as the off-site transfer of waste and pollutants in wastewater from industrial facilities.

Technical Triggers & Deadlines:

- » **Trigger:** Facilities in sectors such as chemical manufacturing, metal processing, and waste management that exceed pollutant-specific thresholds (e.g., 10 kg/year for mercury to air).
- » **Frequency:** Annual.
- » **Deadline:** Facilities must enter their 2025 data into the SwissPRTR 5.0 web application by early 2026. The 2024 data is scheduled for public release by end of March 2026.

Official Link:

- » [SwissPRTR](#)

1.8 Ukraine

1.8.1 Air Emissions Reporting: Form No. 2-TP (Air)

Regulation Overview: Form No. 2-TP (Air) is a mandatory statistical report required by the State Statistics Service of Ukraine and the Ministry of Environmental Protection and Natural Resources. It tracks the emissions of pollutants and greenhouse gases into the atmospheric air from stationary sources. For A&D facilities operating in Ukraine, this report is essential for maintaining environmental permit compliance and avoiding administrative fines, even under current martial law provisions.

Technical Triggers & Thresholds:

- » **Trigger:** The obligation applies to legal entities and separate subdivisions that have stationary sources of pollution.

- » **Threshold:** Reporting is generally required if the total volume of emissions exceeds one tonne per year or if the facility emits specific hazardous substances (e.g., heavy metals, persistent organic pollutants) regardless of the volume.
- » **Substances Covered:** Includes nitrogen oxides, sulfur dioxide, carbon monoxide, non-methane volatile organic compounds, and particulate matter.
- » **Frequency:** Annual.
- » **Deadline:** Historically, due 25 January for the preceding calendar year.
- » **Update for 2025/2026:** While general statistical deadlines remain, the introduction of the Integrated Environmental Permit system in August 2025 will eventually shift these reporting workflows into a more comprehensive "annual compliance report" due by 31 March each year.

Official Link:

- » [State Statistics Service of Ukraine – Air Emissions Datasets](#)

Secondary Link:

- » [Information on Form No.2-TP \(Air\)](#)

1.8.2 Waste Management Reporting: Form No. 1-Waste

Regulation Overview: Governed by the Law of Ukraine "On Waste Management," which came into full force in July 2023, this reporting obligation tracks the generation, recovery, and disposal of all hazardous and non-hazardous waste. Form No. 1-Waste is the primary instrument for national waste statistics and is critical for facilities undergoing the transition to EU-aligned environmental standards.

Technical Triggers & Thresholds:

- » **Trigger:** Mandatory for waste owners whose activities result in the generation of hazardous waste.
- » **Threshold:** For non-hazardous waste, the reporting trigger is an annual generation exceeding 50 tonnes.
- » **Frequency:** Annual.
- » **Deadline:** Historically due by 28 February annually for the previous calendar year.
- » **Quarterly Updates:** Facilities operating under a waste treatment permit must also submit information on their compliance with permit conditions on a quarterly basis.

Submission Method: Must be submitted electronically through the Unified State Web Portal of Electronic Services (i.e., EcoSystem).

Official Link:

- » [State Statistics Service of Ukraine – Waste Statistics](#)

Unofficial Link:

- » [Report on waste generation and management. Form No. 1-waste \(annual\)](#)

1.9 United Kingdom

1.9.1 Pollution Inventory

Regulation Overview: The United Kingdom (UK) Pollution Inventory requires industrial facilities authorized under the EPR to report their annual mass emissions to air, water, and land, as well as waste transfers off-site. It fulfils the UK's international obligations under the PRTR and provides data for the National Atmospheric Emissions Inventory.

Technical Triggers & Thresholds:

- » **Trigger:** Facilities that have received a Regulation 61 Notice as part of their environmental permit.
- » **Thresholds:** Reporting is required for substances that exceed specific mass thresholds (e.g., 100 kg/year for cadmium to air, 1 kg/year for dioxins/furans).
- » **Nil Return:** If a facility has not operated or has no emissions above thresholds, it must still update its facility details and make a nil return.
- » **Frequency:** Annual.
- » **Deadline:** March 31 for the previous calendar year. The online reporting system typically opens in the second week of February.

Official Link:

- » [Pollution Inventory Reporting](#)

1.9.2 The Control of Major Accident Hazards Regulations 2015

Regulation Overview: The Control of Major Accident Hazards Regulations 2015 (COMAH) aim to prevent major accidents involving dangerous substances and to limit the consequences to human health and the environment of any accidents that do occur. The regulations implement the European Seveso III Directive (2012/18/EU) into Great Britain's law, replacing the earlier 1999 Regulations. The framework operates on a tiered system (Lower-tier and Upper-tier) based on quantity and hazard classification of dangerous substances present or anticipated at an establishment. While initial notifications and safety reports are triggered by operational milestones (e.g., pre-construction or changes in inventory), the broad recurring reporting requirements for the industry operate on three-year and five-year cycles, primarily obligating operators to systematically review, test, and resubmit their safety management systems, emergency plans, and public information disclosures.

Technical Triggers & Thresholds:

- » **Threshold Volumes:** Applicability is determined by comparing site inventories against the qualifying quantities in Schedule 1 (Parts 1 and 2).
- » **MAPP Review**
 - **Requirement & Frequency:** Operators must review and, where necessary, revise their written MAPP at intervals not exceeding five years.
 - **Threshold:** Applies to all COMAH establishments (Lower and Upper tier).
 - **Deadline:** No later than five years after the date on which the policy was last reviewed.
- » **Safety Report Review and Resubmission**
 - **Requirement & Frequency:** Operators must comprehensively review the safety report at intervals not exceeding five years.
 - **Reporting Action:** If the review results in a revision, the revised report (or revised parts) must be sent to the Competent Authority without delay. If the review concludes no revision is necessary, the operator must formally inform the Competent Authority in writing without delay.
 - **Threshold:** Applies only to Upper-tier establishments.
 - **Deadline:** No later than five years after the date the report was last sent to the Competent Authority.
- » **Internal Emergency Plan Review and Testing**
 - **Requirement & Frequency:** Operators must review, revise (where necessary), and practically test the internal emergency plan at suitable intervals not exceeding three years.

- **Threshold:** Applies only to Upper-tier establishments.
- **Deadline:** Before the expiry of three years after the plan was prepared or last reviewed.
- » **Public Information Review and Distribution**
 - **Requirement & Frequency:** Operators must review and, if necessary, revise the safety information provided to the public/Public Information Zone at intervals not exceeding three years. Furthermore, the operator must proactively resupply this information to all persons and establishments in the designated area, without them having to request it, at intervals not exceeding five years.
 - **Threshold:** Applies only to Upper-tier establishments.
 - **Reporting Action:** Any revisions to this public information must be provided to the Competent Authority to keep the electronic public register updated.
- » **Relevant Exemptions Applicable to All Requirements:** The regulations do not apply to defense establishments, hazards created by ionising radiation, the offshore/onshore exploration and exploitation of minerals, and certain waste landfill sites.

Official Link:

- » [The Control of Major Accident Hazards Regulations 2015](#)
- » [Guidance Document](#)



2.0 NORTH AMERICA

2.1 Canada

2.1.1 National Pollutant Release Inventory

Regulation Overview: The National Pollutant Release Inventory (NPRI) is Canada’s legislated, publicly accessible inventory of pollutant releases (to air, water, and land), disposals, and transfers for recycling. Mandated under the Canadian Environmental Protection Act (CEPA), it tracks over 300 substances to identify environmental priorities and monitor progress in pollution prevention. For the A&D industry, NPRI reporting is a primary indicator of environmental performance for large-scale manufacturing and metal finishing sites.

Technical Triggers and Deadlines:

- » **Trigger:** Facilities that meet the employee threshold (typically 20,000 hours, or approximately 10 full-time employees) and exceed substance-specific mass thresholds.
- » **Threshold Updates (2025):** For the 2025 reporting year, Environment and Climate Change Canada (ECCC) lowered the reporting threshold for ethylene oxide to 1 kg. Hydrogen cyanide is in Part 1, Group B with a 1,000 kg manufacture/process/otherwise (MPO) use threshold and a 0.1% concentration threshold by weight. ECCC also added 163 PFAS to Part 1, Group C: reporting is required if a facility MPOs ≥ 1 kg of any listed PFAS at a concentration of $\geq 0.1\%$ by weight (applies to each PFAS individually).
- » **Frequency:** Annual
- » **Deadline:** Reports must be submitted by June 1 annually for the preceding calendar year. The 2025 report is due 1 June 2026.

Official Link:

- » [Canada NPRI Reporting](#)

2.1.2 Canada Section 71 Mandatory Reporting

Regulation Overview: Under Section 71(1)(b) of CEPA, the Minister of ECCC have the authority to issue mandatory notices requiring entities to provide information for the purpose of assessing whether a substance is toxic or to inform risk management decisions. Each S71 notice identifies the substances subject to reporting, the applicable thresholds, the specific types of information required (including quantities, uses, environmental releases, and exposure scenarios), and the timeframe for compliance. Reporting under Section 71 is mandatory. Where reporting obligations cannot be fully met, ECCC allows submission of a Declaration of Stakeholder Interest or a Declaration of Non-Engagement. The information collected through S71 notices supports substance prioritization, risk assessment, and risk management decisions by ECCC and Health Canada.

- » Recent S71 notices include:
 - 2024 PFAS survey (deadline 29 January 2025), targeting 312 substances to establish commercial use in Canada;¹¹
 - 2023 Chemicals Management Plan survey (deadline 17 January 2024), covering 850 substances; and
 - 2021 bisphenol A (BPA) and BPA structural analogues and functional alternatives survey (completed earlier notice).

S71 surveys are generally one-time reporting exercises per specified year.

Technical Triggers and Deadlines:

- » **Thresholds:** These are notice dependent. Recent Section 71 notices (like the PFAS call) have used low triggers, such as 10 grams for Part 1 substances and 100 kg for Parts 2 and 3, at concentrations as low as 1 ppm.
- » **Reasonably Expected Access:** Companies are legally required to report information they "possess or to which they may reasonably be expected to have access," necessitating formal inquiries to foreign suppliers regarding chemical composition.

Example: 2024 PFAS survey:

- » **Trigger:** Reporting was mandatory for entities that manufactured, imported, or used PFAS substances above specific thresholds in 2023.
- » **Thresholds:**
 - Manufacture: Greater than 1,000 g (1 kg) of any listed PFAS "substance alone" in 2023.
 - Import (Part 1 Substances): Greater than 10 g of substances listed in Part 1 of Schedule 1, whether alone, in a mixture, or in a product at a concentration ≥ 1 parts per million (ppm), or at ≥ 1 ppm in a listed category of imported manufactured items.

¹¹ 2024 S71 PFAS Mandatory Reporting: ECCC issued a mandatory data call under Section 71 of CEPA. The initiative, published in July 2024 in the Canada Gazette, Part I, targets 312 specific PFAS listed in Schedule 1 of the notice to establish a baseline of their commercial use in Canada for the 2023 calendar year. ECCC will use the data collected to inform future risk management activities for the PFAS class, including potential restrictions or prohibitions. The Canadian notice focuses specifically on activities during the 2023 calendar year.

- Import (Part 2 & 3 Substances): Greater than 100 kg of substances listed in Part 2 or Part 3 of Schedule 1, whether alone, in a mixture, or in a product at a concentration ≥ 1 ppm, or at ≥ 1 ppm in a listed category of imported manufactured items.
 - Import in Manufactured Items: Greater than 100 kg of any PFAS listed in Schedule 1 at a concentration ≥ 1 ppm in an imported manufactured item that is not captured by one of the 12 listed imported manufactured-item categories; lower 10 g / 100 kg thresholds apply when PFAS are present at ≥ 1 ppm in manufactured items that do fall within the listed categories.
 - Use in Manufacture: Greater than 10 g of any listed PFAS used alone or in a mixture/product at ≥ 1 ppm to manufacture another “good” (mixture, product, or manufactured item).
- » **Frequency:** One-time mandatory submission covering the 2023 calendar year.
 - » **Deadline:** 29 January 2025; entities had the opportunity to request additional time if they submitted a written request before the deadline to substances@ec.gc.ca.

Official Links:

- » [Information gathering initiatives](#)
- » [Guidance document for responding to the Section 71 notices](#)
- » [Guidance on Canada PFAS Reporting](#)
- » [Canada Gazette 27 July 2024 Notice with respect to certain PFAS](#)

2.1.3 Canada Greenhouse Gas Reporting Program

Regulation Overview: The Greenhouse Gas Reporting Program (GHGRP) is a mandatory federal initiative managed by ECCC under Section 46 of CEPA. Established in 2004, it requires large industrial facilities to calculate and report their annual emissions of carbon dioxide, methane, nitrous oxide, and other specified gases. The program provides a public inventory of facility-level data to track environmental performance and support national climate policies, including carbon pricing systems.

Technical Triggers and Deadlines:

- » **Triggers and threshold:** Mandatory reporting is required for any facility that emits 10,000 tonnes or more of GHGs in CO₂ equivalent units per year. Facilities engaged in any phase of carbon capture, transport, and storage must report additional data under the GHGRP; confirm for each reporting year against the applicable Canada Gazette notices.
- » **Frequency:** Annual.
- » **Deadline:** June 1st for the preceding calendar year (e.g., data for 2025 must be submitted by 1 June 2026).

Submission content: Information must be submitted through the ECCC Single Window system. Every report must include a Statement of Certification signed by an authorized official. Copies of all submitted information and supporting data must be maintained at the facility for at least three years.

Official Link:

- » [Greenhouse Gas Reporting Program](#)

2.2 Mexico

2.2.1 National Pollutant Release and Transfer Register – Cédula de Operación Anual

Regulation Overview: The Cédula de Operación Anual (COA) is Mexico's primary environmental compliance tool and the reporting mechanism for the National Pollutant Release and Transfer Register (RETC). It serves as a comprehensive annual statement where facilities report their pollutant releases and transfers across all environmental media. For the A&D industry, the COA is a critical instrument for maintaining a Cédula de Operación de Establecimiento or a single environmental license.

Technical Triggers & Thresholds:

- » **Trigger:** Mandatory for facilities under federal jurisdiction, including those that emit air pollutants, discharge wastewater into national bodies, and/or handle or generate hazardous waste.
- » **Hazardous Waste Threshold:** Applied to "Large Quantity Generators" producing ≥ 10 tons per year. Micro or small generators are also triggered if they cumulatively emit 10 tons or more over a two-year period.
- » **Sustainability Reporting (New 2025):** Starting in 2025, securities issuers in Mexico must prepare and file annual sustainability reports. The first reports based on 2025 data will be due in 2026.
- » **Frequency:** Annual.
- » **Deadline:** Historically due by 30 June each year for the preceding calendar year.

Submission Format: Reporting is increasingly centralized through electronic portals; for 2025, declarations must verify preloaded information from tax authorities.

Official Link:

- » [Mexico RETC - COA Reporting](#)

2.2.2 Hazardous Waste Report

Regulation Overview: In Mexico, the reporting of hazardous waste generation and management is technically integrated into Section IV of the COA (see above). This integration ensures full traceability and proof of due diligence for hazardous waste streams such as spent solvents and plating sludges from generation to final disposal.

Technical Triggers & Deadlines:

- » **Trigger:** Mandatory for any facility classified as a generator of hazardous waste under the General Law for the Prevention and Integral Management of Waste.
- » **Reporting Elements:** Must measure total quantities shipped off-site for treatment, specified by waste profile or quantity, based on manifests and internal tracking logs.
- » **Export Notification (2025):** The new "Agreement subjecting specific goods to automatic export notification" (effective July 2025) applies to all exported goods, including waste returns from IMMEX (Industria Manufacturera, Maquiladora y de Servicios de Exportación) companies.

Official Link:

- » [SEMARNAT Hazardous Waste Management](#)

2.3 United States

2.3.1 Toxics Substances Control Act Mercury Inventory Reporting Rule

Regulation Overview: Under the Toxics Substances Control Act (TSCA) Section 8(b)(10), the United States Environmental Protection Agency (USEPA) is required to maintain a national inventory of mercury supply, use, and trade. This rule requires reporting from any person who manufactures or imports elemental mercury or mercury-added products, or otherwise intentionally uses mercury in a manufacturing process.

Technical Triggers & Deadlines:

- » **Frequency:** Triennial (every three years).
- » **Next Deadline:** 1 July 2028, for mercury activities occurring during the 2027 calendar year (most recent deadline: 1 July 2025, for 2024 activities).
- » **Reporting Threshold:** There is no de minimis amount; reporting is required for any amount of mercury manufactured, imported, or used.
- » **Scope Change:** Following a 2021 court order, USEPA eliminated the exemption for importers of pre-assembled products. This means A&D firms importing aircraft components (e.g., switches, sensors, or relays) containing mercury-added parts are now fully subject to reporting.

Submission Content: Data must include the amount of mercury stored, used, or sold; the country of origin for imports; and the destination country for exports. Reports are filed through the [Mercury Electronic Reporting](#) application via the USEPA's [Central Data Exchange](#).

Official Link:

- » [TSCA Mercury Reporting Requirements](#)

2.3.2 TSCA PFAS Reporting & Recordkeeping

Regulation Overview: This is a high-impact, one-time retroactive reporting requirement under TSCA Section 8(a)(7). It mandates that any entity that has manufactured or imported PFAS or PFAS-containing articles (finished goods) for commercial purposes in any year from 1 January 2011 through 31 December 2022 must submit comprehensive data to the USEPA. For the A&D industry, this is particularly critical as it covers nearly all components from gaskets and O-rings to electronic circuit boards and specialized coatings that contain even trace amounts of PFAS. The current scope of the rule, including article importers and the absence of a de minimis threshold, is subject to a pending proposed rulemaking. Companies should monitor final rule developments before concluding their compliance obligations.

Technical Triggers & Deadlines:

- » **Submission Window:** Following the second interim final rule published in May 2025, the reporting period for most manufacturers will officially begin on 13 April 2026. Note: As of December 2025, USEPA is widely expected to further delay this start date pending finalization of the November 2025 proposed rule (see below). Companies should monitor USEPA announcements.
- » **Deadlines:** Data must be submitted by 13 October 2026, for most entities. Small manufacturers reporting data solely on importing PFAS contained in articles have an extended deadline of 13 April 2027.

- » **Reporting Scope:** The rule uses a structural definition of PFAS rather than a static list, capturing over 1,400 substances. Mandatory data includes chemical identity, molecular structure, categories of use, production/import volumes, byproducts, and all existing information regarding environmental and health effects.
- » **Exemptions:** In November 2025, USEPA issued a proposed rule to introduce exemptions that could significantly alter the compliance landscape for A&D firms. They include the following:
 - PFAS manufactured (including imported) in mixtures or products at concentrations less than 0.1%;
 - imported articles;
 - certain byproducts;
 - impurities;
 - non-isolated intermediates; and
 - research and development chemicals.

Note: *The 45-day public comment period for the proposed rule closed on 29 December 2025. USEPA's Office of Management and Budget's unified Agenda projected a final rule in June 2026. Reporting is not expected to commence until the final rule is effective, but no official further delay announcement has been confirmed at the time of this report.*

Official Link:

- » [USEPA TSCA PFAS Reporting Rule](#)

2.3.3 Toxics Release Inventory

Regulation Overview: Mandated under the Emergency Planning and Community Right-to-Know Act (EPCRA) Section 313, the Toxic Release Inventory (TRI) is the primary U.S. tool for tracking the management of toxic chemicals that pose a threat to human health and the environment. Industrial facilities that meet threshold requirements must report annually on how much of each listed chemical is released to the environment or managed as waste. For A&D manufacturers, the TRI is a high-visibility compliance report.

Technical Triggers & Deadlines:

- » **Frequency and Deadline:** July 1 annually for activities in the previous calendar year.
- » **Thresholds:** Standard chemicals are triggered at 25,000 pounds (lbs) for manufacturing/processing and 10,000 lbs for "otherwise use."¹²
- » **Chemicals of Special Concern:** For persistent, bioaccumulative, and toxic (PBT) chemicals and PFAS, the reporting threshold is significantly lower, set at 100 lbs.
- » **New for 2025/2026:** On 3 January 2025, nine additional PFAS were added to the list, bringing the total reportable PFAS to 205. Data for these new additions will be due in the 1 July 2026 reporting cycle.
- » **Reporting Elements:** Facilities must detail air emissions, water discharges, land disposal, and off-site transfers for recycling or energy recovery.

¹² PBT chemicals have lower reporting thresholds due to their potential to persist in the environment and bioaccumulate in the food chain:

- » 100 pounds per year for most PBT substances.
- » 10 pounds per year for particularly toxic PBTs.
- » 0.1 grams per year for dioxin and dioxin-like compounds.

Additional Note for Compliance: The elimination of the de minimis exemption for PFAS means even trace amounts in A&D mixtures must be aggregated and reported if the 100-lb threshold is crossed.

Official Link:

- » [USEPA TRI Program](#)

2.3.4 Chemical Data Reporting

Regulation Overview: The Chemical Data Reporting (CDR) rule requires manufacturers and importers to provide the USEPA with information on the production volumes and use patterns of chemical substances currently listed on the TSCA Inventory. These data allow the USEPA to prioritize chemicals for risk evaluation and management.

Technical Triggers and Deadlines:

- » **Frequency:** Quadrennial (every four years).
- » **Status (as of Dec 2025):** The 2024 submission period (covering data from 2020–2023) ended on 22 November 2024, following a deadline extension.
- » **Next Cycle:** The next submission period is in 2028, covering data for the years 2024–2027. A&D firms should be currently collecting annual production/import volumes for this upcoming cycle.
- » **Thresholds:** Generally, 25,000 lbs per site. However, if a chemical is subject to specific TSCA actions (e.g., a Significant New Use Rule or Section 6 risk management), the threshold drops to 2,500 lbs.

Submission Content: Information includes the identity of the chemical, total annual production volume (including import volume), processing and use information, and the number of workers reasonably likely to be exposed at each site.

Official Link:

- » [USEPA CDR](#)

2.3.5 Tier II Chemical Inventory Reporting

Regulation Overview: Mandated under EPCRA Sections 311-312, Tier II reports provide state/local emergency responders and the public with information on the location, quantity, and hazards of chemicals stored on-site. This is a critical safety obligation for A&D facilities that house large volumes of fuels, solvents, and reactive materials.

Technical Triggers & Deadline:

- » **Hazardous Chemicals:** Reporting is required if any substance for which OSHA (The Occupational Safety and Health Administration) requires a Safety Data Sheet (SDS) is present at ≥10,000 lbs at any one time.
- » **Extremely Hazardous Substances:** For chemicals on the extremely hazardous substances list (40 CFR part 355), the threshold is the lower of 500 lbs or the specific Threshold Planning Quantity.
- » **Exemptions:** Chemicals used in research laboratories under the direct supervision of a technically qualified individual are generally exempt.
- » **Deadline:** March 1 annually.

Submission Details: Reports must include the chemical name (per SDS), maximum daily amount on-site, storage types (e.g., pressurized cylinder, tank), and specific site locations.

Official Link:

- » [USEPA Hazardous Chemical Inventory Reporting](#)

2.3.6 Hazardous Waste Reporting under Resource Conservation and Recovery Act

Regulation Overview: The Resource Conservation and Recovery Act (RCRA) require Large Quantity Generators (LQGs)¹³ to submit a comprehensive report every two years regarding the nature, quantities, and disposition of hazardous waste generated at their facility. This "National Biennial RCRA Hazardous Waste Report" allows the USEPA to track waste from "cradle to grave," so that industrial byproducts such as spent solvents and plating sludges are managed safely.

Technical Triggers & Deadlines:

- » **Trigger:** Sites that met the definition of a RCRA LQG at any point during the preceding odd-numbered year. Small quantity generators and very small quantity generators of hazardous waste are not required to submit biennial reports but may be subject to state-specific reporting requirements.
- » **Frequency:** Biennial (Federal); however, approximately 20 states (including California, New York, and Texas) require this report to be filed annually.
- » **Next Deadline:** 1 March 2026 (every even numbered year), for hazardous waste activities that occurred during the 2025 calendar year.
- » **Reporting Components:** Submission must include the Waste Generation and Management form, Waste Received form (if applicable), and the Site Identification form.

Official Link:

- » [USEPA National Biennial RCRA Hazardous Waste Report](#)

2.3.7 Clean Air Act – Semi-annual National Emission Standards for Hazardous Air Pollutants (NESHAP) Reports

Regulation Overview: NESHAP are stationary source standards for hazardous air pollutants (HAPs). This regulation targets emissions from cleaning operations, primer and topcoat applications, de-painting, and waste storage. Large-scale aerospace facilities are required to implement Maximum Achievable Control Technology to minimize the release of volatile organic compounds (VOCs) and specific HAPs such as chromium, lead, and various solvents.

Technical Triggers & Deadlines:

- » **Trigger:** Compliance is required for major sources that manufacture or rework commercial, civil, or military aerospace vehicles or components.
- » **Frequency:** Semi-annual compliance reports are mandatory.
- » **Deadlines:** Reports are typically due 31 January (covering July–December) and 31 July (covering January–June).

¹³ RCRA defines LQGs as entities that generate 1,000 kilograms or ore of hazardous waste in a calendar month or more than one kilogram of acutely hazardous waste.

Submission Content: Reports must detail any exceedances of VOC content limits in coatings, deviations from equipment standards (e.g., spray gun technologies), and records of HAP-free cleaning solvent usage.

Official Link:

- » [USEPA NESHAP Aerospace Subpart GG Guidance](#)

2.3.8 National Pollutant Discharge Elimination System Electronic Reporting Rule

Regulation Overview: The National Pollutant Discharge Elimination System (NPDES) Electronic Reporting Rule is a mandatory Federal regulation (finalized in 2015) to modernize Clean Water Act reporting by replacing most paper-based submissions with electronic data exchange. This rule shifted the reporting burden from physical paperwork to digital systems like NetDMR and the NPDES Electronic Reporting Tool. The rule applies to all entities regulated under the NPDES program, including industrial facilities that are required to submit reports such as Discharge Monitoring Reports (DMRs), Notices of Intent, Notices of Termination, No Exposure Certifications, etc. Implementation was split into two phases: Phase 1 focused on Discharge DMRs, while Phase 2 covers general permits, program reports, and notices (e.g., Notices of Intent to discharge), which reached its final compliance deadline (extended) on 21 December 2025. NPDES impacts the A&D industry by imposing requirements on process wastewater and industrial stormwater discharges from manufacturing, depots, and airfields.

Technical Triggers & Deadlines:

- » **Trigger:** Mandatory for all NPDES-permitted facilities, including major and non-major industrial sites, facilities under general permits, and industrial users in municipalities without approved local pretreatment programs.
- » **Frequency:** Varies by permit. Typical industrial DMRs are submitted monthly or quarterly.
 - **2026 Multi-Sector General Permit (MSGP) Update:** The proposed 2026 MSGP, which replaces the 2021 permit in February 2026, introduces a new monitoring schedule requiring quarterly reporting for the first three years of permit coverage.
- » **Deadlines:** Phase 2 Compliance -The final deadline for full electronic implementation of all general permits and program reports was 21 December 2025.¹⁴

Submission Content: Regulated entities must electronically submit the "minimum set of NPDES data," which includes permit-specific measurements, violation determinations, and compliance schedules. Electronic submissions must be identical to actual measurements taken at the facility, with a high standard for timeliness (transfers to USEPA generally within 40 days of activity completion).

For A&D facilities, the 2026 MSGP is also significant due to a proposed requirement for "report-only" indicator monitoring for PFAS. Facilities in specific sectors must conduct quarterly analytical monitoring for 40 PFAS compounds using USEPA Method 1633. Data reported through NetDMR is publicly available via the Enforcement and Compliance History Online system.

Official Links:

- » [USEPA NPDES eReporting Overview](#)
- » [40 CFR Part 127 – NPDES Electronic Reporting](#)
- » [Proposed 2026 MSGP Fact Sheet – PFAS and monitoring requirements](#)

¹⁴ Authorized NPDES programs may have state-specific schedules and, in some cases, may receive extra time).

2.3.9 USEPA Greenhouse Gas Reporting Program

Regulation Overview: The USEPA GHGRP, promulgated under Section 114 of the Clean Air Act, requires large emission sources, fuel and industrial gas suppliers, and CO₂ injection sites in the U.S. to submit annual GHG. Codified at 40 CFR Part 98, the program aims to provide a national dataset of facility-level emissions to inform public and private decision-makers and support the development of future policies. It currently covers multiple source categories under Part 98 and tracks data from approximately 8,000 facilities and suppliers each year.

Technical Triggers & Deadlines:

- » **Emission Threshold:** Mandatory reporting generally applies to facilities emitting 25,000 metric tons or more of carbon dioxide equivalent per year, depending on the applicable source category and subpart.
 - **Direct Emitters:** Facilities in source categories listed in Subpart A applicability tables must report if they meet the applicability criteria.
 - **Suppliers:** Suppliers of industrial GHGs (Subpart OO) and imports and exports of equipment pre-charged with fluorinated GHGs or containing fluorinated GHGs in closed-cell foams (Subpart QQ) must report based on subpart-specific applicability criteria.
- » **Frequency:** Annual.
- » **Historical Deadline:** March 31 of each year for the preceding calendar year (as established in 40 CFR Part 98 and subsequent rulemakings).
- » **2026 Extension:** Under USEPA’s September 2025 proposed “Reconsideration of the Greenhouse Gas Reporting Program,” the USEPA proposes to extend the reporting year 2025 reporting deadline from 31 March 2026 to 10 June 2026; this change is not yet final.

Important High-Stakes Updates (2025–2026 Reconsideration):

- » **Executive Order:** On September 12, 2025, the USEPA released a proposal to permanently remove program obligations for 46 source categories of the GHGRP.
 - In the Federal Register notice for the proposed “Reconsideration of the Greenhouse Gas Reporting Program,” the USEPA explains its reconsideration of the program and its interpretation of Clean Air Act Section 114 authority. In the proposal, the USEPA is considering permanently remove reporting obligations for 46 source categories after Reporting Year 2024, with limited reporting obligations retained for certain segments (e.g., portions of Subpart W related to statutory requirements such as the Waste Emissions Charge).
 - The proposed repeal would substantially change which facilities and suppliers must report under GHGRP after RY2024, if finalized, and could reduce federal reporting obligations for many facilities that currently report under Part 98. Companies will still need robust GHG data to support other federal, state, tax, and voluntary requirements, which may not change in parallel with GHGRP.
- » **Patchwork of state-level GHG reporting:** The federal proposal does not affect independent state-level greenhouse gas reporting mandates (for example, in California and Washington), which in some cases have lower reporting thresholds than the federal program and require separate state reporting regardless of GHGRP status.

Official Links:

- » [USEPA Greenhouse Gas Reporting Program](#)
- » [Executive Order 14192-Unleashing Prosperity Through Deregulation](#)

2.3.10 State obligations for GHG Reporting: Example – California Mandatory Reporting Regulation

Regulation Overview: The California Mandatory Reporting Regulation (MRR) on GHG is a mandatory greenhouse gas emissions reporting regulation established under the Global Warming Solutions Act of 2006 (AB 32). It requires major GHG emitters, including industrial facilities, fuel suppliers, and electricity importers, to report their annual emissions to the California Air Resources Board (CARB). The MRR is the primary data source for California’s Cap-and-Trade Program, the AB 32 Cost of Implementation Fee Regulation, and the statewide GHG Emissions Inventory.

Technical Triggers & Deadlines:

- » **Trigger and Thresholds:** Mandatory for covered facility types and suppliers listed in MRR that emit 10,000 metric tons or more of carbon dioxide equivalent (CO₂e) per year, calculated in accordance with title 17, CCR, section 95101 and related provisions.
 - **Cap-and-Trade Trigger:** Facilities exceeding 25,000 metric tons of CO₂e annually are "covered entities" with a compliance obligation to surrender allowances or offsets under the Cap-and-Trade Program, based on MRR data.
- » **Frequency and Deadlines:**
 - **Facility & Fuel Supplier Reporting:** Annual emissions data reports for the previous calendar year are due by 10 April.
 - **Electric Power Entity Reporting:** Reports for electricity importers/exporters (electric power entities) are due by 1 June.
 - **Verification Deadline:** Final verified emissions data reports and verification statements must be submitted by 10 August annually.
 - **Data Year 2025:** Reporting for the 2025 emissions year will take place in 2026 according to the standard schedule (10 April/1 June reporting and 10 August verification deadlines).

Submission content: All emissions data reports must undergo independent third-party verification by a CARB-accredited verification body.

Note: In addition to facility-level reporting, California also has corporate-level disclosure requirements. These are part of the “California Climate Accountability Package” and include SB253: Climate Corporate Data Accountability Act, SB261: Climate-Related Financial Risk Act, and AB1305: Voluntary Carbon Market Disclosures Act. The relevant links are provided below.

- » [CARB Mandatory GHG Reporting Regulation](#)
- » [California SB 253 \(Statutes of 2023, Chapter 382\)](#)
- » [SB 253 Information page](#)
- » [California SB 261 \(Statutes of 2023, Chapter 383\)](#)
- » [California AB 1305 \(Statutes of 2023, Chapter 365\)](#)
- » [AB 1305 Information page](#)

Note: Three other US states have programs like California’s MRR. Some of these state programs use lower emissions thresholds for facility applicability and add verification and other requirements that go beyond the federal GHGRP, but details vary by state and by entity type. The regulatory links associated with these programs are provided below.

- » [Oregon: OAR 340-215: Oregon GHG Reporting Rules](#)
- » [New York: NYSDEC 6 NYCRR Part 253 Mandatory GHG Reporting Program](#)
- » [Washington: Chapter 173-441 WAC: Reporting of Emissions of GHG](#)

2.3.11 State regulations regarding PFAS in products: Example – Maine PFAS in Products Law (38 M.R.S. §1614)

Regulation Overview: Maine’s 38 M.R.S. §1614 establishes a framework to restrict and phase down PFAS in products sold in the state. It was enacted in 2021. It eliminates the previously planned general notification requirement and instead ties notification to currently unavoidable use (CUU) determinations adopted by rule. Effective 1 January 2026, the sale of certain product categories (such as cleaning products, cookware products, cosmetic products, upholstered furniture etc.) containing intentionally added PFAS is prohibited, unless exempted or designated as a CUU by the Maine Department of Environmental Protection (DEP).

Technical Triggers & Deadlines:

- » **CUU Reporting Requirement:** Manufacturers of products in prohibited categories for which DEP has determined the use of PFAS is a CUU must submit a notification and pay a fee to continue placing those products on the Maine market.
- » **Small Business Exemption:** Manufacturers that employ 100 or fewer people are exempt from the notification requirement, but this exemption does not apply to the statutory sales prohibitions.
- » **General Phase-Out:** Except as otherwise provided (including exemptions and CUUs), from 1 January 2032 a person may not sell, offer for sale or distribute for sale in Maine any product containing intentionally added PFAS that is not already covered by earlier prohibitions, unless DEP has determined by rule that the use is a CUU.
- » Exposure to any of the 900+ listed chemicals through products, workplace environments, or environmental releases.

Submission content: Notifications for CUU products must include, to the extent known or reasonably ascertainable:

- » A brief description of the product and estimated sales volume.
- » The purpose of PFAS in the product and its components.
- » The amount of each PFAS identified by CAS number, or, if not known, a description approved by DEP and the amount of total organic fluorine or total product weight, consistent with §1614(2)(A).
- » A fee is payable at the time of notification, in an amount and structure set by DEP rule, to cover reasonable program administration costs.

Official Link:

- » [Maine 38 M.R.S. §1614: Products containing PFAS](#)

Note: A number of other US states have also enacted laws mandating PFAS reporting and disclosure requirements. The regulatory links associated with these programs are provided below.¹⁵

- » [Minnesota PFAS in Products Rules](#)
- » [Colorado PFAS in Consumer Product Regulations \(Bill SB24-081\)](#)
- » [Connecticut PFAS in Consumer Products Act \(Act 24-59\)](#)
- » [Vermont PFAS in Consumer Products Act \(Act 54\)](#)
- » [New Mexico PFAS Protection Act \(HB212\)](#)

¹⁵ This is not an exhaustive list. User is advised to confirm these and other state regulations.

2.3.12 State obligations regarding pollution prevention reporting: Example – Massachusetts Toxics Use Reduction Act

Regulation Overview: The Massachusetts Toxics Use Reduction Act (TURA) goes beyond federal "release" reporting by requiring facilities to track the total "use" of toxic chemicals.¹⁶ The goal is to drive pollution prevention by forcing companies to evaluate their manufacturing processes and create plans for chemical substitution or reduction. For A&D firms in Massachusetts, this involves a rigorous annual reporting cycle and a biennial planning process.

Technical Triggers & Deadlines:

- » **Trigger:** Facilities with ≥10 full-time employees in specific SIC/NAICS codes (e.g., aerospace manufacturing) that use listed chemicals above thresholds of 25,000 lbs for manufacturing/processing or 10,000 lbs for "otherwise used".
- » **High-Hazard Thresholds:** Certain substances are designated "Higher Hazard," triggering reporting at only 1,000 lbs.
- » **Frequency:** Annual report; Biennial plan updates.
- » **Deadlines:** Annual reports are due July 1, including the Massachusetts Form S and any required federal TRI Form R.¹⁷

As of 1 January 2025, seven additional TRI-reportable PFAS have been added to the TURA list, with the first reports for these substances due 1 July 2026. Furthermore, the de minimis exemption has been eliminated for 189 PFAS, meaning firms must now track and report these chemicals even if they appear in concentrations below 1% in military-spec coatings or mixtures.

Official Link:

- » [Massachusetts Toxics Use Reduction Act Program](#)

Note: Several additional states have Pollution Prevention programs that impose recurring reporting requirements on industry.¹⁸

- » [California SB14](#)
- » [New Jersey Pollution Prevention Program](#)
- » [Oregon Toxics Use and Hazardous Waste Reduction Program](#)

2.3.13 State obligations regarding Community Right-to-Know (RTK) Reporting: Example – New Jersey Worker and Community RTK Survey

Regulation Overview: The New Jersey RTK Act establishes a comprehensive system for disclosing information about hazardous substances used or stored in the workplace.¹⁹ Unlike federal EPCRA, which has higher volume thresholds, the New Jersey RTK survey requires reporting on a vast list of over 2,000 substances to allow emergency responders to have granular data on facility potential hazards.

¹⁶ Note that other states have adopted pollution prevention programs as well.

¹⁷ The year 2026 is designated as a Planning Year for TURA-regulated facilities. This means that facilities subject to TURA that used one or more listed chemicals above the reporting threshold in 2025 (and in any prior year) must develop and complete a planning document (such as a Toxics Use Reduction Plan, Resource Conservation Plan, or Environmental Management System plan/progress report) by July 1, 2026.

¹⁸ This is not an exhaustive list. User is advised to confirm and consult these and other state regulations.

¹⁹ Note that other states in the US in addition to New Jersey have their own "Right-to-know" laws.

Technical Triggers & Deadlines:

- » **Trigger:** Employers in specific industrial groups (SIC 20–39, 46–49, etc.) must report any substance on the Workplace Hazardous Substance List present at the facility, regardless of the amount.
- » **Frequency:** Annual survey update.
- » **Deadlines:** For private employers, the survey is due 1 March for the previous year. For public employers, the deadline is 15 July for the previous year.

Unique Requirement: "Universal Labeling" mandates that containers list the chemical names and CAS numbers of the five most predominant ingredients, whether hazardous or not.

Official Link:

- » [New Jersey Right to Know Program](#)

Note: Several additional states have RTK laws that require additional surveys, lower reporting thresholds, or specific forms beyond the federal standard.²¹

- » [Pennsylvania Worker and Community Right to Know](#)
- » [California: Unified Program](#)
- » [Delaware Community Right to Know](#)



3.0 AFRICA

3.1 Egypt

3.1.1 Register of Hazardous Substances and Wastes

Regulation Overview: The National System for Waste Information and Data Management (WIMS) is the electronic platform established under Waste Management Law No. 202 of 2020. It centralizes the tracking of hazardous and non-hazardous waste activities across Egypt, ensuring that all generators and transporters are registered and licensed. The system is managed by the Waste Management Regulatory Authority (WMRA).

Technical Triggers & Deadlines:

- » **Trigger:** Mandatory for any facility or company involved in the generation, collection, transport, storage, or disposal of waste.
- » **Extended Producer Responsibility for Plastic (2025):** Prime Minister's Decree No. 662 of 2025 introduced mandatory Extended Producer Responsibility for plastic shopping bags. Manufacturers and importers must register on WIMS and submit quarterly reports detailing the quantity of bags sold.
- » **Deadline:** Continuous register keeping; no fixed annual submission due date evidenced.

Hazardous Waste Approvals: Facilities handling hazardous industrial waste (e.g., aerospace solvents, metal scrap) must obtain electronic approvals through the system, attaching detailed operational and safety plans.

Fees: Extended Producer Responsibility participants must pay a fee of EGP 37.5 per kilogram of plastic bags sold, deposited into the WMRA account for safe waste disposal.

Official Link:

- » [Egypt National System for Waste Information \(WIMS\)](#)

3.2 Morocco

3.2.1 Hazardous Waste Declaration

Regulation Overview: Morocco's national waste management framework requires businesses to define legal bases for the management of hazardous elements to ensure sustainable development. While a specific legal instrument for the export/import of such waste is still developing, the national reporting system tracks hazardous and industrial waste generation annually.

Technical Triggers & Deadlines:

- » **Trigger:** Mandatory for any generator or manager of hazardous industrial waste.
- » **Reporting Scope:** Includes tracking waste types, volumes, and treatment methods at the 18 private facilities currently authorized for physical/chemical treatment.
- » **Frequency:** Annual (fixed deadline not verified; confirm with implementing decree/official bulletin).

Official Link:

- » [Moroccan Law on Waste Management](#)

3.3 South Africa

3.3.1 National Atmospheric Emission Reporting Regulations

Regulation Overview: South Africa's National Atmospheric Emission Reporting Regulations, promulgated under the National Environmental Management: Air Quality Act, mandates that registered data providers report their annual atmospheric emissions. This system, managed via the National Atmospheric Emission Inventory System, is critical for monitoring high-pollution industrial zones known as Priority Areas.

Technical Triggers & Deadlines:

- » **Frequency:** Annual.
- » **Reporting Deadline:** Annually on 31 March.
- » **GHG Submission:** For 2025, the Department of Forestry, Fisheries, and the Environment introduced a manual submission process for greenhouse gas statements (using Annexure 3 forms) were due by 31 March 2025. For 2026, the due date is 31 March 2026.

Penalties: Non-compliance with emission reduction targets or reporting deadlines can result in fines of up to R5 million.

Official Link:

- » [National Atmospheric Emission Reporting Regulations \(2015\)](#)



4.0 ASIA

4.1 China

4.1.1 Law on Prevention and Control of Environmental Pollution by Solid Waste (2020 Revision)

Regulation Overview: The Law on Prevention and Control of Environmental Pollution by Solid Waste, as revised in 2020, serves as the primary legal framework for the management of industrial solid waste and hazardous waste in China. Under Article 78, entities that generate hazardous waste must implement a strict management system that includes filing plans and records with the local competent authority of ecology and environment through the National Hazardous Waste Information Management System.

Technical Triggers & 2025/2026 Reforms:

- » **Hazardous Waste Trigger:** Any waste listed in the National Catalog of Hazardous Waste triggers the Article 78 reporting requirements, regardless of quantity.
- » **Industrial Solid Waste Trigger:** Non-hazardous industrial solid waste requires a general management ledger and an annual report of generation/disposal volumes, though the administrative burden is lighter than for hazardous waste.
- » **Annual Hazardous Waste Management Plan** (Deadline: Early Q1 2026): Under Article 78, facilities must submit a Management Plan for the 2026 calendar year. This plan must detail the types, estimated quantities, storage measures, and disposal routes of all hazardous waste to be generated. While the national law requires the plan, specific provincial bureaus typically set the submission deadline.
- » **Pollution Discharge Permit** (Annual/Quarterly): For many manufacturing sites, solid waste reporting is integrated into the Pollutant Discharge Permit system. This requires a Quarterly Execution Report and an Annual Execution Report (due by 31 January each year) covering all waste streams.

Official Link:

- » [Solid Waste Pollution Prevention and Control Law](#)

4.1.2 Ministry of Ecology and Environment Order No. 12 – China REACH

Regulation Overview: MEE Order No. 12 (China REACH) requires the registration of "new" chemical substances those not listed on the Inventory of Existing Chemical Substances in China (i.e., IECSC) before they are manufactured or imported. It focuses on assessing and managing environmental risks associated with these substances throughout their lifecycle.

Technical Triggers & Deadlines:

- » **Annual Activity Report:** Holders of a registration certificate must submit an annual report by April 30 each year for the preceding year's activities. This includes data on production/import volumes, environmental emissions, and the implementation of risk management measures.
- » **First Activity Report:** Registrants must submit a report within 60 days of the very first production activity or first import/transport to downstream users.

- » **Recordkeeping:** All documents related to the registration and subsequent activities must be kept on file for at least ten years.

Additional Note for Compliance: *The registration applies to new substances used as raw materials, intermediates, or contained in articles with intentional release. "Highly hazardous" substances (e.g., PBT or very persistent very bioaccumulative) trigger even stricter environmental management registration for any new use that differs from the original certificate.*

More information can be found in [IAEG Alerts 7.2](#).

Official Link:

- » [MEE Order No. 12 – New Chemical Registration](#)

4.1.3 Order of the State Administration of Work Safety (No. 53) on the Registration of Hazardous Chemicals

Regulation Overview: Order No. 53, also known as the Measures for the Administration of Registration of Hazardous Chemicals, mandates the registration of hazardous chemicals manufactured or imported into China. It focuses on workplace safety and emergency response, requiring companies to provide detailed hazard information and emergency measures for chemicals listed in the Catalogue of Hazardous Chemicals. It is now bolstered by the Hazardous Chemicals Safety Law (effective May 1, 2026). This new law elevates reporting from a "one-time" filing to a full life cycle informatization requirement, mandating that all hazardous chemicals produced, stored, or transported in China be digitally tracked.

Technical Triggers & Maintenance:

- » **Mandatory Three-Year Safety Assessments:** Under the 2026 Law, enterprises producing or storing hazardous chemicals must commission a qualified institution to conduct a comprehensive safety evaluation every three years. These reports must now be made public as part of social supervision requirements.

Official Link:

- » [China Order No. 53 – Registration of Hazardous Chemicals](#)
- » [Hazardous Chemicals Safety Law of the People's Republic of China](#)

4.2 India

4.2.1 Environmental Statement (Form V)

Regulation Overview: Under Rule 14 of the Environment (Protection) Rules, 1986, every industrial facility that requires a Consent to Operate must submit an Environmental Statement annually. Form V serves as a comprehensive "Environmental Audit" where the owner/occupier details water and raw material consumption, pollution abatement measures, and hazardous waste generation.

Technical Triggers & Deadlines:

- » **Trigger:** Mandatory for all industries requiring consent under the Water Act (1974), Air Act (1981), or authorization under Hazardous Waste Rules.
- » **Reporting Period:** Covers the financial year ending 31 March.
- » **Deadline:** Annually on 30 September.

Submission Content: Part B of Form V requires reporting of raw material consumption per unit of product output. While firms may use codes if disclosing specific raw materials would violate dual-use contractual obligations, they are generally required to name the materials unless such a waiver is approved by the State Pollution Control Board. Impact assessments of pollution abatement measures on the cost of production must also be included, making this a critical document for financial and regulatory compliance.

Official Link:

- » [Central Pollution Control Board \(CPCB\) India](#)

4.2.2 Hazardous Waste Return (Form 4)

Regulation Overview: Under Rule 6(5), 13(8), 16(6), and 20(2) of the Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016, every occupier of a facility generating hazardous waste and every operator of a treatment, storage, and disposal facility (TSDF) must file an annual return. Form 4 provides the State Pollution Control Boards with a detailed mass-balance of hazardous waste categories, ensuring that materials—such as aircraft maintenance solvents and metal finishing byproducts—are tracked until final disposal or recycling.

Technical Triggers & Deadlines:

- » **Trigger:** Mandatory for all hazardous waste generators, recyclers, co-processors, and TSDF operators.
- » **Reporting Period:** Covers the financial year (1 April to 31 March).
- » **Deadline:** Annually on 30 June for the preceding financial year.

Submission Content: Reports must detail the total quantity of waste generated (category-wise), quantities dispatched to TSDFs or recyclers, quantities utilized in-house, and the amount in storage at the end of the year.

Official Link:

- » [Central Pollution Control Board \(CPCB\) India](#)

4.3 [Indonesia](#)

4.3.1 Hazardous and Toxic Waste Reporting

Regulation Overview: Indonesia's Hazardous and Toxic Waste framework (a.k.a. Limbah B3) regulates the management of hazardous and toxic waste from "cradle to grave". Under the Ministry of Environment and Forestry Regulation No. 9 of 2024, which took effect on 1 July 2024, the Indonesian government has streamlined business licensing while tightening oversight on the sorting, storage, and processing of B3 materials.

Technical Triggers & Monitoring:

- » **Reporting Trigger:** Mandatory for any "B3 Waste Producer" (industrial facility) generated through activities such as production, maintenance, or testing.
- » **Storage Reporting:** Storage activities must be recorded and reported to the relevant authority at least once every three months (quarterly).

- » **Facility Standards:** Temporary Storage Facilities must meet strict design standards, including impermeable floors with chemical-resistant coatings and secondary containment sumps.

Official Link:

- » [Indonesia SIB3POP Reporting Portal](#)

4.4 Japan

4.4.1 Pollutant Release and Transfer Register (PRTR)

Regulation Overview: Japan's PRTR law, officially known as the Act on Confirmation, etc. of Release Amounts of Specific Chemical Substances in the Environment and Promotion of Improvements to the Management Thereof, requires industrial operators to track and report the release of listed chemicals into the environment. The system is designed to promote voluntary management of chemicals by businesses and to prevent environmental pollution. For the A&D industry, this registry is a primary tool for quantifying the environmental footprint of high-volume manufacturing and maintenance activities.

Technical Triggers & Thresholds:

- » **Trigger:** Mandatory for business operators in 24 designated industries (including "Manufacture of aerospace parts") that handle ≥ 1 tonne/year of any Class I Designated Chemical Substance.
- » **Specific Substances:** For "Specific Class I" substances (e.g., certain carcinogens), the threshold is lowered to ≥ 0.5 tonnes/year.
- » **Chemical Scope:** Approximately 462 substances are covered, including volatile organic compounds (e.g., toluene, xylene), heavy metals (e.g., lead, chromium), and various solvents.
- » **Frequency:** Annual.
- » **Deadline:** Historically due by 30 June each year for the preceding fiscal year. Reports must be submitted to the prefectural governor or relevant local authority.

Official Link:

- » [Japan PRTR Overview \(MOE\)](#)

4.4.2 Chemical Substances Control Law (CSCL)

Regulation Overview: The CSCL is Japan's primary chemical safety law, regulating the manufacture and import of new and existing chemical substances to prevent environmental pollution and health risks. It employs a rigorous evaluation system that categorizes substances into "Specified Chemical Substances" (Class I and II) and "Priority Assessment Chemical Substances".

Technical Triggers & 2026 Notification Schedule:

- » **Reporting Trigger:** Mandatory for any entity manufacturing or importing a "New Chemical Substance" at quantities ≥ 10 tonnes/year (Regular Notification) or 1–10 tonnes/year (Low Volume Exemption).
- » **2026 Acceptance Batches:** The Japanese authorities have officially published 10 notification batches for the 2026 fiscal year. The first round of preliminary screening for 2026 began on 6 October 2025, with the final batch deadline set for 9 September 2026.

- » **Low-Volume Exemption:** Acceptance periods for 2026 low-volume exemptions applications will occur in 10 batches between February 2026 and January 2027.

Official Link:

- » [Ministry of Economy, Trade, and Industry - CSCL Portal](#)

4.5 Kuwait

4.5.1 Environmental Self-Monitoring Reports

Regulation Overview: Under Environmental Protection Law No. 42/2014, all industrial facilities in Kuwait are required to implement continuous environmental self-monitoring and submit regular compliance reports to the Kuwait Environment Public Authority (EPA). This system aims to ensure industrial activities do not exceed maximum limits for pollutants and biological effects.

Technical Triggers & Deadlines:

- » **Trigger:** Mandatory for all projects classified under Categories A, B, and C (projects with significant or limited environmental impact).
- » **Kuwait EPA self-monitoring:** Required during construction/operation; frequency/due dates are permit/EMP²⁰-defined, not one national fixed deadline.
- » **Annual Environmental Audit:** Large industrial facilities are typically required to submit an Annual Environmental Performance Report to the Kuwait EPA, documenting compliance with air, water, and waste standards.

Reporting Requirements: Facilities must submit technical descriptions of projects and commit to continuous protection measures. The audit must be conducted and signed off by Kuwait EPA-accredited environmental consulting firms. Self-audits are not legally sufficient for regulatory compliance in Kuwait.

Official Link:

- » [Kuwait EPA Environmental Compliance](#)

4.7 Philippines

4.7.1 Reporting for Chemical Control Orders

Regulation Overview: Under Republic Act 6969, the Department of Environment and Natural Resources issues Chemical Control Orders (CCOs) for substances determined to pose an unreasonable risk to health and the environment. Substances under CCOs include lead, mercury, cyanide, asbestos, and polychlorinated biphenyls. All registered manufacturers, importers, and industrial users must submit an annual activity report to maintain their permit validity.

Technical Triggers & Deadlines:

- » **Trigger:** Mandatory for any entity holding a CCO Registration or Importation Clearance.
- » **Deadline:** Annually on 30 April 30 for the preceding calendar year's activity.
- » **Reporting Content:** Summary of importation data, names of customers/users, consumption quantities, and detailed contingency/emergency plan updates.

²⁰ EMP = Environmental Management Plans

Official Link:

- » [Department of Environment and Natural Resources Chemical Management Forms](#)

4.8 Singapore

4.8.1 Hazardous Substances License

Regulation Overview: Under the Environmental Protection and Management Act and its subsidiary Hazardous Substances Regulations, the National Environment Agency controls the import, export, manufacture, sale, and use of hazardous substances. Effective 1 August 2025, Singapore has expanded its control to include Long-chain perfluorocarboxylic acids (i.e., LC-PFCAs) and medium-chain chlorinated paraffins (i.e., MCCPs), requiring firms to obtain a HS license for commercial activities and an HS Permit for storage and use.

Technical Triggers and Deadlines:

- » **New Reporting Framework:** Effective 2026
- » **Trigger:** A new mandatory chemical reporting framework takes effect on 1 January 2026. It applies to enterprises importing or manufacturing pure substances (or components within mixtures) at quantities ≥ 1 metric tonne per year that meet specific chemical hazard criteria (e.g., Category 1 or 2 acute toxicity; CMR; or high bioaccumulation).
- » **Deadline:** Submission is required at the time of license or permit renewal for all permits expiring on or after 1 January 2026.
- » **Frequency:** Renewal for hazardous substances licenses (annual) and permits (quinquennial)

Submission Content: Reporting is conducted via Form SG and must include chemical identities, SDSs, maximum annual production/import volumes, and intended uses.

Official Link:

- » [National Environment Agency Hazardous Substances Control](#)

4.9 South Korea

4.9.1 Chemical Release Reporting

Regulation Overview: The Pollutant Release and Transfer Register (K-PRTR) under the Chemical Substances Control Act requires industrial facilities to report annual data on the release of pollutants into the environment and the off-site transfer of hazardous waste. As part of the August 2025 regulatory reforms, K-PRTR data are being integrated with the new hazard-based classification system to provide more nuanced risk assessments for industrial sites.

Technical Triggers & Deadlines:

- » **Trigger:** Facilities handling ≥ 1 tonne/year of any of the listed toxic chemicals.
- » **Frequency:** Annual.
- » **Deadline:** January 31 annually for releases during the preceding calendar year.

Scope: Reports must cover emissions to air, water, and land, as well as off-site transfers for treatment or disposal.

Additional Note for Compliance: For A&D facilities, an emerging challenge is the reclassification of substances. Many substances previously grouped as "Toxic Chemicals" are being subdivided into three hazard classes: 1) Acutely Hazardous, 2) Chronically Hazardous, and 3) Hazardous to the Environment. This reclassification directly impacts which substances must be reported under K-PRTR, and the concentration thresholds at which they trigger obligations.

Official Link:

- » [South Korea PRTR Portal](#)

4.9.2 Chemicals Control Act

Regulation Overview: The Chemical Control Act (CCA) focuses on the safe management of hazardous chemicals and the prevention of chemical accidents. Effective 7 August 2025, the "Toxic Substances" category was officially abolished and replaced with three distinct hazard categories to allow for risk-based management of industrial workplaces: (1) Substances acutely hazardous to human health; (2) Substances chronically hazardous to human health; (3) Substances hazardous to the environment (ecological toxic substances); and (4) Substances requiring preparation for an accident (accident preparation chemicals). There are two major recurring obligations that are to be tracked: Pollutant release and transfer register (discussed in the section above) and the chemical statistical survey.

Technical Triggers & Deadlines:

- » **The Chemical Statistical Survey:** The survey is a report of all chemical substances (not just hazardous ones) manufactured, used, or imported/exported.
- » **Frequency:** Every 2 years
- » **Annual Chemical Emission Report (Article 11):** Due April 30, 2026 (covering 2025 data). Mandatory for facilities handling ≥ 1 tonne/year of hazardous chemicals or ≥ 10 tonnes/year of general chemicals.

Official Link:

- » [Korea Chemical Control Act](#)

4.10 Taiwan

4.10.1 Toxic and Concerned Chemical Substances Control Act

Regulation Overview: Taiwan's Toxic and Concerned Chemical Substances Control Act (TCCSCA) govern the registration and management of chemical substances to prevent pollution and protect public health. It utilizes a rigid calendar-based reporting system for both toxic chemical substances (TCS) and concerned chemical substances.

Technical Triggers & Thresholds:

- » **Annual Operation Reporting (1 April – 30 September 2026):** All registered substance holders must report the actual manufactured or imported tonnage from the 2025 calendar year. This applies to TCS and priority existing chemicals.

PFAS Update (2025/2026 Draft Status): Taiwan has proposed new controls on 269 PFAS substances, categorized into compounds, polymers, and gases. If finalized, operators handling the new 269 PFAS substances must maintain monthly records and submit quarterly reports. As of December 2025, this update is in draft status.

Additional Note for Compliance: A&D firms must prepare for the implementation of PFAS controls. The regulation includes a two-year grace period for existing operators to align with the new quarterly reporting and labelling mandates.

Official Link:

- » [Taiwan TCSCCA Laws & Regulations](#)

4.11 Thailand

4.11.1 Report of Hazardous Substance Operations

Regulation Overview: The Hazardous Substance Act, regulated by the Department of Industrial Works and the Food and Drug Administration, regulates the safe management of hazardous substances by classifying them into four categories and imposing obligations like notification, registration, licensing, GHS labeling etc. Facilities in Thailand that possess, produce, or import Category 3 hazardous substances must submit an annual report of their operations. This report, commonly referred to as Wor Or. 20 (or Or Kor. 20), is the primary mechanism for the Thai government to track the lifecycle of high-risk chemicals within its borders. For A&D manufacturers, this encompasses a wide range of industrial chemicals used in aerospace maintenance and manufacturing, including specific solvents and metal-treatment chemicals.

Technical Triggers & Deadlines:

- » **Trigger:** Mandatory for possessors of Category 3 Hazardous Substances (substances requiring a permit) and producers/importers of Category 2 substances (substances requiring notification).
- » **Frequency:** Annual.
- » **Deadline:** The report for activities occurring between July and December must be submitted by January of the following year. Note that general notification of production or import for substances exceeding one metric ton/year (List 5.6) is required by 30 June of the following year.

Submission Content: Detailed records of the quantity produced, imported, exported, or possessed, along with storage locations and usage details.

Official Link:

- » [Thailand Hazardous Substances Portal](#)
- » [Hazardous Substances Act](#)



5.0 OCEANIA

5.1 Australia

5.1.1 National Pollutant Inventory

Regulation Overview: The National Pollutant Inventory (NPI) is Australia’s primary database for pollutant releases and transfers. It tracks 93 substances deemed significant for their potential impact on the environment or human health. The system is co-administered by the federal and state governments to provide a comprehensive view of industrial emissions across the continent.

Technical Triggers & Deadlines:

- » **Trigger:** Facilities that exceed specified usage or production thresholds for any of the 93 listed substances (e.g., 10 tonnes/year for Category 1 substances like toluene or benzene).
- » **Reporting Frequency:** Annual.
- » **Deadlines:** 30 September for facilities reporting on a fiscal year (1 July – 30 June); 31 March for facilities reporting on a calendar year (1 January – 31 December).

Official Link:

- » [Australia NPI Portal](#)

5.1.2 Australian Industrial Chemicals Introduction Scheme Declaration

Regulation Overview: The Australian Industrial Chemicals Introduction Scheme (AICIS) requires an annual declaration to confirm that all industrial chemicals introduced (imported or manufactured) for commercial purposes were authorized under the Industrial Chemicals Act 2019. This is a legal declaration that the introducer has correctly categorized their chemicals and met all relevant record-keeping and reporting obligations.

Technical Triggers & Deadlines:

- » **Trigger:** Mandatory for every registered introducer who imported or manufactured an industrial chemical (or product containing one) during the registration year (1 September to 31 August).
- » **Substances Covered:** Includes chemicals on their own, in mixtures (e.g., paints, inks), or in products that release chemicals (e.g., plastics).
- » **Deadline:** Annually 30 November for the preceding registration year.

Submission Format: Completed online via the AICIS Business Services portal. Introducers must select the applicable categories for their chemicals: Listed, Exempted, Reported, Assessed, Commercial Evaluation, or Exceptional Circumstances.

Note for Compliance: *Introducers cannot use an agent or consultant to lodge the declaration; it must be signed by the operating entity. Failure to lodge by the 30 November deadline is a strict-liability offence, with maximum civil penalties for a body corporate reaching \$469,500 as of late 2025.*

Official Link:

- » [AICIS Annual Declaration for Introducers](#)

5.1.2 Sustainability Reporting Standard (ASRS-AASB S2)

Regulation Overview: Australia's mandatory climate-related financial disclosure framework is governed by the Australian Sustainability Reporting Standards (ASRS), with AASB S2 (Climate-related Disclosures) as the mandatory standard for sustainability reports under the Corporations Act 2001. AASB S1 is voluntary and it is available for entities wishing to make broader sustainability disclosures beyond climate but is not mandatorily required. Both standards are effective for reporting periods commencing on or after 1 January 2025, administered by the Australia Securities and Investments Commission (ASIC), with annual Sustainability Reports lodged with ASIC alongside the annual financial report (Form 398 and Form 388 respectively) under Chapter 2M of the Corporations Act 2001.

Technical Triggers and Group Classifications (at least two of three criteria must be met):

- » **Group 1** (reporting periods commencing on or after 1 January 2025)
 - Revenue ≥\$500M; Gross Assets ≥\$1B; Employees ≥500. Also includes High National Greenhouse and Energy Reporting Reporters emitting >50 kilo-tonne CO₂e annually regardless of financial criteria.

Year-End	Disclosing Entities Deadline	Other Reporting Entities Deadline
31 December 2025	31 March 2026	30 April 2026
30 June 2026	30 September 2026	31 October 2026

- » **Group 2** (reporting periods commencing on or after 1 July 2026):
 - Revenue ≥\$200M; Gross Assets ≥\$500M; Employees ≥250. Also includes all other NGER reporters and Asset Owners with ≥\$5B in assets under management.
- » **Group 3** (reporting periods commencing on or after 1 July 2027):
 - Revenue ≥\$50M; Gross Assets ≥\$25M; Employees ≥100.

Note for Scope 3 Relief: Entities have a one-year grace period for Scope 3 emissions. Scope 3 is not required in the first reporting year and becomes mandatory from the second reporting period. For most Group 1 entities with June year-ends (Fiscal Year 2026 = first year), Scope 3 becomes mandatory for Fiscal Year 2027.

Official Link:

- » [ASIC Sustainability Reporting Hub](#)
- » [ASIC — How and When to Lodge](#)
- » [AASB Sustainability Reporting Standards](#)

5.2 New Zealand

5.2.1 Hazardous Substances and New Organisms (HSNO) Act 1996

Regulation Overview: The Environmental Protection Authority of New Zealand has significantly updated its regulatory requirements for businesses that import or manufacture hazardous substances. The Hazardous Substances (Importers and Manufacturers) Amendment Notice 2024, amending the Hazardous Substances (Importers and Manufacturers) Notice 2015, introduces mandatory registration and annual reporting to better assess environmental risks and align with international data standards.

Technical Triggers & Deadlines:

- » **Effective Date:** The full reporting requirements take effect on 1 January 2026.
- » **First Deadline:** The first annual report, covering activity during the 2025 calendar year, is due by 31 May 2026.
- » **Triggers:** Applies to importers/manufacturers of specified substances, including agrichemicals, timber treatment chemicals, antifouling agents, and certain veterinary medicines.

Submission Content: Reports must include the total quantity (kg) of each active ingredient, the product name, and the HSNO approval or group standard number.

Note: *There are no specific thresholds associated with import or manufacture of any designated substances for commercial purposes, regardless of the quantities. Exemptions are limited to import or manufacturing of covered substances for personal use or research purposes.*

Official Link:

- » [New Zealand Environmental Protection Agency Importers and Manufacturers Guidance](#)



6.0 SOUTH AMERICA

6.1 Argentina

6.1.1 Controlled Chemical Precursors

Regulation Overview: Managed by the National Registry of Chemical Precursors (RENPRE) under the Ministry of Security, this regulation controls the trade and use of chemicals that can be diverted for the illicit manufacture of narcotics or explosives. Legal entities must be registered and maintain rigorous records of all transactions involving controlled substances and equipment.

Technical Triggers & Reporting:

- » **Trigger:** Mandatory for any company that imports, exports, manufactures, uses, stores, or sells chemicals listed as precursors (List I, II, or III) or tableting/encapsulating machinery.
- » **Transaction Reporting:** Companies must report all movements and transactions through the National Traceability System.
- » **Monthly Obligation:** Registrants are generally required to file monthly reports detailing their inventory and use of controlled precursors.

Update of Fees (Dec 2025): Effective 15 December 2025, RENPRE has updated its fee structure under Resolution No. 954/23. Fees for re-registration are now ARS 80,000, and the fee for an Importer/Exporter Declaration is ARS 144,000.

Official Link:

- » [Argentina National Registry of Chemical Precursors](#)

6.2 Brazil

6.2.1 National Waste Registry

Regulation Overview: The Cadastro Nacional de Operadores de Resíduos Sólidos is the federal registry for solid waste management in Brazil, established under the National Solid Waste Policy. It is designed to ensure integrated management between federal and private entities, tracking waste from generation through environmentally sound disposal or reverse logistics.

Technical Triggers & Deadlines:

- » **Trigger:** Mandatory for legal entities that generate hazardous waste or large volumes of industrial waste. It also applies to entities in the Reverse Logistics System, including manufacturers and importers of electronics, batteries, and lubricating oils.
- » **Frequency:** Annual.
- » **Deadline:** Typically, due in Q1 (31 March) annually, aligned with the Brazilian Institute of the Environment and Renewable Natural Resources (i.e., IBAMA) reporting cycle.
- » **Reporting Scope:** Must include waste types, generation volumes, transport methods, and destination (e.g., landfilling, recycling, or energy recovery).

Official Link:

- » [Brazil Cadastro Nacional de Operadores de Resíduos Sólidos System](#)

6.2.3 The Federal Technical Registry

Regulation Overview: The Cadastro Técnico Federal de Atividades Potencialmente Poluidoras e Utilizadoras de Recursos Ambientais (CTF/APP) is a mandatory registration for individuals or legal entities involved in activities that utilize environmental resources or are potentially polluting. It is managed by IBAMA and is a prerequisite for environmental licensing in Brazil.

Technical Triggers & Deadlines:

- » **Trigger:** Mandatory for entities carrying out activities listed in IBAMA Annexes, including chemical manufacturing and aerospace maintenance.
- » **Annual Report:** Registered entities must submit the Annual Activity Report (Relatório Anual de Atividades Potencialmente Poluidoras).
- » **Deadline:** Annually 31 March 31.

New Typologies (2025): IBAMA Ordinance No. 30/2024, effective 1 April 2024, established new correspondences between environmental licensing and CTF/APP descriptions. All entity registrations must be updated to align with these new codes by 2 January 2025.

Official Link:

- » [IBAMA CTF/APP Portal](#)



7.0 GLOBAL - Voluntary

7.1 Global Reporting Initiative

Framework Overview: The Global Reporting Initiative (GRI) Standards are the most widely used global standards for sustainability reporting, providing a common language for organizations to report on their environmental, social, and economic impacts. While historically voluntary, GRI reporting is increasingly used to meet mandatory requirements in various jurisdictions and is a cornerstone of an organization's transparency.

Technical Triggers:

- » **Standard Scope:** Includes Universal Standards and Topic-Specific Standards such as GRI 305: Emissions and GRI 306: Waste.
- » **Waste Reporting (GRI 306):** Requires disclosure of waste generated, diverted from disposal, and directed to disposal, with specific details on hazardous vs. non-hazardous streams.

Official Link:

- » [GRI Standards Portal](#)

7.2 Carbon Disclosure Project

Framework Overview: The Carbon Disclosure Project (CDP) is a global non-profit that runs the world's leading environmental disclosure system for companies, cities, and regions. It collects data on carbon emissions, water security, and deforestation risk on behalf of institutional investors and large purchasing organizations.

Technical Triggers & 2025 Focus:

- » **Reporting Cycle:** Annual disclosure period typically runs from April to September.
- » **CSRD Alignment:** In 2025, CDP has further aligned its questionnaires with the EU CSRD (ESRS framework), allowing companies to report once to fulfil both voluntary investor requests and mandatory EU regulatory requirements.

Official Link:

- » [CDP Disclosure Portal](#)

7.3 International Sustainability Standards Board

Framework Overview: The International Sustainability Standards Board (ISSB), established by the International Financial Reporting Standards (IFRS) Foundation, has developed a global baseline for sustainability-related financial disclosures (IFRS S1 and IFRS S2). These standards incorporate and build upon the industry-specific SASB (Sustainability Accounting Standards Board) standards to provide financially material sustainability information to investors.

Technical Triggers:

- » **Mandatory Adoption:** Many jurisdictions (including the UK, Australia, and Brazil) are moving to mandate ISSB-aligned reporting starting in the 2025–2026 fiscal periods.

- » **SASB Aerospace Standard:** Focuses on fuel efficiency, hazardous materials management, and product safety.
- » **Supply Chain Risks:** Firms must disclose how they manage risks related to the use of hazardous substances in both civilian and military hardware production.

Official Link:

- » [IFRS Sustainability Standards](#)

7.4 United Nations Global Compact – Communication on Progress

Framework Overview: The UN Communication on Progress (CoP) is the mandatory annual accountability mechanism for all business participants in the United Nations Global Compact. It is designed to demonstrate a company's continued commitment to the Ten Principles covering human rights, labour, environment, and anti-corruption and its contribution to the Sustainable Development Goals. For A&D firms, the CoP serves as a public declaration of ethical operations, specifically addressing environmental stewardship in complex manufacturing and supply chains.

Technical Triggers & Deadlines:

- » **Trigger:** Mandatory for all business participants that joined the initiative before January 1 of the reporting year. New joiners in 2025 are exempt until 2026.
- » **Submission Period:** The 2025 CoP submission window opened on 1 April 2025 and closed on 31 July 2025.
- » **Status Penalties:** Failure to submit by the 31 July deadline resulted in a "non-communicating" status. Entities that remained non-communicating by 31 December 2025, are delisted on 1 January 2026.

Submission Content: Participants must submit a CEO Statement of Continued Support (using a standardized digital template) and a detailed digital questionnaire covering corporate performance. In 2025, firms have the option to upload a standalone sustainability report in lieu of the digital questionnaire.

Official Link:

- » [UN Global Compact – Communication on Progress](#)

ITEMS TO BE ADDED IN VERSION 2

The following items are anticipated to be added to Version 2 of this document, plus other new recurring reporting obligations that become effective after December 2025:

- » Missing PRTR related entries: for example-Turkey, Thailand
- » Missing mandatory GHG and climate reporting: for example, UK and Switzerland
- » India Bureau of Indian Standards and EPR requirements
- » Japan's Waste Management and Public Cleansing Law
- » Japan's Waste Disposal Act
- » South Africa Hazardous Substances Act
- » Greece PRTR and GHG
- » Indonesia requirements
- » Missing waste regulations: such as Australia and New Zealand
- » Argentina hazardous waste requirements
- » Dual-use precursor reporting