## Comments by IISD, Robert Smith,

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In case it is not too late, please find below a few thoughts on the costing discussion in Towards a Pollution Free Planet (Section 1.6 and Annex 2).

In general, the conclusion of the report is sound: the economic costs of pollution are significant and warrant policy action. However, the analysis done to support this conclusion could be strengthened.

In particular, the analysis would benefit from a discussion of the various types of costs pollution imposes on humans and the economy and greater attention to ensuring that incommensurable costs are not compared/aggregated. The International Institute for Sustainable Development recently published a report on the costs of pollution in Canada that set out a typology of costs and explains why costs in the various categories should not be aggregated (see Section 2 in the report, which can be downloaded here).

As it stands, the cost discussion in Towards a Pollution Free Planet mixes current costs (e.g., mortality from air pollution) with future costs (e.g., future climate change impacts) and welfare costs (e.g., mortality) with income/wealth costs (e.g., the costs of lost ecosystem output/value due to chemicals and general waste). These costs are not truly commensurable and should be reported separately.

In our view, the cost discussion would be more credible if it were restricted to the analysis of just the current welfare costs of indoor and outdoor pollution. These are fully commensurable and the costs involved are certainly large enough to warrant policy action. Adding other, incommensurable costs does not make the total costs much larger and dilutes the quality of the analysis.

If the report authors feel it is important to present more than just the data on welfare costs of indoor/outdoor air pollution, we suggest relying on more than one study for the other costs. At the moment, the TruCost analysis done for the UNEP FI is the only study cited for current costs beyond air pollution. Citing a broader range of studies would give the figures greater credible.

We hope these comments are valuable and apologize for not submitting them before your deadline. Congratulations on what is an excellent report overall.

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