

ISO 14007:2019-10 (E)

Environmental management - Guidelines for determining environmental costs and benefits

Contents		Page
Foreword		iv
Introduction		v
1	Scope	1
2	Normative references	1
3	Terms and definitions	1
3.1	Organizations and the environment	1
3.2	Environmental economics and finance	4
4	Principles	6
4.1	General	6
4.2	Accuracy	6
4.3	Completeness	6
4.4	Consistency	6
4.5	Credibility	6
4.6	Relevance	6
4.7	Transparency	6
5	Planning	6
5.1	General	6
5.2	Defining the purpose of determining environmental costs and benefits	7
5.3	Determining relevant sources and types of information	8
5.4	Defining the scope	8
5.4.1	General	8
5.4.2	Qualitative assessment	9
5.4.3	Quantitative non-monetary assessment	10
5.4.4	Quantitative monetary assessment	10
5.4.5	Distinguishing internal from external environmental costs and benefits	10
5.4.6	Considerations when determining environment-related internal costs and benefits	10
5.5	Planning actions to determine environmental costs and benefits	11
6	Determining environmental costs and benefits	11
6.1	General	11
6.2	Qualitatively assessing environmental costs and benefits	12
6.3	Quantifying environmental costs and benefits in non-monetary terms	12
6.4	Quantifying environmental costs and benefits in monetary terms	13
6.4.1	General	13
6.4.2	Environmental damage costs and environmental benefits	13
6.4.3	Environment-related internal costs and benefits	15
6.5	Quality check	18
7	Application, reporting and continual improvement	18
7.1	Remarks on environmental costs and benefits used in specific applications	18
7.1.1	General	18
7.1.2	Cost-benefit analyses	19
7.1.3	Aggregating environmental costs and benefits	19
7.2	Reporting	20
7.3	Continual improvement	20
Annex A (informative)	Flow chart on determining environmental costs and benefits	21
Annex B (informative)	Examples of selected terms and concepts	23
Bibliography		25