**Students – you need to know about this**

The Circular Economy Toolbox has lists—no, pages—of examples of businesses that are repurposing, upcycling, and reusing as part of their supply chain, processing, or energy management systems. The companies include Tarkett, Southwest Airlines, Hilton hotels, Levi Strauss, Procter & Gamble, Microsoft, Alcoa, Pespico, SABMiller, and many others.

These would be great companies to study as part of a good management education, and even more than that, they’re offering these tactics so you can see how they might work in your co-op jobs or career positions.

The US Chamber of Commerce Foundation, which hosts the site, has also included background information about circularity, keywords, and a search function to help you focus in on specific industries or strategies.

**Subsidies and strategy**

In 2016, the Canadian government-funded International Institute for Sustainable Development assessed Canadian fossil fuel tax and non-tax subsidies at $3.3b per year. The organization says that these subsidies undermine the pricing of carbon, either through a carbon tax or emissions trading, that exists now in most provinces.

“It’s like raising taxes on cigarettes to discourage smoking, while also giving tobacco companies a tax break so they can make more cigarettes,” they argue.

Auditor general Michael Ferguson’s report says that the government does not have a clear definition of “inefficient subsidy” and lacks a detailed timeline for their elimination. In particular, the auditor found that the government has no plan to alter rules around “flow-through shares,” which allow firms to pass on tax deductions to investors.

The story’s in the Pacific Institute for Climate Solutions’ Climate Examiner, May 26, 2017.

**International, sharing economy, regulation**

There’s no stopping the sharing economy, and now organizations and government in the UK and China are working to create a safer, more responsible space.

In 2016, UK trade body Sharing Economy UK (SEUK) launched its TrustSeal — the world’s first kitemark for the sharing economy—to make the industry safer for consumers.

A year later, Airbnb, StubHub, TrustedHousesitters and HiyaCar are the first to receive the mark. The TrustSeal is awarded only after a rigorous application process that weighs them against eight principles of Good Practice, covering identify verification, criminal and background checks, customer help and support, secure payments, data protection, amongst others, demonstrating to consumers that they can be trusted.


**Cutting carbon**

With our consultants at Synergy Enterprises, we’ve tallied, crunched and graphed, and Gustavson’s 2016 carbon footprint report is now up on our website!

One encouraging stat: although our employee numbers went up 18%, our commuting emissions rose only 3%!