Phase 1 Taxonomy
Technical and Targeted Stakeholder Consultations Feedback and Responses

Comment	CBI/Ambire Response
Agriculture	
Fertiliser Management: The Rwanda fertiliser Policy **under the Regulatory Standards and Quality Control section stipulate that "The Government of Rwanda shall be responsible for regulating fertilisers to ensure that procedures are complied with and that quality fertiliser products are traded in the country".** MINISTERIAL ORDER No 002/11.30 OF 14/07/2016 DETERMINING REGULATIONS GOVERNING AGROCHEMICALS. **The law governing the use of Agrochemicals and the Ministerial Instructions Regulating the control of agrochemicals, agro-dealers and premises provide the legal and regulatory framework by which the fertiliser sub-sector is regulated, and quality is controlled.**	Added to obligatory compliance list
Fertilisers: **By law, the application of organic fertilisers should respect the proportions of both organic manure and chemical fertilisers mix as in** Rwanda`s Fertilizer Policy, **especially in its guiding principles below:** **(1)** Principle of balanced fertilisation**: which requires the provision and use of macro and micronutrients in balanced proportions based on soil testing and crop requirements for different agroecological zones and** **(2) Principles of environmental integrity, which call for efficient fertiliser use based on the need to protect and conserve the environment.** **The above principles should be adhered to to avoid side effects of Chemical fertilisers, especially reduction of soil fertility, loss of biological diversity, etc. REMA does inspections related to phased-out fertilisers that have turned out toxic and harmful to the environment and biodiversity. This is done to both fertiliser producers and end users, and the related sanctions are applied.**	Added to obligatory compliance list

Phase 1 Taxonomy
Technical and Targeted Stakeholder Consultations Feedback and Responses

Comment	CBI/Ambire Response
Pest Control: Under this, subsidies and incentives need to be proportionately balanced with sustainable food production technologies to avoid biodiversity loss. Application of pesticides and insecticides may lead to the loss of biodiversity species, which are essential for pollination processes if not carefully applied in advisable proportions.	Added to criteria
Pest Management: THE NATIONAL INTEGRATED PEST MANAGEMENT (IPM) FRAMEWORK FOR RWANDA. This was amended in 2011	Link added to the relevant practice in the table 5
Water Management: This should be in line with National Water Law, especially on the use of water permits in areas where using water reservoirs is required by Water Law nÂ°49/2018 of 13/08/2018 **determining the use and management of water resources in Rwanda)**	Added to obligatory compliance list
Waste Management: Environment Law N° 48/2018 (adopted 2018). Article 17 (Liquid waste management) **stipulates that the collection, transport and disposal of wastewater are conducted in accordance with special regulations and guidelines issued by the competent authority. Water from the sewage system and any type of liquid waste must be collected in treatment factories for purification and served thereafter to perform hygiene, sanitation and developmental activities. Wastewater from factories using chemicals in their processes must be pre-treated before being taken to a treatment factory. Water efficiently purified to standards may be poured into streams or lakes.** Note: **articles 18, 19 and 20 of this law are about Solid waste management, Management of hazardous and toxic waste and Management of electronic waste, respectively.**	Added to obligatory compliance list
Genetic material seeds: The Rwanda Biodiversity Policy. **Through this Policy, the Government establishes a legal framework for controlling and regulating the introduction and spread of Genetically Modified Organisms (GMOs) in Rwanda. It also requires the establishment of a framework for regulating the transfer, handling, use and release of genetically modified organisms (GMOs) in order to minimise the potential risks to biodiversity and human health.**	Added to obligatory compliance list
NBS in water management: Water permit regulations should be applied	Added to obligatory compliance list

Phase 1 Taxonomy
Technical and Targeted Stakeholder Consultations Feedback and Responses

Comment	CBI/Ambire Response
On Weather monitoring and forecasts: Automatic weather stations installed across the country (more than 100), satellite receiver (1), weather radar system(1), volunteer observers across the country(132) who send information every 8:00 a.m. every day. The whole data value chain gives a baseline for forecasts, which serves as an early warning system to the garniture practitioners.	Noted
On energy saving and clean energy: Consider guidelines promoting energy efficiency Measures as of May 2013 by Rwanda Utilities Regulatory Authority (RURA**). The guidelines provide orientation on energy efficiency and use, especially under Industries, Offices, dishwashers, Laundry, Air conditioning, Cooking, Lighting, Ironing, Electronics, Refrigeration, Water heating and general tips.** **Also,** Ministerial guidelines for clean cooking technologies **as of 28th December 2022, whose objective is to ensure a more sustainable supply of biomass energy (e.g., firewood and charcoal) and to promote access to modern fuels as well as to efficient biomass combustion technologies for households and small enterprises**	Energy Efficiency Measures are added to the obligatory compliance list; Clean cooking guidelines are incorporated into taxonomy criteria for the activity card 5.3.8. Energy Generation Using Biomass Cookstoves
Livestock as a whole: Improve this information with the Livestock Master Plan	The livestock master plan has been reviewed, and some elements have been added , but additional instructions are necessary as the plan does not single out any sustainable activities or practices.
Livestock water management: Inspections are done with respect to the Ministerial Order on wetlands, especially on its Article 42, **which stipulates that no pastoral activities that require agricultural activities in swamps shall be carried out without respecting a distance of ten (10) meters away from the banks of rivers and fifty (50) meters away from the lake banks.** **Cattle kraals shall be built at a distance of sixty (60) meters away from the banks of streams and rivers and two hundred (200) meters away from the lake banks. The location of fish ponds, as well as species of fish to be used in fish farming, shall require authorisation from the Minister having environment in his or her attributions or any other person the Minister shall delegate to.**	Added to obligatory compliance list

Phase 1 Taxonomy
Technical and Targeted Stakeholder Consultations Feedback and Responses

Comment	CBI/Ambire Response
Article 42 **stipulates a 20-meter construction-free buffer zone around all "swamps". If it is considered necessary, construction of buildings intended for the promotion of tourism may be authorised by the Minister having environment in his or her attributions. It also stipulates that the use of wetlands shall be preceded by EIAs.**	
Pasture and fodder management: The use of a rotation grazing (paddocks) system is encouraged to avoid land degradation /soil erosion and promote natural regeneration of the previous feedlots. Climate-smart agriculture interventions include improved soil fertility, new irrigation technologies, zero tillage, the introduction of new varieties, and the multi-cropping mechanism.	Can't be incorporated: against animal welfare standards
Animal welfare: Ruminant species (cattle, sheep, and goats) release significant quantities of CH4 in their digestive system and manure management systems, while monogastric species (poultry and swine) emit much less CH4. The amount of CH4 released depends on the type, weight and age of the animal, as well as the quality and quantity of feed. **Therefore, carbohydrates should be incorporated into a cattle diet, feed intake should be increased, forages processed, and a diet that includes unsaturated fat should be offered.** **Additionally, Reducing methanogens or other microbes involved in methanogenesis, Immunization against methanogens, Feed additives, Changes in a cow's diet, Forage composition and concentrates.**	Added
Capacity building on sustainable livestock model: The best approach is farmers' field schools, which are more hands-on on capacity building techniques, especially using the Tier 2 method under enteric fermentation	This has been moved from Advanced to Intermediate, and field schools have also been added.

Phase 1 Taxonomy
Technical and Targeted Stakeholder Consultations Feedback and Responses

Comment	CBI/Ambire Response
Nature Protection DNSH: By using the law and regulations prohibiting the use of natural forests, some wetlands and national parks (National Park law, Law on wetlands and policy as well as Forest policy)	Added to the obligatory compliance list except for Forestry policy as it is not a law (only policy-level guidelines are included there, no farm-level guidlines)
Restoration and promotion DNSH: Where applicable, use assisted and natural regeneration activities, especially by eliminating barriers and threats to their growth.	Added
Soil conservation: cover crops or live mulches are instrumental in soil conservation and minimise soil disturbance; they should be included among eligible inputs	Added
Pest control: I would propose to consider other biological control methods like the use of natural enemies	Added
Introduction of polycultures: I would recommend not considering only timbers but also banana intercropping; it's a permanent crop, provides shade and mulch to coffee and is a source of cash and food for the household.	Added
Improvement of genetic material in seeds (coffee): 5,000 plants/Ha may not be reached due to the vigour of coffee variety, which determines the planting spacing	Suggested criteria change: old trees replaced by improved varieties that are more adapted, resistant and can maintain the expected yield production considering the coffee land shortage context of Rwanda.
Improvement of genetic material in seeds (tea): For tea, it is better to use clones instead of seeds as they are the main planting materials	Added as an option

Phase 1 Taxonomy
Technical and Targeted Stakeholder Consultations Feedback and Responses

Comment	CBI/Ambire Response
Improvement of genetic material: Does this include or exclude genetically modified organisms?	Yes, it includes genetically modified organisms. Clarification added
Fertiliser Management: Is there a minimum threshold for improved efficiency as opposed to traditional fertiliser application in terms of percentage increase in efficiency?	No, there is no such research readily available, and conducting such research would be out of the scope of the present taxonomy development process.
Introduction of polycultures: Would there be any estimate of minimum carbon sequestration levels, growth speeds and economic value for the trees in order to also take into consideration their climate impact in addition to their interlinkages with the local ecosystems and economic impact on the local communities	The taxonomy is a classification system for green economic activities and it seeks to define technical screening criteria to allow investors to make rational investment decisions based on the environmental performance of those activities. The criteria should not be focused on providing such a granular level of details. However, elements such as minimum carbon sequestration levels per species, growth speeds could be included in a future usability guidance to accompany the taxonomy in its future iterations.
Biodigesters: Would there also be an inclusion for supporting collection and concentration areas for manure for players who would like to have large-scale biodigesters by collecting from smaller-scale farms and farmers	Added
Soil conservation: Volkswagen runs an electric tractor project in the market. Would electric agricultural machinery also be considered under this taxonomy?	Yes, the on-farm use of electric tractors would be eligible under the taxonomy.
Pest and disease control: Would we also consider new market developments, such as laser-based weed eliminators, that would reduce the use of chemical herbicides?	Added
Can we also include technologies that address the issue of enteric fermentation in the taxonomy? Recent studies show that the chemically synthesised CH4 inhibitor 3-nitrooxypropanol is one of the most effective approaches for enteric CH4 abatement. 3-nitrooxypropanol specifically targets the methyl-coenzyme M reductase and inhibits the final catalytic step in methanogenesis in rumen archaea. Providing 3-nitrooxypropanol to dairy and beef cattle in research studies has	Added

Phase 1 Taxonomy
Technical and Targeted Stakeholder Consultations Feedback and Responses

Comment	CBI/Ambire Response
consistently decreased enteric CH4 production by 30% on average, with reductions as high as 82% in some cases.	
Can we also bring in the carbon justification that the deaths of livestock make the average output per animal higher when it comes to enteric fermentation?	The average age of the herd can affect the emission of methane. We added cattle health improvement as an eligible practice to highlight the issue.https://www.ipcc-nggip.iges.or.jp/public/gp/bgp/4_1_CH4_Enteric_Fermentation.pdf
Is there any literature on the Rwandan water table in various areas and how the application of irrigation programs would affect the water table to avoid potentially adverse effects of implementing irrigation projects	This issue is addressed in the Environmental Management Measures (resource protection) table.
I would propose to restructure it to reflect the methodology used. **It is also advisable to avoid personification of statements: "We propose …..; we strive ……"**	Corrected
What does Table X stand for? **In 1 and 3.5**	X stands for the actual table number o table that will be added when the document is nearing completion.
Water Management: Applying techniques of radical or progressive terraces against erosion and improving the efficient use of land for increased productivity	Added
Apply water harvest technologies: Harvesting activities of rainwater to keep it for agriculture and livestock while fighting erosion. Improve solar energy use in irrigation to fight the effect of drought. Eligible input: knowledge, skills and equipment	Added
Soil conservation (coffee): Mulching to keep soil moisture and increase fertility. Planting soil cover crops for soil fertility, water and soil humidity retention	Added
Please include the national agriculture insurance scheme, which provides subsidised insurance for both crops and livestock.	Agricultural insurance has been added as one of the eligible practices.
Are real-time data collection systems included in this category?	Yes, it's included, comment added.

Phase 1 Taxonomy
Technical and Targeted Stakeholder Consultations Feedback and Responses

Comment	CBI/Ambire Response
Please clarify if this is about land sizes or farm holdings, in which case we could talk about smallholder farms.	A special provision about smallholder farms has been added.
The term "revegetation" is not clear. Consider revising, e.g. reforestation etc.	Amended accordingly.
Is this agro-processing? If so, indicate to avoid confusion probably with chemical processing as the sentence talks of chemical inputs.	Corrected
Statistics: under the introduction, there is a need to use statistics provided by Rwanda's 5th Housing and Population Census since they are the most recent.	Updated
Reformulation of some statements: It would be better if some statements are reformulated, e.g., the misuse of built areas; this needs to be clearer by indicating the extent to which such areas are misused in case such misuse exists.	The statement is reformulated. The concept of misuse of built areas refers mainly to the environmental damage that can be caused by the lack of urban planning.
Introduction: The extent to which Energy is consumed needs to be precise; do we mean Household consumption? Do we mean businesses; do we mean industries?	The taxonomy focuses on achieving energy efficiency in different types of buildings, such as residential buildings and commercial and service buildings. The ambition of the taxonomy in the construction sector is to ensure net zero emissions for building operations and construction.
Introduction: Maybe we can talk about recycling and reuse.	Added
Introduction: The 2015 National Urbanization Policy has been reviewed and awaits approval by relevant Authorities.	Footnote added
Description of construction of new buildings: Clarity is needed as to whether this may also apply to Household buildings	A footnote is added to clarify. The activity "construction of new buildings" in the Taxonomy applies to different types of buildings, including households/residential buildings.
Construction of New Buildings: Under the heading of specific compliance requirements (Ecosystems and biodiversity), Sourcing from sustainably managed forests would be ideal, given that recycling and	Agreed, this would be the ideal option, but it is also included as a good practice in the taxonomy of the

Phase 1 Taxonomy
Technical and Targeted Stakeholder Consultations Feedback and Responses

Comment	CBI/Ambire Response
reuse of remains from construction materials would be a bit tricky. There may be a need for critical players in recycling and reuse.	reuse of this type of material for the construction of new buildings.
Clarity may be needed as to whether this may also apply to residential houses.	A footnote is added to clarify. The activity "building renovation" in the Taxonomy applies to different types of buildings, including households/residential buildings.
Individual Measures and Professional Services (Eligible individual measures, conditional on providing technical support): Clarity may be needed on the type of energy used for new energy-efficient windows and doors; is it solar energy?	This energy efficiency measure is associated with the replacement of energy-efficient windows in buildings; it is not associated with the use of renewable energy.
Could we also add a white paint adaptation that allows for the reduced albedo effect, thus leading to passive cooling?	This was included in point 4, "Application of reflective paints on the roof to reduce thermal loads, thereby reducing the energy consumption of the building, and improving the thermal comfort of the space."
Would we also consider adaptation capabilities such as increased resistance to flood damage or focus mainly on GHG mitigation during construction?	The first phase, Rwanda Taxonomy, will focus on climate change mitigation. However, for the construction of new buildings, climate change adaptation is also covered by the Do No Significant Harm principle (see specific requirements section)
Possibility of including nascent technologies like carbon-negative cement	This component can be better developed in the industry sector as long as negative carbon certification systems are defined to serve as a proxy. It cannot be included as an individual mitigation measure, as it does not directly impact emissions reductions in the operation of the building (remember that currently, the eligibility criteria for the construction of new buildings only take into account scope 1 and 2 emissions). This would only apply to embedded carbon in the project, either when performing a life cycle analysis or when reporting on embedded carbon. The production of

Phase 1 Taxonomy
Technical and Targeted Stakeholder Consultations Feedback and Responses

Comment	CBI/Ambire Response
	cement per se will be included into manufacturing sector that will be covered under Phase 2.
Is there any reason BCA Green Mark Certification is not considered? Currently, in Rwanda, we have Only one Green Building Completed Office certified – Nyarutarama Plaza- Green Mark Certified / BCA Singapore Awarded November 2021; New RURA HQ got provisional BCA Green Mark (Gold) Award – March 2022 and the New Bugesera International Airport project is registered – BCA Green Mark (Targeting Gold) and will also be LEED (Gold)- Not yet written. Rwanda Green Building Minimum Compliance System was developed based on the BCA Green Mark Scheme.	Yes, this certification has been included, but only GoldPlus or Platinum level.
Consider Rwanda Green Building Minimum Compliance System provision – Environmental Protection Module.	Added
The green village concept can also be referred to. This assessment by REMA and UNDP was conducted using the link below.	Added. This type of project involves the adoption of different technologies/practices that are nowadays addressed in taxonomy from other sectors, e.g. rainwater harvesting, biogas systems, tree planting, nursery beds, composting, terracing, renewable energy (solar systems)
REMA inspects the Environmental and Social Impact Assessment (ESIA) and enforces the Environmental and Social Management Plan (ESMP) that was embedded in the ESIA study. Certificates for ESIA are issued following the provision of adequate mitigation measures to the highlighted impact of the project.	Thank you. This regulation has been included in the specific requirements.
Reference should also be made to the Rwanda Building Control Regulations	Thank you. This regulation is included.
LAW N°48/2018 OF 13/08/2018 ON ENVIRONMENT, in its article 23, emphasises Green spaces	Thank you. This regulation is included in the specific requirement.
The Green Building Minimum Compliance System is not a standard; it may be a regulation instead. It may extract some information from specific relevant standards, but we cannot call it a standard.	Changed
How will a building developer obtain these certifications?	It´s a process determined by each certification. Taxonomy does not provide guidelines or steps to meet

Phase 1 Taxonomy
Technical and Targeted Stakeholder Consultations Feedback and Responses

Comment	CBI/Ambire Response
Are these certificates available locally, or do we have certification bodies that can offer these certifications?	these eligibility criteria. Here, it´s important to clarify that Taxonomies are meant to be a guide to provide clarity on the assets that can be considered green and how to guide sustainable financing in the country. Currently, in Rwanda, there is only one Green Building Completed Office certified – Nyarutarama Plaza- Green Mark Certified / BCA Singapore Awarded November 2021; New RURA HQ got provisional BCA Green Mark (Gold) Award – March 2022 and New Bugesera International Airport project is registered – BCA Green Mark (Targeting Gold) and will also be LEED (Gold)- Not yet written. Please, bear in mind that advice on certification process must be provided by relevant regulators and authorities in Rwanda.
it is better to clarify how these documents will be used and who will use them. Are they going to be mandatory, or will they just be considered as guiding documents? Also, in some sectors, such as construction, there are documents already established that are in the same line, such as the Green Building Minimum Compliance System (GBMCS). How can this taxonomy be used along with such documents in the same sector?	An ultimate decision on how to use the taxonomy must be done by the Government of Rwanda, and still needs to be agreed on. Decision whether taxonomy will be mandatory or not still needs to be taken, too. Taxonomies are meant to be a guide to provide clarity on the assets that can be considered green and how to guide sustainable financing in the country. It is a classification system of green activities. The idea is to link this instrument with current in-place regulations in the country.

Phase 1 Taxonomy
Technical and Targeted Stakeholder Consultations Feedback and Responses

Comment	CBI/Ambire Response
	The taxonomy implementation phase is usually the next step in this type of project, although it´s different from one country to another. First, it is necessary to structure the technical documents and establish the classification of green assets. Whether it is mandatory or voluntary depends on the country's decision.
This criterion may disqualify buildings in cities connected to the national grid with mixed/blended energy sources. To prevent unintended disqualifications, the criteria should consider a building's overall environmental impact and energy efficiency rather than solely focusing on its energy source, which it may not have control over.	This ineligibility criteria refers to buildings dedicated to the operation of fossil fuels. The taxonomy contemplates the construction of green buildings (assets).
Is this meant for buildings previously certified against these LEED, etc? If yes, We should be considering what we have set at the national level (Rwanda Green Building Minimum Compliance System)	Refers to the different eligibility criteria for a building to be listed as green. One of the criteria includes the inclusion of the Rwandan Green Building Minimum Compliance System.
Above, we stated that 80 points from the energy module are enough to be eligible. We should keep it and not go above and beyond.	Corrected
Define the abbreviation PFC.	Abbreviation added.
All tiers?	The question is not straightforward; the statement is reformulated.
Please list those electricity storage.	This activity refers mainly to the storage of electricity from renewable energy. The description details some technologies that may be included but are not limited to them. This activity can support integrating renewable energy systems into electricity transmission and distribution.

Phase 1 Taxonomy
Technical and Targeted Stakeholder Consultations Feedback and Responses

Comment	CBI/Ambire Response
Any special consideration for batteries?	Under the economic activity "energy storage", this is included within the specific compliance requirements for circular economy (waste management plan).
Please define the eligible sources (low carbon hydrogen production)	Qualified resources from low-carbon hydrogen production are listed above (see eligibility criteria)
There is a need to refer to the recent statistics provided by the 2022 census. Justification for the shortfall in rural access is also needed.	Updated and reformulated
Photovoltaic panels and associated components must be availed first by enticing investors. Companies' recycling panels need to be established as well if solar generation is to be scaled up.	Agreed. There are no comments that modify what is stated in the taxonomy.
Wind potential has not been fully exploited for power generation. There could be a need to determine how feasible the wind source can be used as a source of Generation. There is a need for a deep feasibility study to confirm whether wind Energy can be a viable resource.	Rwanda: least cost power development plan (lcpdp) 2022 – 2040 analysed the technical, economic and market potential of wind power and other resources: "A rapid wind energy resource assessment was conducted in five locations throughout 2011 in Rwanda. The Eastern Province was identified as the location with the most promising potential. Another academic study using modelling analyses based on recorded wind measurements at selected Rwandan meteorological stations noted that electricity production in the area of the Gisenyi station could be possible with a good mean value of both wind speed and power density."
Electricity Generation from Ocean Energy Technologies: This Energy generation source does not exist in Rwanda. There is a need to customise the technical paper with the possible available Energy generation sources.	Rwanda aspires to be a key green finance market in East Africa and the continent as a whole. If this ambition is realised, other countries in the region with access to this type of energy may be willing to list related green financial instruments on the Rwandan stock exchange. For these purposes, we recommend leaving this activity in the taxonomy.

Phase 1 Taxonomy
Technical and Targeted Stakeholder Consultations Feedback and Responses

Comment	CBI/Ambire Response
Electricity generation from geothermal energy: Studies on Geothermal have been conducted and some drilling made, but as of now, there are no prospects of using Geothermal for Electricity Generation. More studies need to be undertaken in this area.	Rwanda: least cost power development plan (lcpdp) 2022 – 2040 states that Rwanda's geothermal resources are yet to be proven. However, studies have identified Karisimbi, Kinigi, Gisenyi and Bugarama as promising areas.
Low Carbon Hydrogen Production: Low carbon Hydrogen has never been tried in Rwanda; studies must be undertaken to assess how feasible Hydrogen can be manufactured.	The taxonomies are meant to be a guide to provide clarity on the economic activities that can be considered green. Taxonomies are intended to also encompass economic activities and technologies that may over time become even more relevant for Rwanda or other stakeholders outside of Rwanda that may seek to demonstrate taxonomy-alignment with Rwanda's taxonomy for capital raising purposes. Taxonomies do not include a market study to assess the feasibility of specific technologies in the country.
Production of heat/cooling and energy from waste heat: Comprehensive studies have to be undertaken to assess how feasible energy from waste can be generated, including the cost-effectiveness of the resource.	Taxonomies do not include a market study to assess the feasibility of specific technologies in the country, they are intended to help market users differentiate between green and non-green activities.

Phase 1 Taxonomy
Technical and Targeted Stakeholder Consultations Feedback and Responses

Comment	CBI/Ambire Response
The NDC document has a different figure for this. Is there a way we could determine which figure is more accurate	This data was taken from the latest update of the Rwandan NDC, page 12: "energy (1.68 million tCO2 e, 31% of total)
It would be good to state the potential for Geothermal energy in the country. Some studies show this at 700 MW.	A footnote was added with this information on page 54.
It would also be good to point out what the maximum financially viable hydro potential for the country is. Some estimates put it at 100 MW, excluding ongoing and approved planned works.	The taxonomies are meant to be a guide to provide clarity on the assets that can be considered green; they do not correspond to a study to assess the market potential of specific technologies in the country. However, we can add some data from the Rwanda: least cost power development plan (lcpdp) 2022 – 2040
Would you also consider other technologies like compressed air and gravity storage facilities in this taxonomy?	Added
Solar PV technology contributes to climate change mitigation compared to fossil fuels, but it doesn't provide specific emission reduction targets or benchmarks.	This activity is directly eligible since the life-cycle emissions of this technology are around 26 to 42 gco2/Kwh. Hence, this activity meets the ambition of the energy sector, which is to reach net zero by 2050 by establishing CO2 intensity thresholds that decrease periodically from the starting point of 100 gCO2/kWh. The idea is that the taxonomy facilitates the identification of green activities, and those that are directly eligible can reduce future transaction costs associated with research, in this case, on demonstrating life-cycle emissions already fully demonstrated by science.
more clarity and specifics to assess whether a project complies with these requirements	The description on how to define compliance with the taxonomy is included (Section 4.2.). Guidelines on how

Phase 1 Taxonomy
Technical and Targeted Stakeholder Consultations Feedback and Responses

Comment	CBI/Ambire Response
	to utilize the taxonomy on the real market must be prepared by the relevant national authorities
Any proposal of minimum years required? (durability of solar panels)	It depends on the technology. Crystalline silicon photovoltaic panels, which account for almost 90% of the photovoltaic panels used on the market, have a lifetime of about 30 years. We can add that as a footnote.
It could include molten salt as a heat transfer fluid and thermal energy storage.	Energy storage activities are covered in activities ES9. Storage of electricity, TES10. Thermal energy storage LCHS12. Low-carbon hydrogen storage in the taxonomy. These include thermal energy (TES10). This clarification is eliminated to avoid confusion since it is only an example.
Carbon Emission Metrics: there is mention of life-cycle emissions for CSP technology, but it doesn't specify emission reduction targets or requirements. Clear goals for reducing greenhouse gas emissions could align projects more closely with green investment criteria.	This activity is directly eligible since the life-cycle emissions of this technology are around 26 to 42 gco2/Kwh. Hence, this activity meets the ambition of the energy sector, which is to reach net zero by 2050 by establishing CO2 intensity thresholds that decrease periodically from the starting point of 100 gCO2/kWh. The idea is that the taxonomy facilitates the identification of green activities, and those that are directly eligible can reduce future transaction costs associated with research, in this case, on demonstrating life-cycle emissions already fully explained by science.
While the paper mentions the need for a waste management plan, it doesn't provide specific guidelines or targets for waste reduction, recycling, or reconditioning.	Waste management plans shall be tailored to the scale of the project, and targets shall be project-specific. However, this component is further elaborated in the taxonomy

Phase 1 Taxonomy
Technical and Targeted Stakeholder Consultations Feedback and Responses

Comment	CBI/Ambire Response
	Considering the future application of the taxonomy, mainly in the banking sector, it is essential to minimise the manual burden of its application; we should keep in mind that the requirements of doing no significant harm should be more straightforward to apply and verify for the bank. Particular guidelines on waste management will be added in the second phase of the Taxonomy develpment
Avoid possible negative impacts on birdlife: it doesn't specify how these assessments should be conducted or the thresholds for acceptable results.	Here, we refer only to possible country regulations or guidelines covering the impacts associated with these environmental objectives (mainly from REMA). Here, we should consider the future application of the taxonomy, mainly in the banking sector; it is essential to minimise the manual burden of its application, so the requirements of Do No Significant Harm should be more straightforward to apply and verify for the bank.
Any existing literature on Wind Energy potential in Rwanda	Rwanda: least cost power development plan (lcpdp) 2022 – 2040 analysed the technical, economic and market potential of wind power and other resources: "A rapid wind energy resource assessment was conducted in five locations throughout 2011 in Rwanda. The Eastern Province was identified as the location with the most promising potential. Another academic study using modelling analyses based on recorded wind measurements at selected Rwandan meteorological stations noted that electricity production in the area of the Gisenyi station could be possible with a good mean value of both wind speed and power density."

Phase 1 Taxonomy
Technical and Targeted Stakeholder Consultations Feedback and Responses

Comment	CBI/Ambire Response
Is it possible to find an alternative word, as there are no Oceans in Rwanda?	Rwanda aspires to be a key green finance market in East Africa and the continent as a whole. If this ambition is realised, other countries in the region with access to this type of energy may be willing to list related green financial instruments on the Rwandan stock exchange. For these purposes, we recommend leaving this activity in the taxonomy.
there is a mention of a threshold for hydropower installations with a power density of less than 5 W/m2 to demonstrate emissions of less than 100 gCO2e/kWh. However, it doesn't provide details on what measures should be taken to meet the threshold.	Taxonomies are a classification system; the taxonomy does not, in principle, provide guidelines or steps to meet these technical criteria; the taxonomies are meant to guide understanding when an activity is green. However, it mentions methodologies that can be used to calculate these emissions. Typically, what you see in other countries is that future guidelines to meet these thresholds are developed in the taxonomy implementation phase.
Is there any existing literature that explains the current status of hydropower in Rwanda? We risk setting this limit up and later finding out that hydropower in Rwanda is so carbon-intense that this limit is exceeded.	Taxonomies are based on climate science that is indifferent in terms of the country to which it applies. Taxonomies include ambitious thresholds that guide the country towards sustainability. The thresholds are in line with decarbonisations pathways for the energy sector outlined under the Paris Climate Agreement. As long as the taxonomy is not mandatory, these ambitious thresholds can't damage the development of the energy sector in the country.

Comment	CBI/Ambire Response
	New projects that are developed in the country around the generation of electricity from hydropower and that want to apply as a "green" project for some type of financing should demonstrate compliance with criteria and thresholds.
Can there also be a stipulation for ensuring that geothermal energy should not trigger tremors and seismic shocks that could result in significant loss of life and property damage?	Added on page 105.
Requiring compliance with specific sustainability certifications like FSC, 2BSvs, ISCC Plus, RSB, and RTRS may pose challenges for smaller or newer projects that haven't yet obtained these certifications. Meeting these requirements can be time-consuming and costly, potentially hindering investment in emerging bioenergy ventures.	It is true, but to classify this activity as green, it is necessary to ensure the origin of the biomass, mainly to avoid using firewood as the primary trigger of deforestation. The Rwanda Biomass Strategy, recently updated in 2019, already identified the need to promote a more sustainable sourcing of biomass and improve the management of natural resources in the country. We have therefore included other criteria associated with different technologies (Hybrid Solar- Biomass Cookstove, electric hot plate stove, electric infrared stove and Solid bio-fuels like briquettes and pellets) For instance, pellets and briquettes are also one of the proposed interventions from the GoR to reduce the dependence on biomass by 2024 (MININFRA, 2019b).
Does this mean that it must comply with one or all? Would the least restrictive certification be used?	Must comply with at least one. However, other eligibility options are provided for this activity.
They provided regulations that were added to the document.	

Phase 1 Taxonomy
Technical and Targeted Stakeholder Consultations Feedback and Responses

Comment	CBI/Ambire Response
T1: How were criteria set (methodology)? Any reference?	The eligibility criteria of the taxonomy are based on decarbonisation pathways by 2050. It also responds to technical studies conducted by CBI in the transportation sector. The ambition of the sector should be to ensure decarbonisation of the transportation sector by 2050 using low-carbon transport, increasing low-carbon public transport systems and modal shifts to low-carbon transport, and building adequate infrastructure to support low-carbon transport and Resilient low-carbon transport infrastructure.
GDP information: There is a need to indicate the source of information.	Added
Reformulation of some statements: Some statements need to be reformulated, e.g. Inadequate Public Transport, which seems to be Ambiguous. Do we mean inadequate public transport buses? Do we suggest Public Transport Infrastructure? Additionally, there might be other challenges, but one would not categorically mention poor traffic management systems and road conditions. Regarding road conditions, Rwanda has been ranked the third African Country with Quality roads.	Reformulated
Scaling up Electric Buses and Electric Motorcycles: There could be no need to wait for a decade to scale up e-buses and e-motorcycles given that there are more than 600 e-motorcycles in operation currently, the fleet of e-buses is expected to increase in a period less than a decade.	This statement does not provide relevant information; it is eliminated.
It's vital to reduce GHG emissions from land transport, but there is also a need to indicate strategies to make this reduction possible.	Taxonomies are a classification system. The taxonomy does not, in principle, provide guidelines or steps to meet these technical criteria; the taxonomies are meant to be a guide to understanding when an activity is green. However, it mentions methodologies that can be used to calculate these emissions. Typically, what you see in other countries is that future guidelines to

Phase 1 Taxonomy
Technical and Targeted Stakeholder Consultations Feedback and Responses

Comment	CBI/Ambire Response
	meet these thresholds are developed in the taxonomy implementation phase.
Decreasing freight thresholds would affect trade; can't emissions be reduced at a pace that does not require lowering Freight thresholds?	Refers to emission thresholds to comply with the Paris Agreement.
Urban Public Transport: Use of electric buses and Motorcycles will require measures to manage waste, including recycling of batteries and other electronic equipment. In this instance, there might be a need to establish recycling companies, especially regarding batteries. Investors in recycling and reuse need to be sought.	Agreed. However, taxonomies are not intended to reflect the current situation in the country and do not correspond to a market study to assess the feasibility of specific technologies in the country. The idea is to offer a guide that provides clarity on the assets that can be considered green, including those additional requirements that an activity must meet to be considered green (in this case, a waste management plan for batteries); this can be important if the country is already putting electric vehicles on the market. Waste management, recycling and reuse be captured under Phase 2 taxonomy.
Intercity rail service - Transition activity: One would doubt railway transport within the coming 5 Years given that even the central and Northern Corridor SGRs are still in the pipeline.	The taxonomies are meant to be a guide to provide clarity on the economic activities that can be considered green. Taxonomies are intended to also encompass economic activities and technologies that may over time become (more) relevant for Rwanda or other stakeholders outside of Rwanda that may seek to demonstrate taxonomy-alignment with Rwanda's taxonomy for capital raising purposes. Taxonomies do not include a market study to assess the feasibility of specific technologies in the country.

Phase 1 Taxonomy
Technical and Targeted Stakeholder Consultations Feedback and Responses

Comment	CBI/Ambire Response
Overall, the document does not mention any incentives or support for innovative green technologies and solutions in transport infrastructure.	The taxonomy is not a document that details incentives for green technologies; it is a classification system. Usually, the question around incentives can be addressed in the implementation phase, mainly in the financial sector.
Additionally, the document mentions that vehicles or rolling stock should have "zero direct emissions as eligibility criteria. It would be good to have a clear and standardised definition of what constitutes zero direct emissions. If it is an international benchmark, it can also be mentioned.	Refers to zero direct greenhouse gas emissions during vehicle operation. The eligibility criteria of the taxonomy are based on the global decarbonisation pathways for 2050, linked to the Paris Agreement.
It would be good to understand what was the basis for this timeline.	This timeline is based on the decarbonisation pathways to limit temperature increase by more than 1.5°c proposed by the IPCC. Emissions should be reduced by 50% by 2030, and net zero should be achieved by 2050 to limit the global temperature increase.
T3: The eligibility criteria primarily focus on urban and coastal infrastructure. More attention should also be given to transport infrastructure investment in rural and underserved areas, where sustainable transport options can have a substantial impact on reducing emissions and improving access.	This may apply to future investments that the country may consider making in this type of infrastructure.
T3: Could we add that these grid upgrades should not lead to grid instability? **T3: A possibility of introducing wildlife crossings where appropriate to allow safe crossings of animals when new transport routes are introduced**	I think it´s a good point. Added as a footnote
T4: introducing electricity-powered cable cars considering Rwanda's terrain and topography. Autonomous pods for closed environments/systems	I think it can be added directly to eligibility criteria 1

Phase 1 Taxonomy
Technical and Targeted Stakeholder Consultations Feedback and Responses

Comment	CBI/Ambire Response
T4: RAILS: Does Rwanda have a clear plan for transitioning existing infrastructure to meet this deadline? What are the implications if we go beyond this deadline? Would it affect project/programme funding?	After 2028, it would be eligible only zero-emission rail service projects. This is because the taxonomy responds to the decarbonization objectives for 2050. If these projects are contemplated in the long run in the country, for it to be considered a green project, it would have to be a zero-emissions technology.
Do we have international standards of biofuel quality that can be used to verify? Since fuel quality can significantly impact emissions, it would be good to define quality standards.	Yes, I think we can add some standards
T4: Shouldn't noise pollution be considered in this sub-sector? Noise pollution is a significant concern in urban and intercity transport.	Local regulations shared by REMA were added (noise regulations dictated in Law No. 18/2016 of 18 May 2016 and the East African Community Standard (EAS751:2001) and EAS 1047:2022 standards on Air Quality – Vehicular exhaust emission limits)
Transportation standards	Added
Do we have the best approach or methodology for measuring Greenhouse gas emissions to ensure that they are being minimised and that we have already achieved zero emissions? **We need to make sure that these emissions will be accurately measured.**	Some methodologies for calculating emissions and improving efficiency in the transport sector are included in the taxonomy document (including the ISO 14083:2023 Greenhouse gases — Quantification and reporting of greenhouse gas emissions arising from transport chain operations) Efficient operation of public transport (AMS-III.BN): this methodology is applied to project activities that implement measures that improve the efficiency of public bus transport operation. GHG Protocol - GHG Emissions Calculation Tool for Mobile Sources: This tool calculates CO_2, CH_4 and N_2O emissions from public transport by road, rail, air, and water.

Phase 1 Taxonomy
Technical and Targeted Stakeholder Consultations Feedback and Responses

Comment	CBI/Ambire Response
Detail Implementation and Enforcement: While this taxonomy outlines eligibility and compliance requirements, it doesn't explicitly mention the mechanisms for implementation and enforcement. We need to provide information on monitoring, reporting, compliance verification and who should be responsible for each stage.	Taxonomies are a classification system; the taxonomy does not, in principle, provide guidelines or steps to meet eligibility criteria; taxonomies are meant to be a guide to understanding when an activity is green. Typically, what you see in other countries is that future guidelines to implement the taxonomy on the one hand and supervise and enforce its implementation on the other hand are developed in the taxonomy implementation phase.
Rwanda and the EAC region have set the vehicular emission limit (EAS 1047) very recently, allowing the country and the entire region to adopt at least the Euro IV engine. Now, meeting Euro VI should be progressive and shall consider the infrastructure requirements to allow its adoption (including the availability of Fuel to be used in Euro VI engine, Infrastructure for inspection and quality assurance within the country)	Euro VI is included in the taxonomy and regulations dictated in Law No. 18/2016 of 18 May 2016 and the East African Community Standard (EAS751:2001).
It would be better to refer to existing regulations in Rwanda	We have added some rules shared by REMA and MoE
As with the above comment, the progressive shift is not catered to.	Regulations and standards that the Rwandan environmental authorities have shared, have been added. The taxonomy does not establish "transitional compliance" in DNSH requirements. The taxonomy establishes legal compliance as the basis of any project
This should allow customisation of such standards rather than taking them as they are. This should recommend the adoption process.	This international standard was removed and replaced with different standards shared by the Rwandan Standard Board.

Public Consultations Feedback and Responses	
We recommend emphasizing the <u>alignment</u> goal of the taxonomy (distinguishing between real and financial assets with high and low-carbon emissions to drive capital allocation, evaluate investment strategies and manage climate-related risks), and its role as a fundamental building block of a robust climate information architecture.	Added in the introduction section. 1- Taxonomies look at the environmental performance of real assets (such as a building), which then underlie financial assets (a loan) - hence, we are incentivising the allocation and re-allocation of capital to real assets with good environmental performance. (i.e. in compliance with the 1.5 degree scenario etc). 2- Also, taxonomies help companies evaluate or re-evaluate investment strategies by allowing them to prioritise climate-aligned investment and 3 - reduce risks associated with stranded assets.
We also recommend insisting on the fact that the taxonomy's advantages for financial market participants and other stakeholders centre around the need to achieve similar real-world decarbonisation outcomes and ensure alignment does not just redistribute emissions among financial market participants.	Added in the introductory section. 1 - Taxonomies allow capital/financial market stakeholders to achieve decarbonisation outcomes by investing in real assets that actively contribute towards GHG emissions reductions. 2 - Companies' decarbonisation strategies are sometimes criticised because instead of actively investing in new low-carbon infrastructure, they just sell the carbon intensive assets to some other company/market stakeholder and, thus, the assets are not really retired from operations. The textbook example is a company that wants to decarbonise its portfolio and simply sells the coal plants it's got in its portfolio to another company. In practice, there is no actual decarbonisation and the asset simply swaps hands.
In addition, across all three documents, it reads, "Regulators can also benefit from a green finance taxonomy. It helps ensure compliance with the environmental regulations and services as a foundation for measuring progress towards sustainability goals". We would suggest rephrasing that the taxonomy will help align finance flows with the country's environmental objectives and decarbonisation pathway or climate commitments. It also reads that a taxonomy can help investors mitigate the risks associated with climate change; however, in fact, a taxonomy can also help regulators, banks and financial institutions manage climate risk by tracking the exposure to green and non-green businesses.	Added

Page 13, we have two specific comments: 1) it is correct that the adoption of a green finance taxonomy can help insurance companies assess and quantify the environmental risks, but the same goes for banks and other financial institutions and	Clarifications are added
2) the taxonomy may not be able to determine how companies align with the environmental objectives as the taxonomy is activities based, and the company may work across different activities which may not all be defined in or aligned with the green taxonomy.	This is correct, but the application of use-of-proceeds or revenue/turnover allocation methodologies allows companies to determine the share of their economic activities that are in compliance with or eligible under the taxonomy.
We recommend the report to showcase more clearly the use cases of the taxonomy (p. 15 of this 2023 Natixis report is very useful, as well as p. 4 of this EC 2023 document), for instance, with visuals.	Links to the Natixis report have now been included to allow the reader to better understand the use cases of the taxonomy.
We recommend clarifying the scope of this taxonomy upfront and potentially revisiting the adjective "green" (e.g., "climate change mitigation"). The report may also insert a timeline to include climate change adaptation, considering the crucial need for adaptation finance in the country.	A clarification was added to the list of definitions (please see page 6). After phase 1, a phase 2 taxonomy will be developed, for which four in-depth sectoral studies for manufacturing, water, waste, ICT will be conducted respectively and relevant economic activities and eligibility criteria for inclusion proposed. On top of that, during phase 2 the taxonomy will be extended it to the most relevant economic activities with significant contribution to climate change adaptation across all eight sectors (the four that were developed in phase 1 and the remaining four sectors that will be developed in phase 2)"
We recommend that section 2 (pp. 15-16) clarifies the adaptive nature of the governance. While the Taxonomy Steering Committee would decide on the timeframe for the periodic taxonomy updates and trigger the revision process, key elements are missing: a) the potentially evolving membership of the Taxonomy Steering Committee depending on environmental objectives, implementation challenges and other developments, b) the trigger elements for the update of the taxonomy (e.g., NDC update), and c) the timeline. We suggest using the guidance from the abovementioned "Activating Alignment" report on Principles 3 and 4 (e.g., pp. 116-117, pp.121-131).	Clarification on Page 18 is added based on the principles 3 and 4 of the "Activating Alignment" report.
Could the report clarify to what extent the update of the taxonomy would be aligned with the review mechanism of Rwanda's NDC (if any)?	The NDC was used to identify priority sectors during the sector selection process, and in this regard, NDC will affect the Second Phase of the Rwandan Taxonomy.

	The revision of Rwanda's taxonomy is included as a core principle.
Could the report clarify if the Taxonomy Steering Committee is linked - or plans to be linked - with an inter-ministerial coordination mechanism (Ministry of Finance, Ministry of Environment, REMA, FONERWA, etc.)?	The taxonomy does not provide this information as this lies beyond its scope as a classification tool. The answer to this question must be given by relevant national authorities.
We would recommend renaming the Technical Screening Committee as the acronym is identical to that of the Technical Screening Criteria and may cause confusion. Furthermore, the TSC acronym is used in other taxonomies to be understood as the Technical Screening Criteria.	All governance-related acronyms were deleted to avoid confusion except for the Figure 4 where they used to save space.
While we commend the team for insisting on the interoperability goal, we suggest that the report emphasises (i) the need for a balance between interoperability and the local context and purpose of the taxonomy and (ii) consider a range of solutions for interoperability to be achieved and potentially incorporated into the next steps (prioritisation matrix, p. 82-85). There are indeed several options, from the IPSF's Common Ground Taxonomy approach to a middle ground of some interoperability, where activities or investments are assessed against each jurisdiction's own taxonomy, and to "hard equivalence" with one taxonomy (see "Activating Alignment" report). These comments apply to the white paper as well.	A separate table on interoperability has been added (Section 6). Need for balanced approach is also emphasized on principles.
Strategical and political basis. We strongly recommend that the team evaluate sectoral prioritisation while also considering financing needs and to what extent the taxonomy would be useful to crowd in private climate finance, especially given the focus on the agriculture sector.	Under the sectoral prioritisation for Rwanda Taxonomy, the team include not only GHG emission and GDP contribution but also the "Estimated investment 2030" (taken from NDC data). Therefore, financing needs were included in the sectoral prioritisation, where agriculture actually accounts for almost 90% of this investment. This is added to the document
Clarify the methodology for alignment with Ireme Invest and FONERWA: The sectoral prioritisation mentions the use of Ireme Invest eligibility criteria without going into further detail. This is essential, considering that taxonomy development may support the design and development of the pipeline of projects in Rwanda.	This is well noted. In fact, a section on the integration of Ireme Invest eligibility criteria into the Rwandan Taxonomy was included in a policy recommendations paper that was passed on directly to the Rwandan Government members. Added in chapter 7
Clarify the "alignment of national strategies based on Rwanda Taxonomy" (as a long-term action (p. 84)): in line with section 3, should it not be the opposite?	Taxonomy and national legislation influence each other, but national legislation always takes precedence.

	The taxonomy is an additional voluntary tool for which the user must first fulfil all the requirements of national legislation in order to comply. The taxonomy works as a list of definitions and specifies the provisions of national decarbonisation strategies, facilitating their implementation and making it easier for the country's management to gather information on the status of implementation of the plans. In addition, relevant provisions of the national strategies were taken into account in the creation of criteria and lists of agricultural practices in areas where the principles of the taxonomy allowed. Economic activities included in the Rwanda Green Taxonomy can give a clear orientation to future national strategies on the inclusion of different initiatives that promote a low carbon and resilient economy. The government can apply specific support measures linked to the Rwanda´s Green Taxonomy criteria, collect information, and monitor the implementation of policies and programs.
More generally, the taxonomy should clarify the connection between the TSC and the decarbonisation/adaptation needs in line with the NDC/NAP. It could be valuable that each activity be put into perspective with their current contribution to GDP, to NDC objectives, and potentially to their financing needs.	The connections between the NDC and NAP and other strategies were conducted during the sectoral prioritisation exercise at the beginning of the project. These strategies are mapped in Figure 4: • Rwanda´s NDC • Rwanda's Green Growth and Climate Resilience Strategy • Environment and Climate Change Policy • Vision 2050 • Ireme Invest Eligibility Criteria

	Also, in the Policy Paper (a different document prepared by the team for the Government of Rwanda), an alignment mapping between Rwanda's Taxonomy and existing sectoral regulations was held. As for the deeper analysis, linking every single activity to economic and emission parameters could be very time-consuming, taking into account data deficiency and thus lies outside of the scope of the current taxonomy project. Moreover, while a taxonomy may be, in principle linked to NDC/ NAP, where such NDCs/ NAPs are deemed to be insufficient, such linkage with the taxonomy is likely to undermine it.
Threshold: the definition appears to be from SA Green Finance Taxonomy. However, the way thresholds are used in Rwanda's taxonomy, should it not rather be "The magnitude or intensity that must *not* be exceeded…."?	Thanks a lot for noticing; that is corrected.

In line with the comment above, the report underlines that the taxonomy should be "transition friendly" by providing a "pathway to decarbonisation for hard-to-abate sectors of the economy". While this is in line with the "Activating Alignment" report (guidance on Principle 6), some methodological choices made in the report may contradict this premise, for instance: **The three-step sectoral prioritisation method starts with a review of other taxonomies that are not transition taxonomies (especially CBI, Colombia, and South Africa). While there has been some notable progress in the European Union on the transition nature of the EU Taxonomy, reference to the work in this area by the European Platform on Sustainable Finance is overlooked in the report.** **The taxonomy is qualified as "binary" (p. 25). The report should clarify how, given the binary nature of the taxonomy (threshold approach to criteria assessment), the taxonomy can effectively incorporate the transition. While the report usefully distinguishes "near-zero activities" from "pathway to net-zero activities", it is unclear how the design of the taxonomy (and the underlying technical screening criteria) reflects this principle, as well as when users will need to implement the taxonomy: if there is a better technology, the activities cannot continue till 2050 but will need to align or adopt the new technology.**	The transition is a very important issue here. We just started to draw the framework for its incorporation into the taxonomy, but we believe it should be expanded significantly in the second phase, where the majority of hard-to-abate activities (steel, cement, chemicals, etc.) are placed. The taxonomy is binary indeed, but transitional activities can be included there as they are included in the EU taxonomy, simply by separating them from the green ones and adding the transitional category. Phase 1 of the taxonomy is primarily a binary taxonomy, which however allows for certain transitional activities. Transitional component will be further expanded during the second phase.

The report should clarify to what extent the transition approach is in line with the national strategies in Rwanda.	The alignment of the taxonomy with the strategies was assessed by the members of the Rwandan Taxonomy Taskforce, which included representatives of all ministries and agencies involved in the development of those national strategies. To clarify, the taxonomy is not meant to be merely based on national strategies only, it is meant to be an amalgamation of national strategies with international climate science.
The report should clarify if the team has conducted a feasibility assessment, in the private and public sectors, of the taxonomy's implementation regarding the technical screening criteria's ambition and link with the national strategies and potential implementation challenges.	Yes, the process involved several rounds of public consultations in which experts, technical specialists and policymakers assessed the applicability of the taxonomy and its various criteria to the country's context.
For instance, considering the unique focus of the report on agriculture, has the team consulted with farmers' associations, especially considering the probable challenges to applying such criteria and data collection requirements to small farmers? While the report (section 5, p. 37) mentions smallholder farming (75% of agriculture in Rwanda) does not have to apply optional criteria, mandatory criteria may remain burdensome. Does the taxonomy process include capacity development?	Technical Expert Groups were established to review the taxonomy, each of which conducted its own analyses of the applicability of the taxonomy in Rwanda. The Agriculture Technical Expert Group was very active and provided a large volume of input into the development of the criteria, which were incorporated into the recommended practices for the sector. Besides, for the agricultural sector, we created a three-tiered system of practices implementation that allows the users of the taxonomy to seek verification by applying the most basic practices that should be available with a minimum of inputs. In addition, several training sessions were held with different stakeholders in the country on the fundamentals and structure of the taxonomy for this sector. In addition, MINAGRI was responsible for reviewing the practices developed for this sector in the

	taxonomy. Concrete implementation measures related to the taxonomy have yet to be decided, on the basis of which more tailored capacity building can be carried out.
The report should also clarify the state of climate data collection in Rwanda, alongside the current framework for disclosures.	Thank you very much for your feedback. Recommendations for the improvement of the data collection mechanism were included in the policy paper that was submitted to the Rwandan Government.
The report distinguishes between "generic" DNSH criteria and specific ones (section 5). Does it mean that the DNSH criteria listed (generic and specific) are meant to be exhaustive?	Yes, DNSH requirements are meant to be exhaustive in the sense that only they are required to fulfil the taxonomy criteria. If the Rwanda Taxonomy Taskforce decides to change this based on feedback from users, they can do so in the next taxonomy update.
In addition, while the generic criteria seem already ambitious, they may not always be applicable in a generic fashion to all kinds of activities (e.g., sustainable use and protection of marine and water resources.	DNSH requirements clearly state that "The taxonomy user must decide which DNSH requirements are material to their activity."
Could the report clarify the articulation between the two sets of criteria?	An application for taxonomy eligibility shall be submitted by the applicant according to its objective (whether it is to collect information for public bodies, issue bonds on the stock exchange or obtain green insurance) and according to a form to be determined by the bodies that may accept such applications. It is beyond the scope of the taxonomy development project to develop Templates for such applications, which would also include templates for defining the DNSH order.
The report mentions a materiality assessment to be performed for DNSH (p. 26). In the absence of specific guidance for such assessment, implementation and verification challenges may arise. The	Climate risk materiality assessment methodological guidance is given in the DNSH box on page 26. It includes climate scenarios construction (links to IPCC

report should clarify the type of methodology to be applied. The "Activating Alignment" report (Principle 2) may provide valuable guidance in this respect.	methodology are provided) and a generic description of what should be included there. We consider this loose guidance to be a good option, taking into account the lack of data and capacity at the local level. A link to the mentioned document is added as one of the options for the DNSH section.
The report should clarify when the transition to "entity level" takes place (e.g. when an operating company needs to disclose its taxonomy alignment).	Section *"Usability Notes"* will be added in Phase II
On "DNSH and MSS deficiencies remediation" (p. 30), the report underlines that "the operating company [may] submit an additional plan indicating how it will correct the deficiencies within a timeframe of three years from the assessment". We recommend the report to a) clarify the type of assessment of such plan that may be carried out (ex-post assessment? Based on which level of stringency?), and b) clarify the distinction between DSNH and MSS in this context. Some MSS fall out of the scope of action of operating companies, considering the need for compliance of countries with international regulations and conventions.	Section *"Usability Notes"* will be added in Phase II
The report includes "climate change mitigation" as a generic DNSH requirement (p. 27, table 3). We recommend referencing the March 2020 EU Technical Experts Group final report on the taxonomy that provides ample details on the evolution of adaptation principles for DNSH assessment as a result of regulatory and physical changes (summary tables pp. 56-63 are very useful).	Table 3 does not include requirements for climate change mitigation, as climate change mitigation is the primary objective of all activities that are currently included in the taxonomy. The applicability of the said tables from the EU TEG final report is not clear. DNSH for climate change mitigation will be developed when bringing in stronger adaptation component in Phase 2.
More broadly, while it is welcome that the taxonomy includes MSS, the report should refer to usability challenges for application at the entity level (see EU Platform on Sustainable Finance, October 2022 final report on minimum safeguards).	While it is obviously true that MSS and DNSH compliance poses a challenge to all countries and enterprises (as the Report that you've mentioned rightfully indicates), we made several precautions to avoid the repetition of the situation in the EU: • Limited the number of documents and conventions to the most basic and general ones

	• Provided a 3-year remediation period for the owner of the activity to fix all the problems that he or she may encounter. The issue of proper verification of compliance by the state lies outside of the scope of the taxonomy. All information that is required must be self-reported.
While the methodology for non-agricultural activities is aligned with global practice, the one applying to agricultural and livestock-related activities focuses on the provision of an integrated environmental management plan (IEMP). Could the report provide more explanation on international/regional/national good practices in this area, as well as feasibility depending on the size and scope of agricultural activities? Also, could the report clarify how to perform an ex-post assessment of the IEMP? This comment applies to the technical screening criteria for the agriculture sector as well.	IEMP is a relatively new development that was first introduced by CBI in Colombian Taxonomy, got very positive feedback and became a part of our methodology. It is inspired and based on such documents as Integrated Farm Plan of New Zealand (https://www.integratedfarmplan.nz/), UK Guide for Integrated Farm management (https://agricology.co.uk/sites/default/files/Integrated_Farm_Management_A_Guide.pdf) and Integrated Farm Management practices promoted by LEAF (https://leaf.eco/farming/ifm) As for the ex-post assessment of the validity of the plan, the development of such mechanisms is important but lies outside of the taxonomy development project.

"Users" in this section should be better defined since taxonomy alignment assessment may apply beyond operating companies. The link could be made between this section and section 3 and the prioritisation matrix on the role, objectives, and use cases of the taxonomy.	Taxonomy can definitely be applied to a variety of purposes, but usability rules for these users lie outside the scope of the project and must be defined by competent national authorities.
The data perspective is quite overlooked in the report overall, and more specifically in this section, despite its foundational role in assessing taxonomy alignment.	The taxonomy implementation will clearly require some improvement of data collection mechanisms, but taxonomy criteria and thresholds went through several rounds of technical and public consultations and the challenges that Rwanda will face in this regard were not singled out as unsurmountable.
The taxonomy encompasses the energy sector, which is Rwanda's second largest source of GHG emissions. While the report emphasises that this inclusion aims to increase investment in generating capacity and improving access to clean electricity, the taxonomy does not seem to address the remaining sources of emissions (methane gas, fuel oil, peat) nor sectors outside electricity generation (e.g., motor vehicle, use of solar power in irrigation, etc.).	The taxonomy covers climate-material activities and aims to tackle sources of emissions, preferably at the beginning of the supply chain. All activities associated with fossil fuels (like methane gas, oil, coal, etc.) are excluded from the taxonomy because they must be phased out completely and can't be aligned with it. The use of solar power in irrigation is covered well by the solar generation criteria.
In addition, the report emphasises that the ambition of the energy sector is to reach net zero by 2050 by establishing CO2 intensity thresholds that decrease periodically from the starting point of 100 gCO2/kWh: how does it connect with the "pathway to net-zero activities" approach for those activities that are currently not low-carbon but aim to be decarbonised?	The majority of hard-to-abate activities that can have these decarbonisation pathways are concentrated in the Manufacturing sector and will be dealt with in Phase II.
The taxonomy includes electricity generation from ocean energy. Since Rwanda does not have access to the ocean, is this inclusion supposed to apply to companies that would operate electricity generation facilities based on marine tidal energy and wave energy? More broadly, we recommend the taxonomy process to assess the economic relevance of sectoral coverage at the country level (contribution to GDP or GVA, relevance of sectors and related activities considering their role in supply chains). For each activity, it would be valuable to understand their current development in Rwanda (contribution to GDP, financing needs, etc.) (p. 75 of the "Activating Alignment" report).	Rwanda sees itself as a centre of green finance for the whole continent, and it is possible that some other countries may want to float shares or bonds in companies related to such projects on the Rwandan Stock Exchange. As for the activity-based research, this would take time and resources that the consultants' team currently does not have at its disposal.

The inclusion of electricity generation from bioenergy (including biomass) is relevant considering its wide availability obtained from agricultural and industrial processes' by-products in the country. It would be valuable for the taxonomy to clarify in the DNSH section that biomass production should not Compromise ecosystem services of providing fibre and food (not at the expense of food security). It should also not affect natural ecosystems negatively (Nyika et al., 2020). The section may also include an assessment of biomass production considering water availability: while the report mentions that adaptation objectives are mostly integrated into the agriculture sector (p. 12), it should also be reflected in this section, considering that changes in precipitation patterns and water availability directly affect bioenergy.	A provision limiting the use of feed crops is added and clarified in the criteria themselves. Also included as DNSH under "ecosystems and biodiversity" The point on water availability is not clear. The taxonomy limits the feedstock for biomass production, but within those limits the users can choose types of feedstock that are the most appropriate for the area of application.
The inclusion of low-carbon hydrogen production is relevant considering the unique positioning of Africa to produce "green" or "blue" hydrogen and the recent launch of the Africa Green Hydrogen Alliance. In line with the comments above, the TSC should better reflect Rwanda's goals in hydrogen production and the challenges for infrastructure development. While Rwanda's electricity matrix is composed of 50% renewable sources, there may be challenges to Address (need for transmission infrastructure and export hubs, water scarcity…).	Low carbon hydrogen production is covered in taxonomy already. The TSCs can reflect neither goals nor challenges. They reflect minimum emission intensity requirements that are based on climate science and do not change regardless of the country's economic status. The taxonomy is just a supporting element of the country's climate policy; it can't cover all deficiencies existing there. To the best of our knowledge, Rwanda is not a part of the Green Hydrogen Alliance.
While transmission is included in the taxonomy, how can we distinguish investment for transmission and distribution networks solely dedicated to hydrogen or other low-carbon gases, and those for fossil fuels?	Our criteria for "Transmission and Distribution Network for Renewable or Low-Carbon Gases" stipulate that *"Conversion/reuse of existing natural gas networks to 100% low-carbon hydrogen".* Due to the chemical nature of different gases, it is impossible to transfer hydrogen or hydrogen-fossil gas mix that includes more than 30% hydrogen through pipes that are meant to transmit fossil gas. They need a complete retrofit, which is reflected in the criteria. Hence, the finance can be directed either to the transmission.

In addition, DNSH requirements for water are not included in section 5.3.11, considering that hydrogen could be vulnerable to heatwaves and water shortage.	Water-related requirements are added to the criteria.
Land use change and forestry. While the taxonomy includes agroforestry in section 5.1 and the need to enhance climate regulating services, including forests, as part of environmental management measures (table 9), the report should emphasise the crucial role of climate change mitigation/adaptation and overall ecosystem health of sustainable land management practices. In the same vein, nature-based solutions are only incorporated (as complementary) for water resources management. As one of the main sources of GHG emissions in Rwanda and a major natural degradation challenge, we recommend that the taxonomy does not overlook this issue.	Feedback on the inclusion of nature-based solutions is well noted. Please note that the taxonomy will be expanded later to include criteria for the forestry sector and the inclusion of adaptation and resilience components. As a result, the taxonomy will very likely expand to further incorporate nature-based solutions as a core pillar for Adaptation and Resilience.
The white paper seems redundant with sections 1-3 and section 6 of the working paper. It is not clear to us if the white paper and the working paper serve different purposes. While they complement each other, there is also some overlap, and it may cause confusion if there is uncertainty as to the purpose and/or ranking of the two papers.	White Paper was important in the taxonomy development stage to demonstrate certain methodologies in bigger detail but is indeed redundant now.
User guidance and usability/data challenges. We recommend the three sets of documents to better integrate these challenges. The June 2023 EU Commission User Guide could be a helpful resource in addition to this 2023 EC communication. In addition, while we understand that the implementation action plan is still pending, it may be helpful for the public consultation process to outline the next implementation steps in more detail, including capacity building and indicate the time frame.	Thanks for this, usability block is updated and new schemes are included. As for the implementation and development timeline, it lies outside of the scope of the project and must be decided by competent national authorities.
Page 4, Glossary: The definition of biodiversity is incomplete. Where do you classify the fungi and microorganisms in the written definition? Only plants and animals are mentioned. You may refer to (IUCN, 2010) or IPBES (2015) report and updated CBD report. The provided definition defines "biodiversity" as "the variability among living organisms from all sources, including, inter alia, terrestrial, marine and other aquatic ecosystems and the ecological complexes of which they are part; this includes diversity within species, between species, and of ecosystems."	Added
P21, 1.3. – Taxonomy Objectives: **According to the latest updates, agriculture, livestock farming, forestry, and land use-related practices contribute about 20-24% to the global GHGs emitted refer to (IPCC AR4 (IPCC WGIII, 2007). I'm surprised that "AGRICULTURE, LIVESTOCK, and LAND-USE" are not found to be a component of Taxonomy Objectives in mitigation and adaptation. You can refer to (FAO reports). Sustainable land management in the taxonomy paper does not reflect on these mentioned critical practices and can not represent them. See some of CSA (https://www.fao.org/climate-smart-agriculture-**	Agriculture sector and its scope was agreed upon during the taxonomy preparation stage. In the future Phases this sector can be expanded to accommodate other parts of agricultural sector.

sourcebook/concept/module-a2-adaptation-mitigation/a2-overview/en/) and smart livestock best practices (https://www.fao.org/climate-smart-agriculture-sourcebook/production-resources/module-b2-livestock/chapter-b2-3/fr/). **Suggestion: Agriculture and livestock production can be added to the objectives covered in the document. Or change the title to SUSTAINABLE LAND USE AND AGRICULTURE. Then, a little content on agriculture will need to be added to the paragraph on so-called sustainable land management. Otherwise, agriculture will appear from nowhere in the document content. I appreciate that the taxonomy paper content is very well mentioned. Refer to Table 2. Sector prioritisation is done using three methods (Pg 23) and Figure 5. Sector prioritisation (Pg 24).**	
1.3. – Taxonomy Objectives: It would sound good if the objectives of the taxonomy were taxonomically identified and listed under (1) mitigation and (2) adaptation. The objectives started with a very well-cleared mitigation of Climate change mitigation: avoidance, reduction, **I thought that, as mentioned above, all objectives under "Climate change adaptation and resilience" were its components. However, they all look independent, not only in adaptation. For example, all citations or contents of "Sustainable land management" are a mitigation.** **Need to check again.**	At the moment, the taxonomy contains not only mitigation and adaptation but also four other goals that are essentially equally importante in order to achieve the country's climate objectives. In this first stage, activities with substantial contribution to climate change mitigation will be addressed, the other objectives are addressed from the Do No Significant Harm approach. Additionally, and only for the land use sectors, the established practices respond transversally to all environmental objectives. After phase 1, the taxonomy will be extended it to the most relevant economic activities with significant contribution to climate change adaptation across all eight sectors (the four that were developed in phase 1 and the remaining four sectors that will be developed in phase 2).
Page 24: Taxonomy Sectors Agriculture, livestock and forestry: The agricultural sector employs over 70% of the working population (NISR, 2014); I suggest referring to the recent assessment of 2023.	Done
Pg 26; 3.7.1. "Do No Significant Harm" Principle at Generic DNSH Criteria of the Rwandan Taxonomy. The first paragraph is replicated, which means 100% similarities between paragraphs 1 and 2.	Sorry, could not find a duplicating paragraph.

Pg27-28; Table 3. Generic DNSH Criteria: Are the objectives mentioned the same as the objectives of the taxonomy paper? Climate change mitigation	Wording is updated
Pg35 Table 5. Eligible practices for sustainable crop production (general perennial and non-perennial crops) at Pest and disease control In the description, Paragraph 3, A minimum amount of chemical pesticides shall be used to avoid biodiversity loss (optional). I suggest in this affirmation that pest-specific chemicals such as pesticides be added to avoid biodiversity loss (optional). Otherwise, a minimum amount to control a given pest can be fatal or deadly to pollinators, natural enemies, and diverse life in sprayed nature (Environment)	This is a very good point, but unfortunately, we currently do not have enough data to establish a numerical threshold for pest-specific use of chemicals. We will keep an eye on all updates in this area and will try to update the taxonomy as soon as it appears.
Pest and disease control In Coffee and other crops, I Would like to know if the Mass release of natural enemies is allowed or mentioned to strengthen the naturally generated ones.	Yes, it is included under the integrated pest management practice. Clarification is added
Do you agree with the principles (Section 3.1.) on which the Taxonomy is built? If not, what could be improved to facilitate the approach? **No access to financing and climate financing elements. The agriculture part is ignored or forgotten, although Taxonomy users are mainly farmers** **There are several policies and documents that could be used to set criteria for Rwanda's Green Taxonomy in the local context. These resources can provide valuable insights into the country's unique environmental challenges, priorities, and development goals, ensuring the taxonomy aligns with and supports Rwanda's national agenda. Here are some examples:** **National Policy Documents:** **Vision 2050: Rwanda's long-term development vision emphasises environmental sustainability and green growth. Aligning the taxonomy's criteria with the goals outlined in Vision 2050 would ensure cohesion And contribute to its achievement.** **National Determined Contributions (NDCs): Rwanda's NDCs under the Paris Agreement set ambitious climate change mitigation and adaptation targets. Reflecting these targets in the taxonomy's criteria can incentivise investments aligned with achieving the NDCs.** **Environmental Policy 2019: This policy outlines Rwanda's key environmental priorities, including biodiversity conservation, water resource management, and pollution control. Integrating these priorities into the TSCs would guide investments towards addressing critical environmental challenges.** **Sector-Specific Strategies and Plans: Rwanda has developed various sector-specific strategies and plans, such as the National Agriculture Policy, the Green City Kigali Master Plan, and the National**	At the moment, it is not very clear what you mean by ignoring agriculture. Agricultural criteria represent the most extensive part of the Taxonomy criteria (Section 5.1) and refer specifically to those activities that are applicable in Rwanda, which was confirmed by sectoral experts during their assessment. The taxonomy also contains references to the documents you have indicated, in particular, sections 1, 2 and 3 explicitly mention most of them. National documents are only one component of the taxonomy, it cannot copy them, as it is primarily focused on attracting international capital, which is looking for investment funds that correspond to international climate science.

Forest Policy. These documents provide detailed targets and priorities for sustainable development within each sector. Aligning the taxonomy's criteria with these plans can ensure investments contribute to sector-specific goals. **Technical Resources and Research:** **Rwanda Environment Management Authority (REMA) Reports and Databases: REMA collects and analyzes environmental data for Rwanda. Utilizing REMA's reports and databases can inform the setting of data-driven and regionally relevant thresholds for the TSCs.** **Academic Research and Studies: Research conducted by local universities and research institutions can offer valuable insights into specific environmental challenges and opportunities in Rwanda. Consulting such research can provide scientific grounding for the TSCs and tailor them to address local contexts.** **International Best Practices and Standards: While prioritizing local context, considering relevant international best practices and standards related to green finance and sustainability can ensure the taxonomy's credibility and compatibility with international investors and frameworks.**	
1. Scope and Coverage: **Sector Expansion: The current focus on four key sectors (agriculture, construction, transport, and energy) leaves a potential gap for other relevant sectors like manufacturing, waste management, and forestry. Providing more details on the planned expansion of scope and timeline for incorporating addition al sectors would be beneficial.** **Activity-Level Granularity: While the paper outlines the four key sectors, further breakdown of specific sustainable activities within each sector would offer greater clarity and guidance for investors and businesses seeking to align their projects with the taxonomy.**	As for the sectors, their set has not yet been determined and is under discussion, so it would be too early to list them in the document. As for the activities, their list is essentially the table of contents on pages 2 and 3, where links to each specific activity card are given.
2. Technical Criteria and Thresholds: **Methodology: The paper mentions using internationally recognized definitions and principles for setting criteria and thresholds. However, elaborating on the specific methodologies and standards employed for each sector would provide valuable transparency and build investor confidence.** **Data and Sources: Explaining the data sources and methodologies used to establish thresholds and assess environmental impacts would enhance the robustness and credibility of the taxonomy's criteria.**	Subchapter 3.7 on criteria development methodology is added. All activities included in the Taxonomy can generally be divided into: • **Near-zero activities**: Activities already at or near net-zero emissions that may require further

	decarbonisation but not a significant transition (e.g. solar or wind power generation or operation of electric fleet-based transportation services). These activities are generally automatically eligible by nature. • **Pathway to net-zero activities**: Activities with no immediate rapid decarbonisation option and needing to decarbonise over time. Two kinds of such activities exist: • **Clear Pathway to Net Zero**: These activities are needed after 2050 and have a clear pathway to net zero by 2050. **No Clear Pathway to Net Zero:** These activities can exist as interim options until better technologies appear but must be phased out by 2050. All of them have prescribed sunset dates, after which this activity can no longer be considered aligned with the taxonomy
3. Implementation and Enforcement Mechanisms: **Institutional Roles and Responsibilities: The paper mentions the need for capacity building and collaboration within Rwandan institutions. Delving deeper into the specific roles and responsibilities of different institutions involved in implementing and enforcing the taxonomy would provide clarity and accountability.** **Monitoring and Reporting Mechanisms: Outlining the planned mechanisms for monitoring compliance and reporting on the taxonomy's impact would demonstrate its effectiveness and transparency.**	This issue is indeed very important, but lies outside the scope of taxonomy. The answers to these questions should be given by the relevant Rwandan regulators.
4. International Recognition and Collaboration: **Alignment with EU Taxonomy: While the paper highlights alignment with the EU Taxonomy, providing a detailed comparison table or mapping of equivalent criteria and thresholds would be helpful for investors and businesses navigating both frameworks.** **Collaboration Opportunities: Elaborating on potential partnerships with international organizations and financial institutions involved in green finance could showcase Rwanda's commitment to international collaboration and attract further investment"**	Detailed comparison table is added (Section 6)

The section on DNSH to adaptation could benefit from guidance on where to find relevant climate data for Rwanda (perhaps from the national hydro met service?).	DNSH Adaptation of this taxonomy does not require any external sources of information. The assessment should be carried out by the taxonomy user himself according to the methodology described in the section.
Chapter 1.1. "Taxonomy Application and Target Groups" would benefit from a section on the benefits for businesses.	Added
"Conservation agriculture certificates could possibly help meeting the adaptation requirements, but only if they include requirements for adaptation. An example could be the Rainforest Alliance certification scheme. **Global standards:** **Recently created ISO standards for adaptation (could possibly help demonstrating DNSH to adaptation)** **Newer certifications for sustainable buildings include adaptation and resilience criteria (such as LEED v4.1 and v5 and BREEAM)"**	An alternative taxonomy alignment option that includes this and other types of certification was added. Specifically in construction activities, some requirements associated with adaptation are established under the DNSH requirements. In addition, LEED Gold and premium certifications are included as eligible certifications.
It is clear that 4 sectors were prioritized (Agriculture, Energy, Construction and Transport) but there is a need to explore more as per the country aspirations such as water, waste, manufacturing and ICT	After phase 1, a phase 2 taxonomy will be developed, for which four in-depth sectoral studies for manufacturing, water, waste, ICT will be conducted respectively and relevant economic activities and eligibility criteria for inclusion proposed.
Some of the threshold need to consider that Rwanda is a developing country. A I commented previously, there is a need to include LPG and Methane Gas as transitioning activities	The taxonomy is based on climate science, which clearly speaks about the need to get rid of hydrocarbons in order to achieve the goals of the Paris Climate Agreement. Just like physics or chemistry, climate science is the same for all countries, regardless of the level of economic development.
There is also a need to leave a room for flexible adaptation to local research findings. More references on Local standards reference (cfr RSB) is needed	Standards from RSB were reviewed and added in different activities within the document
Ministerial Order No 001/2019 of 15/04/2019 establishes the list of projects that must undergo environmental impact assessment, instructions. Requirements and procedures to conduct environmental impact assessment including agricultural projects, when and how do you suggest the indicated Integrated Environmental Management Plan (IEMP) in section 5.1.4 will be developped knowing each EIa or ESIA should include EMP/ ESMP? what should be the template?	The Ministerial order you mention is a binding document on the territory of Rwanda, i.e. the minimum requirement for the implementation of projects of a certain kind. The IEMP mentioned in the taxonomy is an integral part of the taxonomy, and should only be filled in if the farm owner wants his project or activity

	to be recognised as compliant with the taxonomy. The two documents do not overlap. As for the template, the categories to be specified in the IEMP are given in section 5.1.4. Taxonomy also stipulates that the project in question needs to provide proof of compliance with Rwandan national laws and regulations related to the agricultural subsector.
2. What is the real name of the Taxonomy? Is it Rwandan Green Taxonomy? Rwanda's Green Taxonomy? Rwanda Green Taxonomy? All these terms were used in the document.	Thank you for noticing this inconsistency. The name is "Rwanda Green Taxonomy" which is corrected in all instances
3. The acronym for the Institute of Certified Public Accountants of Rwanda is ICPAR not IPCAR"	Corrected
The Sections are adequately developed except some statistics that need to be revisited to ensure consistence with latest surveys e.g 5th Rwanda Population and Housing census. Rwanda is one of the most densely populated countries in Africa with 445 people per square kilometre. As per the 5th Rwanda Housing and population census, the population density is 503 people per square kilometre.	Corrected
Some graphics need to be improved for example Energy graphic(pg.60), if possible more visible graphics/Pictures like substations can be used.	It would really help if you could tell us how the graphics can be improved
In the buildings criteria – you could consider adding NABERS.	NABERS is an Australian national system that has minor relevance to African countries
I think what you have done in agriculture/small holder farmers is very practical and effective, by focusing on practices instead of metrics and thresholds. However – is there a way to set the long-term agenda for how the criteria can evolve to become more measurable? **- Which of these practices is the easiest to require measurement?**	At the moment the process of collecting information on emissions from the agricultural sector is underway, but it is a very difficult process that will take years. One of the reasons for the current farmer protests in Europe is the collection of excessive amounts of information, forcing farmers to spend several full days a month filling out paperwork. If farmers in the EU can't afford it yet -- I don't think Rwanda can.

it could be helpful to provide more guidance about how companies can show they have „plans“ to do something. What constitutes a waste management plan for example, or river basin management plan (hydropower criteria) – should this reference something from the IHA?	We don't provide links to any specific frameworks as we don't want to restrict taxonomy users further. The information should be published in a format that is user-friendly and contains only the necessary minimum data. This can be defined by the end-user of the information, be it an exchange, bank or fund.
For electricity generation from biomass – I’m not a biofuels expert – but the choice between FSC, 2BSvs, ISCC Plus, RSB and RTRS) could be qualified with more information about when the certificate is acceptable and when it is not. Perhaps for different types of products, only a certain certification is relevant/should be required.	We assume that industry professionals are familiar with the major labels that exist in the industry.
A question about the assurance bodies – could there be more guidance about who would qualify to act as a third-party verified/assurer against this taxonomy?	At this point, Rwanda Green Taxonomy is voluntary. All the assurance mechanisms should be developed by the different users, for instance, financial regulators, banks, and the government, among others.
When asking for things like „minimize noise and vibration“ or „reduce noise, dust, and pollution“, could there be some guidance on practices? Understandable if these things are not available. But to give some context, some buildings/construction certifications globally are focused on the construction AND operational management practices – could this be a requirement?	If a specific methodology is not mentioned – then the owner should just state how he treats this issue without any specific framework. In some cases, this guidance exists, like in 5.4.1. Public Transport (ISO 362-1:2022 Engineering method for measurement of noise emitted by accelerating road vehicles)
Background: Consider a brief executive summary with key messages. Can also include an overview of why labeled bonds are needed and latest trends in the market.	The executive summary was added.
pp.5 NDS -> NDC	Corrected
Section 1.1. Should it also not more directly guide issuances of green sovereign bonds backed by budgetary expenses that will directly contribute to advancing eligible investments in Rwanda?	Added
pp.8 Disclosure regulations: TNFD can also be referenced	Added
pp.8: Investors May benefit from breaking this down into local/regional investors and global ESG investors.	Added
pp.8: Investor: To build the scale necessary for the transition to a 'green' economy, it will be essential for Rwanda (collectively) to become better at building a sustainable pipeline of investor-ready opportunities. I wonder if we need to be intentional and add the 'SDG Investor Maps' as a primary target platform.	This idea concerns the implementation stage, which lies outside of the scope of the taxonomy. We transmitted it to the Rwanda Taxonomy Taskforce.

pp.9 TSC members: It might be good to unpack this - add private sector representatives of targeted sectors in the pilot phase - much more impactful if the private sector embraces the taxonomy.	The private sector was extensively involved in the development of the taxonomy through public consultation and capacity-building missions Also, and Industrial Working Group was set up to review feasibility and applicability by private sector
pp.10 Governance: Good to understand process for reviewing governance structure and modifying it as progress is made in implementation of the different phases and to reflect investment needs and opportunities in Rwanda.	It should be noted that this governance structure has an adaptative nature and will consider that the taxonomy constantly adapts to market changes, the development of new green and sustainable technologies, improvements in the availability and quality of data and metrics, implementation challenges, as well as the change of both domestic and international policy agendas and priorities.
pp.16 Sustainable land management: Critical to consider nature-based solutions and opportunities to develop the economy.	Added
pp.20 Technical Screening Criteria: Within the context of the select sectors in phase 1, there is a need to keep industry (private sector) in mind where scale will be created - the criteria need to be clear and simple in a 'public sector' driven process.	Noted with thanks
The taxonomy is complex to comprehend as it combines many policies, strategies , laws and regulations and involves an interplay of various stakeholders, including policymakers, regulators, financial institutions & investors (private sector) and civil society organisations. **This taxonomy document does not clearly define the roles and responsibilities of each stakeholder(e.g., REMA plays the role of regulator, which should be clearly highlighted in the document). And which government instution will be responsible to implement the taxonomy ? Will the responsible institution be a puirely public instituion or a publicly owned enterprise ?**	The taxonomy is a classification system that does not cover the issues of implementation or management. It must be decided separately by the relevant authorities (the Rwandan Taxonomy Steering Committee). The current subsection on governance is just an initial recommendation and a starting point on which Rwandan authorities should build a longt-term management system. To ensure proper implementation of the Rwandan Taxonomy, the governance structure of the Rwanda's
In section 2 of the document, precisely on the Rwanda green taxonomy project, it is not clear on coordination hierarchical responsibilities for the following committees under tiers; **Tier 1:Taxonomy steering committee(TSC)**	

Tier2: Taxonomy working group (TWG) **Tier3: Technical Expert Group(TEG)** **The structure does not clearly reflect the reality of Rwanda`s government structure /institutional arrangement framework** **Who informs who in the governance structure ? In the structure where are the policy makers reflected ?On this section , there is a part missing on policy makers ownership and governance of this taxonomy.**	Green Taxonomy will have clear leadership from MINECOFIN and MoE as co-chairs, and will have the support of the Taxonomy Steering Committee´s members to keep a transparent communication among all market players and provide a clear guidance on the use and broad applicability of the taxonomy (see Chapter 7).
Some graphics are not clear. For instance the secretariate as a permanent body that assissts the TSC . Is the secretariate in place ? if not when will it be established? **On the section of Technical Expert Group (TEGs), is the TEGs an existing group, or will they be hired depending on the nature of the project it will be relevant to appraise? Who will be responsible for remunerating the staff of the TEGs?**	
Do you agree with the principles on which the taxonomy is built? I disagree with this. **Rwanda`s government structure is built on a clear chronological hierarchy where, at the highest level, there is an overall policy and its goals and objectives, followed by strategies and programs. Under each program, there are a number of projects and activities .** **There is a need to reflect each institution's roles and responsibilities depending on the mandate.**	
The document does not have a monitoring and evaluation tool that will reflect how the activity achievement will be appraised over time. **There is a need for M&E tools, templates, data collection and timeline (Quarterly, semi-annual, annual, 5 years etc.)**	
The taxonomy document does not clearly reflect how the real economy will operate in Rwanda, so it is complicated to judge the gaps under this taxonomy document.	
***Technical Screening Criteria*: On this section, there is a need to elaborate on the capacity building roadmap so that all concerned Rwandans and foreign stakeholders can be able to understand the while business in the taxonomy.**	Capacity building is indeed a very important point in the taxonomy development process. Some capacity building will be delivered by the consultants at the end of April 2024; additional training will be delivered in the course of Phase II of the project. Taxonomy

	implementation needs to be guided by continuous capacity building.
Need to cross-check on all strategies under each sector if they were considered. This sis because policies are implemented by strategies and therefore there is a need to make a deep dive assessment whether all strategies under each considered relevant policies were taken into consideration. **National Environment and Climate Change Policy (2019)** **Green Growth and Climate Resilience Strategy (2023)** **Nationally Determined Contributions (NDCs), 2020** **Strategic Plan for the Environment and Natural Resources Sector (2018-2024)** **This applies to Agriculture and livestock, energy, construction and transportation sectors as decided in the taxonomy document.**	All these strategies and policy documents were studied and assessed under sections 1, 2 and 3 of the Taxonomy.
It would be ideal to tailor a summarized note so that non-sector specialists can easily understand the taxonomy.	Executive summary is added
It would be ideal to ensure that the taxonomy is not gender blind and considers Gender Equality and Social Inclusion (GESI) alongside the environmental and social safeguards.	The main purpose of the taxonomy is to serve its stated objectives, namely those related to climate change and ecology. Social issues, including gender, are addressed in the Minimum Social Safeguards section, which aims to ensure that labour and human rights are respected in the workplaces of all those who use it.
It may be a bit difficult for someone with insufficient understanding of the terminology, as there are many acronyms that are not explained.	We have tried to include as many transcripts of acronyms and abbreviations as possible at the beginning and would be happy to expand this list if you point out what needs expanding.
figure 7 should be simplified.	We would love to accommodate your suggestions, but unfortunately we're not able to do it with such a small guidance. We will be happy to clarify the meaning of the figure during further capacity building sessions (conducted 22nd-30th of April)
Why was a commercial bank not involved in the development of the taxonomy?	Commercial banks have participated in several rounds of public consultations, they can provide feedback and the Rwandan Taxonomy Steering Committee takes it into account

I didn't really understand Figure 2, and the positions of various implementation actions on Figure 9 seemed pretty arbitrary.	Figure 2 responds to the way the taxonomy is structured through different key elements: understanding the country's climate strategies, objectives, sectors, activities and technical criteria to determine the classification of green assets. Figure 9 shows another document developed to improve the implementation of Rwanda's taxonomy, where different actions are categorized for the short, medium and long term. These prioritizations were reviewed with the country authorities responsible for the taxonomy (MINECOFIN and MoE)
Is there a principle about how and when the Taxonomy can be revised. There should be a recongnition that this is difficult and it's extremely unlikely that it will be perfect from the beginning. Revisions will be needed. What is the process, governance and timeline for doing that. Perhaps it's not necessarily a „principle", per se, but it would be good to have this somewhere in the document.	The taxonomy is a classification system that does not cover the issues of implementation, revisions or management. It must be decided separately by the relevant authorities (the Rwandan Taxonomy Taskforce). A principle related to the regulary revision of the taxonomies was added in the document.
„Avoidance of GHG" is, presumably, harder to assess than other objectives. There is not necessarily a clear counterfactual. Does the Taxonomy give advice on the correct counterfactual that should be used to assess „avoidance" – otherwise this could be open to gaming. For „reduction of GHG, " this is easier, and the counterfactual is clearer.	All of these terms are simply descriptions of what is already embedded in the criteria and thresholds. They are designed to avoid double interpretation and minimise the potential for greenwashing.
„The final decision on how to align the activity with the taxonomy is made by the owner" – does this create possible (perverse?) incentives? What is the verificatoin mechanism?	The part that you're talking about refers to the definition of the activities, meaning that it is for the owner of the activity to decide what activity card corresponds to the activities that is being carried out on the enterprise. In no way this principle relates to the final decision on whether the owner of the activity complies with the criteria and thresholds. This is reserved by external audiences, be it a verifying

	company or just market players reading the statement of alignment.
Do No Significant Harm – does this taxonomy have a definition of „significant"? (I didn't see one, but may have missed it). If not, this is quite open to interpretation. What one person/actor thinks is significant anoher would view as insignificant.	For a description of specific DNSH requirements, see the section on DNSH. It is structured to ensure that no significant harm will occur in the event of enforcement, so that a separate detailed definition of «significance» is not necessary or foreseen.
Section 3.7.3 – it seems reasonable to have this provision for dealing with deficiencies. But how will these plans be monitored? By whom? With what resources? And what will the result (punishment?) be if they are not properly implemented?	The taxonomy is a classification system that does not cover the issues of implementation or management. It must be decided separately by the relevant authorities (the Rwandan Taxonomy Taskforce).
It would be useful to include (if possible and if it isn't already there) a clear division of labour – who is responsible for doing which activities/assessments.	
Agriculture: Is one practice from table 5, 6, 7 or 8 sufficient to be included in hte taxonomy? Is the bar set at the right level here?	This was one of the questions that was actively discussed during the technical consultation process. It was decided that taking into account the current status of agriculture in Rwanda and the domination of smallholder farmers in the structure of the trade, one practice is sufficient at the moment. This can be revised in future iterations.
Does capacity exist in Rwanda to verify all these metrics, thresholds and criteria? (E.g., sufficiently trained auditors of the various different standards).	This question lies outside of the scope of the taxonomy development process. The consultant's team will conduct initial capacity building, but afterwards, this responsibility lies with local authorities.
I don't understand why section 5.2.4 is applicable. Is this just a change of ownership of an existing building? It's not obvious how that makes the building greener.	This activity card is designed to encourage not only construction but also transactions in green properties that meet the taxonomy's criteria. It is important to decarbonise the investment portfolios of funds and banks that have large volumes of real estate on their balance sheets. The sale and management of such assets should be more favourable than operations similar to those of conventional buildings.
In the Rwandan context, gas energy from Lake Kivu is quite relevant. Is this included? Under section 5.3.6? Or 5.3.7?	This is one of the longest discussions we had during the development of the taxonomy. Although this gas is

	critical to Rwanda's economic development and is biogenic in nature, its use leads to greenhouse gas emissions, and therefore, we do not see the possibility of including it in the green taxonomy at this stage. The taxonomy, however, does not prohibit the development of the use of this fuel in the country.
Not all the criteria seem very relevant to Rwanda (e.g., ocean energy, section 5.3.4).	Rwanda sees itself as a centre of green finance for the whole continent, and it is possible that some other countries may want to float shares or bonds in companies related to such projects on the Rwandan Stock Exchange.
Table 7 on the tea sector has nothing on tea factories, only at the farm level. Is this purposeful? Couldn't there be green improvements at factory-level also, which would justify inclusion in the taxonomy. (E.g., around eneergy use and use of wood?)	The taxonomy works with individual activities, such as growing coffee or tea. The work of the factory is certainly important, but it breaks down into several activities, such as the construction of a factory building, energy generation for its operation, manual labour, leaf picking, etc. Some of these activities are available in other parts of the taxonomy; some are not climate-material (do not have a significant impact on climate, for example, the collection of tea leaves).
In the tea sector (and maybe coffee and other sectors too) certification schemes such as the Rainforest Alliance could perhaps act as a proxy. It may be that a subset of a certification scheme would be more relevant (e.g., Rainforest Alliance covers human rights and livelihoods, as well as climate and biodiversity).	An alternative taxonomy alignment option that includes this and other types of certification was added.
The way forward to check alignment with green taxonomy is clear but the assessment of technical screening criteria is challenging, it is reserved to highly skilled workforce. The document is perfect but, the Taxonomy Working Group must think how to disseminate the related skills to facilitate smooth transition to green taxonomy application. **Related documents should be made available on a dedicated public platform; Coaching sessions for private sector would also useful.**	Taxonomy implementation indeed requires some skills, but they are comparable in complexity to other skills that finance and industry professionals may require for their day-to-day operations. Capacity building will be provided partially by the consultants team (the next trip will take part on April 22nd – 30th) partially by the authorities and local experts.
a smallholder farm is defined as one with no more than 10 hectares at its disposal (FAO definition). In Rwanda, this is a big farm. The Rwandan green taxonomy should adopt a smaller size.	Smallholder farm size is changed to 1 hectare.

Additional awareness sessions need to take place, as well as showing the practical use of the taxonomy in order for private companies to understand the taxonomy and how to use it.	This is indeed one of the most important issues. It is the prerogative of local authorities to develop specific rules for the application of the taxonomy. The consultant team will provide initial training in this area, but in the future the state institutions will need to carry out their own activities in this area.
Yes, but a summarised version of the taxonomy in Kinyarwanda would be more helpful.	Thanks for this idea; we'll discuss it internally and return.
Each criterion should show local references used, ex. Various laws were used, and policies were consulted. For quick and easy reference. If not by section, at least per sector, and clearly indicate (before diving into the criteria) what documents were used for reference.	The taxonomy, as outlined in the first chapters, is based in parts on the previous work of the Climate Bonds Initiative, which is the basis for most of the existing taxonomies in the world. It also takes into account the experience of the EU, ASEAN, Colombia and many other taxonomies. We have included local legislation in the list of binding documents, but most of the criteria are based on international climate science that is neutral to where it is currently applied. Referenes to local development policies, sectoral strategies and the like have been referenced, too.
Yes, for example, concerning the transport and construction sectors, where it is hard to get data/or to measure air pollution caused by vehicles or construction projects. It will be good to highlight how CO2 emissions are measured in Rwanda.	Methodologies for collecting emission data are outside the scope of the taxonomy development project, but they are easy enough to find on the Internet.
some concerns were raised about affordability and accessibility to comply with the criteria mentioned. It is more costly at the moment to comply and meet the criteria. It will be good to include a cost-benefit analysis later on	Just like any other science, climate science is indifferent to the level of economic development of the place where it is applied. The results of such a cost-benefit analysis will largely depend on the extent to which the government is willing to support its implementation with supportive measures. Once these are developed, it will be possible to talk about carrying out such a calculation.
need to align with existing local environmental standards and criteria	We have included local legislation in the list of binding documents, but most of the criteria are based on

	international climate science that is neutral to where it is currently applied.
Create a dedicated user guide and mobile application to help users who wants to know more about the taxonomy and how to use it.	Initial guidance will be provided through materials included in the taxonomy and capacity-building sessions, but the development of further supporting products lies outside of the scope of the taxonomy project.
To faciliate uptake, it would be good to show how investments/additional funding will be channeled to companies upon meeting the taxonomy criteria – highlight existing opportunities like Ireme Invest and others.	This is a good point that we will transmit to our Rwandan colleagues.
Additional outreach with ministers/minister of states/permanent secretaries of key ministries (minagri/moe/minecofin/mininfra) need to take place before the taxonomy is presented to cabinet in order to ensure approval and ownership at the highest level.	This is a good point that we will transmit to our Rwandan colleagues.
Need to understand how emerging and priority industries in Rwanda, such as nuclear energy, will be addressed.	Phase II taxonomy focuses on inclusion of the four sectors ICT, waste, water and manufacturing and the strenghtening of the adaptation component. Additional actitivies may be added at a later stage.
There is a lack of operation manual and capacity building per sector// How to use taxonomy section should be added.	These manuals are outside the scope of this document.
Limited understanding of the criteria for the agriculture sector in terms of how one implements it or monitors it practically. Can examples be provided	Examples will be provided during the Capacity building session on the 22nd – 30th of April.
Need to understand aspects as well to do with post-harvest, storage and packaging- how they are reflected in the Taxonomy.	These activities are not climate-material and thus are not covered by the taxonomy.
Need assessment to be benchmarked against the real numbers on the ground	Could you please specify what you mean by that
Some participants questioned whether the taxonomy was linked to the IFC performance standards because these are standards that they are already following (ex., I&M Bank, which is a major commercial bank) – if this is the case, could it be further highlighted?	IFC performance standards are a good way to implement best practices. We'll try to incorporate them into DNSH criteria during the next taxonomy update.
Need to provide fiscal and non-fiscal incentives alongside Taxonomy for it to be usable or make it mandatory. It's more expensive to go green, and existing programs are not easy to access due to excessive admin. Requirements	This consideration is very valid; we will transmit it to the Rwandan colleagues.