

Green Taxonomy of the Kyrgyz Republic



The Ministry of economy and commerce
of the Kyrgyz Republic

Contents

- List of Abbreviations.....3
- Introduction5
- National Context7
- International Context.....8
- Definitions.....11
- Users.....13
- Interoperability with Other Taxonomies14
- Qualification Criteria15
- Fiscal Preferences.....16
- Reporting Framework18
- Next Steps to Assist in Adoption and Use of the Taxonomy19
- Final Provisions.....20
- Annex 1 – Energy.....21
- Annex 2 – Transport.....37
- Annex 3 – Energy Efficiency49
- Annex 4 – Waste Management58
- Annex 5 – Water Management.....63
- Annex 6 – Agriculture.....69

List of Abbreviations

AC – Alternating Current

AWEA – American Wind Energy Association

BREEAM – Building Research Establishment Environmental Assessment Method

BSI – British Standards Institution

CBI – Climate Bonds Initiative

CE – conformité européenne

CIE – Commission Internationale de l'Éclairage.

CN EU – Commodity Nomenclature of the European Union

CPSC – Consumer Products Safety Commission

CRI – Colour Rendering Index

CSA – Canada Standards Association

GHG – Green House Gas

SCTEA - State Classifier Types of Economic Activity codes

GNDB – Deutsche Gesellschaft für Nachhaltiges Bauen

GOST – National State Standard

g – gram

GBP – Green Bond Principles

GWP – Global Warming Potential

EDGE – Excellence in Design for Greater Efficiencies

EEU – Eurasian Economic Union

EN – European Norm

EAC – Eurasian Conformity

Hz - hertz

IEC – International Electrotechnical Commission

ISO – International Standards Organization

JSWTA – Japan Small Wind Turbine. Association

K – degree Kelvin

km – kilometre

kWh – kiloWatt-hour

LEED – Leadership in Energy and Environmental Design

lm – lumen

m – metre

MDB – Multilateral Development Banks

NACE – Nomenclature statistique des Activités économiques dans la Communauté Européenne

PHEs – Pumped Hydro Energy Storage

REACH – Registration, Evaluation, Authorisation and Restriction of Chemicals

RoHS – Restriction of Hazardous Substances

SDG – UN Sustainable Development Goals

UK – United Kingdom

UL – Underwriters Laboratories

UN – United Nations

V – volt

W – watt

Introduction

This document is the logical next step on the pathway to implement carbon neutrality by 2050 as a strategic policy of the Cabinet of Ministers of the Kyrgyz Republic. The taxonomy establishes a common understanding of the priorities for the Green Economy and translates these priorities into actionable space. This document should help entrepreneurs in the real and financial sectors to align their activities to the strategic priorities of the country.

Illustration 1. Interconnection between the goals of the Cabinet of Ministers of the Kyrgyz Republic and the green taxonomy.

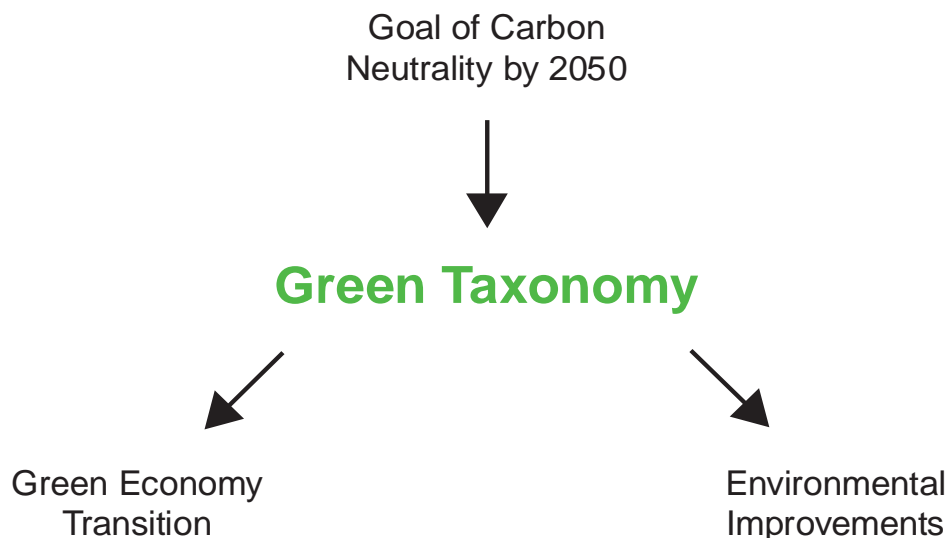


Illustration 2 shows high level meaning of the green activities in the context of the Kyrgyz Republic's Green Economy and aligned to evolved international practice.

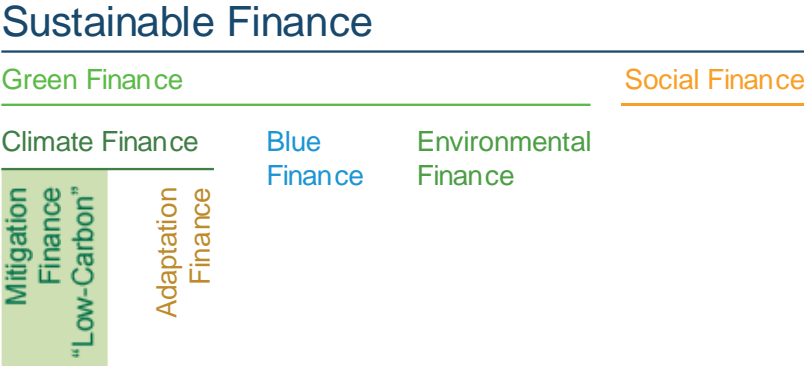
Illustration 2. Meaning of green activities

Green

- GHG Emission Reduction (Climate Change Mitigation)
- Climate Change Adaptation
- Pollution Prevention
- Water Supply

Given the international significance of the Taxonomy, its development referenced current sustainable finance definitions used in international markets, and as such, Figure 3 shows the placement of Green Finance referenced by this Green Taxonomy within the generally accepted Sustainable Finance framework.

Illustration 3. International sustainable finance framework



National Context

Green Taxonomy (further – the Taxonomy) is one of the base document in the implementation to the policy of the Cabinet of Ministers of the Kyrgyz Republic to achieve its vision of carbon neutrality by 2050. It is also a tool for the implementation of various resolutions of the Cabinet of Ministers of the Kyrgyz Republic, the tax code of the Kyrgyz Republic, and other legislation of the Kyrgyz Republic.

The Taxonomy was written to align with the following legislation of the Kyrgyz Republic and its international treaties:

- The Tax Code (<https://cbd.minjust.gov.kg/112340/edition/2264/ru>)
- The Civil Code (<https://cbd.minjust.gov.kg/3-2/edition/1281648/ru>)
- The Water Code (<https://cbd.minjust.gov.kg/1605/edition/1201418/ru>)
- The Law on Customs Regulation (<https://cbd.minjust.gov.kg/111908/edition/1289610/ru>)
- The Law on Investments in the Kyrgyz Republic (<https://cbd.minjust.gov.kg/1190/edition/1271157/ru>)
- The Law on Renewable Energy Sources (RES Law) (<https://cbd.minjust.gov.kg/112382/edition/1279296/ru>)
- The Law on the Securities Market (<https://cbd.minjust.gov.kg/202677/edition/1223436/ru>)
- The Law on the Protection of the Rights of Entrepreneurs (<https://cbd.minjust.gov.kg/397/edition/821584/ru>)
- Law on the Ratification of the UNFCCC (<https://cbd.minjust.gov.kg/111972/edition/979958/ru>)
- Resolution of the GoKG from 15 of January 2010 No. 9 «Об утверждении классификатора опасных отходов и методических рекомендаций по определению класса опасности отходов» (<https://cbd.minjust.gov.kg/90963/edition/861558/ru>)
- Resolution of the GoKG from 11 of January 2011 No. 9 «Об утверждении Государственного классификатора Кыргызской Республики "Виды экономической деятельности"» – defines the SCTEA codes. (<https://cbd.minjust.gov.kg/94011/edition/1253103/ru>)
- Classification of Goods Based on Unified Commodity Nomenclature of the Foreign Economic Activity of the EEU (https://eec.eaeunion.org/comission/department/dep_tamoj_zak/klassifikatsiya-tovarov-v-sootvetstvii-s-tn-ved-eaes/)
- Unified Commodity Nomenclature for Foreign Economic Activity of the Eurasian Economic Union (HS System of EEU). (<https://eec.eaeunion.org/comission/department/catr/ett/>) – defines the EEU HS code.

as well as other applicable legislation.

International Context

Because the purpose of the Taxonomy is to create an enabling environment for attracting international investment, the Taxonomy text integrates international best practice in sustainable finance.

Core categories of the taxonomy are compatible with the following international taxonomies and green finance classifications:

- International Capital Market Association’s Green Bond Principles (GBP) (<https://www.icmagroup.org/sustainable-finance/the-principles-guidelines-and-handbooks/green-bond-principles-gbp/>)
- Climate Bond Taxonomy developed by Climate Bonds Initiative (CBI) (<https://www.climatebonds.net/standard/taxonomy>)
- Multilateral Development Bank’s Common Principles for Climate Mitigation Finance Tracking (MDB)
- Green Taxonomy of the European Union (EU) (<https://ec.europa.eu/sustainable-finance-taxonomy/taxonomy-compass>)

In developing the qualification criteria, there was a conscious effort to apply common international technical standards and certifications to ensure that they would be applicable to the supply chain for the Kyrgyz Republic. To further assist in this task, the taxonomy provides cross reference to Commodity Nomenclature of the European Union (CN EU) codes as well as economic activity codes of the European Union based on the NACE rev 2.1. We did not include codes from International Standard Industrial Classification of all Economic Activities (ISIC) as very few international taxonomies reference them, and Kyrgyz economic activity classification is based on NACE 2.0.

The table below provides the alignment of current taxonomy to common international taxonomies and Sustainable Development Goals of the UN:

Category	Technology	GBP	CBI	MDB	EU	SDG
Renewable Energy	Converting energy of the sun to electricity	✓	✓	✓	✓	3, 7, 9, 13
	Converting energy of the sun to heat	✓	✓	✓	✓	3, 7, 9, 13
	Converting kinetic energy of the wind to electricity	✓	✓	✓	✓	3, 7, 9, 13
	Converting mechanical energy of water to electricity	✓	✓	✓	✓	3, 7, 9, 13
	Transfer of thermal energy from one medium to another	✓	✓	✓	✓	3, 7, 9, 13
Transmission of Electricity		✓	✓	✓	✓	7
Energy Storage	Converting mechanical energy of water to electricity and in reverse	✓	✓	✓	✓	3, 7, 9, 13

	Storage of electrical energy	✓	✓	✓	✓	3, 7, 9, 13
	Conversion of electrical energy in to mechanical kinetic energy and in reverse for the purpose of storage of energy	✓	✓	✓	✓	3, 7, 9, 13
Conversion of Electricity to Hydrogen		✓	✓	✓	✓	9
Private transport	Pedestrian infrastructure	✓	✓	✓	✓	3, 5, 9, 10, 11, 13
	Infrastructure for non-motorized transport and micromobility vehicles	✓	✓	✓	✓	3, 5, 9, 10, 11, 13
	Non-motorized transport	✓	✓	✓	✓	3, 5, 9, 10, 11, 13
	Micromobility vehicles and electric mopeds and electric motorcycles	✓	✓	✓	✓	5, 9, 10, 11, 13
	Electric vehicles	✓	✓	✓	✓	9, 13
	Electric transport charging infrastructure	✓	✓	✓	✓	9, 13
Commercial transport	Electric vehicles	✓	✓	✓	✓	9, 13
Public transport	Public transport infrastructure	✓	✓	✓	✓	5, 9, 10, 11, 13
	Public transport service	✓	✓	✓	✓	5, 9, 10, 11, 13
	Rail vehicles	✓	✓	✓	✓	5, 9, 10, 11, 13
Energy efficiency of buildings and structures	Certified green buildings	✓	✓	✓	✓	7, 8, 9, 10, 11, 13
	Reduction of energy consumption of existing buildings, apartments and structures	✓	✓	✓	✓	7, 8, 9, 10, 11, 13
	Low energy transfer construction materials	✓	✓	✓	✓	9
	Energy saving solutions	✓	✓	✓	✓	9, 12, 13
	Energy efficient appliances	✓	✓	✓	✓	9, 12, 13
Industrial and Agricultural Energy efficiency	Industrial process optimization			✓	✓	9
	Industrial equipment upgrades		✓	✓	✓	9, 12, 13

	Waste heat recovery		✓	✓	✓	12, 13
Waste management	Separate collection of solid residential waste	✓	✓	✓	✓	11, 12
	Disposal of residential waste	✓	✓	✓	✓	11, 12
Construction Waste	Disposal of construction waste	✓	✓	✓	✓	12
Industrial and Commercial Waste	Recycling of metals	✓	✓	✓	✓	12
Agricultural Waste	Production of biofuel	✓	✓	✓	✓	12, 13
Acquisition, preparation and delivery of potable water		✓	✓	✓	✓	3, 6, 11
Delivery of water for irrigation		✓	✓	✓	✓	2, 15
Rainwater collection and storage for irrigation purposes		✓	✓	✓	✓	2, 15
Wastewater treatment		✓	✓	✓	✓	6, 11, 14
Climate Smart Agriculture	No-till planting	✓	✓	✓		2, 13
	Restoration of degraded lands	✓	✓	✓		1, 15
	Greenhouses	✓	✓	✓		1, 2, 5
	Aquaponic systems	✓	✓	✓		1, 2, 5
	Agrivoltaics	✓	✓	✓		2, 7, 11, 13
	Sustainable cotton growing and processing	✓	✓	✓		1, 5, 13
	Breeding activities	✓	✓	✓		2, 13, 15
	Growing of energy biomass	✓	✓	✓		1, 7, 15
	Storage Facilities	✓	✓	✓		2, 5
	Electrically powered garden tools	✓	✓	✓		9, 12, 13

Definitions

Green Taxonomy – is a reference list with technical qualification criteria for classifying projects, activities or products as those that align:

- national goals for decarbonisation of the economy;
- indirectly or directly result in energy efficiency, energy saving or resource saving properties, or allow for their implementation;
- help reduce greenhouse gas emissions;
- allow to convert energy from the renewable sources into common energy carries;
- support achievement of UN sustainable development goals in sectors that do not directly contribute to greenhouse gas emission reduction;
- improve adaptation to the negative effects of climate change.

Technical Categories – technology, functional group, component definitions in the Taxonomy are based on physical, chemical and biological processes or basic functional concepts of activity. The definitions align with existing definitions in the legislation of Kyrgyz Republic and definitions used in international taxonomies.

Taxonomy Users – physical or legal persons, without prejudice to the residency status in the Kyrgyz Republic; national and local government bodies of the Kyrgyz Republic.

Investments – this document uses the definition provided in Article 1 of the Law of the Kyrgyz Republic from 27 of March 2003 No. 66 “On Investments in the Kyrgyz Republic”

Green activities – economic activities meeting the requirements of this Taxonomy.

Green goods – goods that have energy efficiency, energy saving or resource saving properties, or goods that enable one to undertake the activities detailed in this Taxonomy.

Green Finance – investment in activities, projects or assets that meet the requirements of this Taxonomy.

Sustainable Finance – umbrella term covering investment in Green, Climatic, Low-Carbon and Social and ESG finance.

Loan – in accordance with the legislation of the KR.

Green Loan – a loan to finance Green activities.

Financial Instrument – this document uses the definition provided in Article 3 of the Law of the Kyrgyz Republic from 24 July 2009 No. 251 “On the securities market”.

Green Financial Instrument – financial instrument where the use of funds proceeds are aligned exclusively with Green Finance definition.

Assessor – a physical or legal person that has confirmed their qualifications and received permission to issue the second party opinion in accordance with the procedure established for by the legislation of the Kyrgyz Republic.

Second Party Opinion – assessment of the project’s compliance with the requirements of the Taxonomy by an Assessor.

Value Added Tax (VAT) – in accordance with the legislation of the Kyrgyz Republic.

Customs Border –this document uses the definition provided in Article 1 of the Law on Customs Regulation

Entrepreneurs – this document uses the definition provided in Article 2 of the law of the Kyrgyz Republic from 1 February 1 2001 No. 15 “On the protection of the rights of entrepreneurs”

GHG Protocol – Series of standards to allow GHG emission reporting. Details can be found via this link: <https://ghgprotocol.org>. In the context of the standards, the following terms, provided here for convenience, are used. Exact definition should be inferred from the GHG protocol documents.

Scope 1 – GHG emissions from sources directly controlled by the reporting entity

Scope 2 – GHG emissions from the consumption of utility supplied energy

Scope 3 – GHG emissions in the reporting entities value chain

Scope 3, category 15 – GHG emissions from investment activities

Emission Coefficient – numerical value that allows converting common units of fossil fuels or utility supplied energy into GHG emissions.

Global Warming Potential – equivalent greenhouse effect from releasing 1 kg of greenhouse gas, relative to the greenhouse effect from releasing x kg of CO₂.

CO_{2e} – CO₂ equivalent, an emission coefficient that includes the associated warming potentials from the release of CO₂, CH₄ and N₂O.

SDG – Sustainable Development Goals of the United Nations as defined by the United Nations

Users

Physical persons, without prejudice to their residency status in the Kyrgyz Republic – can use the tables in this Green Taxonomy to make decisions about their investments for harmonious living on this planet and improve their quality of life in the Kyrgyz Republic and to exercise their rights to receive fiscal preferences established by the legislation of the Kyrgyz Republic.

Legal persons, without prejudice to their residency status in the Kyrgyz Republic – should use the tables in this Green Taxonomy to make decisions about their investments and activities that are compatible with the strategic goals of the Kyrgyz Republic, and to exercise their rights to receive fiscal preferences established by the legislation of the Kyrgyz Republic.

Banks and other Financial Institutions – should use the tables in this Green Taxonomy to guide their decisions about their own investments, or issuance of green loans, or issuance of green financial instruments. All of these activities should help build their investment (loan) portfolio that will meet the strategic goals of the Kyrgyz Republic, align with the goals of the Paris Agreement and assist in attracting international green finance.

The assessment of the alignment of customer's working capital loans to the Green Taxonomy is determined based on economic activity codes and qualification criteria.

The assessment of the alignment of customer's project finance, capital investments or purchases of goods to the Green Taxonomy is determined based on HS codes and qualification criteria.

State authorities of the Kyrgyz Republic – should use the tables in this Green Taxonomy to implement the requirements of the current legislation of the Kyrgyz Republic.

Local authorities of the Kyrgyz Republic – should use the tables in this Green Taxonomy to align their activities with the strategic priorities of the Kyrgyz Republic.

Interoperability with Other Taxonomies

Entities and investors conducting economic activities on the territory of the Kyrgyz Republic, who have reporting obligations under the taxonomy of the jurisdiction of their mother company, must use the following rules to ensure the interoperability of this Green Taxonomy with the reporting taxonomy:

1. It is prohibited to label any financial instruments, loans and other types of activities offered in Kyrgyz Republic as “Green”, “Low-Carbon” or “Climate” unless they meet the qualification criteria defined in this document. The requirement applies to actions that will occur after this taxonomy will come into force.
2. Banks and financial institutions can define their portfolios according to any internal or public taxonomy, provided that this definition is used exclusively for internal reporting or reporting for the purposes of the external creditor or investor. It is prohibited to disseminate public information within the Kyrgyz Republic and internationally stating that the portfolio formed within the borders of the Kyrgyz Republic is “Green”, “Low-Carbon” or “Climate” using criteria differing from the qualification criteria specified in this document.
3. If the categories in this document and another taxonomy are the same, yet one taxonomy has more stringent criteria, the more stringent criteria should apply. For example, if the qualification requirements for electric vehicles are stronger in the EU taxonomy, the requirements of the EU taxonomy shall be applied and vice versa, if the requirements of this document are stricter, the requirements of this document shall be applied.
4. If a project category is present in one taxonomy but not in another, then this criterion is inconsistent and does not apply.

When forming the second party opinion, assessors shall consider the above requirements.

Qualification Criteria

Names of categories, technologies, functional groups and components – this document uses a scientific and legal approach to defining categories – the user needs to understand the meaning of the definition rather than focusing on the form. Let us examine the following example: in the tables, there is a definition “Converting energy of the sun to electricity via photosensitive semiconductors”– it carries the same meaning as the “solar installation”, which is used in the RES Law, and has the same meaning to the terms “Solar Generation” or “Photovoltaic Solar” which are commonly used internationally. Users of the document should consider the meaning of the definitions of categories, technologies and functional groups, and components in this document. The semantic approach of the definition allows one to avoid being tied to specific nuances of translation from foreign languages, technology specifics, trademarks, etc. and obtain wider coverage activities. It would be a mistake to rely exclusively on the form of writing as the source of equivalence.

SCTEA and NACE 2.1 codes – these codes help users to determine whether their economic activity meets the criteria of the Green Taxonomy, either by definition, or after fulfilling additional requirements in the cases where the code covers a wider range of activities. Activity codes that comply with the Taxonomy are by definition are marked in bold font.

HS Codes – these codes help users to determine whether specific goods meet the criteria of the Green Taxonomy, either by definition, or after fulfilling additional requirements in the cases where the code covers a wider range of goods. Product codes that qualify by definition are marked in bold font.

Criteria and Clarifications – these columns allow focusing the qualification criteria. To satisfy the requirements of the Green Taxonomy, activities or products must clearly meet the criteria.

Fiscal Preferences

Chapter 38 of the Tax Code of the Kyrgyz Republic defines the list of goods and services which are exempt from VAT. Article 284 of the Tax Code of the Kyrgyz Republic requires the Cabinet of Ministers of the Kyrgyz Republic to develop a definition, in the context of the legislation of the Kyrgyz Republic, of technologies, equipment and components that allow energy and resource efficiency. This document allows the Cabinet of Ministers of the Kyrgyz Republic to fulfil the requirements of Article 284 of the Tax Code and assists in holistic implementation of other legal acts covering decarbonization and the development of a green economy.

The taxonomy provides several mechanisms for implementing the above requirements:

Exemption from VAT when crossing the customs border of the Kyrgyz Republic. Goods that fall under HS code which is green by definition and provides fiscal incentives, qualify for exemption immediately after the Taxonomy comes into force. Goods that meet the requirements of the Taxonomy and qualify for fiscal incentives but belong to a code covering a wider range of goods, will be able to get the exemption after the development of the necessary reference manuals and instructions that will allow customs inspectors of the Kyrgyz Republic to make the necessary determinations.

Exemption from VAT for services or the sale of goods that have already crossed the customs border of the Kyrgyz Republic, based on compliance with the Taxonomy and the economic activity category providing fiscal incentives. Business entities whose activities are fully covered by the SCTEA code, which qualifies by definition and provides fiscal incentives, can apply for exemption from VAT immediately after the Taxonomy comes into force. If only some economic activities align with the Taxonomy, only those that align can be subject to fiscal preferences. If the SCTEA code covers a wider range of activities, a subclass of which is green activity, then entrepreneurs will be able to apply for fiscal incentives either after the existing SCTEA classification is refined and a more precise classification of green activities is created, or after the necessary instructions for the tax service inspectors are developed to ensure compliance with the Taxonomy.

Renewable Energy projects covered by the RES Law and projects that fall under the activities covered by the Law on Investments, as well as goods that fall under the activities of the Cabinet of Ministers of the Kyrgyz Republic Resolution No. 216 from 24 April 2020, can apply the fiscal incentive measures prescribed in those documents, regardless of the fiscal stimulus developed in context of this Taxonomy.

The purpose of fiscal regulation based on this Taxonomy is to reduce the final price for goods and services paid by end users in the amount of VAT exemption (12%). The Cabinet of Ministers of the Kyrgyz Republic foresees creation of a financial market monitoring procedure to identify cases of misappropriation of the VAT discount by entrepreneurs in the form of windfall income in the supply chain. If such facts are discovered, the state tax service under the Ministry of Finance of the Kyrgyz Republic will need to conduct an inspection, and if such facts are confirmed, garnish an equivalent amount of VAT that would have been paid in the absence of fiscal incentives, as well as a penalty, in the amount of the refinancing rate of the National Bank of the Kyrgyz Republic calculated from the date when the goods crossed the customs territory of Kyrgyz Republic.

Credit financing of goods and services that meet the requirements of the Taxonomy must have an equivalent or lower effective interest rate compared to standard loans from banks and microfinance organizations. The commission for transaction settlements for the Taxonomy aligned activities must

be less than 0.5%. Control over compliance with these requirements shall be carried out by the National Bank of the Kyrgyz Republic.

Reporting Framework

To support sustainable development goals, as well as carbon neutrality goals, business entities that plan to participate in the economic activities aligned with the Taxonomy will be required to track their greenhouse gas emissions in line with international standards, namely the GHG Protocol series of standards, and collect the necessary data to calculate their emissions in Scope 1 and 2. The necessary forms to assist in collecting this information will be developed by the National Statistical Committee of the Kyrgyz Republic and will be included in the annual reporting requirements for entrepreneurs.

Together with the National Bank of the Kyrgyz Republic, Taxonomy alignment reporting forms will be developed for banks and microfinance organizations. These forms will require the disclosure of the share of loan and/or investment portfolio that is aligned with the Taxonomy. Additional disclosure will be required to show reduction or growth of greenhouse gas emissions, based on the GHG Protocol standards for indirect emissions for Scope 3, category 15.

To facilitate and standardize GHG emission reporting, together with the Ministry of Natural Resources, Ecology and Technical Supervision of the Kyrgyz Republic, simplified CO_{2e} emission coefficients will be developed and approved for the main types of fossil fuels and technical gases available in the Kyrgyz Republic. Until such guidance is introduced, it is recommended to use standard (Default) Tier 1 coefficients provided in the IPCC tables for National Green House Gas Categories (<https://www.ipcc-nggip.iges.or.jp/public/2006gl/index.html>) and Global Warming Potential values specified in the appendices to the 6th IPCC assessment report. (https://www.ipcc.ch/report/ar6/wg1/downloads/report/IPCC_AR6_WGI_Chapter07_SM.pdf)

Further Steps to Assist in Adoption and Use of the Taxonomy

To assist in the implementation of the Taxonomy, the following programs and activities are envisaged as the next steps after the approval of the Taxonomy:

- Creation of visual reference manuals for goods that comply with the Taxonomy for use by entrepreneurs, customs brokers and the personnel of the customs service under the Ministry of Finance of Kyrgyz Republic.
- Updating economic activity codes in accordance with NACE 2.1 and creating subgroups covering only activities that comply with the Taxonomy for use by entrepreneurs and the personnel of the State Tax Service under the Ministry of Finance of the Kyrgyz Republic and other users of statistical information.
- Creation of refined job descriptions and additional reference manuals for the State Tax Service under the Ministry of Finance of the Kyrgyz Republic to assist in identifying activities aligned with the Taxonomy.
- Creation of a licensing procedure for assessors of projects aligned with the Taxonomy.
- Creation of an open, unified, digital database of green goods and services to simplify the identification and qualification of goods and services for the alignment with the Taxonomy.
- Creation of updated lists of international technical standards and their translation into state languages, which will help improve the accessibility of green technologies in the Kyrgyz Republic.
- Development of training programs for specialists in various sectors that will support low-carbon and sustainable development of the economy and agriculture.
- Conducting training seminars for business entities in the context of aligning their activities with the Taxonomy.
- Conducting conferences for international partners and investors showcasing activities of the Cabinet of Ministers of the Kyrgyz Republic aimed at achieving carbon neutrality in 2050, including the development of this Taxonomy.

Final Provisions

The current taxonomy is a pilot implementation of global best practices on Kyrgyz market. In the future, there are plans to expand the list of categories and refine qualification requirements based on the results of Taxonomy use after its approval. The Ministry of Economy and Commerce of the Kyrgyz Republic, as the body responsible for developing economic policy and achieving carbon neutrality goals, will continue to be the responsible for overall monitoring of implementation and subsequent changes to the text of the taxonomy.

The taxonomy shall be approved by a resolution of the Cabinet of Ministers of the Kyrgyz Republic.

Energy

Renewable Energy

Technology	Functional Group	Component	SCTEA	NACE 2.1	HS Code EEU	CN EU	Criteria	Clarifications
Converting energy of the sun to electricity	Investigations / Engineering / Project Management / Commissioning	Technical investigations, design and engineering, project management, commissioning and other services necessary to design, construct and commission solar power plants (SPP)	MA71.12	N71.12			Activities only for SPP	
Converting energy of the sun to electricity	Construction	Construction services for erection of SPP	F42.XX	F42.22			Activities only for SPP	Payment of VAT for goods for construction of SPP that are not exempt below, can be credited against future tax obligation, if the bills of quantities for these goods were indicated during the construction permitting approvals.
Converting energy of the sun to electricity	Operations	Operation of SPPs	D35.11.9	D35.12			Activities only for SPP	
Converting energy of the sun to electricity via photosensitive semiconductors	Manufacturing / Import	Photovoltaic Panels	C26.11	C26.11	8541430000	85 41 43	Compliance with design and safety standards allowing CE marking or any of the following certifications EN, UL, CSA, BSI, EAC, IEC. Documentation	Panel manufacturers should not be in the list of entities having forced labour issues

							showing RoHS compliance in accordance with Directive 2011/65/EU.	
Converting energy of the sun to electricity via photosensitive semiconductors	Manufacturing / Import	Photovoltaic Cells	C26.11	C26.11	8541420000	85 41 42	Labelling according to EN 50461 or equivalent standard or quality grades A and B in accordance do general quality grading of PRC	Cell manufacturers should not be in the list of entities having forced labour issues
Converting energy of the sun to electricity	Manufacturing / Import	Inverters	C27.11	C27.11	8504408500; 8504408700; 8504405500	85 04 40 85 90; 85 04 40 86 90; 85 04 40 60	Compliance with design and safety standards allowing CE marking or any of the following certifications EN, UL, CSA, BSI, EAC, IEC. Documentation showing RoHS compliance in accordance with Directive 2011/65/EU.	Relevant identification of the device belonging to the class of solar inverter should be based on the markings on the device itself, its technical documents, or other documents accompanying the device or shipment. In case of production inside Kyrgyz Republic via engineering documentation required for mass production.
Converting energy of the sun to electricity via photosensitive semiconductors	Manufacturing / Import	Cables and Wires	C27.32	C27.32	8544601000; 8544499108	85 44 60 10 10; 85 44 60 10; 85 44 49 91	Compliance with design and safety standards allowing CE marking or any of the following certifications EN (EN 50618), UL (UL 4703), IEC or equivalent standards for cable and wire demonstrating it's resistance to Ozone and UV radiation. Documentation showing RoHS	

							compliance in accordance with Directive 2011/65/EU.	
Converting energy of the sun to electricity	Manufacturing/Import	Bi-directional energy meters	C26.51	C26.51		90 28 30 11; 90 28 30 19	Compliance with design, safety and accuracy standards allowing CE marking or any of the following certifications EN, UL, CSA, BSI, GOST, EAC, IEC. Documentation showing RoHS compliance in accordance with Directive 2011/65/EU.	Relevant identification of the device belonging to the class of solar inverter should be based on the markings on the device itself, its technical documents, or other documents accompanying the device or shipment. In case of production inside Kyrgyz Republic via engineering documentation required for mass production.
Converting energy of the sun to electricity	Electrical Installation Services	Installation of SPPs on buildings	F43.21	F43.21				
Converting energy of the sun to electricity via concentrating mirrors	Manufacturing / Import	Solar Concentrators	C26.70	C26.70	7009920000	70 09 92	Visual assessment or via technical or sales documents. Documentation demonstrating absence of heavy metals and persistent organic pollutants in the construction of the item. In case of being equipped with electric or electronic circuitry, documentation showing RoHS compliance in accordance with Directive 2011/65/EU.	

Converting energy of the sun to electricity	Wholesale	Components of SPP	G46.69	G46.64			Trade in goods in the category listed above	
Converting energy of the sun to electricity	Retail Sales	Components of SPP	G47.54	G47.54			Trade in goods in the category listed above	
Converting energy of the sun to electricity or heat	Leasing	Leasing of equipment for design, operation or maintenance of SPPs and solar thermal systems, or the SPPs and solar thermal systems themselves or of their components.	O77.22; O77.39	O77.22; O77.39			Activities only for SPP or solar thermal systems	
Converting energy of the sun to heat	Engineering / Design / Construction	All design and engineering, construction and commissioning services necessary to construct solar heating systems	F41.XX	F41.00			Activities only for solar heating systems	Payment of VAT for goods for construction of SPP that are not exempt below, can be credited against future tax obligation, if the bills of quantities for these goods were indicated during the construction permitting approvals.
Converting energy of the sun to heat	Manufacturing / Import	Solar heaters	C28.21	C28.21	8419120000	84 19 12	Visual assessment or via technical or sales documents. Documentation demonstrating absence of heavy metals and persistent organic pollutants in the construction of the item. In case of being equipped with electric or electronic circuitry, documentation showing RoHS compliance in accordance with Directive	

							2011/65/EU.	
Converting energy of the sun to heat	Manufacturing / Import	Hot Water Cylinders (Storage tanks)	C25.21; C25.22	C25.21; C25.22	7310100000; 7310299000; 8516108000	73 10 10 00 10; 73 10 29 90 10; 85 16 10 80	Visual assessment or via technical or sales documents. Documentation demonstrating absence of heavy metals in the construction of the item. In case of being equipped with electric or electronic circuitry, documentation showing RoHS compliance in accordance with Directive 2011/65/EU. Having energy efficiency rating of A or higher in accordance with eco labelling requirements set out in the Regulation (EU) No 814/2013 or equivalent performance under other international standard.	Relevant identification of the device belonging to the class of hot water cylinder should be based on the markings on the device itself, its technical documents, or other documents accompanying the device or shipment. In case of production inside Kyrgyz Republic via engineering documentation required for mass production.
Converting energy of the sun to heat	Manufacturing / Import	Solar thermal system electronic control systems.	C26.40	C26.20; C27.90	9032102000; 9032890000	90 32 10 20 90; 90 32 89 00 40	Compliance with design and safety standards allowing CE marking or any of the following certifications under EN, UL, CSA, BSI, GOST, EAC, IEC standards. Documentation showing RoHS compliance in accordance with Directive 2011/65/EU.	Relevant identification of the device belonging to the class of solar thermal controller should be based on the markings on the device itself, its technical documents, or other documents accompanying the device or shipment. In case of production inside

								Kyrgyz Republic via engineering documentation required for mass production.
Converting energy of the sun to heat	Installation services	Plumbing and installation of solar heating systems	C43.22	C43.22			Activities only for solar heating systems	
Converting energy of the sun to heat	Leasing of premises	Leasing premises for installation of solar thermal systems		M68.20				
Converting energy of the sun to heat	Wholesale	Components for solar heating systems	G46.90	G46.84			Trade in goods in the category listed above	
Converting energy of the sun to heat	Retail Sales	Components for solar heating systems		G47.52			Trade in goods in the category listed above	
Converting kinetic energy of the wind to electricity	Investigations / Engineering / Project Management / Commissioning	Technical investigations, design and engineering, project management, commissioning and other services necessary to design, construct and commission wind power plants (WPP)	MA71.12	N71.12			Activities only for WPP	
Converting kinetic energy of the wind to electricity	Construction	Construction services for erection of WPP	F42.XX	F42.22			Activities only for WPP	Payment of VAT for goods for construction of WPP that are not exempt below, can be credited against future tax obligation, if the bills of quantities for these goods were indicated during the construction permitting approvals.

Converting kinetic energy of the wind to electricity	Operations	Operation of WPPs	D35.11.9	D35.12			Activities only for WPP	
Converting kinetic energy of the wind to electricity	Leasing	Leasing of equipment for design, operations and maintenance of WPPs and WPPs themselves or their components.	O77.22; O77.39	O77.22; O77.39			Activities only for WPP	
Converting kinetic energy of the wind to electricity	Manufacturing / Import	Wind turbine nacelle and/or generator	C28.11	C28.11	8502310000	85 02 31 00 85; 85 02 31 00 97	In case of low power turbines as defined in accordance with IEC61400-2 compliance with design and safety standards allowing CE marking or any of the following certifications: IEC, Canadian Wind Turbine Codes and Standards, JSWTA, RenewableUK Small Wind Turbine Standard, AWEA Small Wind Turbine Performance and Safety Standard. For products originally certified for North American and Japanese markets, design parameters of the generator should be such as to provide AC output frequency of 50 Hz. Documentation showing RoHS compliance in accordance with Directive 2011/65/EU. For larger turbines, compliance with current standards	

							for industrial machinery of Kyrgyz Republic and/or EU or UK standards without limitation, or US, Canadian and Japanese standards only for generators providing AC output frequency of 50 Hz.	
Converting kinetic energy of the wind to electricity	Manufacturing / Import	Wind turbine tower	C25.11	C25.11	7308200000	73 08 20 00 11; 73 08 20 00 90	In case of low power turbines as defined in accordance with IEC61400-2 that were certified as a single unit with nacelle and blades – in compliance with the same standards as those that apply to the nacelle, for those supplied separately, in accordance with regulations of Kyrgyz Republic. For larger turbines in accordance with regulations of Kyrgyz Republic.	
Converting kinetic energy of the wind to electricity	Manufacturing/Import	Wind turbine rotor, nose cone, brakes, and other parts of nacelle (if supplied separately from nacelle), blades	C28.11	C28.11	8412908009	8412 90 2090	In accordance with the requirements of turbine manufacturer.	
Converting kinetic energy of the wind to electricity	Wholesale	Components for WPP	G46.69	G46.64			Trade in goods in the category listed above	
Converting kinetic energy of the wind to electricity	Retail Sales	Components for WPP	G47.54	G47.54			Trade in goods in the category listed above	

Converting mechanical energy of water to electricity	Investigations / Engineering / Project Management / Commissioning	Technical investigations, design and engineering, project management, commissioning and other services necessary to design, construct and commission hydro power plants (HPP).	MA71.12	N71.12			Activities only for HPP or PHES. Projects should demonstrate that total lifecycle GHG emissions (40 years) are less than 50grams of CO2e/kWh. Any forests to be flooded, should be removed for use as either wood products or biomass fuel, and equivalent forests (seedlings) in equivalent amount to produce equal carbon sink to be planted by the developer or third party elsewhere in the country.	
Converting mechanical energy of water to electricity	Construction	Construction services for building of HPP	F42.XX	F42.22			Activities only for HPP	Payment of VAT for goods for construction of HPP that are not exempt below, can be credited against future tax obligation, if the bills of quantities for these goods were indicated during the construction permitting approvals.
Converting mechanical energy of water to electricity	Operations	Operation of HPPs or PHES	D35.11.2	D35.12			Activities only for HPP	
Converting mechanical energy of water to electricity	Leasing	Leasing of equipment for design, operations and maintenance of HPPs and HPPs themselves or their components.	O77.22; O77.39	O77.22; O77.39			Activities only for HPP	

Converting mechanical energy of water to electricity	Manufacturing / Import	Hydraulic turbines and their parts	C28.11	C28.11	8410	84 10		
Converting mechanical energy of water to electricity	Wholesale	Components for HPP	G46.69	G46.64			Trade in goods in the category listed above	
Converting mechanical energy of water to electricity	Retail Sales	Components for HPP	G47.54	G47.54			Trade in goods in the category listed above	
Transfer of thermal energy from one medium to another	Investigations / Engineering / Project Management / Commissioning	Technical investigations, design and engineering, project management, commissioning and other services necessary to design, construct and commission district heating and cooling systems based on heat pumps	MA71.12	N71.12			Activities only for district heating and cooling systems based on heat pumps. The project should show net reduction of green house gas emissions accounting for all aspects of the project.	
Transfer of thermal energy from one medium to another	Construction	Construction services for district heating and cooling systems based on heat pumps	F42.99	F42.99			Activities only for district heating and cooling systems based on heat pumps	
Transfer of thermal energy from one medium to another	Operations	Operation of district heating and cooling systems based on heat pumps	D35.30	D35.30			Activities only for district heating and cooling systems based on heat pumps	
Transfer of thermal energy from one medium to another	Manufacturing/Import	Heat Pumps	C28.25	C28.25	8418610011; 8418610019; 8418610099	84 18 61 00 91; 84 18 61 00 99	Compliance with design and safety standards allowing CE marking or any of the following certifications EN, UL, CSA, BSI, EAC, IEC. Documentation showing RoHS compliance in	

							accordance with Directive 2011/65/EU. Working body of the heat pump should be based on organic or synthetic gas(es) with low GWP (less than 700 kg/kg). Working body gas ingredients should not include substances under the control of Montreal Protocol.	
Transfer of thermal energy from one medium to another	Wholesale	Heat Pumps	G46.69	G46.64			Trade in goods in the category listed above	
Transfer of thermal energy from one medium to another	Installation services	Plumbing and installation of heat pumps	C43.22	C43.22			Activities only for installation of heat pumps	

Transmission of Electricity

Technology	Functional Group	Component	SCTEA	NACE 2.1	HS Code EEU	CN EU	Criteria	Clarifications
High voltage transmission networks > 110 kV and Distribution networks 3- 35 kV	Investigations / Engineering / Project Management / Commissioning	Technical investigations, design and engineering, project management, commissioning and other services necessary to design, construct and commission high voltage transmission networks to connect, also to the national grid, new renewable generation capacity, or to improve network	MA71.12	N71.12				

		resilience to the effects of climate change, or to substantially improve efficiency (more than 10%) over the existing infrastructure.						
High voltage transmission networks > 110 kV and Distribution networks 3- 35 kV	Construction	Construction services for erection of high voltage transmission networks for the purposes listed above	F42.XX	F42.22				
High voltage transmission networks > 110 kV and Distribution networks 3- 35 kV	Manufacturing/Import	Amorphous core transformers	C27.11	C27.11	8504210000	85 04	Cooling fluid should and transformer design should not contain persistent organic pollutants as defined by the Stockholm Convention on PEPs	Relevant identification of the transformer should be based on its technical documents, or other documents accompanying the device or shipment. In case of production inside Kyrgyz Republic via engineering documentation required for mass production.
High voltage transmission networks > 110 kV and Distribution networks 3- 35 kV	Wholesale	Wholesale trade in amorphous core transformers	G46.69	G46.64				
High voltage transmission networks > 110 kV and Distribution networks 3- 35 kV	Operations	Operation of distribution networks in the zone of responsibility of the operator of the renewable energy generating asset or energy storage facility		D35.13				

Low voltage networks <1.5 kV	Investigations / Engineering / Project Management / Commissioning	Technical investigations, design and engineering, project management, commissioning and other services necessary to design, construct and commission low voltage networks to connect new renewable generation capacity.	MA71.12	N71.12				
Low voltage networks <1.5 kV	Construction	Construction services for erection of low voltage networks for the purposes listed above	F42.XX	F42.22				

Energy Storage

Technology	Functional Group	Component	SCTEA	NACE 2.1	HS Code EEU	CN EU	Criteria	Clarifications
Converting mechanical energy of water to electricity and in reverse	Investigations / Engineering / Project Management / Commissioning	Technical investigations, design and engineering, project management, commissioning and other services necessary to design, construct and commission of pumped hydroelectric storage (PHES) plants.	MA71.12	N71.12			Activities only for PHES. Projects should demonstrate that total lifecycle GHG emissions (40 years) are less than 300grams of CO ₂ e/kWh	
Converting mechanical energy of water to electricity and in reverse	Construction	Construction services for building of PHES	F42.XX	F42.22			Activities only for PHES	Payment of VAT for goods for construction of PHES that are not exempt below, can

								be credited against future tax obligation, if the bills of quantities for these goods were indicated during the construction permitting approvals.
Converting mechanical energy of water to electricity and in reverse	Operations	Operation of PHES	D35.11.2	D35.16			Activities only for PHES	
Storage of electrical energy	Investigations / Engineering / Project Management / Commissioning	Technical investigations, design and engineering, project management, commissioning and other services necessary to design, construct and commission accumulator (battery) based electricity storage arrays	MA71.12	N71.12			Activities only for construction and commissioning of accumulator (battery) based electricity storage arrays. Projects should demonstrate that total lifecycle GHG emissions (40 years) are less than 300grams of CO2e/kWh. Project documentation should include viable and funded end-of-life accumulator disposal / recycling plan.	
Storage of electrical energy	Construction	Construction services for building of accumulator (battery) based electricity storage arrays	F42.XX	F42.22			Activities only for accumulator based electricity storage arrays.	
Storage of electrical energy	Operations	Operation of accumulator (battery) based electricity storage arrays		D35.16				

Storage of electrical energy	Manufacturing / Recycling	Production of new accumulators (cells, batteries and arrays) for storing electrical energy. Recycling of accumulators (cells, batteries and arrays).	C27.20; E38.32	C27.20; E38.32				
Conversion of electrical energy in to mechanical kinetic energy and in reverse for the purpose of storage of energy	Investigations / Engineering / Project Management / Commissioning	Technical investigations, design and engineering, project management, commissioning and other services necessary to design, construct and commission of mechanical energy storage systems.	MA71.12	N71.12			Activities only for construction and commissioning of mechanical energy storage systems. Projects should demonstrate that total lifecycle GHG emissions (40 years) are less than 300grams of CO _{2e} /kWh.	
Conversion of electrical energy in to mechanical kinetic energy and in reverse for the purpose of storage of energy	Construction	Construction services for building of mechanical energy storage systems	F42.XX	F42.22			Activities only for mechanical energy storage systems.	
Conversion of electrical energy in to mechanical kinetic energy and in reverse for the purpose of storage of energy	Operations	Operation of mechanical energy storage systems		D35.16				

Conversion of Electricity to Hydrogen

Technology	Functional Group	Component	SCTEA	NACE 2.1	HS Code EEU	CNEU	Criteria	Clarifications
Electrolysis of water into Hydrogen	Investigations / Engineering / Project Management / Commissioning	Technical investigations, design and engineering, project management, commissioning and other services necessary to design, construct	MA71.12	N71.12			Activities only for construction and commissioning of electrolysis and compressor installations for production of hydrogen	

		and commission electrolysis and compressor installations for production of hydrogen						
Electrolysis of water into Hydrogen	Construction	Construction services for building electrolysis and compressor installations for production of hydrogen	F42.XX	F42.22			Activities only for electrolysis and compressor installations for production of hydrogen	
Electrolysis of water into Hydrogen	Operations	Operation of electrolysis and compressor installations for production of hydrogen						
Electrolysis of water into Hydrogen	Manufacturing/Import	Electrolysers	C27.11	C27.11	8543300000	85 43 30 70		
Electrolysis of water into Hydrogen	Wholesale	Wholesale trade in electrolysers	G46.69	G46.64				

Educational Services

Technology	Functional Group	Component	SCTEA	NACE 2.1	HS Code EEU	CN EU	Criteria	Clarifications
	Development of specialists	Preparation of engineers, designers, craftsmen and other professions that will be employed in the fields of renewable energy, energy storage and conversion of electrical energy to hydrogen	P85.3; P85.4; P85.59	Q85.3; Q85.40; Q85.59; Q85.69			Educational activities only for categories listed above.	

Transport

Private transport

Technology	Functional Group	Component	SCTEA	NACE 2.1	HS Code EEU	CN EU	Criteria	Clarifications
Pedestrian infrastructure	Investigations / Engineering / Project Management / Commissioning	Technical investigations, design and engineering, project management, commissioning and other services necessary to design, construct and commission dedicated carriageway (roadway) infrastructure for movement of pedestrians and people with reduced mobility and other special needs that is physically segregated from the roadway (carriageway) intended for movement of motor vehicles.	MA71.12	N71.12			Activities only for construction of dedicated infrastructure	
Pedestrian infrastructure	Construction	Construction services for creating dedicated carriageway (roadway) infrastructure for movement of pedestrians and people with reduced mobility and other special needs that is physically segregated from the	F42.11; F42.12; F42.13	F42.11; F42.12; F42.13			Activities only for construction of dedicated infrastructure	Payment of VAT for goods for construction of dedicated infrastructure that are not exempt below, can be credited against future tax obligation, if the bills of quantities for these goods were indicated during the

		roadway (carriageway) intended for movement of motor vehicles.						construction permitting approvals.
Infrastructure for non-motorized transport and micromobility vehicles	Investigations / Engineering / Project Management / Commissioning	Technical investigations, design and engineering, project management, commissioning and other services necessary to design, construct and commission dedicated carriageway (roadway) infrastructure for movement of non-motorised and micromobility vehicles that is physically segregated from the roadway (carriageway) intended for movement of motor vehicles.	MA71.12	N71.12			Activities only for construction of dedicated infrastructure	
Infrastructure for non-motorized transport and micromobility vehicles	Construction	Construction services for creating dedicated carriageway (roadway) infrastructure for movement of non-motorised and micromobility vehicles that is physically segregated from the roadway (carriageway) intended for movement of motor vehicles.	F42.11; F42.12; F42.13	F42.11; F42.12; F42.13			Activities only for construction of dedicated infrastructure	Payment of VAT for goods for construction of dedicated infrastructure that are not exempt below, can be credited against future tax obligation, if the bills of quantities for these goods were indicated during the construction permitting approvals.

Infrastructure for non-motorized transport and micromobility vehicles	Investigations / Engineering / Project Management / Commissioning	Technical investigations, design and engineering, project management, commissioning and other services necessary to design, construct and commission cycling and micromobility parking facilities.	MA71.12	N71.12			Activities only for construction of parking facilities for cycles and micromobility vehicles	
Infrastructure for non-motorized transport and micromobility vehicles	Construction	Construction services for erecting cycling and micromobility parking facilities.	F41.20	F41.00			Activities only for construction of parking facilities for cycles and micromobility vehicles	Payment of VAT for goods for construction of parking facilities that are not exempt below, can be credited against future tax obligation, if the bills of quantities for these goods were indicated during the construction permitting approvals.
Recreational infrastructure for non-motorized transport and micromobility vehicles	Investigations / Engineering / Project Management / Commissioning	Technical investigations, design and engineering, project management, commissioning and other services necessary to design, construct and commission paved or unpaved cycle and multi-use paths.	MA71.12	N71.12			Activities only for construction of cycle and multi-use paths. Particular consideration should be given to preserving biodiversity and taking measures to reduce erosion.	
Recreational infrastructure for non-motorized transport and micromobility vehicles	Construction	Construction services for creating paved or unpaved cycle and multi-use paths.	F42.11; F42.13	F42.11; F42.13			Activities only for construction of cycle and multi-use paths. Particular consideration should be given to preserving biodiversity and taking measures to reduce erosion.	

Infrastructure for non-motorized transport and micromobility vehicles	Operations	Operations and maintenance of above listed infrastructure	H52.21	H52.21			Activities covering infrastructure in the categories listed above	
Non-motorized transport	Manufacturing / Import	Cycles, recumbents, roller blades, kick scooters, cycle trailers, skateboards and other vehicles and devices with at least one wheel which are propelled solely by the muscular force of their rider(s)	C30.92	C30.92	8712; 9506703000	87 12; 95 06 70 30	Compliance with safety standards allowing CE marking or any of the following certifications under relevant EN, US CPSC or ISO standards.	Compliance with safety standards applies only to new articles. Used articles can be imported only by non-commercial entities, which receive the articles as donation from municipal authorities or other non-commercial entities which are able to provide proof of clean origin of goods from the law enforcement agency or other competent authority from the country of origin of the shipment or for import of personal bicycle purchased outside Kyrgyz Republic for permanent use in Kyrgyz Republic by physical persons.
Non-motorized transport parts	Manufacturing / Import	Parts of cycles, recumbents, roller blades, kick scooters, cycle trailers, skateboards and other vehicles and devices with at least one wheel which are propelled solely by the muscular force of their rider(s)	C30.92.1	C30.92	871491 – 871499; 9506709000	87 14 91 – 87 14 99; 95 06 70 90	Compliance with safety standards allowing CE marking or any of the following certifications under relevant EN, US CPSC or ISO standards.	Only new articles

Non-motorized transport parts	Manufacturing / Import	Bicycle tyres	C22.11	C22.11	401150000	40 11 50	Large importers (more than 1000 units per year) should provide to the competent authority of Kyrgyz Republic viable and funded end-of-life imported or produced tyre disposal / recycling plan	Only new articles
Micromobility vehicles and electric mopeds and electric motorcycles	Manufacturing / Import	Electric bicycles, monowheels, electric scooters, electric skateboards and other small vehicles or devices with at least one wheel propelled by the electrical energy stored in battery arrays / accumulators that can be defined as micromobility vehicles, electric mopeds and electric motorcycles, whether or not fitting in the categories L1-L7 per the definition of the classification of EEU or Regulation (EU) No 168/2013	C30.92; C30.91	C30.92; C30.91	871160; 9506999000	87 11 60; 95 06 99	For small vehicles and self propelled devices compliance with safety standards allowing CE marking or any of the following certifications under relevant EN, US CPSC or ISO standards. For electric mopeds and electric motorcycles, fitting the categories L1-L7 per the definition of the classification of EEU or Regulation (EU) No 168/2013 – compliance with all applicable standards under the EEU regulations or EU regulations for the said category of vehicles. For electrical components of the vehicles compliance with design and safety standards allowing CE marking or any of the following certifications EN, UL, CSA, BSI, EAC, IEC. Documentation showing RoHS	Import of used goods is allowed only for vehicles in categories L1-L7. Physical and legal persons that intend to import goods in this category for sale on the market of Kyrgyz Republic, should provide to the customs authorities viable and funded end-of-life accumulator disposal / recycling plan that are installed in the importable goods at the time of crossing the customs border of Kyrgyz Republic. Compliance with RoHS is mandatory for all electrical and electronic components of imported goods, except for individual battery / accumulator cells and their interconnecting components – up to the battery management circuit board if the cells are based on Li or

							compliance in accordance with Directive 2011/65/EU with the exception of individual cells of the battery array or accumulator.	Ni chemistry and pure or alloy nickel busbars are used; or lead or lead alloy connecting terminals that are crimped onto the copper wires connecting lead acid batteries to the system.
Safety Helmets	Manufacturing / Import	Cycle and motorcycle helmets for drivers and passengers of vehicles in the categories listed above	C32.99	C32.99	650610	65 06 10	Compliance with safety standards allowing CE marking or any of the following certifications under relevant EN, US CPSC or ISO standards.	Only new articles
Non-motorized transport and micromobility vehicles	Wholesale	Wholesale of non-motorised transport and its parts and micromobility vehicles	G46.49	G46.49			Trade in goods in the category listed above	
Electric mopeds and electric motorcycles	Wholesale	Wholesale of electric mopeds and electric motorcycles	G45.40	G46.73			Trade in goods in the category listed above	
Non-motorized transport and micromobility vehicles	Retail Sales	Retail trade of non-motorised transport and its parts and micromobility vehicles	G47.64	G47.63			Trade in goods in the category listed above	
Electric mopeds and electric motorcycles	Retail Sales	Retail trade of electric mopeds and electric motorcycles	G45.40	G47.83			Trade in goods in the category listed above	
Non-motorized transport and micromobility vehicles	Service and repair	Service and repair of non-motorised transport and micromobility vehicles	S95.29	T95.29			Activities only for non-motorised transport and micromobility vehicles	

Electric mopeds and electric motorcycles	Service and repair	Service and repair of electric mopeds and electric motorcycles	G45.40	T95.32			Activities only for electric mopeds and electric motorcycles	
Non-motorized transport and micromobility vehicles	Rental / Leasing	Rental of non-motorised transport and micromobility vehicles	N77.21	O77.21			Only if overall operational emissions (scopes 1 and 2) are below 30 grams of CO ₂ e/km in actual use.	
Electric mopeds and electric motorcycles	Rental / Leasing	Rental of electric mopeds and electric motorcycles	N77.39	O77.11			Only if overall operational emissions (scopes 1 and 2) are below 40 grams of CO ₂ e/km in actual use.	
Electric vehicles	Manufacturing / Import	Electric vehicles of category M1 or M1g in accordance with the classification of EEU or category M1 in accordance with Regulation (EU) 2018/858	C29.10	C29.10	8703800002	87 03 80	Physical and legal persons that intend to import goods in this category for sale on the market of Kyrgyz Republic, should provide to the competent authority of Kyrgyz Republic viable and funded end-of-life accumulator disposal / recycling plan that are installed in the importable goods at the time of crossing the customs border of Kyrgyz Republic.	
Electric vehicles	Wholesale	Wholesale trade in electric vehicles of category M1 and M1g	G45.11.1	G46.71			Trade in goods in the category listed above	
Electric vehicles	Retail Sales	Retail trade in electric vehicles of category M1 and M1g	G45.11.9	G47.81			Trade in goods in the category listed above	
Electric vehicles	Service and repair	Service and repair of electric vehicles of category M1 and	G45.20.1	T95.31			Activities only for electric vehicles	

		M1g						
Electric vehicles	Rental / Leasing	Rental of electric vehicles of category M1 and M1g	N77.11	O77.11			Activities only for electric vehicles	
Electric transport charging infrastructure	Engineering / Project Management / Commissioning	Design and engineering, project management, commissioning and other services necessary to design, construct and commission public electric vehicle charging infrastructure	MA71.12	N71.12			Activities only for construction of public charging infrastructure	
Electric transport charging infrastructure	Electrical Installation Services	Installation of vehicle chargers	F43.21	F43.21				
Electric transport charging infrastructure	Operations	Operations and maintenance of public electric vehicle charging infrastructure	H52.21	H52.21			Activities covering public vehicle charging infrastructure	
Electric transport charging infrastructure	Manufacturing / Import	Electric vehicle chargers	C27.11	C27.11	8504405500	85 04 40 60 90	Compliance with design and safety standards allowing CE marking or any of the following certifications EN, UL, CSA, BSI, EAC, IEC. Documentation showing RoHS compliance in accordance with Directive 2011/65/EU.	
Electric transport charging infrastructure	Wholesale	Wholesale of electric vehicle chargers	G46.69	G46.64			Trade in goods in the category listed above	
Electric transport charging infrastructure	Retail Sales	Retail sales of electric vehicle chargers	G47.54	G47.54			Trade in goods in the category listed above	

Commercial transport

Technology	Functional Group	Component	SCTEA	NACE 2.1	HS Code EEU	CN EU	Criteria	Clarifications
Electric vehicles	Manufacturing / Import	Electric vehicles of category M2, M2g, N1, N1g, N2 and N2g in accordance with the classification of EEU or category M2, N1 and N2 in accordance with Regulation (EU) 2018/858	C29.10	C29.10	8702400001; 8703800009; 8704600000	87 02 40; 87 03 80; 87 04 60	Physical and legal persons that intend to import goods in this category for sale on the market of Kyrgyz Republic, should provide to the competent authority of Kyrgyz Republic viable and funded end-of-life accumulator disposal / recycling plan that are installed in the importable goods at the time of crossing the customs border of Kyrgyz Republic.	
Electric vehicles	Wholesale	Wholesale trade in electric vehicles of category M2, M2g, N1, N1g, N2 and N2g	G45.19.1	G46.71			Trade in goods in the category listed above	
Electric vehicles	Retail Sales	Retail trade in electric vehicles of category M2, M2g, N1, N1g, N2 and N2g	G45.19.9	G47.81			Trade in goods in the category listed above	
Electric vehicles	Service and repair	Service and repair of electric vehicles of category M2, M2g, N1, N1g, N2 and N2g	G45.20.9	T95.31			Activities only for electric vehicles	
Electric vehicles	Rental / Leasing	Rental of electric vehicles of category M2, M2g, N1, N1g, N2 and N2g	N77.12	O77.11; O77.12			Activities only for electric vehicles	

Electric vehicles	Manufacturing / Import	Electric vehicles of category M3, M3g, N3 and N3g in accordance with the classification of EEU or category M3 and N3 in accordance with Regulation (EU) 2018/858	C29.10	C29.10	870460000; 870240002; 8705	87 02 40; 87 04 60; 87 05	Physical and legal persons that intend to import goods in this category for sale on the market of Kyrgyz Republic, should provide to the competent authority of Kyrgyz Republic viable and funded end-of-life accumulator disposal / recycling plan that are installed in the importable goods at the time of crossing the customs border of Kyrgyz Republic.	
Electric vehicles	Wholesale	Wholesale trade in electric vehicles of category M3, M3g, N3 and N3g	G45.19.1	G46.71			Trade in goods in the category listed above	
Electric vehicles	Retail Sales	Retail trade in electric vehicles of category M3, M3g, N3 and N3g	G45.19.9	G47.81			Trade in goods in the category listed above	
Electric vehicles	Service and repair	Service and repair of electric vehicles of category M3, M3g, N3 and N3g	G45.20.9	T95.31			Activities only for electric vehicles	
Electric vehicles	Rental / Leasing	Rental of electric vehicles of category M3, M3g, N3 and N3g	N77.12	O77.11; O77.12			Activities only for electric vehicles	

Public transport

Technology	Functional Group	Component	SCTEA	NACE 2.1	HS Code EEU	CN EU	Criteria	Clarifications
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Public transport infrastructure	Investigations / Engineering / Project Management / Commissioning	Technical investigations, design and engineering, project management, commissioning and other services necessary to design, construct and commission linear rail infrastructure, buildings and other structures necessary to provide passenger transport service on electrified vehicles	MA71.12	N71.12			Activities only for infrastructure to provide passenger transport service on electrified vehicles	
Public transport infrastructure	Construction	Construction services for erecting linear rail infrastructure, buildings and other structures necessary to provide passenger transport service on electrified vehicles	F42.11; F42.12; F42.13	F41.00; F42.11; F42.12; F42.13			Activities only for infrastructure to provide passenger transport service on electrified vehicles	Payment of VAT for goods for construction of dedicated infrastructure that are not exempt below, can be credited against future tax obligation, if the bills of quantities for these goods were indicated during the construction permitting approvals.
Public transport infrastructure	Operations	Operations and maintenance of linear rail infrastructure, buildings and other structures necessary to provide passenger transport service on electrified vehicles	H52.21	H52.21			Activities only for infrastructure to provide passenger transport service on electrified vehicles	
Public transport service	Transport Service Operations	Providing passenger transport service on electrified vehicles	H49.10; H49.31; H49.32	H49.11; H49.12; H49.3				

Rail vehicles	Manufacturing / Import	Electric passenger rail vehicles or vehicles to be pulled by electric rail vehicles	C30.20	C30.20	8603; 8605	86 03; 86 05	Importers or manufacturers of the vehicles under this category should provide to the competent authority of Kyrgyz Republic viable and funded end-of-life accumulator disposal / recycling plan if the imported/produced vehicles use batteries / accumulators in their construction.	
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Educational Services

Technology	Functional Group	Component	SCTEA	NACE 2.1	HS Code EEU	CN EU	Criteria	Clarifications
	Development of specialists	Preparation of engineers, designers, craftsmen and other professions that will be employed in the fields of sustainable transport.	P85.3; P85.4; P85.59	Q85.3; Q85.40; Q85.59; Q85.69			Educational activities only for categories listed above.	

Energy Efficiency

Energy Efficiency of Buildings and Structures

Technology	Functional Group	Component	SCTEA	NACE 2.1	HS Code EEU	CN EU	Criteria	Clarifications
Certified green buildings	Investigations / Engineering / Project Management / Commissioning	Technical investigations, design and engineering, project management, commissioning and other services necessary to design, construct, refurbish and commission certified green buildings.	MA71.12	N71.12			Projects should be certifiable under any of the following green building certifications: IFC EDGE Buildings, LEED, BREEAM, GNDB or WELL, or meet the requirements of Directive 2010/31/EU.	
Certified green buildings	Construction	Construction services for creating certified green buildings.	F41.20	F41.00			Buildings should be certified under any of the following green building certifications: IFC EDGE Buildings, LEED, BREEAM, GNDB or WELL, or meet the requirements of Directive 2010/31/EU.	
Reduction of energy consumption of existing buildings, apartments and structures.	Repair	Repair and other construction projects that reduce energy consumption of existing buildings, apartments and structures.					To comply with this criteria, owner or lessor of the facility should demonstrate, ex-post, at least a 20% reduction in the consumption of at least one energy carrier.	
Low energy transfer construction materials	Manufacturing / Import	Autoclaved aerated concrete blocks	C23.61	C23.61	6810111000	68 10 11 10	Test results demonstrating thermal	

							conductivity (k-value) no higher than 0.15 W/mK. Documentation proving absence of asbestos fibres	
Low energy transfer construction materials	Manufacturing / Import	Insulation blocks and rolls from non-flammable materials	C23.99	C23.99	6806100008	68 06 10	Documentation proving absence of asbestos fibres.	
Low energy transfer construction materials	Manufacturing / Import	Low-emissivity glass sheets	C23.11	C23.11	7003	70 03	Compliance with the requirements of GOST31364-2014 or current version of EN 1096	
Low energy transfer construction materials	Manufacturing / Import	Window and door frame profiles	C16.23; C22.23; C25.12	C16.23; C22.23; C25.12	3925200000; 4418190000; 7610100000	39 25 20; 44 18 19; 44 18 29; 76 10 10	Test results demonstrating thermal resistance (R-value) no lower than 1 m ² C/W.	
Low energy transfer construction materials	Manufacturing / Import	Window and door units (ready for installation)	C16.23; C22.23; C25.12	C16.23; C22.23; C25.12	3925200000; 4418190000; 7610100000	39 25 20; 44 18 19; 44 18 29; 76 10 10	Compliance with the requirements of GOST 23166-2021 or current version of EN 14351. Thermal resistance (R-value) no lower than 1 m ² C/W. Glass pack should contain low emissivity glass and the customer should be able to select the type of emissivity coating depending on the orientation of the window or door	
Energy saving solutions	Manufacturing / Import	Adjustable flow thermostatic radiator valves, with thermostatic head or without. Thermostatic valve control heads with liquid or gas working body or electronic	C28.14	C28.14	8481803100; 9032108900	84 81 80 31; 90 32 10 80 90	Compliance with the requirements of GOST 30815-2019 or current version of EN 215 or certified under the Keymark scheme. If electronic thermostatic heads, documentation showing RoHS	

		thermostatic heads					compliance in accordance with the Directive 2011/65/EU. If the thermostatic head is powered by line electricity with voltage exceeding 120 V, compliance with design, safety and accuracy standards allowing CE marking or any of the following certifications EN, UL, CSA, BSI, GOST, EAC, IEC.	
Energy saving solutions	Manufacturing / Import	Electronic thermostats	C26.51	C26.51	9032102000	90 32 10 20 90	Compliance with design, safety and accuracy standards allowing CE marking or any of the following certifications EN, UL, CSA, BSI, GOST, EAC, IEC. Documentation showing RoHS compliance in accordance with Directive 2011/65/EU.	
Energy saving solutions	Manufacturing / Import	Advanced energy use controllers	C26.51; C27.12	C26.51; C27.12	853710; 8543708000; 9032890000	85 37 10 10 90; 85 43 70 90 99; 90 32 89 00 90	Compliance with design, safety and accuracy standards allowing CE marking or any of the following certifications EN, UL, CSA, BSI, GOST, EAC, IEC. Documentation showing RoHS compliance in accordance with Directive 2011/65/EU.	

Energy saving solutions	Manufacturing / Import	Heat recovery units of ventilation systems, stand alone room recuperators	C28.25	C28.25	8419500000	84 19 50 80 90	Compliance with design and safety standards allowing CE marking or any of the following certifications EN, UL, CSA, BSI, EAC, IEC. Documentation showing RoHS compliance in accordance with Directive 2011/65/EU.
Energy saving solutions	Manufacturing / Import	Corrosion inhibitors for water based heating systems	C20.59.9	C20.59	3403990000	34 03 99	Chemical formula of the additive should be registered under the requirements of Regulation (EC) No 1907/2006 (REACH)
Energy saving solutions	Manufacturing / Import	LED light sources	C27.40	C27.40	853951; 853952; 9405	85 39 51; 85 39 52; 94 05	Colour temperature should conform to IEC 60081 or GOST 62612 – 2019, colour rendering index > 9 based on GOST 62612 – 2019 or CRI > 90 per CIE 13.3 – 1995, luminous efficiency > 135 lm/w per GOST 62612 – 2019 or energy label rating of D or greater + CRI > 90 in accordance with Regulation (EU) 2019/2015 and Regulation (EU) 2019/2020. Power factor index for lamp power supply should be > 0.7 for sources less than 25 W, and (cos φ) > 0.9 for sources above 25 W per

							GOST 62612 – 2019. Documentation showing RoHS compliance in accordance with Directive 2011/65/EU.	
Energy saving solutions	Manufacturing / Import	Inverters for control of asynchronous motors (Variable Frequency Drives)	C27.11	C27.11	8504408500; 8504408700	85 04 40 85 90; 85 04 40 86 90	Compliance with design and safety standards allowing CE marking or any of the following certifications EN, UL, CSA, BSI, EAC, IEC. Documentation showing RoHS compliance in accordance with Directive 2011/65/EU.	
Low energy transfer construction materials and energy saving solutions	Wholesale	Wholesale trade in low energy transfer construction materials or energy saving solutions	G46.73	G46.84			Trade in goods in the category listed above	
Low energy transfer construction materials and energy saving solutions	Retail Sales	Retail trade in low energy transfer construction materials or energy saving solutions	G47.52	G47.52			Trade in goods in the category listed above	
Certified green buildings and reduction of energy consumption of existing buildings, apartments and structures.	Installation Services	Installation of energy efficient solutions for buildings	F43.21; F43.22; F43.29.1; F43.31; F43.34; F43.39; F43.91; F43.99	F43.21; F43.22; F43.23; F43.24; F43.31; F43.34; F43.35; F43.41; F43.91			Activities only for energy efficient solutions	
Low energy transfer construction materials	Installation Services	Installation of windows and doors	F43.32	F43.32			Installation services should conform to the requirements of GOST 30971-2012	

Energy efficient appliances	Manufacturing / Import	Washing Machines	C27.51.9	C27.51	845011	84 50 11	Compliance with the requirements allowing to apply the following markings: EnergyStar, EU eco label or EU energy label grade C or above in accordance with the Regulation (EU) 2019/2023 and Regulation (EU) 2019/2014.	
Energy efficient appliances	Manufacturing / Import	Dish washing machines	C27.51.9	C27.51	8422110000	84 22 11	Compliance with the requirements allowing to apply the following markings: EnergyStar, EU eco label or EU energy label grade C or above in accordance with the Regulation (EU) 2019/2022 and Regulation (EU) 2019/2017.	
Energy efficient appliances	Manufacturing / Import	Electric Water Heaters	C27.51.9	C27.51	851610	85 16 10	Compliance with the requirements allowing to apply the following markings: EnergyStar or EU energy label grade C or above in accordance with the Regulation (EU) No 812/2013.	
Energy efficient appliances	Manufacturing / Import	Split AC units and other residential climatic equipment	C28.25	C28.21	841510	84 15 10	Compliance with the requirements allowing to apply the following markings: EnergyStar or EU energy label grade A++ or above in accordance with the Regulation (EU) No 626/2011. Working body of	

							the unit should be based on organic or synthetic gas(es) with low GWP (less than 700 kg/kg). Working body gas ingredients should not include substances under the control of Montreal Protocol.	
Energy efficient appliances	Manufacturing / Import	Refrigerators and Freezers for consumer use	C27.51.1	C27.51	841810; 841821; 841829	84 18 10; 84 18 21; 84 18 29;	Compliance with the requirements allowing to apply the following markings: EnergyStar, EU eco label or EU energy label grade C or above in accordance with the Regulation (EU) 2019/2019 and Regulation (EU) 2019/2016.	
Energy efficient appliances	Manufacturing / Import	Computers and electronics	C26.20; C26.40	C26.20; C26.40	8471; 852852; 852859	84 71; 85 28 52; 85 28 59	Compliance with the requirements allowing to apply the following markings: EnergyStar, 80Plus Silver or better, EU eco label or EU energy label grade C or above in accordance with the Decision (EU) 2020/1804 and Regulation (EU) 2019/2013.	
Energy efficient appliances	Wholesale	Wholesale trade in energy efficient appliances	G46.43	G46.43				
Energy efficient appliances	Retail Sales	Retail trade in energy efficient appliances	G47.54	G47.54				

Energy saving solutions	Energy Audit	Energy audit services	MA71.12	N71.12			Audit services in accordance with GOST 57576-2017 or EN 16247 or ISO 50002	
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Industrial and Agricultural Energy efficiency

Technology	Functional Group	Component	SCTEA	NACE 2.1	HS Code EEU	CN EU	Criteria	Clarifications
Industrial process optimization	Optimization projects	Implementation of projects for production process optimization via common frameworks such as TPO, Lean, Six Sigma and others that can demonstrate output improvement of at least 10% with the same resources.	MA70.22	N70.20			External party should verify project.	
Industrial equipment upgrades	Replacement of equipment	Replacement of a whole, or part(s) of a production line or industrial equipment, which can demonstrate, <i>ex-ante</i> or <i>ex-post</i> , before and after savings which are greater than 20% for at least one energy carrier.					External party should verify project.	
Industrial equipment upgrades	Replacement of equipment	Replacement or upgrade of a whole, or part(s) of a production line or industrial equipment, which can demonstrate, <i>ex-ante</i> or <i>ex-post</i> , before and after savings per unit of output which are greater than 20%.					External party should verify project.	

Industrial equipment upgrades	Procurement of new equipment	Procurement of a new production line or industrial equipment, which is 20% or more energy efficient when benchmarked against average efficiency of equivalent processes or equipment in OECD countries.					External party should verify project.	
Waste heat recovery	Installation of auxiliary equipment	Actions aimed at waste heat recovery from existing industrial processes and its productive use elsewhere.					To meet the requirements of this category, the project should not cause additional energy or fuel use in the source process. Project should show net GHG savings, compared to alternative scenarios where recovered heat will be utilised. External party should verify project.	

Educational Services

Technology	Functional Group	Component	SCTEA	NACE 2.1	HS Code EEU	CN EU	Criteria	Clarifications
	Development of specialists	Preparation of engineers, designers, consultants, craftsman and other professions that will be employed in the fields of energy efficiency	P85.3; P85.4; P85.59	Q85.3; Q85.40; Q85.59; Q85.69				

Waste Management

General Waste Management

Technology	Functional Group	Component	SCTEA	NACE 2.1	HS Code EEU	CN EU	Criteria	Clarifications
Separate collection of solid residential waste, waste processing and recycling	Investigations / Engineering / Project Management / Commissioning	Technical investigations, design and engineering, project management, commissioning and other services necessary to design, construct, and commission facilities for temporary storage, processing and storage and recycling plants.	MA71.12	N71.12			Buildings in the project should be certified under any of the following green building certifications: IFC EDGE Buildings, LEED, BREEAM, GNDB or WELL, or meet the requirements of Directive 2010/31/EU.	
Separate collection of solid residential waste, waste processing and recycling	Construction	Construction services for creating certified green buildings.	F41.20	F41.00			Buildings should be certified under any of the following green building certifications: IFC EDGE Buildings, LEED, BREEAM, GNDB or WELL, or meet the requirements of Directive 2010/31/EU.	

Residential Waste

Technology	Functional Group	Component	SCTEA	NACE 2.1	HS Code EEU	CN EU	Criteria	Clarifications
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Separate collection of solid residential waste	Service	Operation of service for separate collection of solid residential waste	E38.11	E38.11			This category covers the following groups of waste according to the taxonomy of hazardous waste and methodological recommendations for determining the waste hazard class: 20015; 20024; 20034; 20044; 20054; 20065; 20075; 20085; 20095; 20133; 20143; 20163; 20173; 20203; 20184; и 20215. The final destination of waste should be waste storage and processing facility or recycling facility.	
Separate collection of solid residential waste	Service	Operation of service for separate collection of hazardous residential and office waste	E38.11	E38.11			This category covers the following groups of waste according to the taxonomy of hazardous waste and methodological recommendations for determining the waste hazard class: 20124; 20184; 20230; 20243; 20254; 20275; 20284; 20294; 20303; 20313; 20320; 20330; 20350. The final destination of waste should be waste storage and processing facility or recycling	

							facility.	
Separate collection of solid residential waste	Manufacturing	Separate waste collection containers for public use	C22.22; C25.91; C25.99	C22.22; C25.91; C25.99			Container manufacturers are required to calculate and disclose GHG emissions from container's lifecycle	
Disposal of residential waste	Generation of heat or electricity	Thermal decomposition of solid residential wastes to produce fuel, heat or electricity.	CD19.20; E38.21; E38.22	E38.22			Thermal decomposition of wastes under categories : 20015; 20024; 20034; 20044; 20054; 20065; 20075; 20085; 20095; 20193; 20203; 20184; 20215; 20223; 20230; 20243; 20254; 20275; 20284; 20294; 20372; 20385; 20395 and 20995 via high temperature pyrolysis and use of pyrolysis products to produce heat or electricity.	
Disposal of residential waste	Generation of heat or electricity	Biological decomposition of solid residential wastes to produce fuel, heat or electricity	E38.21; E38.22	E38.22			Biological decomposition of wastes under categories : 20015; 20024; 20044; 20065; 20075; 20085; 20095 and 20254 to synthesise methane and its subsequent use to generate useful energy.	
Disposal of	Production of	Composting	E38.21;	E38.21			Biological decomposition of	

residential waste	Fertilisers		E38.22				wastes under category 20095 to produce organic fertilizer	
Disposal of residential waste	Recycling	Complete processing with the output being either ready to consume raw materials or finished products from recycled raw materials	E38.21; E38.22	E38.21			All groups of waste that can be recycled	

Construction Waste

Technology	Functional Group	Component	SCTEA	NACE 2.1	HS Code EEU	CN EU	Criteria	Clarifications
Disposal of construction waste	Recycling	Complete processing with the output being either ready to consume raw materials or finished products from recycled raw materials	E38.21; E38.22	E38.21			All waste from 17 th group that can be recycled	

Industrial and Commercial Waste

Technology	Functional Group	Component	SCTEA	NACE 2.1	HS Code EEU	CN EU	Criteria	Clarifications
Recycling of metals	Service	Operation of service for collection of scrap metal	E38.22	E38.21			Wastes from the categories 20133; 20143; 20153; 20163; 20173; 20184.	
Recycling of metals	Manufacturing	Manufacture of ready to use products from scrap metals	C24	C24			Wastes from the categories 20133; 20143; 20153; 20163; 20173; 20184.	

Agricultural Waste

Technology	Functional Group	Component	SCTEA	NACE 2.1	HS Code EEU	CN EU	Criteria	Clarifications
Chemical processing of fats and food waste to biofuel	Production of biofuel	Production of biodiesel and other biofuels from waste of the restaurants and food processing industry	C20.51	C20.51			All applicable wastes from 2, 3, 4 ,18, 19 and 20th group.	
Biological conversion of agricultural, animal and food processing waste to biofuel	Production of biofuel	Production of biogas and other biofuels from agricultural, animal and food processing waste.	E38.21	D35.21			All applicable wastes from 2, 3, 4 ,18, 19 and 20th group.	
Biological conversion of agricultural, animal and food processing waste to biofuel	Production of biofuel	Production of biomass pellets from agricultural and food processing waste.	CC16.29; E38.21	C16.26			All applicable wastes from 2, 3, 4 ,18, 19 and 20th group.	

Water Management

Acquisition, preparation and delivery of potable water

Technology	Functional Group	Component	SCTEA	NACE 2.1	HS Code EEU	CN EU	Criteria	Clarifications
Sourcing of ground water	Investigations / Engineering / Project Management / Commissioning	Technical investigations, design and engineering, project management, commissioning and other services necessary to design, construct, refurbish and commission water wells, water treatment facilities, pipelines and other structures necessary to supply potable water from underground aquifers.	MA71.12	N71.12			Projects should have debit lower than the level of self regeneration of the underground aquifer. Energy used to power pumps and other water supply and treatment equipment should be sourced from renewable sources. In case multiple projects are accessing the same underground aquifer, their total debit should be lower than the level of self regeneration of the aquifer.	Only projects to supply potable water for human consumption
Sourcing of ground water	Construction	Construction services including well drilling to supply potable water from underground sources	F42.21	F42.21				
Sourcing of surface water	Investigations / Engineering / Project Management / Commissioning	Technical investigations, design and engineering, project management, commissioning and other services necessary to design,	MA71.12	N71.12			Energy used to power pumps and other water supply and treatment equipment should be sourced from renewable sources. Quality of water	Only projects to supply potable water for human consumption

		construct, refurbish and commission water intakes, water treatment facilities, pipelines and other structures necessary to supply potable water from surface water bodies					supplied to the user should meet at least the requirements set out in GOST 2874-82	
Sourcing of surface water	Construction	Construction services including well drilling	F42.21	F42.21				
Potable Water Supply	Operations	Operation of potable water supply networks	D36.00	D36.00			Quality of water supplied to the user should meet at least the requirements set out in GOST 2874-82.	
Potable Water Treatment	Manufacturing / Import	Filters and filtration systems for potable water treatment	C23.11	C23.11	8421210009	84 21 21 00 20; 84 21 21 00 90	Products should be NSF certified, or meet compliance criteria in line with EU Directive – 2020/2184	

Delivery of water for irrigation

Technology	Functional Group	Component	SCTEA	NACE 2.1	HS Code EEU	CN EU	Criteria	Clarifications
Sourcing of surface water	Investigations / Engineering / Project Management / Commissioning	Technical investigations, design and engineering, project management, commissioning and other services necessary to design, construct, refurbish and commission water intakes, pipelines and other structures necessary to supply water for irrigation from surface water bodies	MA71.12	N71.12			Projects should be designed taking account the total watershed area of the source body and the withdrawal amount should be small enough not to degrade the body of water downstream or degrade the downstream ecosystems. The irrigation networks should feature enclosed waterways and have total system water loss	Only irrigation projects

							of less than 5%. If the project uses any type of powered pressurisation or control equipment energy used to power pumps and other water supply and treatment equipment should be sourced from renewable sources.	
Sourcing of surface water	Construction	Construction of irrigation networks	F42.21	F42.21				
Sourcing of surface water	Operations	Operation of irrigation networks	D36.00	D36.00			The irrigation networks should feature enclosed waterways and have total system water loss of less than 5%. If the project uses any type of powered pressurisation or control equipment energy used to power pumps and other water supply and treatment equipment should be sourced from renewable sources.	Only irrigation projects
Drip Irrigation	Engineering / Project Management / Commissioning	Technical investigations, design and engineering, project management, commissioning and other services necessary to design, construct, refurbish and commission drip irrigation systems	MA71.12	N71.12				
Drip Irrigation	Construction	Construction of drip irrigation systems	F42.21	F42.21				
Drip Irrigation	Operations	Operation of drip	D36.00	D36.00				

		irrigation systems						
Drip Irrigation	Manufacturing / Import	Drip Irrigation Systems and their components	C22.12; C22.21	C22.12; C22.21	3917320001; 3917330009; 3917390008; 3917400009	39 17 32 00 90; 39 17 33 00 90; 39 17 39 00 99 ; 39 17 40 00 99		

Rainwater collection and storage for irrigation

Technology	Functional Group	Component	SCTEA	NACE 2.1	HS Code EEU	CN EU	Criteria	Clarifications
Rainwater collection and storage	Investigations / Engineering / Project Management / Commissioning	Technical investigations, design and engineering, project management, commissioning and other services necessary to design, construct, refurbish and commission rainwater collection and storage systems	MA71.12	N71.12			Projects should both collect and store rain water for subsequent use. If the project uses any type of powered pressurisation or control equipment energy used to power pumps and other water supply and treatment equipment should be sourced from renewable sources.	
Rainwater collection and storage	Construction	Construction services to build rain water collection and storage systems	F42.21	F42.21				
Rainwater collection and storage	Operations	Operation of rain water collection and storage systems	E36.00	E36.00				

Wastewater treatment

Technology	Functional Group	Component	SCTEA	NACE 2.1	HS Code EEU	CN EU	Criteria	Clarifications
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Collection and treatment of residential waste waters	Investigations / Engineering / Project Management / Commissioning	Technical investigations, design and engineering, project management, commissioning and other services necessary to design, construct, refurbish and commission sanitary sewer systems and residential waste water treatment plants and other related structures and systems.	MA71.12	N71.12			Projects should both collect and treat residential wastewater, or just treat residential waste water. If the project uses any type of powered pressurisation or control equipment energy used to power pumps and other water supply and treatment equipment should be sourced from renewable sources. Projects should have means to capture green house gas emissions, for example methane. Quality of water discharge should meet current sanitary norms of Kyrgyz Republic.	
Collection and treatment of residential wastewaters	Construction	Construction services to build sanitary sewer networks and waste water treatment facilities	F42.21	F42.21				
Collection and treatment of residential wastewaters	Operations	Operation of sanitary sewer networks and waste water treatment facilities	E37.00	E37.00				
Collection and treatment of residential wastewaters	Manufacturing	Private Sceptic Systems					Systems should have means to capture green house gas emissions, for example methane. Quality of water discharge should meet current sanitary norms of Kyrgyz Republic.	

Collection and treatment of storm runoff	Investigations / Engineering / Project Management / Commissioning	Technical investigations, design and engineering, project management, commissioning and other services necessary to design, construct, refurbish and commission storm sewer systems and runoff treatment facilities	MA71.12	N71.12			Projects should be able to treat runoff from petrochemical residues when operating at less than 25% capacity If the project uses any type of powered pressurisation or control equipment energy used to power pumps and other water supply and treatment equipment should be sourced from renewable sources.	
Collection and treatment of storm runoff	Construction	Construction services to build storm sewer networks and runoff treatment facilities	F42.21	F42.21				
Collection and treatment of storm runoff	Operations	Operation of storm sewer networks and runoff treatment facilities	E37.00	E37.00				

Agriculture

Climate Smart Agriculture

Technology	Functional Group	Component	SCTEA	NACE 2.1	HS Code EEU	CN EU	Criteria	Clarifications
No-till seed drills	Manufacturing / Import	No-till seed drills	C28.30	C28.30	843231	84 32 31		
No-till seed drills	Wholesale	Wholesale of no-till seed drills	G46.61	G46.61				
No-till seed drills	Service and repair	Service and repair of no-till seed drills	C32.12	C33.12				
No-till seed drills	Rental / Leasing	Rental of no-till seed drills	N77.31	O77.31				
Restoration of degraded lands	Projects	Projects to restore degraded lands	A01; A02	A01; A02			Project should be verified by external party	
Carbon sequestration in soils	Projects	Projects to increase carbon sequestration in soils	A01; A02	A01; A02			Projects should be able to prove the increase of 10% in carbon content based on laboratory analysis of a representative subset of soil samples	
Greenhouses	Investigations / Engineering / Project Management / Commissioning	Technical investigations, design and engineering, project management, commissioning and other services necessary to design, construct, refurbish and commission greenhouses	MA71.12	N71.12			Greenhouses should be constructed from recyclable materials. If the design envisions use of plastics, the materials used should bio degrade within 10 years after utilization. If the heating system is to be used, the	

							source of energy for heat should be waste biomass decomposition through pyrolysis, renewable energy sources, or waste heat from other industrial processes.	
Greenhouses	Construction	Construction of greenhouses	F41.00	F41.00			Greenhouses should be constructed from recyclable materials. If the design envisions use of plastics, the materials used should bio degrade within 10 years after utilization. If the heating system is to be used, the source of energy for heat should be waste biomass decomposition through pyrolysis, renewable energy sources, or waste heat from other industrial processes.	
Aquaponic systems	Projects	Projects to grow products in soil-less conditions	A01; A02	A01; A02			Project should be verified by external party	
Agrivoltaics	Projects	Projects to grow crops below photovoltaic panels	A01; A02	A01; A02			Project should be verified by external party	
Cotton growing and processing	Growing	Certified growing and processing of cotton	A01.16	A01.16			Process should be certified by Better Cotton Initiative	
Breeding activities	Growing	Breeding of drought resistant, disease resistant, and other hybrid crops and varieties	A01.30	A01.30			Natural selection without the use of genetic modification technologies	

Growing of energy biomass	Growing	Growing of energy biomass species on degraded or other lands not suitable for growing food or feed crops	A01.19; A02.10	A01.19; A02.10			Project should have a net sequestration of carbon over the lifetime of the project, should improve the condition of planted soils and be verified by external party	
Storage Facilities	Investigations / Engineering / Project Management / Commissioning	Technical investigations, design and engineering, project management, commissioning and other services necessary to design, construct, refurbish and commission storage facilities for agricultural products	MA71.12	N71.12			Heavy climate controlled buildings should be certifiable under any of the following green building certifications: IFC EDGE Buildings, LEED, BREEAM, or meet the requirements of Directive 2010/31/EU. Light structures, without climate controls, should be constructed from recyclable materials. If climate control systems are used, or controlled atmosphere systems are used (CAS), projects should demonstrate net reductions in GHG emissions or demonstrate resilience in the wake of impending climate change under the worst scenario.	
Storage Facilities	Construction	Construction of storage facilities for agricultural products	F41.00	F41.00			Heavy buildings should be certified according to the certification scheme selected in the project.	

Storage Facilities	Operations	Operation of storage facilities for agricultural products	H52.10	H52.10				
Electrically powered garden tools	Manufacturing / Import	Electrified lawn mowers	C28.30	C28.30	8433111000	84 33 11 10	Compliance with design and safety standards allowing CE marking or any of the following certifications EN, UL, CSA, BSI, EAC, IEC. Documentation showing RoHS compliance in accordance with Directive 2011/65/EU with the exception of individual cells of the battery array or accumulator.	Physical and legal persons that intend to import goods in this category for sale on the market of Kyrgyz Republic, should provide to the customs authorities viable and funded end-of-life accumulator disposal / recycling plan that are installed in the importable goods at the time of crossing the customs border of Kyrgyz Republic. Compliance with RoHS is mandatory for all electrical and electronic components of imported goods, except for individual battery / accumulator cells and their interconnecting components – up to the battery management circuit board if the cells are based on Li or Ni chemistry and pure or alloy nickel busbars are used; or lead or lead alloy connecting terminals that are crimped onto the copper wires connecting lead acid batteries to the system.

Electrically powered garden tools	Manufacturing / Import	Electrified chain saws	C28.30	C28.30	8467221000	84 67 22 10	<p>Compliance with design and safety standards allowing CE marking or any of the following certifications EN, UL, CSA, BSI, EAC, IEC. Documentation showing RoHS compliance in accordance with Directive 2011/65/EU with the exception of individual cells of the battery array or accumulator.</p>	<p>Physical and legal persons that intend to import goods in this category for sale on the market of Kyrgyz Republic, should provide to the customs authorities viable and funded end-of-life accumulator disposal / recycling plan that are installed in the importable goods at the time of crossing the customs border of Kyrgyz Republic. Compliance with RoHS is mandatory for all electrical and electronic components of imported goods, except for individual battery / accumulator cells and their interconnecting components – up to the battery management circuit board if the cells are based on Li or Ni chemistry and pure or alloy nickel busbars are used; or lead or lead alloy connecting terminals that are crimped onto the copper wires connecting lead acid batteries to the system.</p>
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Electrically powered garden tools	Manufacturing / Import	Electrified hedge trimmers, weed whackers and similar tools	C28.30	C28.30	8467298000	84 67 29 80	Compliance with design and safety standards allowing CE marking or any of the following certifications EN, UL, CSA, BSI, EAC, IEC. Documentation showing RoHS compliance in accordance with Directive 2011/65/EU with the exception of individual cells of the battery array or accumulator.	Physical and legal persons that intend to import goods in this category for sale on the market of Kyrgyz Republic, should provide to the customs authorities viable and funded end-of-life accumulator disposal / recycling plan that are installed in the importable goods at the time of crossing the customs border of Kyrgyz Republic. Compliance with RoHS is mandatory for all electrical and electronic components of imported goods, except for individual battery / accumulator cells and their interconnecting components – up to the battery management circuit board if the cells are based on Li or Ni chemistry and pure or alloy nickel busbars are used; or lead or lead alloy connecting terminals that are crimped onto the copper wires connecting lead acid batteries to the system.
Electrically powered garden tools	Wholesale	Wholesale trade in electrically powered garden tools	G46.61	G46.61			Trade in goods in the category listed above	

Electrically powered garden tools	Retail Sales	Retail sales of electrically powered garden tools	G47.52	G47.52			Trade in goods in the category listed above	
Electrically powered garden tools	Service and repair	Maintenance and repair of electrically powered garden tools	S95.22	T95.22			Trade in goods in the category listed above	
Electrically powered garden tools	Rental / Leasing	Rental and leasing of electrically powered garden tools	N77.29	O77.31			Trade in goods in the category listed above	