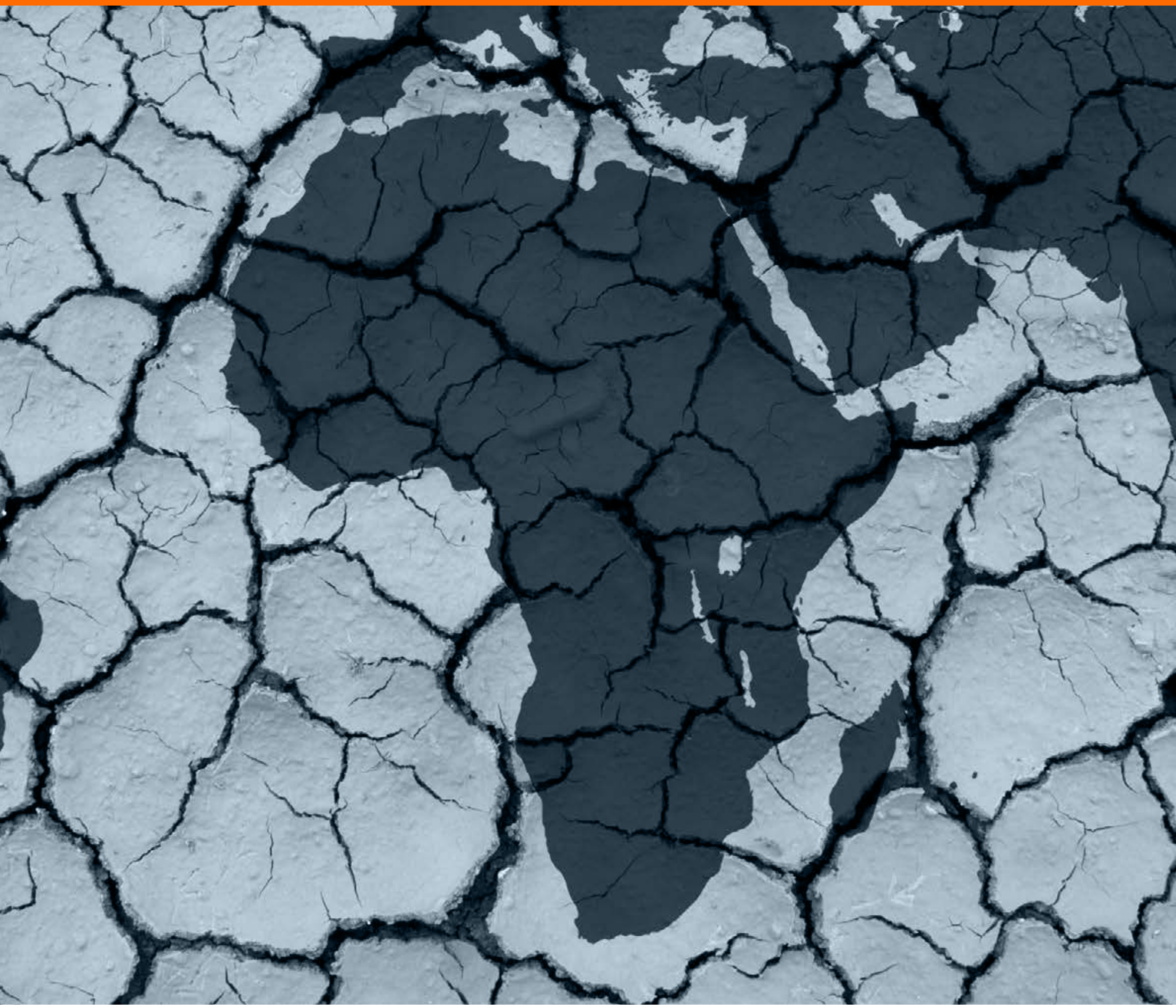
A CROSS-JURISDICTIONAL ASSESSMENT OF THE

DEVELOPMENT OF CLIMATE CHANGE-RELATED LEGISLATION ACROSS THE CONTINENT



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FOREWORD

The Webber Wentzel Environmental Law Team is proud to present a cross-jurisdictional assessment, focusing on 8 key questions across 9 African jurisdictions, namely: Botswana, Kenya, Mozambique, Namibia, Nigeria, South Africa, Tanzania, Zambia and Zimbabwe.

In view of the recently concluded United Nations Climate Change Conference (COP26), we felt inspired to compare and document key environmental law and climate change related questions across 9 African jurisdictions and how they are applied in each country. The primary purpose of the assessment is to track the development of climate change legislation across the across the continent.

All jurisdictions under review have signed and ratified the Paris Agreement, which signifies a common commitment to combatting climate change through the reduction of greenhouse gas emissions and building resilience. Most jurisdictions have also taken significant strides towards establishing national climate change legislative and policy frameworks, which are geared towards building climate resilient and low-carbon economies. The further development of domestic climate change law and policy frameworks on the continent, will in some instances require adequate financial, technical, and capacity building support. However, each jurisdiction has demonstrated a robust commitment to addressing climate change, which creates the potential for significant market opportunities, given the continent's significant resource potential.

We want to thank our alliance and relationship firms for teaming up with us, as well as our internal project team, our business development team, and all partners and associates at Webber Wentzel who have had a hand in compiling this publication.

Garyn Rapson and the Environmental law team

9 JURISDICTIONS
8 KEY QUESTIONS
Climate Change Legislative and Policy Frameworks Africa

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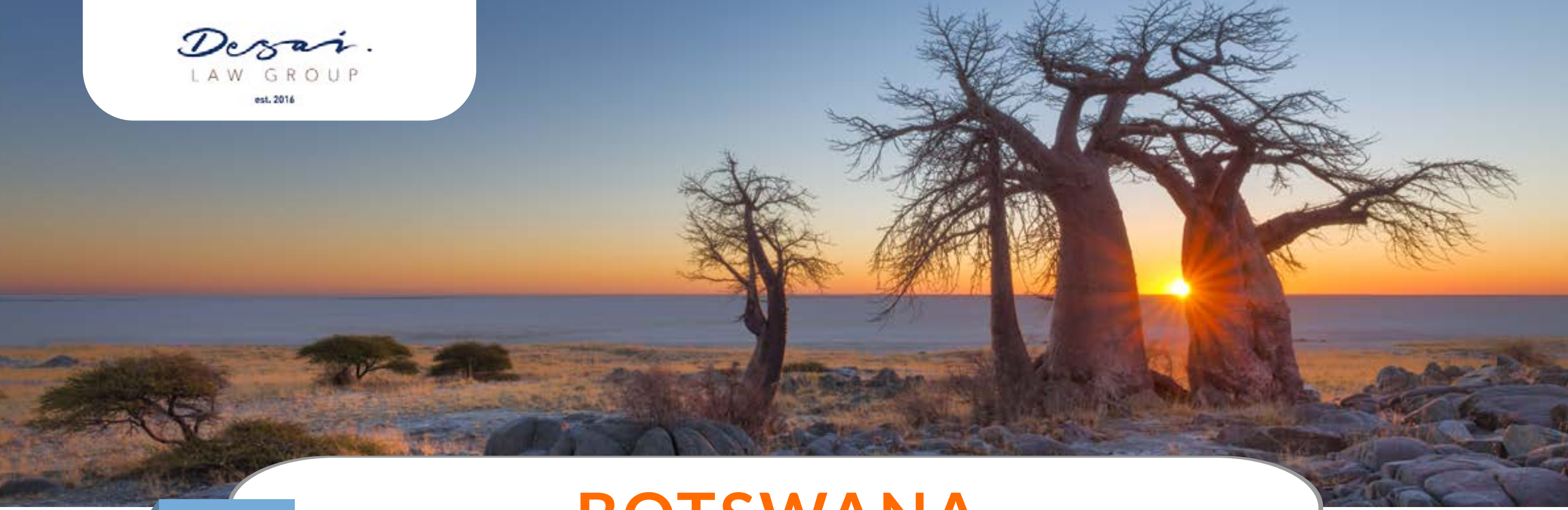


BOTSWANA

DESAI LAW GROUP

QUESTION	ANSWER
01 Does your jurisdiction have a Climate Change Act and/or other climate change-related legislation?	No - Botswana does not have any legislation or primary source of law that directly regulates climate change.
02 Does your jurisdiction have any greenhouse gas reporting related legislation?	No - Botswana does not have any greenhouse gas (GHG) reporting related legislation.
03 Does your jurisdiction have/ impose any carbon pricing instruments and/or legislation (e.g carbon tax or emission trading schemes?)	No - Botswana does not have any carbon pricing instruments and/or legislation.
04 Does your jurisdiction have its own or participate in any carbon market (e.g carbon credits, carbon offsets, renewable energy certificates, etc)?	No - Botswana does not have its own nor does it participate in any carbon markets. However, in terms of the Botswana Climate Change Policy, 2021, the Government of Botswana will explore the feasibility of developing a wide range of enabling instruments to support mitigation plans and carbon budgets that would assist in achieving desired emission reductions to ensure that Botswana participates in the carbon markets.

QUESTION	ANSWER
05 **Does your jurisdiction have any national policies or strategies on climate change (e.g cleaner/ alternative fuels/energy, adaptation)?**	Yes. • In April 2021, the Botswana Climate Change Policy was tabled for consideration in Parliament by the Minister of Environment, Natural Resources Conservation and Tourism and was subsequently adopted. The Policy has numerous components to address climate change issues. These include promoting renewable energy sources, reducing subsidies on the use of fossil fuels, and increasing fossil fuel fees. • Botswana published a National Climate Change Strategy and Action Plan in 2018, which recognises the range of climate change responses already under way in Botswana and ensures that positive efforts already proposed or initiated are fully actualised, implemented, and enduring. • The 11th National Development Plan (NDP) for 2017-2023 acknowledges that climate change was a challenge faced during the 10th NDP and highlights the importance of addressing it. The NDP sheds light on the role that climate change mitigation and adaptation can play in employment creation and economic growth and emphasizes the need to mainstream climate change within development planning. • The National Adaptation Plan Framework for Botswana, published in June 2020, was developed to guide the National Adaptation Plan (NAP) process, ensuring that the NAP takes a holistic approach and that it mainstreams and integrates climate change adaptation into all levels of planning and implementation at national and subnational levels. It acts as an overarching guiding document that will help to facilitate the development and implementation of the NAP process. • The National Disaster Risk Management Plan (NDRMP) presents Botswana's disaster risks and natural hazards, such as floods, droughts, and wildfires, and discusses the country's institutional and legal framework for disaster reduction. The NDRMP recognises climate change intensifies the frequency of disasters and that risk analysis must be conducted more frequently to develop an effective planning strategy.
06 **Does your jurisdiction have any sector-specific regulations or incentive mechanisms related to climate change (e.g fossil fuel subsidies, climate change impact assessments, renewable energy/ energy efficiency support, tax incentives, mining and energy regulation, etc)?**	Yes. • In terms of the NDP, Integrated Energy Planning and developing an Integrated Resource Plan are an integral part of the energy planning process. In the energy sector, the NDP focuses on increasing self-reliance on the country's energy resources which involves increased use of renewable energy sources. • Full implementation of the climate agenda in the Economic Recovery and Transformation Plan will reduce Botswana's dependence on carbon-intensive energy sources, enhance its energy generation capacity, promote exports and private sector activity, enhance its climate resilience, and support its transition to a higher income economy. • As noted above, the NDP promotes the increased use of renewable energy sources, the reduction of subsidies on the use of fossil fuels and raising fossil fuel fees. The NDP also promotes low carbon development pathways and approaches that significantly contribute to socio-economic development, environmental protection, poverty eradication and the global goal of reducing GHGs and achieving Sustainable Development Goals.

BOTSWANA

QUESTION	ANSWER
07 **Is your jurisdiction a party to the UNFCCC and Paris Agreement? If yes, what is your latest Nationally Determined Contribution and do you have any net-zero commitments?**	Yes. • Botswana signed the United Nations Framework Convention on Climate Change (the Convention) on 12 June 1992 and ratified the Convention on 27 January 1994. • Botswana signed the Paris Agreement (the Agreement) on 22 April 2016 and ratified the Agreement on 11 November 2016. • Botswana ratified the Kyoto Protocol to the United Nations Framework Convention on Climate Change in 2004. According to Botswana's first Intended Nationally Determined Contribution, submitted on 11 November 2016 under the Agreement, the country intends to achieve an overall emissions reduction of 15% by 2030, using 2010 as the base year. This emissions reduction target was estimated based on the baseline GHG inventory for the three GHGs: CO^2, CH and N2O. The sectors covered are energy, waste, and agriculture. • Botswana does not have any net-zero commitments.
08 **Has your jurisdiction imposed or is your jurisdiction party to a carbon border adjustment mechanism?**	No - Botswana has not imposed a carbon border adjustment mechanism nor is it a party to one.

A&K ALN
ANJARWALLA & KHANNA

KENYA

ANJARWALLA & KHANNA LLP

QUESTION

01

Does your jurisdiction have a Climate Change Act and/or other climate change-related legislation?

ANSWER

Yes - The climate change regime in Kenya is enshrined in the Constitution of Kenya, 2010 (the Constitution) and in the following laws and policies:

- The Climate Change Act, 2016 (the Climate Change Act) is the primary legislation governing Kenya's climate change response through mainstreaming climate change into sector functions. This Act provides a legal basis for climate change activities through the National Climate Change Action Plan (NCCAP) and establishes the National Climate Change Council and the Climate Fund.
- The Environmental, Management and Co-ordination Act 1999 (EMCA) and the regulations enacted thereunder regulate air pollution by establishing criteria and procedures for the measurement of air quality, setting air quality standards and issuing guidelines to minimise greenhouse gas emissions.
- The Energy Act, 2019 mandates the government to promote the development and use of renewable energy, including biodiesel, bioethanol, biomass, solar, wind and hydropower, among others. This provides an enabling environment for the transition to a green economy, with likely gains in Kenya's responsiveness to climate change issues.
- Treaty law has also been imported into Kenya's legal regime pursuant to Article 2(6) of the Constitution and the Treaty Making and Ratification Act 2012. Kenya has ratified both the United Nations Framework Convention on Climate Change (UNFCCC) and the Paris Agreement and assumed obligations to plan, take action and report on measures taken to mitigate global warming.

POLICIES

(i) NCCAP (2018 – 2022) – is a five-year plan that aims to further Kenya's path towards sustainable, climate-resilient development while achieving low carbon climate-resilient development.

(ii) National Adaption Plan (2015 – 2030) - aims to enhance climate resilience in Kenya towards the attainment of Vision 2030.

(iii) Kenya Climate Smart Agriculture Strategy (2017 - 2026) – the main objective is to adapt to climate change and build resilient agricultural systems while minimising greenhouse gas emissions.

(i) National Climate Change Framework Policy - developed to facilitate a co-ordinated, coherent and effective response to the local, national and global challenges and opportunities presented by climate change.

(ii) National Policy on Climate Finance, 2016 - sets out how the National Treasury, government departments and agencies, and county governments will deliver on the climate finance aspects of the Climate Change Act, including domestic budget allocations, public grants and loans from bilateral and multilateral agencies, and private sector investment.

(iii) National Environment Policy, 2013 - aims to provide a framework for an integrated approach to sustainable management of Kenya's environment and natural resources. This policy discusses intended climate change-related policy actions such as strengthening capacity for national and county level institutions for climate resilience and low carbon development and developing awareness for implementing the climate change action plan.

- In addition to the above, Kenya's commitment to its responsiveness to climate change is also anchored in Vision 2030, its development blueprint. Vision 2030 recognises climate change as a risk that could slow the country's development and identifies climate change actions in the second medium-term plan (2013-2017) and the third medium-term plan (2018 -2022).

QUESTION	ANSWER
02 **Does your jurisdiction have any greenhouse gas reporting related legislation?**	Yes - The Ministry of Environment has implemented a greenhouse gas emission reporting system under the Environmental Management and Co-ordination (Air Quality) Regulations, 2014 (the Air Quality Regulations) as follows: • declaring GHGs as priority air pollutants whose emission by an operator of a facility would require an emissions licence from the National Environmental and Management Authority (NEMA); • requiring owners/operators of certain facilities to submit (i) an initial emission assessment report in accordance with the Air Quality Regulations; and (ii) monitoring records to NEMA on a quarterly basis. The Climate Change Act also requires public sector agencies (state departments and national government public entities) to report on sectoral greenhouse gas emissions for purposes of the national inventory. Further, the National Environmental Management Authority is required to regulate, enforce and monitor compliance with levels of greenhouse gas emissions set out under the Climate Change Act. Although the government is yet to develop a single national reporting system for reporting on greenhouse gas emissions emanating from various sectors, it has adopted reporting tools such as the Transport Inventory and Greenhouse Gas Emissions Reporting tool which would give an indication of the greenhouse gas emissions in the transport sector.
03 **Does your jurisdiction have/ impose any carbon pricing instruments and/or legislation (e.g carbon tax or emission trading schemes?)**	No - Kenya does not have any carbon pricing instruments and/or legislation in place. However, the Cabinet Secretary for the Ministry of Finance recently announced the government's intention to introduce carbon pricing mechanisms to combat climate change and support sustainable development.

QUESTION	ANSWER
04 Does your jurisdiction have its own or participate in any carbon market (e.g carbon credits, carbon offsets, renewable energy certificates, etc)?	Kenya does not have its own domestic carbon market. However, it has shown interest and participated in the international carbon market and as such adopted various carbon trading schemes as set out below. • Following the ratification of the Kyoto Protocol in Kenya, Kenya became part of the Clean Development Mechanism (CDM), a voluntary, project-based mechanism developed under Article 12 of the Kyoto Protocol, which provides for trade in certified emission reductions. As a result of its adoption and implementation of the CDM, NEMA was selected as the Designated National Authority for purposes of identifying, approving and managing projects under the CDM portfolio. **CARBON CREDIT SCHEMES IN KENYA FALL INTO TWO CATEGORIES:** (i) Verified Emission Reductions (VERs) – a type of carbon offset exchanged in the voluntary market for carbon credits. VER credits are usually sold to private companies or organisations who want to voluntarily offset their carbon footprint. Most of the voluntary carbon projects in Kenya are in the forestry sector. Notable examples include Kasigau Corridor REDD Project Phases I and II and Aberdare Range/Mt. Kenya Small Scale Reforestation Initiative. (ii) Certified Emission Reductions (CERs) – a type of emission unit or carbon credit issued by the CDM executive board for emission reductions achieved by CDM projects. Notable examples of CDM projects in Kenya include the Lake Turkana 310 MW Wind Power Project, the 35 MW Bagasse Based Cogeneration Project by Mumias Sugar Company Limited and the Olkaria II Geothermal Expansion Project. • The Energy Act, 2019 also provides an enabling framework for the country's participation in carbon trading. It provides that the Cabinet Secretary and the relevant agencies shall have all such powers necessary to promote the development and use of renewable energy including harnessing opportunities offered under the clean development mechanism such as carbon credit trading. The Rural Electrification and Renewable Energy Corporation is also mandated with harnessing opportunities offered under the clean development mechanism including carbon trading. The Government of Kenya has recently announced that it is in the final stages of developing a greenhouse gas emissions trading scheme/platform – to be known as the Kenya Emissions Trading System (KETS) which will be managed through the National Carbon Credits and Green Assets Registry. KETS will allow companies and organisations to buy and sell carbon emission allowances thereby enabling Kenya to meet its commitments to limit greenhouse gas emissions. The Kenya Electricity Generating Company Plc, which is a publicly owned power generator, has also announced that it is in talks with the Capital Markets Authority and the Nairobi Securities Exchange to start carbon trading on the derivatives segment of the securities exchange by December 2021.

QUESTION	ANSWER
05 **Does your jurisdiction have any national policies or strategies on climate change (e.g cleaner/ alternative fuels/energy, adaptation)?**	Yes- Kenya has put in place the following policies and strategies on climate change: • The National Climate Change Framework Policy released in 2016 focuses on the interlinkages between sustainable national development and climate change. The policy elaborates on intervention measures that can help to achieve the goal of low carbon climate resilient development. • National Climate Change Action Plan 2018-2022 (NCCAP) aims to strengthen the country's path towards sustainable, climate-resilient development while achieving low carbon climate resilient development. The Plan seeks to, among other things, reduce risks to communities and infrastructure resulting from climate-related disasters such as droughts and floods, increase food and nutrition security through enhanced productivity and resilience of the agricultural sector in as low-carbon a manner as possible and enhance resilience of the Blue Economy and water sector by ensuring access to and efficient use of water for agriculture, manufacturing, domestic, wildlife and other uses. • Kenya Climate Smart Agriculture Strategy 2017-2026 which aims to adapt to climate change, build the resilience of agricultural systems, and minimise emissions for enhanced food and nutritional security and improved livelihoods. • National Policy on Climate Finance (2016) which, among other things, outlines the role that climate financing could play in each of Kenya's most important economic sectors (agriculture, forestry, energy, transport, trade, tourism, manufacturing, water and sanitation, disaster risk management, and research and innovation). It describes the policy interventions the Kenyan government intends to make with respect to climate financing, including to establish a national Climate Change Fund, identify climate financing sources and create a national system for tracking them, enhancing Kenya's carbon trading system, and exploring the possibility of green bonds. • Climate Risk Management Framework for Kenya (2016) which outlines how the government intends to harmonise its climate change and disaster risk policies with a focus on ten priority areas that overlap between climate change and disaster risk policies. • National Environment Policy (2013) which aims to provide a framework for an integrated approach to sustainable management of Kenya's environment and natural resources. • National Adaptation Plan 2015-2030 which identifies Kenya's vulnerabilities to the effect of climate change, adaptation actions and implementation strategies. • The National Energy Policy (2018) whose overall objective is to ensure an affordable, competitive, sustainable and reliable supply of energy while protecting and conserving the environment. • The Feed in Tariff (FiT) Policy, whose overall objective is to promote the generation of electricity from renewable energy sources and therefore reduce greenhouse gas emissions by lessening reliance on non-renewable energy resources.

QUESTION	ANSWER
06 **Does your jurisdiction have any sector-specific regulations or incentive mechanisms related to climate change (e.g fossil fuel subsidies, climate change impact assessments, renewable energy/ energy efficiency support; tax incentives, mining and energy regulation, etc)?**	Yes - Kenya has the following incentive mechanisms related to combating the effects of climate change: • Under the Climate Change Act, Kenya has established an incentive scheme through the Green Climate Fund intended to promote climate technology and innovations. Recently, the government has proposed further incentives through the draft Climate Change (Duties and Incentives) Regulations, 2021 which, if passed in their current form, would introduce special deductions from the taxable income of private entities conducting accredited training in programmes that are aimed at climate change mitigation and adaptation. It would also introduce tax waivers on the importation of capital equipment directly used in the promotion of activities for climate change mitigation or adaptation. The draft regulations allow the Cabinet Secretary (Ministry of Environment and Forestry) to grant non-fiscal incentives for the promotion of climate change initiatives, including: (i) allowing the use of emission offsets in accordance with any regulations on carbon trading for the time being in force; (ii) promoting public-private partnerships for climate initiatives by developing relevant guidelines; and (iii) developing award schemes for private entities that have developed scalable innovative climate actions. • Through the Finance Act, 2021, Kenya reinstated Value Added Tax exemptions on renewable energy products, including solar and wind generation equipment and clean cooking solutions, to promote renewable energy generation in the country. Through a legal notice, the government exempts instruments executed regarding loans from foreign sources for investing in the energy sector from payment of stamp duty. • An amendment to the Income Tax Act through the Finance Act, 2021 now provides investors in electricity generation for private business use, or for sale to persons of their choice, with an investment deduction on qualifying costs. This incentive for private companies seeking to generate electricity for private use or for direct sale to their customers without going through the national grid is aimed at encouraging the growth of small renewable energy power plants. • The FiT Policy is an instrument for promoting generation of electricity from renewable energy sources by guaranteeing a pre-determined tariff for producers for 20 years. This acts as an incentive for investors in the renewable energy sector, since there is certainty of a competitive tariff for the life of the project. Previously, the older FiT Policy prescribed FiT thresholds for wind, solar, small hydro, biomass, biogas and geothermal energy plants for small projects (of up to 10MW) and medium projects (of up to 70MW) as applicable. However, the 2021 FiT Policy has now been limited to small scale biomass, biogas and small hydro projects (of up to 20MW). • Kenya Climate Smart Agriculture Strategy 2017 – 2026. The policy advocates the use of payment for ecosystem services, an economic instrument designed to provide positive incentives to users of agricultural land and those involved in coastal or marine management. These incentives have been explored in certain areas such as Lake Naivasha but are yet to be codified in any legislation.

QUESTION	ANSWER
07 **Is your jurisdiction a party to the UNFCCC and Paris Agreement? If yes, what is your latest Nationally Determined Contribution and do you have any net-zero commitments?**	Yes - Kenya ratified: • the United Nations Framework Convention on Climate Change (UNFCCC) on 30 August 1994; • the Kyoto Protocol on 25 February 2005; and • the Paris Agreement on climate change on 28 December 2016. In December 2020, Kenya published its revised Nationally Determined Contribution (NDC). While Kenya has not made any net-zero commitments, the updated NDC projects emission levels in Kenya for 2030 at 143 million tonnes of CO_2 equivalents ($MtCO_2e$) which remains the same from the previous submission submitted in 2015 despite increased industrial activity. The NDC projects a 32% reduction in greenhouse gases emissions by 2030, an improvement on the previous NDC which projected a reduction of 30%. Kenya has also made an enhanced commitment to local contribution to the NDC of 13.2%, up from 0% in the previous NDC. The revised NDC estimates that Kenya's mean surface temperature will increase in the range of 1 degree Celsius to 1.5 degrees Celsius by 2030. This is within the acceptable range set out in the Paris Agreement of keeping the temperature rise of this century well below 2 degrees Celsius and pursuing efforts to limit the temperature increase even further, to 1.5 degrees Celsius. Kenya's updated NDC is being implemented through the National Climate Change Action Plan under seven priority areas: disaster risk management, food and nutrition security, water and the blue economy, forestry, wildlife and tourism, health, sanitation and human settlements.
08 **Has your jurisdiction imposed or is your jurisdiction party to a carbon border adjustment mechanism?**	No - Kenya has not imposed any carbon border adjustment mechanism, neither is it a party to one.

MOZAMBIQUE

AVILLEZ, BACAR, DUARTE & CENTEIO

QUESTION

01

Does your jurisdiction have a Climate Change Act and/or other climate change-related legislation?

ANSWER

Yes, namely:

- Law no. 20/97 of 1 October, Environment Law, which applies to all public or private activities that directly or indirectly may influence environmental components.
- Resolution no. 62/2009 of 14 October, with the policy for the Development of New and Renewable Energies inserted in the context of national, regional and international policies that deal with the equitable and sustainable use of energy, including issues of climate change.
- Decree no. 23/2018 of 3 May, which aims to regulate and define principles and norms for the implementation of Programs and Projects that contribute to the Reduction of Emissions from Deforestation and Forest Degradation, Conservation and Increase of Forest Carbon Reserves and promoting Sustainable Forest Management, hereinafter referred to as REDD+.
- Law 10/2020 of 24 August, which comprises risk reduction, disaster management, sustainable recovery for the construction of human, infrastructural and ecosystem resilience, as well as adaptation to climate change.
- Decree 76/2020 of 1 September, with the legal framework for the Management and Reduction of Disaster Risk, establishing the rules and procedures for the application of Law no. 10/2020 of 24 August, regulating the Management System Disaster Risk, public calamity, Disaster Risk Reduction and Management Bodies.

In addition to this main legislation, Mozambique still has the following legal diplomas:

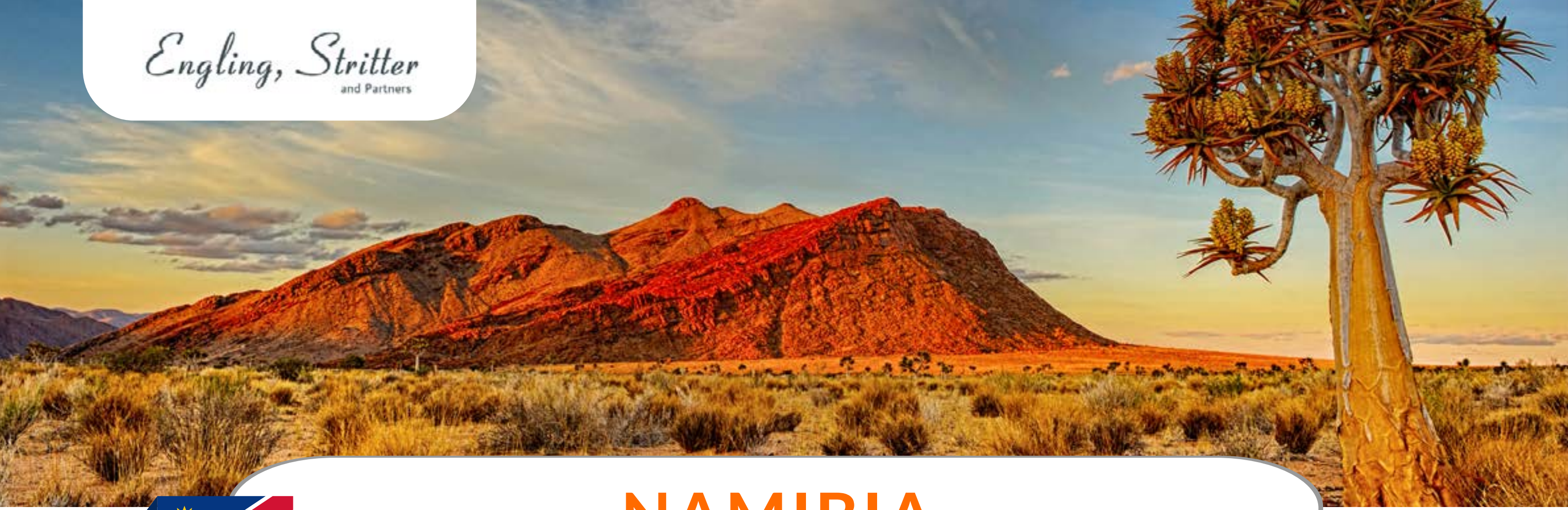
- Decree 18/2004 (Regulation on Environmental Quality and Effluent Emission)
- Decree 60/2006 (Regulation of Urban Land)
- Decree 45/2006 (Regulation for the Prevention of Pollution and Protection of the Marine and Coastal Environment)
- Decree 11/2006 (Regulation on Environmental Inspection)
- Decree 19/2007 (Regulation on Access and Sharing of Benefits Arising from Genetic Resources)
- Decree 24/2008 (Regulation on the Management of Substances that Deplete the Ozone Layer)
- Decree 23/2008 (Regulation of the Territory Planning Law)
- Decree 67/2010 (Amendment to the Regulation on Environmental Quality and Effluent Emission Standards)
- Decree 56/2010 (Environmental Regulation for Petroleum Operations)
- Decree 25/2011 (Regulation on the Environmental Audit Process)
- Decree 31/2012 (Regulation on the Resettlement Process Resulting from Economic Activities)
- Law 7/2012 (General Bases for the Organisation and Functioning of Public Administration)
- Decree 83/2014 (Regulation on Hazardous Waste Management)
- Decree no. 54/2015 of 31 December (the Regulation on the Environmental Impact Assessment Process).

MOZAMBIQUE

QUESTION	ANSWER
02 Does your jurisdiction have any greenhouse gas reporting related legislation?	Yes - The relevant legal diplomas are mentioned above, including Decree no. 18/2004 of 2 June, which approves the Regulation on Environmental Quality and Effluent Emission Standards.
03 Does your jurisdiction have/ impose any carbon pricing instruments and/or legislation (e.g carbon tax or emission trading schemes?)	Yes - Decree 67/2010 of 31 December sets the rates for issuing a special authorisation for issuing the authorisation provided for in paragraph 2 of article 22 of the Regulation on Environmental Quality and Effluent Emission Standards.
04 Does your jurisdiction have its own or participate in any carbon market (e.g carbon credits, carbon offsets, renewable energy certificates, etc)?	Yes - Mozambique has adopted a mechanism that encourages the reduction of emissions by: • Regulation for Programs and Projects Inherent to the Reduction of Emissions by Deforestation and Forest Degradation, Conservation and Increase of Carbon Reserves (REDD+) approved by Decree no. 23/2018 of 3 May. Under the terms of the Decree, interested parties can implement projects that reduce carbon emission rates under a licence and obtain Emission Reduction Titles and Certificates for compensation, issued by the State through the Finance Ministry. The Emission Reduction Titles and Certificates can be sold and transferred on national and international stock exchanges of environmental and financial assets. • In the framework of the execution of these programmes and projects, the Government may sign compensation agreements with international partners.
05 Does your jurisdiction have any national policies or strategies on climate change (e.g cleaner/ alternative fuels/energy, adaptation)?	Yes, namely: • Resolution no. 43/2006 of December 26, established, with the Meteorology Policy, the expansion of the national meteorological network • Resolution no. 62/2009 of 14 October, with the Policy for the Development of New and Renewable Energies • Resolution no. 22/2009 of 21 May, with the Policy and Strategy on Biofuels • Resolution no. 10/2009 of 4 June with the Energy Strategy • National Climate Change Adaptation and Mitigation Strategy (2013-2025), approved by the 39th Session of the Council of Ministers, 13 November 2012 • The Biomass Energy Conservation and Sustainable Use Strategy (under discussion since 2013).
06 Does your jurisdiction have any sector-specific regulations or incentive mechanisms related to climate change (e.g fossil fuel subsidies, climate change impact assessments, renewable energy/ energy efficiency support; tax incentives, mining and energy regulation, etc)?	Yes, namely: • Resolution no. 62/2009 of 14 October, with the Policy for the Development of New and Renewable Energies • Resolution no. 10/2009 of 4 June, with the Energy Strategy • Resolution no. 22/2009 of 21 May, with the Policy and Strategy on Biofuels. Mozambique has regulations in the mining and energy sector, the most important of which are: • Law no. 28/2014 of 23 September, with the specific regime for taxation and tax benefits for mining activities • Law no. 20/2014 of 18 August, the Mining Law, with general principles that regulate the exercise of rights and duties related to the use and exploitation of mineral resources, including mineral water.

QUESTION	ANSWER
07 **Is your jurisdiction a party to the UNFCCC and Paris Agreement? If yes, what is your latest Nationally Determined Contribution, and do you have any net-zero commitments?**	Yes. • Mozambique is part of the Paris Agreement. The Paris Agreement was ratified by Resolution no. 23/2007 of 29 December. • Mozambique is also part of the UNFCCC "United Nations Framework Convention on Climate Change", which was ratified by Resolution no. 1/94 of 24 August. • Mozambique also ratified the Kyoto Protocol (Kyoto), related to the United Nations Convention on Climate Change approved in Kyoto (Japan), on 11 December 1997, by Resolution no. 10/2004 of July 28. • There are currently no net-zero (carbon neutral) commitments in Mozambique, however, the implementation of REDD+ prevails.
08 **Has your jurisdiction imposed or is your jurisdiction party to a carbon border adjustment?**	No - Mozambique has not imposed a carbon border adjustment nor is it a party to a carbon border adjustment.

Engling, Stritter and Partners



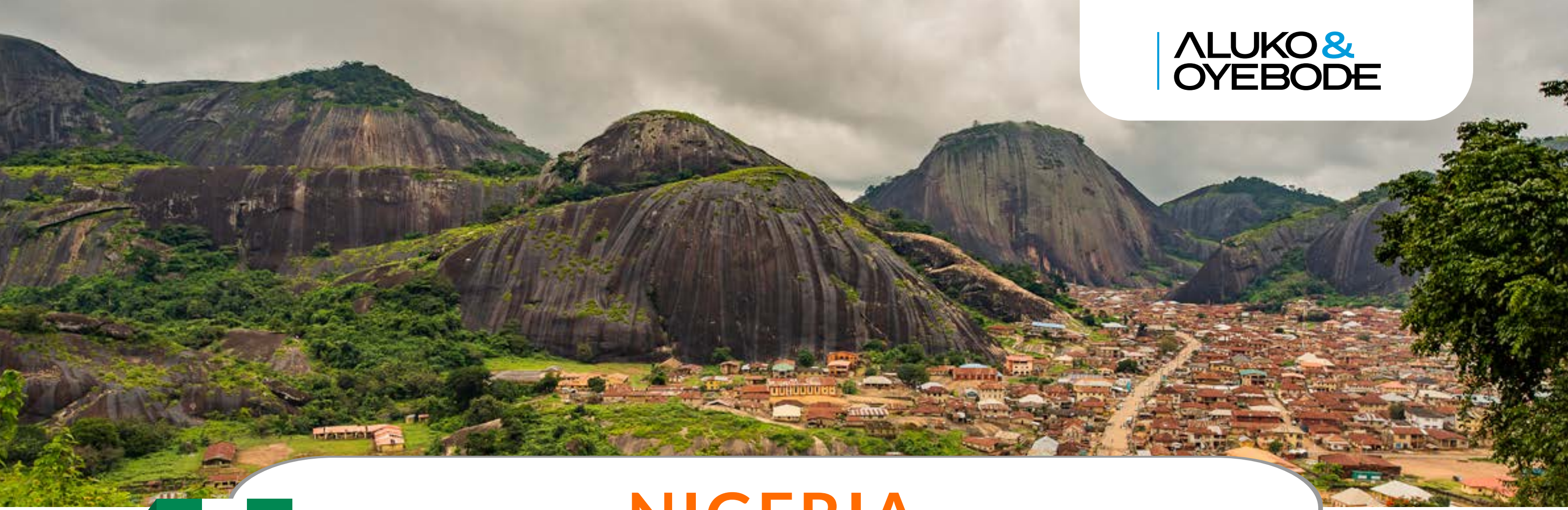
NAMIBIA

ENGLING STRITTER AND PARTNERS

QUESTION	ANSWER
01 **Does your jurisdiction have a Climate Change Act and/or other climate change-related legislation?**	No - Namibia does not have any legislation or primary source of law that directly deals with climate change.
02 **Does your jurisdiction have any greenhouse gas reporting related legislation?**	No - Namibia does not have any greenhouse gas reporting related legislation.
03 **Does your jurisdiction have/ impose any carbon pricing instruments and/or legislation (e.g carbon tax or emission trading schemes?)**	No - Namibia does not impose any carbon pricing instruments and/or legislation.
04 **Does your jurisdiction have its own or participate in any carbon market (e.g carbon credits, carbon offsets, renewable energy certificates, etc)?**	No - Namibia does not have its own nor does it participate in any carbon market.

QUESTION	ANSWER
05 **Does your jurisdiction have any national policies or strategies on climate change (e.g cleaner/ alternative fuels/energy, adaptation)?**	Yes. • Namibia adopted a National Energy Policy (NEP) in July 2017, which spells out the Namibian Government's intent, direction and undertakings regarding the efficient and effective provisions and use of energy in Namibia. The NEP's mission is to initiate the timely development, provision and efficient use of all relevant energy resources necessary for the sustainable development of the country. The goals of the NEP include, among others, the promotion of the efficient use of all forms of energy as well as the development and productive use of the country's diverse energy resources. The NEP, furthermore, describes the roles of the main institutional entities responsible for implementation; summarises the legal and regulatory provisions that underpin the Government's current energy sector activities; and identifies the main responsibilities relating to the mobilization of resources required to implement the NEP. • The National Renewable Energy Policy (NREP) was also adopted in July 2017 with the aim of enabling access to modern, clean, environmentally sustainable, and affordable energy services for all Namibian inhabitants. The NREP aims to make renewable energy a powerful tool for the Namibian Government to meet its short- and long-term national development goals as well as to assist Namibians to climb the development ladder, empowered by access to energy at levels that facilitate engagement in productive activity. • The National Policy on Climate Change (NPCC) for Namibia released in 2011 seeks to outline a coherent, transparent and inclusive framework on climate risk management in accordance with Namibia's national development agenda, legal framework, and in recognition of environmental constraints and vulnerability. Its goal is to contribute to the attainment of sustainable development that is in line with Namibia's Vision 2030, which is to be attained through the strengthening of national capacities to reduce climate change risk as well as build resilience to any climate change shocks that might arise. • Namibia has adopted the National Climate Change Strategy and Action Plan 2013-2020 (NCCSAP), which was developed as a result of growing concern about climate variability, climate change risks as well as impacts on Namibia's social, economic and environmental development potential. The NCCSAP is a key instrument to operationalise the abovementioned NPCC by offering guidance on the means, mechanisms and implementation. • Namibia is currently also in the process of developing a Green Hydrogen Policy, as the country's solar and wind resources provide it with a competitive advantage in producing green hydrogen and green ammonia in the global green hydrogen and green ammonia markets.
06 **Does your jurisdiction have any sector-specific regulations or incentive mechanisms related to climate change (e.g fossil fuel subsidies, climate change impact assessments, renewable energy/ energy efficiency support; tax incentives, mining and energy regulation, etc)?**	No - Namibia does not have any sector-specific regulations or incentive mechanisms related to climate change.

QUESTION	ANSWER
07 **Is your jurisdiction a party to the UNFCCC and Paris Agreement? If yes, what is your latest Nationally Determined Contribution, and do you have any net-zero commitments?**	Yes - Namibia ratified: • the United Nations Framework Convention on Climate Change (UNFCCC) on 16 May 1995; • the Kyoto Protocol on 4 September 2003; and • the Paris Agreement on climate change on 21 September 2016. In terms of Namibia's Nationally Determined Contribution (NDC): • Namibia submitted its NDC for the first time in 2015 and published a revised version on 25 July 2021 ahead of COP26. • Under the revised NDC, Namibia commits to reduce emissions by 21.996 Mt CO_2-eq in 2030 whereas under the previous NDC, Namibia committed to reduce GHG emissions by 20 000 Gg CO_2-eq (i.e. 20.000 Mt CO_2-eq). • The Namibian Government in 2015 pledged to reduce national GHG emissions by about 89% by 2030, which can now be compared with its updated commitment of 91% by 2030. In terms of net-zero commitments: • The updated NDC presents a greater commitment by Namibia to achieving the objective of the Paris Agreement and is also in line with a path to net-zero emissions by 2050. • Namibia is a member of Climate Ambition Alliance, which brings together countries, businesses, investors, cities, and regions who are working towards achieving net-zero CO_2 emissions by 2050.
08 **Has your jurisdiction imposed or is your jurisdiction party to a carbon border adjustment?**	No - Namibia has not imposed a carbon border adjustment mechanism nor is it a party to one.



NIGERIA

ALUKO & OYEBODE

QUESTION	ANSWER
01 **Does your jurisdiction have a Climate Change Act and/or other climate change-related legislation?**	Yes - A Climate Change Act was recently passed into law in Nigeria. • The Climate Change Act provides a legal framework for mainstreaming climate change responses and actions, provides for the establishment of a national council on climate change which will ensure that strategic climate change responses are in line with climate change development priorities, and also satisfy international climate change obligations for the sustainable development of Nigeria. • In June 2021, the President of the Federal Republic of Nigeria approved the revised National Climate Change Policy for Nigeria 2021 – 2030 as a strategic policy response to climate change. It is designed to, among other policy measures, facilitate the passage of the Nigeria Climate
02 **Does your jurisdiction have any greenhouse gas reporting related legislation?**	No - Nigeria does not have any greenhouse gas (GHG) reporting legislation. • The Greenhouse Gas Inventory Division in the Department of Climate Change, Federal Ministry of Environment is responsible for developing a National GHG Inventory System for National Communications to the United Nations Framework Convention on Climate Change (UNFCCC), update the annual GHG Inventory database and develop scenario(s) for reducing future emissions. • In accordance with the UNFCCC, Nigeria submitted its 1st National Communication in 2003, 2nd National Communication in 2014 and 3rd National Communication in 2020. Nigeria's first Biennial Update Reports (BUR1) was submitted in 2018. Nigeria has commenced preparation of its second Biennial Update Report (BUR2).
03 **Does your jurisdiction have/ impose any carbon pricing instruments and/or legislation (e.g carbon tax or emission trading schemes?)**	No - Nigeria does not have a specific carbon tax or emissions trading system.
04 **Does your jurisdiction have its own or participate in any carbon market (e.g carbon credits, carbon offsets, renewable energy certificates, etc)?**	No - Nigeria does not have its own emissions nor carbon trading schemes. It participates in the global carbon market under the United Nations Framework Convention on Climate Change which enables carbon credits for Clean Development Mechanism projects in Nigeria that can be traded on the carbon market. Recently the Federal Government of Nigeria, through its partnership with Total Energies, earned EUR1 million from the sale of carbon credits.

QUESTION	ANSWER
05 **Does your jurisdiction have any national policies or strategies on climate change (e.g cleaner/ alternative fuels/energy, adaptation)?**	Yes. **National Climate Change Policy** The National Climate Change Policy is a strategic policy response to climate change that aims to foster a low-carbon, high growth economic development path and build a climate-resilient society through the attainment of set targets. The Policy explicitly identifies climate change as one of the major threats to economic development goals and food security. To meet these challenges, the Policy includes concrete targets in the areas of climate change adaptation, afforestation, and energy supply. The Policy's overall goal is to promote a low-carbon, climate-resilient and gender-responsive sustainable socio-economic development. The goal of Nigeria's Climate Change Policy will be achieved through the attainment of the following objectives: • Implementing adaptation and mitigation measures that promote low-carbon development. • Strengthening capacities and synergies at local, sub-national and national levels and at individual and institutional levels to implement climate change response. • Promoting scientific research, technology and innovations to address the challenges of climate change. • Developing and implementing appropriate strategies and actions to reduce the vulnerability of Nigerians to the impacts of climate change across all sectors. • Mainstreaming gender, children and youth and other vulnerable groups into all climate change interventions. • Promoting sustainable land-use systems that enhance agricultural production, ensure food security and maintain ecosystem integrity. • Promoting climate-proofing of construction and infrastructural development. • Enhancing national capacity to mobilise international and national resources, both technical and financial, for investment in climate change. • Developing an effective climate change communication and information management system that facilitates access by all stakeholders to climate information. • Strengthening national institutions and mechanisms (policy, legislative and economic) to establish a suitable and functional system for climate change governance. National Action Plan on Gender and Climate Change for Nigeria, 2020 The main goal of this Action Plan is to ensure that national climate change efforts in Nigeria include gender considerations, so that women and other vulnerable groups can have access to, participate in, contribute to and benefit from climate change initiatives, programs, policies and funds. Sectoral Action Plans for Nigeria's Nationally Determined Contribution (NDC) to the United Nations Framework Convention on Climate Change (UNFCCC), 2017 These Action Plans sets out the NDC implementation in Nigeria, focusing on the development of five sectoral action plans. The identified priority sectors are agriculture, power generation, industrial energy efficiency, oil and gas and transport.
06 **Does your jurisdiction have any sector-specific regulations or incentive mechanisms related to climate change (e.g fossil fuel subsidies, climate change impact assessments, renewable energy/ energy efficiency support; tax incentives, mining and energy regulation, etc)?**	Yes - The Nigeria Sovereign Green Bond is a financing mechanism to facilitate and assist Nigeria in meeting its Nationally Determined Contribution target. Nigeria became the first country in Africa to issue a security that raises funds for environmental projects. In 2017, the Federal Government of Nigeria issued its first Sovereign Green Bond of N10.69 billion and issued its second series of the Sovereign Green Bond for NAD15 billion in 2019, which was oversubscribed. Plans are currently underway to issue a third Sovereign Green Bond.

QUESTION	ANSWER
07 **Is your jurisdiction a party to the UNFCCC and Paris Agreement? If yes, what is your latest Nationally Determined Contribution, and do you have any net-zero commitments?**	Yes. • Nigeria signed the Convention on Climate Change on 9 June 1992 and ratified it on 15 April 1994. Nigeria also ratified the Kyoto Protocol on 10 December 2004 and signed and ratified the Paris Agreement on 22 September 2016 and 16 May 2017, respectively. • Nigeria developed its Nationally Determined Contribution (NDC) in 2015 towards the ratification of the Paris Agreement on Climate Change. The updated NDC 2021 unconditionally pledges a 20% emissions reduction below Business as Usual by 2030, and a 47% conditional commitment which can be achieved with financial assistance, technology transfer and capacity building.
08 **Has your jurisdiction imposed or is your jurisdiction party to a carbon border adjustment?**	No - Nigeria has not imposed a carbon border adjustment mechanism nor is it a party to a carbon border adjustment.

SOUTH AFRICA

WEBBER WENTZEL

QUESTION	ANSWER
01 **Does your jurisdiction have a Climate Change Act and/or other climate change-related legislation?**	Not yet - The Climate Change Bill, published for comment in 2018, was adopted by Cabinet in September 2021. The Bill will soon be tabled in Parliament. In June 2021, the Minister of Forestry, Fisheries and the Environment published a draft national guideline to consider climate change implications in applications for environmental authorisations (EAs), atmospheric emission licences (AELs) and waste management licences (WMLs), to establish a consistent approach towards incorporating climate change considerations in impact assessments and application documents.
02 **Does your jurisdiction have any greenhouse gas reporting related legislation?**	Yes - The Department of Forestry, Fisheries and the Environment has implemented a mandatory greenhouse gas emission reporting system under the National Environmental Management: Air Quality Act, 2004. It has the following regulatory mechanisms: • Declaring GHGs as priority air pollutants. • Developing the National Atmospheric Emission Inventory System (NAEIS) as an online GHG Reporting System. This will also house energy combustion data supplied by the Department of Mineral Resources and Energy. • Implementing the National GHG Emission Reporting Regulations, 2016 to regulate reporting of data and information to the NAEIS. • Publishing the Technical Guidelines for Monitoring, Reporting and Verification of GHG Emissions by Industry in 2017 as a companion to the GHG Emission Reporting Regulations. The GHG Emission Reporting Regulations introduce a single national reporting system for transparently reporting on GHG emissions emanating from identified affected sectors. They are used predominantly to update and maintain a National GHG Inventory and help SA to meet its international obligations on climate change mitigation. They also facilitate SA's carbon tax.
03 **Does your jurisdiction have/ impose any carbon pricing instruments and/or legislation** **(e.g carbon tax or emission trading schemes?)**	Yes - SA recently promulgated the Carbon Tax Act 19 of 2019 (CTA). It is a primary mechanism to transform SA into a low-carbon economy and enable it to comply with the NDC commitments made under the Paris Agreement. The CTA introduces a carbon tax on identified sectors based on their GHG emission concentrations. The CTA introduces carbon tax in a phased manner, recognising SA's developmental challenges. The first phase will run until 31 December 2022. The carbon tax is assessed, collected and enforced as an environmental levy in terms of the Customs and Excise Act, 1964, and is administered and collected by the South African Revenue Service. The carbon tax rate is currently ZAR134 per tCO_2-eq which will increase annually at a rate of inflation plus 2% until 31 December 2022, and then in line with inflation.

QUESTION	ANSWER
04 **Does your jurisdiction have its own or participate in any carbon market (e.g carbon credits, carbon offsets, renewable energy certificates, etc)?**	Yes. • SA has domesticated and implemented the Clean Development Mechanism (CDM), a voluntary, project-based mechanism developed under Article 12 of the Kyoto Protocol, which provides for trade in certified emission reductions. This enables developed countries to implement projects that reduce emissions in non-developed countries in exchange for emission credits. • Trade in Renewable Energy Certificates (RECs) is also permitted. These are the legal instruments used in renewable electricity markets to account for renewable electricity and its attributes, whether it is installed at an organisation's facility or purchased from elsewhere. The trade in Renewable Energy Certificates is administered by zaRECs. • A carbon offset scheme has also been introduced in South Africa and forms part of the carbon tax regime implemented in June 2019 under the Carbon Tax Act, 2019. The purpose of carbon offsets is to increase investments in South African projects (including CDMs and certain renewable energy projects) that will reduce GHG emissions while enabling businesses to reduce their carbon tax liability by between 5% and 10% of their total GHG emissions.
05 **Does your jurisdiction have any national policies or strategies on climate change (e.g cleaner/ alternative fuels/energy, adaptation)?**	Yes. • The Integrated Resources Development Plan (IRP) was released in 2019. It sets out the country's energy mix targets to 2030. It is an electricity infrastructure development plan that incorporates government objectives such as affordable electricity, reduced GHG emissions and water consumption, diversified electricity generation sources, localisation and regional development. It envisions a shift away from coal and increase in renewable energy generation. An additional 14,400 megawatts (MW) of power will be produced from wind; 6,000MW from solar plants; and 2,500MW from hydropower by 2030. Only 1,500MW of new coal-fired power will be procured during the same period. • South Africa also adopted its National Climate Change Adaptation Strategy in August 2020, which defines the country's vulnerabilities, and sketches plans to reduce them and leverage opportunities. • The National climate risk and vulnerability (CRV) assessment framework provides a holistic focus on the full spectrum of adaptation measures, plans and strategies, and is a new approach to vulnerability assessments. It is aimed at any actor in SA assessing CRV, providing a flexible yet structured sequence of steps and set of options that ensures that, in any CRV assessment context, scale or focus, a standard set of concepts and questions are considered. • The Strategy toward gender mainstreaming in the environment sector 2016 – 2021 seeks to ensure that initiatives support gender mainstreaming; gender analyses and mainstreaming is undertaken during the development of new projects; and a gender perspective is taken in the whole project cycle management. • The National Strategy for Sustainable Development and Action Plan (NSSD 1) explains South Africa's approach to sustainable development. It presents an action plan and indicators for the implementation of the strategy. It is enabling, not prescriptive, and will be used to review sustainability programmes. It requires an interdependency approach be taken across sectors and action on sustainability.

QUESTION	ANSWER
06 **Does your jurisdiction have any sector-specific regulations or incentive mechanisms related to climate change (e.g fossil fuel subsidies, climate change impact assessments, renewable energy/ energy efficiency support; tax incentives, mining and energy regulation, etc)?**	Yes. • SA has created a USD500 million Clean Technology Fund (CTF) to overcome barriers to investment in renewable energy. Government categorises renewable energy projects as strategically important infrastructure and has taken regulatory steps to expedite renewable energy development. • To give effect to the procurement process and relevant capacity allocations of the IRP, the Minister of Mineral Resources and Energy (in consultation with the National Energy Regulator of South Africa) determines new electrical energy generation capacity requirements, as allowed by the Electricity Regulation Act, 2006. The determinations specify whether the new generation capacity shall be established by Eskom, another organ of state or an IPP. The Independent Power Producer Office has published various Renewable Energy IPP Programmes to incentivise strategic RE development: - Large renewables: The procurement of new renewable energy, generation capacity from IPPs to meet the commitment to transition to a low carbon economy and ensure security of energy supply. The target of 26 030MW of installed capacity from PV and wind, as indicated in the 2019 IRP, will be met through a rolling procurement plan by 2030. - Small renewables: The procurement of 200MW of renewable energy from small-scale IPPs ranging between 1MW and 5MW per project. The objective is to help develop partnerships between smaller South African-owned development companies and large experienced developers to facilitate skills transfer. • The Minister of Forestry, Fisheries and the Environment has also introduced various notices under the National Environmental Management Act, 1998 to incentivise renewable energy development in specific geographic areas known as Renewable Energy Development Zones (RED Zones). RED Zones are areas best suited for development of renewables, based on environmental sensitivities and the potential for repurposing existing infrastructure which is reaching the end of its life (for example, mines and power stations), and supporting job creation. Obtaining environmental approvals for renewable energy development in these areas can be fast-tracked. • In addition to the carbon offset allowance, various allowances have been provided for under the Carbon Tax Act, 2019, which enable a reduction in carbon tax liability of up to 95% during the first phase of implementation – these include trade exposure allowances, renewable energy premiums and emissions intensity benchmarks. • We have also published actionable guidelines to implement climate-smart agriculture. • To promote energy efficiency, Eskom has implemented an Integrated Demand Management (IDM) programme. Energy utilities use IDM to achieve predictable changes in customer demand and load profile, as alternatives to building additional generation plant. Eskom's main objective in deploying IDM is to improve efficiency by reducing the average costs of generating electricity and better utilising resources. IDM includes load management (load shedding and shifting), peak clipping and energy efficiency, as well as evaluating alternative energy forms, such as electricity, renewable energy, oil, gas and other fossil fuels. • The Climate Change Bill, once in force, will allow sectoral emission targets (SETs) to be established for GHG-emitting sectors and sub-sectors, along with a GHG emission threshold to determine entities that will be allocated a carbon budget.

QUESTION	ANSWER
07 **Is your jurisdiction a party to the UNFCCC and Paris Agreement? If yes, what is your latest Nationally Determined Contribution, and do you have any net-zero commitments?**	Yes - South Africa ratified: • the United Nations Framework Convention on Climate Change (UNFCCC) on 29 August 1997; • the Kyoto Protocol on 31 July 2002; and • the Paris Agreement on climate change in November 2016. SA first submitted its NDC in 2015. In September 2021, SA published its revised NDC ahead of COP26, updating the target range for 2025 from its original value of 398-614 Mt CO_2-eq to a range of 398-510 Mt for 2025. More significantly, SA's 2030 mitigation target range has been updated from 398-614 Mt CO_2-eq to 350-420 Mt CO_2-eq. The top of the range of our revised NDC is consistent with the Paris Agreement's temperature limit of "well below 2 degrees", and the bottom of the range is consistent with the Paris Agreement's 1.5-degree temperature limit. SA has also brought forward the year in which emissions are due to decline from 2035 in the initial NDC to 2025 in the updated NDC.
08 **Has your jurisdiction imposed or is your jurisdiction party to a carbon border adjustment?**	No - However, many of SA's trading partners have adopted net-zero targets, and intend to lower their emissions and impose trade barriers on emissions-intensive products, which may affect our global trade efforts.

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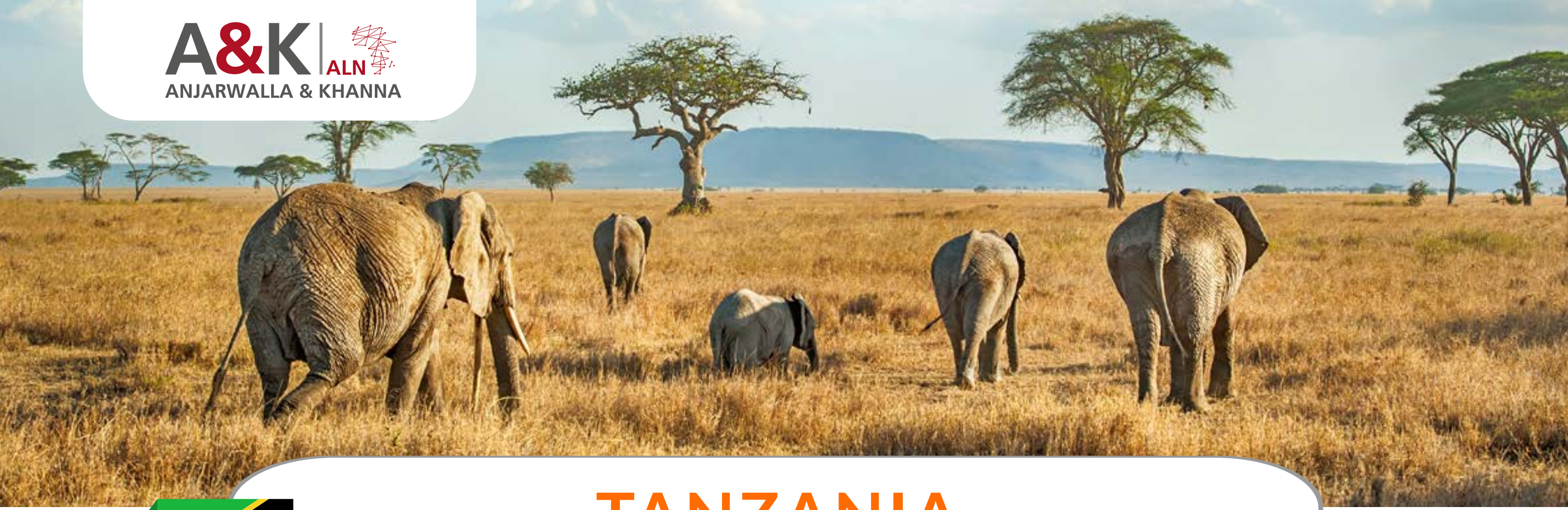


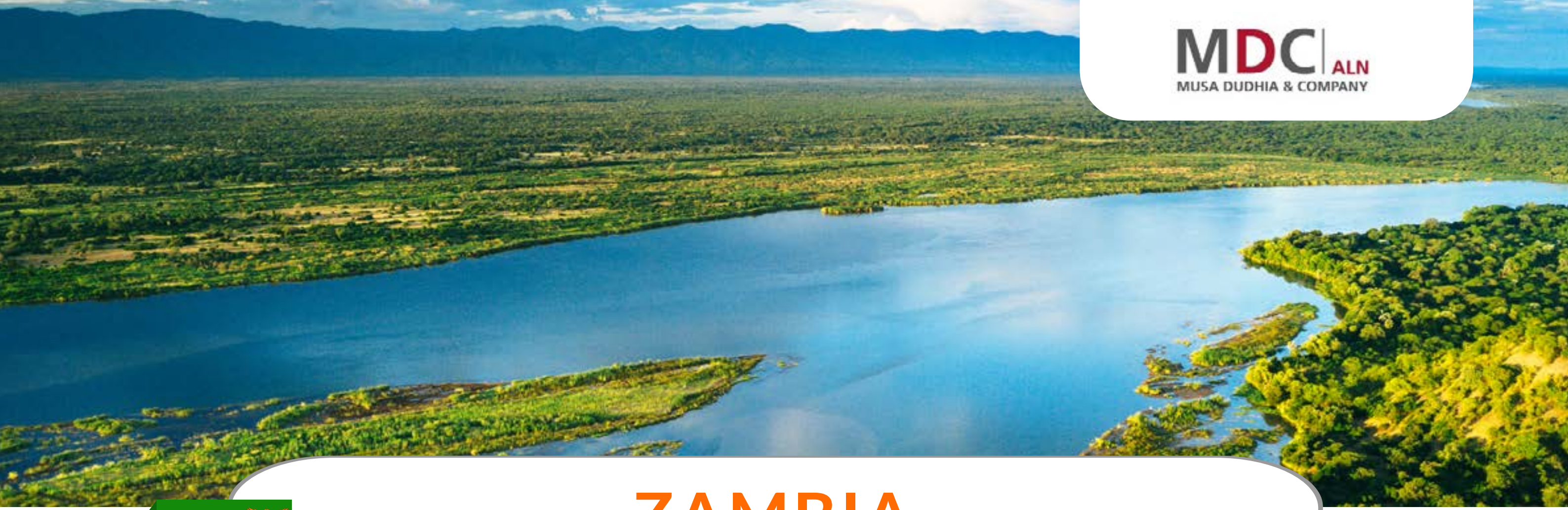
TANZANIA

ANJARWALLA & KHANNA

QUESTION	ANSWER
01 **Does your jurisdiction have a Climate Change Act and/or other climate change-related legislation?**	No. • Although Tanzania does not have a Climate Change Act or other legislation which specifically regulates climate change, existing laws are relevant, including the Tanzania Agricultural Research Institute Act; the Disaster Management Act, 2015; the Public Health Act, 2010; and the Environmental Management Act, 2004, all as amended from time to time. • Tanzania also has various policies and strategies tackling climate change issues. • The Vice-President's office has a division that is specifically mandated to create environmental policies and oversee the National Environmental Management Council. • The division is vested with the mandate to co-ordinate the implementation of the green growth and climate-resilient development agenda and to co-ordinate and monitor the implementation of the United Nations Framework Convention on Climate Change (UNFCCC) and the United Nations Convention to Combat Desertification (UNCCD) and its protocols.
02 **Does your jurisdiction have any greenhouse gas reporting related legislation?**	No - However, the Environmental Division of the Vice-President's Office usually prepares the National Determined Contribution document. This provides, among other things, a set of interventions on adaptation and mitigation, which are expected to build country resilience to the impacts of climate change and contribute to the global effort of reducing greenhouse gas (GHG) emissions. Tanzania has established the National Carbon Monitoring Centre (NCMC) which was officially launched on 26th May 2019 by the Vice-President. The NCMC launched the National Greenhouse Gases Inventory, Monitoring, Reporting and Verification System (MRV) on 26th September 2019 to ensure that the GHG inventory system is in place. Although the NCMC is not fully operational, it is the central institution with the general mandate to oversee sustainable environmental management issues through prevention and control of pollution, waste management, maintaining environmental quality standards, environmental compliance and enforcement of the sanctions provided for under the law. In 2007, Tanzania enacted the Environmental Management (Air Quality Standards) Regulations. The Regulations have the following objectives: • Setting baseline parameters on air quality and emissions based on a number of practical considerations and acceptable limits. • Enforcing minimum air quality standards prescribed by the National Environmental Standards Committee. • Helping developers such as industrialists to keep abreast of environmentally friendly technologies. • Protecting human health and the environment from various sources of pollution.

QUESTION	ANSWER
03 **Does your jurisdiction have/ impose any carbon pricing instruments and/or legislation (e.g carbon tax or emission trading schemes?)**	No. • Tanzania embarked on the Reduced Emissions from Deforestation and Forest Degradation (REDD+) program in 2008. It signed a Letter of Intent with the Government of Norway which committed Norway to support Tanzania in reducing CO_2 emissions. The country actively contributes to reducing GHG emissions through limiting deforestation and forest degradation; applying more sustainable forestry management; conserving forests; and increasing forest carbon stock. It therefore benefits from global funding opportunities for ecosystem services. • Tanzania has adopted the Clean Development Mechanism (CDM), which enables it to implement projects that reduce GHGs in the atmosphere. There are no specific tax provisions on the carbon instrument. The tax that applies is the normal tax for the sale of supplies and services.
04 **Does your jurisdiction have its own or participate in any carbon market (e.g carbon credits, carbon offsets, renewable energy certificates, etc)?**	Yes - Tanzania has domesticated and implemented the Clean Development Mechanism (CDM), a voluntary, project-based mechanism developed under Article 12 of the Kyoto Protocol, which provides for trade in certified emission reductions. This enables developed countries to implement projects that reduce emissions in non-developed countries in exchange for emission credits. The NCMC is mandated with the function of measuring CO_2 emissions and certifying emissions for the projects that pollute the air. However, the NCMC is not fully operational.
05 **Does your jurisdiction have any national policies or strategies on climate change (e.g cleaner/ alternative fuels/energy, adaptation)?**	Yes - These include: • The Nationally Determined Contribution, 2021. • The National Environmental Policy, 1997. • The National Action Plan (NAP) on ASGM (2020 - 2025) which has been developed to meet the requirements of the Minamata Convention. It serves as a national framework for fostering sound management of mercury in Artisanal and Small-Scale Gold Mining (ASGM) and, where feasible, eliminating its use and associated emissions and releases. It also addresses environmental, health and socio-economic challenges faced by ASGM. • The National Climate Change Strategy, 2012. • The Zanzibar Climate Change Strategy, 2014. The strategies are aimed at giving guidance to stakeholders in an effort to enhance adaptive capacity to climate change to support long-term climate resilience of social systems and ecosystems, and to enhance participation in climate change mitigation activities to contribute to international efforts, while ensuring sustainable development.
06 **Does your jurisdiction have any sector-specific regulations or incentive mechanisms related to climate change (e.g fossil fuel subsidies, climate change impact assessments, renewable energy/ energy efficiency support; tax incentives, mining and energy regulation, etc)?**	No - However, all projects that are likely to cause any pollution in the environment are required to adhere to the provisions of the Environmental Management Act, 2004 (EMA). • The EMA provides for the legal and institutional framework which manages the environment. EMA establishes the National Environmental Management Council (NEMC) as the central institution with the general mandate to oversee sustainable environmental management issues through prevention and control of pollution, waste management, maintaining environmental quality standards, environmental compliance and enforcement of the sanctions provided for under the law. • It further provides for the protection plan and the ecosystem management plan for environmental protected areas together with the obligation for Environmental Impact Assessments (EIA) to be conducted by an investor prior to the commencement of any undertaking that has a direct effect upon the environment and biodiversity. There are also Environmental Impact Assessment Regulations which specifically provide for projects that are mandatorily required to conduct an EIA. They specify afforestation or reforestation activities for the purpose of carbon sequestration are among the projects that require an EIA. • The requirement to conduct an EIA is also emphasised in the Forest Act and the Forest Regulations together with the Wildlife Conservation Act and the Wildlife Management Areas Regulations. The EIA must be conducted by an approved Environmental Specialist from NEMC. The criteria for granting the EIA Certificate are that the intended investment will not pre-empt the use of the land designated for the project and the project will not affect sensitive environmental areas such as wildlife protected areas or protected forests.

QUESTION	ANSWER
07 **Is your jurisdiction a party to the UNFCCC and Paris Agreement? If yes, what is your latest Nationally Determined Contribution, and do you have any net-zero commitments?**	Yes - Tanzania ratified: • the United Nations Framework Convention on Climate Change (UNFCCC) on 17 April 1996; • the Kyoto Protocol on 26 August 2002; and • the Paris Agreement on climate change on 18 May 2018. • In 2012, Tanzania launched the National Strategy on Climate Change, whose main objective includes but is not limited to: building the capacity of Tanzania to adapt to climate change impacts; enhancing resilience of ecosystems to the challenges posed by climate change; tenable accessibility and utilisation of the available climate change opportunities through implementation; and enhancing participation in climate change mitigation activities that lead to sustainable development. • Following the ratification of the Paris Agreement, Tanzania implemented the provisions therein by developing a Nationally Determined Contribution (NDC), which takes into account the global ambition of keeping the temperature increase well below 2°C as per the Paris Agreement. It builds on the National Climate Change Response Strategy (2021), the Zanzibar Climate Change Strategy (2014), and other national climate change and development frameworks. • In 2015, Tanzania submitted its Intended Nationally Determined Contribution (INDC) to the United Nations Framework Convention on Climate Change (UNFCCC) which was later updated and renamed the Nationally Determined Contribution Formulation (NDCF). • The NDC is in line with the Tanzania Development Vision (2025) and Zanzibar Development Vision (2050), and the Third Five-Year Development Plan (FYDP III). It is also anchored in the National Climate Change Response Strategy (2021) and the Zanzibar Climate Change Strategy (2014) (Strategies). The NDC elaborates adaptation measures and mitigation actions that are deemed necessary to address climate change in the country. • To meet the UNFCCC requirements, Tanzania produced a National Adaptation Programme of Action (NAPA). Our latest NDC is dated July 2021.
08 **Has your jurisdiction imposed or is your jurisdiction party to a carbon border adjustment?**	No - Tanzania has not imposed a carbon border adjustment nor is it a party to a carbon border adjustment.



ZAMBIA

MUSA DUDHIA & CO

QUESTION	ANSWER
01 **Does your jurisdiction have a Climate Change Act and/or other climate change-related legislation?**	Yes - Zambia has two pieces of climate-change-related legislation: • The Forests Act No. 4 of 2015 (Forests Act) which provides, among others, for the implementation of the United Nations Framework Convention on Climate Change (UNFCCC) and pursuant to which the Forest (Carbon Stock Management) Regulations Statutory Instrument No. 66 of 2021 (the Carbon Stock Regulations) are enacted. The Carbon Stock Regulations provide, among others, for the regulation and licensing of activities aimed at the generation of greenhouse gas emission reduction or removal for carbon trading. • The Water Resource Management Act No 21 of 2011 seeks to create an enabling environment for adaptation to climate change.
02 **Does your jurisdiction have any greenhouse gas reporting related legislation?**	Yes. • The Environmental Management Act No. 12 of 2011 (EMA) provides for pollution control, and in particular regulation of substances that are likely to deplete the ozone layer. The EMA's section 35 requires a person who discharges or causes or permits discharge of a contaminant or pollutant into the environment in a manner or amount that is unlawful, or that causes or is likely to cause adverse effect, to immediately notify the relevant authority. Such a person is also required to submit information relating to the quantity and quality of the discharge or emission and take practicable steps to contain the discharge or emission and to prevent, mitigate or remedy the adverse effects resulting from the discharge or emission. • The Carbon Stock Regulations create a framework for persons who engage in greenhouse gas (GHG) emission reduction or removal. GHG 'emission reduction or removal' is defined as: *"to measure, monitor, report and verify reduction in release or sequestration of gases like carbon dioxide, methane, or nitrous oxide quantified in terms of carbon dioxide equivalent."* • Permit holders under the Carbon Stock Regulations have reporting obligations to the Forestry Department which relate to their activities or projects involving the generation of GHG emission reduction or removal for carbon trading. For instance, permit holders are required to report and provide data for the quantification of GHG emission reduction or removal in accordance with the methodology approved by the Forestry Department, establish a GHG information system, provide a monitoring plan in accordance with approved methodologies, submit a risk assessment and management plan to the Director of Forestry and provide any other relevant information in connection with their activities.

QUESTION	ANSWER
03 **Does your jurisdiction have/ impose any carbon pricing instruments and/or legislation (e.g carbon tax or emission trading schemes?)**	Yes. • The Carbon Stock Regulations provide a framework that allows for persons and institutions to participate in the generation of GHG emission reduction or removal for carbon trading. Under the Carbon Stock Regulations, a permit holder can trade carbon independently within their project area with the approval of the Director of Forestry. If the project area of the permit holder is in a geographical area under a wider jurisdictional project run by the Government, such permitholder is required to nest or merge their project with the wider Government-run project and can only participate in carbon trading through the Government entity running the Government project. • The Carbon Stock Regulations do not impose any carbon pricing restrictions, but: (i) require permit holders to provide any information requested by the Director of Forestry, including contractual and pricing information from carbon buyers, and to submit their benefit-sharing mechanism containing a benefit-sharing agreement executed by all interested parties (e.g. local communities living in the project area); (ii) prohibit two different permit holders from monetising a single greenhouse gas emission reduction or removal or selling a single greenhouse gas emission reduction or removal to multiple buyers; and require permit holders to act in accordance with existing local legislation on carbon trading as well as Zambia's international obligations in conducting its carbon transactions. • The Customs and Excise Act Chapter 322 of the Laws of Zambia provides for a Carbon Emission Surtax (CES) in respect of motor vehicles older than 5 years, on importation, on transit through Zambia, or on temporary importation. The CES on motor vehicles is payable annually in respect of imported vehicles and the certificate expires on 31 December in the year it is issued. For motor vehicles in transit or imported temporarily, the CES certificate is valid for 90 days from date of issue.
04 **Does your jurisdiction have its own or participate in any carbon market (e.g carbon credits, carbon offsets, renewable energy certificates, etc)?**	No - Zambia does not have a carbon market that verifies, certifies, audits or facilitates the trading of carbon credits or carbon offsets. However, the Carbon Stock Regulations provide a framework for the participation of persons/entities who are permit holders and the Government in international carbon markets in compliance with existing local legislation and international obligations. Entities with projects in Zambia are therefore able to participate in international carbon markets.

QUESTION	ANSWER
05 **Does your jurisdiction have any national policies or strategies on climate change (e.g cleaner/ alternative fuels/energy, adaptation)?**	Yes. • In April 2016 the Government of Zambia, through the Ministry of National Development Planning, formulated the National Policy on Climate Change to co-ordinate the national response to climate change and provide a framework that permits implementation of existing and future initiatives and opportunities in a more co-ordinated manner, while providing a long-term vision to achieve sustainable development. • The Zambian Government, in partnership with the German Government through the German Development Bank, on 7 February 2018 launched the Global Energy Transfer Feed-in Tariff (GET FiT) Zambia Programme, which is designed to assist with implementation of the Renewable Energy Feed-in Tariff (REFiT) Strategy. The REFiT Strategy aims to facilitate private sector investment in small and medium scale Renewable Energy Independent Power Projects (IPPs) in Zambia. The GET FiT Zambia Programme is expected to run from 2018 to 2021, and its successful implementation would address power deficits in Zambia as well as introduce climate-friendly power to the grid. • In 2015 the Zambian Government signed a Scaling Solar mandate aimed at bringing affordable, clean energy to Zambia, with a total target capacity of 600MW. The tender process for two solar projects under the Scaling Solar mandate resulted in a record-low solar tariff of 6.015 cents/kWh fixed over 25 years – the lowest solar tariff in sub-Saharan Africa at the time. The two projects were anticipated to bring a total of 76MW to the country's grid. They were the first renewable IPPs in Zambia, as well as the fastest IPPs to reach commercial close in sub-Saharan Africa outside South Africa. • In June 2018 the Enel Group and Zambia, through the Industrial Development Corporation (IDC) signed a financing agreement of about USD 34 million for the construction of a 34MW solar plant in Zambia. • On 14 September 2021 the Government introduced the Ministry of Green Economy and Environment as a new ministry to facilitate, among others, climate change policy, environmental protection and pollution control, green economy, and carbon credit policy. The Ministry is expected to formulate legislation as well as regulations on carbon and environmental pricing, influence policies on renewable energy as well as address issues of climate change and climate change mitigation. • BIOFIN Zambia and the Securities and Exchange Commission (SEC) have worked together in the years leading up to 2019 to formulate guidelines or rules that would shape the development of a green bond market in Zambia. Based on this partnership, the Securities (Green Bond) Guidelines Gazette No. 26 of 2019 (Green Bond Guidelines) were gazetted to provide guidance on the issuance of Green Bonds. Green Bonds are defined as: *"a fixed income or debt security instrument, either unlisted or listed on a securities exchange, approved by the Securities and Exchange Commission, whose proceeds are used to finance or refinance new or existing projects that generate climate or other environmental benefits that conform to green guidelines and standards".* • The proceeds of Green Bonds are solely intended to fund 'Eligible Green Projects'. An Eligible Project is defined as: *"project categories that contribute to environmental objectives including climate change mitigation, climate change adaptation, natural resource conservation, biodiversity conservation and pollution prevention and control".* • The issuance of Green Bonds is facilitated primarily by the SEC in partnership with other stakeholders. Steps are currently underway to raise awareness of the Green Bond Guidelines amongst corporates and investors, as well as to ensure the right incentives are in place. The incentives under consideration include tax deductions as well as zero withholding tax on interest. The target of the various stakeholders is for Zambia to issue its first Green Bond and direct 30% of the proceeds towards financing biodiversity conservation interventions.

QUESTION	ANSWER
06 Does your jurisdiction have any sector-specific regulations or incentive mechanisms related to climate change (e.g fossil fuel subsidies, climate change impact assessments, renewable energy/ energy efficiency support; tax incentives, mining and energy regulation, etc)?	No - we are not aware of any sector-specific regulations or incentive mechanisms currently in force. However, the SEC is making efforts to ensure the right incentives are put in place in respect of the Green Bond Guidelines. These incentives include tax deductions as well as zero withholding tax on interest payments to persons to whom Green Bonds are issued. The SEC is also working on a framework to cut down on processing and issuing fees in relation to the issue of Green Bonds. Additionally, with the introduction of the Ministry of Green Economy and Environment it is anticipated that various pieces of legislation will be formulated in respect of environmental protection and promotion of a green economy.
07 Is your jurisdiction a party to the UNFCCC and Paris Agreement? If yes, what is your latest Nationally Determined Contribution, and do you have any net-zero commitments?	Yes - Zambia ratified: • the United Nations Framework Convention on Climate Change on 28 May 1993; • the Kyoto Protocol on 7 July 2006; and • the Paris Agreement on 9 December 2016. Zambia submitted its first Nationally Determined Contribution (NDC) on 9 December 2016, with a conditional pledge to reduce Greenhouse Gas emissions by about 25%. On 30 July 2021, Zambia submitted its latest NDC. In its latest NDC, Zambia has broadened the scope of sectors under mitigation by adding transport, liquid waste, and coal (production, transportation, and consumption) and by elaborating the adaptation component of the NDC by developing indicators that will enable the country to track progress on building resilience in both human and physical systems and on adaptation claims. Zambia has committed to the following mitigation actions in respect of net-zero commitments: • Energy: stationary combustion – Investment in low-carbon and carbon-neutral energy technologies, which are expected to reduce the energy intensity of the country's economic development, carbon intensity of energy production, greenhouse gas emission and the long-term cost of mitigation. • Energy: transport – improved fuel efficiency, modal shift, and improved transport infrastructure. • Industrial Processes and Product Use – increased energy efficiency of processes and improvement in technology. • Agriculture – conservation, sustainable and efficient agriculture. • Waste – improved solid waste handling and disposal practices, reduction in waste generation, generation of biomethane from waste, improved waste-water treatment practices. • Forestry – Reduction in deforestation, increase in afforestation and reforestation, improved forest management and careful agro-forestry practices.
08 Has your jurisdiction imposed or is your jurisdiction party to a carbon border adjustment?	We are not aware of any carbon border adjustment that Zambia is a party to or has imposed. We understand a carbon border adjustment relates to taxes on imports and rebates on exports that account for variance in carbon pricing policies across different countries.

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QUESTION	ANSWER
01 **Does your jurisdiction have a Climate Change Act and/or other climate change-related legislation?**	Yes - However, the legal framework currently in place is not in the form of an enactment. • Zimbabwe passed a National Climate Policy (NCP)_ in 2017 which aims to establish legal structures to regulate businesses in climate-related matters and encourage greenhouse gas (GHG) emissions reduction. • The NCP focuses on climate change adaptation regarding rural communities and agriculture.
02 **Does your jurisdiction have any greenhouse gas reporting related legislation?**	Yes - The Ministry of Environment, Water and Climate, through the National Climate Policy, has implemented GHG reporting and monitoring systems which are in line with the Paris Agreement on climate change. The NCP provides an implementation guide to the National Climate Change Response Strategy (2014). The regulatory mechanisms include: • Establishing and regularly updating a national inventory of anthropogenic emissions by sources and removal by sinks of greenhouse gases. • Preparing, communicating, and maintaining set emission targets for each sector that are in line with the Nationally Determined Contribution (NDC) in a transparent manner and to update them every 5 years. • Establishing a monitoring, reporting and verification (MRV) framework for monitoring greenhouse gas emissions inventories towards compliance with NDC requirements a year before global reporting (LEAP).

QUESTION	ANSWER
03 **Does your jurisdiction have/ impose any carbon pricing instruments and/or legislation (e.g carbon tax or emission trading schemes?)**	Yes. • A Carbon Tax regime has been introduced to combat GHG emissions in accordance with the "polluter pays" principle. Carbon tax is payable in foreign currency at a rate of USD 0.003 (3 cents) per litre of petroleum and diesel products of 5% of cost, insurance, and freight value, as defined in the customs and Excise Act [Chapter 23:02]. • Carbon Tax was initially collected separately; however, the tax has been incorporated into the fuel price and which strategy has unfortunately impacted its deterrent effect. • The Carbon Tax is calculated based on the engine capacity as opposed to the age of the motor vehicle.
04 **Does your jurisdiction have its own or participate in any carbon market (e.g carbon credits, carbon offsets, renewable energy certificates, etc)?**	Yes. • Zimbabwe has shown its commitment to reducing emissions as recommended by the Kyoto Convention by ratifying the Convention in 2009. Zimbabwe's most popular carbon credit projects are in the Mbire District, Kariba. • REDD+ initiatives have taken root in Zimbabwe and have been the main pioneer of carbon-trading initiatives, delivering social, economic and physical benefits. • However, Zimbabwe has not set up the legal framework that will allow for the issuance of certified emissions reduction certificates. There is no local Designated National Authority (DNA) and documents are yet to be finalised. Therefore, the Clean Development Mechanism (CDM) is not an option for now as there is no operating framework.
05 **Does your jurisdiction have any national policies or strategies on climate change (e.g cleaner/ alternative fuels/energy, adaptation)?**	Yes. • The main objective of which is to establish legal structures that regulate businesses in climate-related matters with a view to reducing their GHG emissions. • The National Climate Change Response Strategy which seeks to mainstream climate change in all key sectors of the economy. It promotes resource use efficiency and less carbon intensive pathways in all economic activities and the development of a climate change-resilient energy infrastructure that is not carbon intensive, amongst other objectives. • The Climate Change Adaptation Project which is targeted at providing financial and technical support to the most vulnerable and poor communities that have limited capacity to adapt to the impacts of climate change. • The Low Emission Development Strategy which is aimed at adapting principles from the Paris Agreement by setting clear targets on uptake of sustainable energy and resource efficiency; and mainstream climate change adaptation and mitigation in all sectors, amongst many others. • The Zimbabwe Resilience Building Fund. Its overall objective is to contribute to increasing the capacity of communities to protect development gains in the face of recurrent shocks and stresses, enabling them to contribute to the economic development of Zimbabwe. • The Zimbabwe Biodiversity Strategy and Action Plan which is aimed at developing strategic plans of local councils, prioritising climate adaptation, mitigation, and green economy. The plan also provides a framework to guide the conservation and sustainable use of biodiversity and associated ecosystems in Zimbabwe for the next decade. • The National Adaptation Plan which aims at integrating climate change at all levels - national, provincial and district - and enabling a systematic approach to the planning process in managing climate change in Zimbabwe.

QUESTION	ANSWER
06 **Does your jurisdiction have any sector-specific regulations or incentive mechanisms related to climate change (e.g fossil fuel subsidies, climate change impact assessments, renewable energy/ energy efficiency support; tax incentives, mining and energy regulation, etc)?**	Yes. • The Reduced Emissions from Deforestation and Forest Degradation (REDD) initiative. This is an incentive-based mechanism for promoting and rewarding forest ecosystem conservation. • Introduction of pre-paid electricity meters in encouraging less use of thermal electricity, reducing GHG emissions from thermal stations. • Zimbabwe put forward a National Renewable Energy Policy in 2019, which aims to have 16.5% of the total generation capacity (excluding large hydro) from renewable sources by 2025. This increases to 26.5% by 2030 . • Utility-scale projects, which include renewable energy projects, are generally accorded National Project Status which will enable them to import much of the equipment duty-free. Power generation projects are also exempted from income tax for the first five years of commencing their operations. The income would be taxable at a lower rate of 15% for the next five years, compared with the general tax rate of other companies of 25%. • The government is also encouraging the nation to operate 'off the grid' by encouraging the deployment of solar technologies and offering duty-free imports of solar products. In terms of the 2021 NDC, Zimbabwe seeks to: • Introduce more incentives, including tax relief and financing for companies that invest in technologies that reduce GHG emissions from their production processes. • Establish incentive structures for production of stress-tolerant crop types and varieties by communities in marginal agro-regions. • Provide incentives for industries that adopt resource use efficiency, especially water and energy and cleaner production; and encourage companies to move towards low carbon production and processing through provision of meaningful incentives. • Provide for small-scale miners to invest in cleaner technologies; engage in 'Green Tourism' and create incentives that will encourage stakeholders in the tourism industry to adopt clean energy sources, maximise recycling and re-use of waste and promote Zimbabwe as a green destination. • Develop and implement incentives aimed at promoting and reducing costs of Renewable Energy such as renewable energy feed-in-tariffs, net metering, subsidies, and tax redemptions to make renewable energy technologies affordable. • Strengthen capacity to enforce the "polluter pays" principle extensively and provide incentives to encourage waste minimisation. • Provide incentives for technology transfer which promote the uptake of resource use efficiency and cleaner production technologies across the economic sector.

QUESTION	ANSWER
07 **Is your jurisdiction a party to the UNFCCC and Paris Agreement? If yes, what is your latest Nationally Determined Contribution, and do you have any net-zero commitments?**	Yes - Zimbabwe ratified: • the United Nations Framework Convention on Climate Change (UNFCCC) on 03 November 1992; • the Kyoto Protocol on 30 June 2009; and • the Paris Agreement on climate change on 07 August 2017. Zimbabwe first submitted its NDC in 2015 and recently published its 2021 Revised NDC. In the recent NDC, Zimbabwe has presented a fair and ambitious 7% increase in emissions reduction from 33% in the first NDC to 40%. Unlike the first NDC that only covered the Energy sector, this NDC makes progress towards an economy-wide NDC as it includes Waste, Industrial Processes and Product use and Agriculture, Forestry and Other Land-Use sectors. In addition, the revised NDC presents adaptation action in response to the country's high vulnerability to climate change impacts. The updated target of a 40% reduction in economy wide GHG emissions per capita compared to BAU by 2030 is conditional on international support. In the mitigation scenario, economy-wide emissions per capita are projected to be 2.3tCO_2-eq in 2030.
08 **Has your jurisdiction imposed or is your jurisdiction party to a carbon border adjustment?**	No - Zimbabwe has not imposed a carbon border adjustment, nor is it a party to a carbon border adjustment. Zimbabwe has, however, imposed a ban on the importation on motor vehicles older than ten years to cut down greenhouse gas emissions as well as revitalise the economy.