Peru — Green Finance Taxonomy Alignment

country	Peru
iso_code	PE
cth_presence	CLP cohorts + REIN Hub Peru
gf_taxonomy	None — gap documented
ndc_target	30% unconditional / 40% conditional by 2030
eudr_commodities	Coffee, Cacao, Wood, Cattle
schema_version	1.1
last_updated	2026-05-27

Green Finance Taxonomy Status

Peru does not have a national green finance taxonomy as of May 2026. This represents a significant gap given Peru's role as the second-largest economy in the Andean region and its substantial green bond issuance history. Colombia's Taxonomía Verde (2022) remains the only binding national GF taxonomy in the Andean/Pacific Alliance bloc and serves as the nearest regional reference point for Peru.

Gap Analysis

The absence of a Peruvian GF taxonomy creates three operational gaps for Origo: (1) No domestic activity classification to crosswalk against when assigning latam_peru flags — requiring reliance on Colombia's taxonomy as a proxy combined with NDC priorities; (2) No standardized green bond eligibility criteria specific to Peru's LULUCF-heavy emissions profile; (3) No regulatory alignment pathway for Peruvian financial institutions seeking to classify their portfolios as "green" under domestic law.

Nearest Equivalents

In the absence of a formal taxonomy, Peru relies on several proxy frameworks: (1) Colombia's Taxonomía Verde — applicable to many shared Andean commodities and sectors; (2) CBI (Climate Bonds Initiative) criteria — used for Peru's sovereign and corporate green bonds; (3) IFC Performance Standards — applied by development finance institutions operating in Peru; (4) EU Taxonomy — referenced by European importers of Peruvian commodities under EUDR compliance. The Origo taxonomy uses a combination of these to infer latam_peru relevance flags.

Development Prospects

SBS (Superintendencia de Banca, Seguros y AFP) issued Resolución 1928-2021 requiring financial institutions to integrate ESG risk into governance, which could serve as a foundation for taxonomy development. MEF has

signaled interest in developing green finance guidelines as part of its sustainable finance roadmap. IDB and GCF technical assistance programs are supporting taxonomy-adjacent work in Peru's financial sector. A formal Peruvian GF taxonomy is estimated at 2–3 years from adoption.


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  "eudr_commodities": ["coffee", "cacao", "wood", "cattle"],
  "schema_version": "1.1"
}
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