

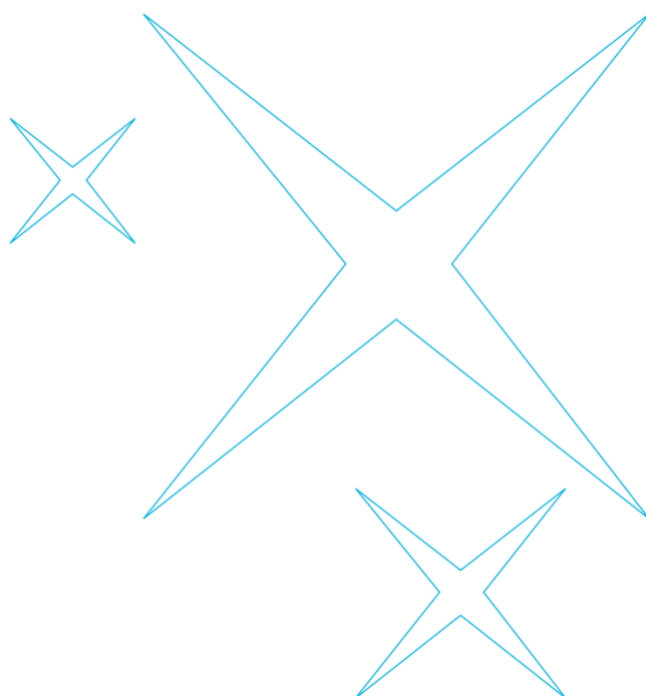
October 2026

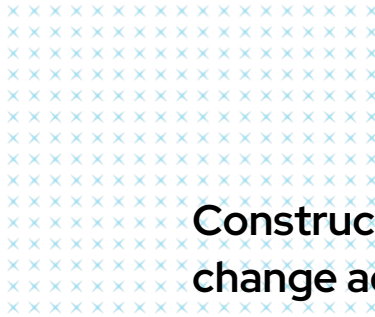
Aotearoa New Zealand Sustainable Finance Taxonomy

Construction and Buildings sector

Climate change adaptation and resilience Whitelist

Draft for public consultation





Construction and Buildings sector-specific Whitelist for climate change adaptation and resilience – draft for public consult

This section presents the draft sector-specific Whitelist for climate change adaptation and resilience as they apply to the Construction and Buildings sector for the NZ Taxonomy.

The Whitelist is part of the Substantial Contribution (SC) criteria for this sector. SC criteria define the requirements that an economic activity or measure must meet to be considered as making a substantial contribution to an environmental objective – in this case, climate change adaptation and resilience.

The development of the climate change adaptation and resilience criteria is intended to accelerate investment to support businesses to anticipate, prepare for and respond effectively to the impacts of climate change and/or strengthen long-term resilience in a changing climate.

The climate change adaptation and resilience SC criteria provide two options for assessing the performance of activities:

1. a cross-sectoral Process-Based Approach (PBA); and
2. a sector-specific Whitelist.

In an earlier phase, the NZ Taxonomy has developed a cross-sectoral PBA for climate change adaptation and resilience. You can review this [here](#). The PBA reflects the highly contextual nature of appropriate activities/measures to build adaptive capacity and resilience and outlines the steps that must be taken for development of a robust adaptation and resilience activity. If a business has followed the process, any resulting adaptation and resilience activity can be considered NZ Taxonomy-aligned.

The sector-specific Whitelist provides a list of low-risk, pre-approved adaptation and resilience measures that can be applied to an activity to substantially increase adaptive capacity and resiliency.

The activities/measures on the Whitelist are automatically deemed eligible for NZ Taxonomy-alignment and do not require a full assessment against the PBA criteria or the Do No Significant Harm (DNSH) criteria (due to their low-risk nature). Entities undertaking Whitelist measures will still need to be assessed against the Minimum Social Safeguards (MSS) criteria once these become applicable and are encouraged to undertake this assessment earlier where appropriate.

All adaptation and resilience activities are classified as Green.

The Construction and Buildings sector Whitelist is available for feedback in this consult.

Whitelist of climate change adaptation and resilience measures for Aotearoa New Zealand's Construction and Buildings sector

Whitelist measure	Guidance	Applicable sub-sector(s)	Main climate hazard(s)
1. Flood barriers and demountable protection for doorways/openings	N/A	[Existing] All building types	Flood damage
2. Improved management of stormwater on site	Achieve 50% reduction in offsite flows in 1% annual exceedance probability (AEP) + 3.6 degrees climate change (water sensitive urban design (WSUD), on-site stormwater detention (OSD), etc.) compared to existing conditions.	[Existing] All building types	Flood damage
3. Sump pump with battery backup	N/A	[Existing] All (below-ground spaces)	Flood damage
4. Raising of key equipment ¹	Key equipment and services raised above 1% AEP flood level plus climate change allowance plus 500mm freeboard. Climate change allowance requirements: - For coastal and estuarine sites: the H+ scenario from the New Zealand Coastal Hazards Guidance (Ministry for the Environment), adjusted for local vertical land movement. - For all other sites: Climate projections to 2100 based on a minimum of SSP3-7.0,	[Existing] All building types	Flood damage

¹ Equipment that is relied upon for continuity of services (i.e., power, water, communications, fire and life safety).

	assessed across a range of climate models consistent with best practice guidance.		
5. Building and site drainage	All secondary and major drainage systems are designed for 1% AEP (100-year average recurrence interval (ARI)) events under climate projections to 2100 based on a minimum of SSP3-7.0, assessed across a range of climate models consistent with best practice guidance.	[New] [Existing] All building types	Flood damage
6. Flood-resistant materials below design flood level	Closed-cell insulation, marine-grade fixings, concrete/tile floors, waterproof plaster designed for repairability and rapid recovery below design flood levels (e.g., demountable linings, accessible mechanical fixings).	[New] [Existing] All building types	Flood damage
7. Foundations designed for re-levelling and/or raising	Piled foundations with accessible jack points and floor framing designed to accommodate re-levelling loads.	[New] [Existing] Residential; aged care; healthcare; education	Flood damage Mass movement damage
8. Wind resistance structures	Design to New Zealand Standard (NZS) 3604/Australian Standard (AS)/NZS 1170.2 wind loading with climate uplift factor.	[Existing] All building types	Storm damage
9 Debris-resistant cladding systems	Cladding systems designed to resist progressive panel failure under design wind loads, with consideration of post-event repairability in fixing system selection.	[Existing] All building types	Storm damage

10. Enhanced roof tie-down connections	Continuous load path from roof to foundation.	[New] [Existing] Residential	Storm damage
11. Rainwater collection systems	Minimum capacity of collection and storage in line with requirements for new build construction in the location at the time of the works.	[Existing] All building types	Water stress
12. Water-efficient fixtures and fittings	Water Efficiency Labelling Scheme (WELS) rated.	[Existing] All building types	Water stress
13. Alternative water source pre-plumbing	Dual plumbing for future reuse systems.	[New] Multi-family; commercial	Water stress
14. Climate appropriate landscaping	Locally indigenous planting that requires no irrigation once established.	[New] [Existing] All building types	Water stress
15. Re-detailed flashings, window/door junctions, penetrations	Upgrade to meet the Building Code that is in effect at the time of the works.	[Existing] All building types	Moisture damage
16. Climate-rated durability specification	Hazard class (H) 3.2+ timber treatment for all exposed and at-risk framing members per NZS 3602; marine-grade fixings in coastal zones. Does not preclude use of engineered mass timber structural systems where these are protected from direct weather exposure by appropriate envelope detailing.	[Existing] All (coastal)	Moisture damage

17. Low solar heat gain coefficient (SHGC) glazing	Glazing with SHGC <0.3 in climate zones 1–3 (NZS 4218).	[Existing] All building types	Heat stress
18. Application of reflective/light-coloured ² materials on walls or roofs	N/A	[Existing] All building types	Heat stress
19. External solar shading	Fixed overhangs, louvres, fins on east (E)/west (W)/north (N) facades in climate zones 1–3 (NZS 4218); applicable in climate zones 4 and 6 where site-specific assessment indicates overheating risk from east or west-facing glazing. In all zones, shading should be designed to admit low-angle winter sun.	[Existing] All building types	Heat stress
20. Ceiling fans in habitable spaces	N/A	[Existing] Residential; aged care; education	Heat stress
21. Emergency escape and access routes	N/A	[Existing] All buildings in rural, peri-urban, and areas identified as elevated wildfire risk ³	Wildfire damage

² Materials used have a minimum solar reflectivity index (SRI) of 82 if a horizontal surface or a minimum SRI of 39 for sloped surface greater than 15 degrees.

³ Elevated wildfire risk is indicated as identified by the local authority or FENZ, or where a building is located within 100m of native bush, scrub, plantation forest, or ungrazed grassland exceeding 300mm height, particularly where combined with upslope vegetation, single-route vehicle access, or location in regions with increasing fire weather frequency under climate projections.

22. Installation/provision of electrical protection	Arc fault detection and protected wiring in roof/wall cavities; address electrical ignition pathway during wildfire power surge events.	[Existing] All buildings in rural, peri-urban, and areas identified as elevated wildfire risk	Wildfire damage
23. Non-combustible external cladding and ember-resistant construction	Per AS 3959 (adapted for NZ).	[Existing] All buildings in rural, peri-urban, and areas identified as elevated wildfire risk	Wildfire damage
24. Ember-proof mesh on all openings, vents, and subfloor	Maximum 2mm aperture.	[Existing] All buildings in rural, peri-urban, and areas identified as elevated wildfire risk	Wildfire damage
25. Non-combustible decking and fencing adjacent to buildings	N/A	[Existing] Residential buildings in rural, peri-urban, and areas identified as elevated wildfire risk	Wildfire damage
26. Creation of firebreaks	N/A	Urban planning	Wildfire damage
27. Design for thermal autonomy	Design and associated construction works to allow the habitable rooms to maintain habitable conditions for minimum 72 hours during complete grid outage under design climate event.	[New] [Existing] All residential building types	Survivability risk
28. Solar PV with battery storage and islanding	Critical loads to include ventilation, lighting, medical equipment, communications; equipment must be installed above design flood levels.	[New] [Existing] Aged care; healthcare; education	Survivability risk

capability for critical loads			
29. Safe refuge space	Safe refuge space with enhanced thermal protection, structural security, and smoke/air quality protection above design flood levels.	[New] [Existing] Aged care; healthcare; education	Survivability risk
30. Potable water storage	Minimum 3 days' supply with gravity-fed or hand-pump distribution.	[New] [Existing] Aged care; healthcare; multi-family	Survivability risk
31. Relocation of vulnerable assets	Relocation of vulnerable assets away from areas of persistent locational risk, including unstable slopes and mass movement zones, coastal erosion zones, and wildfire-exposed sites where adequate defensible space cannot be achieved.	Urban planning (applicable where hazard cannot be adequately mitigated through building-level design measures)	Mass movement damage Wildfire damage
32. Maintenance and system access	Improvements to the maintenance access to key systems relied upon for continuity of services (i.e., power, water, communications, fire and life safety).	[Existing] All building types	Flood damage Storm damage Wildfire damage



The consultation is open from Monday 5 October to 5pm NZT, Friday 30 October 2026.

Please contact taxonomy@sustainablefinance.nz for any questions or assistance.