ANNEX B: PROCESSES FOR THE AUTHORISATION OF MITIGATION ACTIVITIES, AND THE ISSUANCE AND TRANSFER OF ITMOs

1. This Annex sets out the processes relating to:

   (a) the authorisation of mitigation activities and Zambia's authorisation of mitigation outcomes generated by the authorised mitigation activities, pursuant to Article 4 (Authorisation of Mitigation Activities and Mitigation Outcomes); and

   (b) the issuance of mitigation outcomes from authorised mitigation activities and the transfer of the ITMOs, pursuant to Article 8 (Issuance and Transfer of ITMOs).

2. The flow-chart in this Annex outlines the relevant processes. The table below sets out the detailed actions to be taken by the project applicant, the Joint Committee, Singapore and Zambia respectively, indicative timelines for such actions, and the required documents to be submitted.

3. The Parties shall publish the relevant forms and templates in accordance with Article 12 (Transparency).

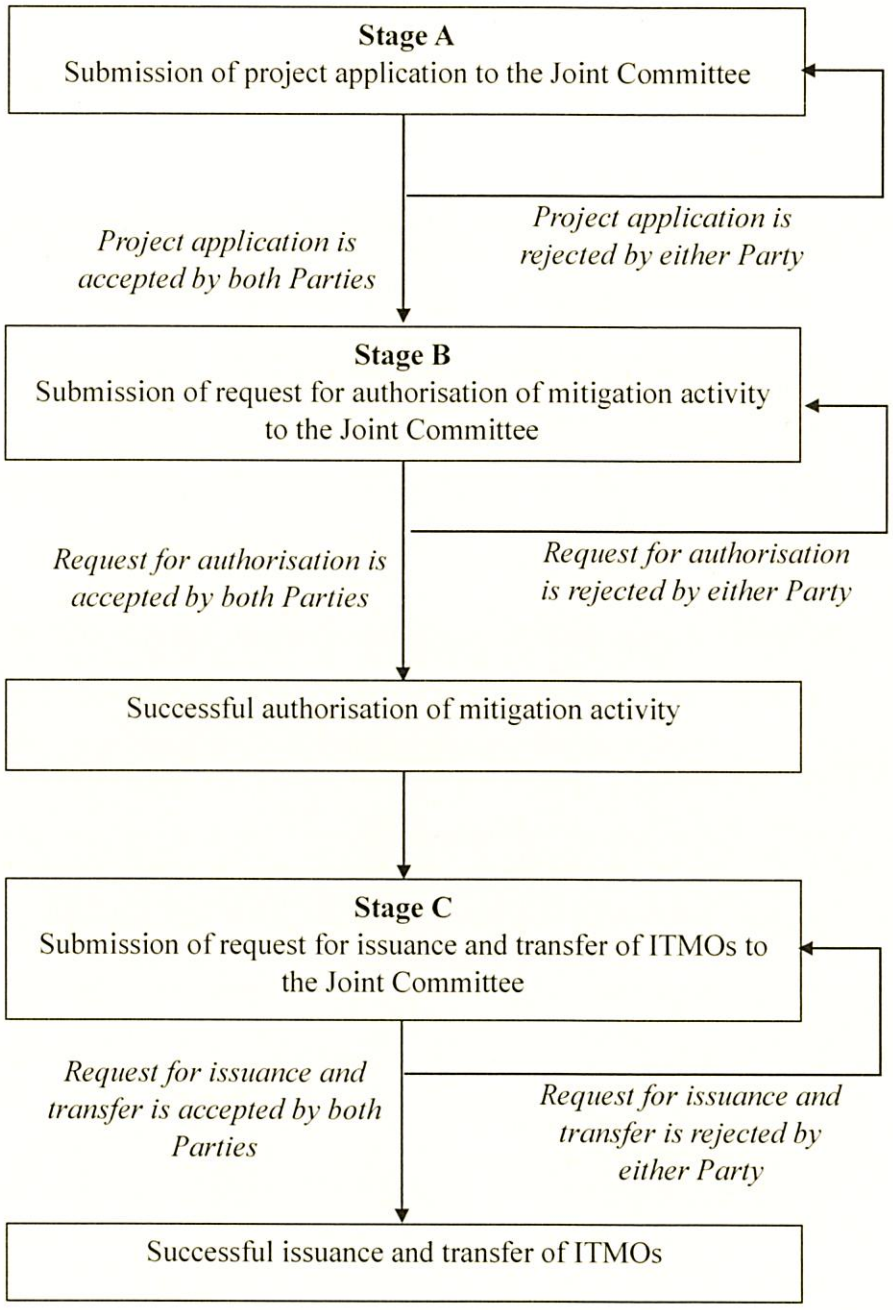
4. The Parties have designated the following contact points for all communication concerning the processes under this Annex:

   (a) For Singapore:
   National Environment Agency

   (b) For Zambia:
   Green Economy and Climate Change Department

   (c) For the Joint Committee:
   Singapore – National Environment Agency
   Zambia – Green Economy and Climate Change Department

Annex B-I: Flow-chart



Annex B-II: Table

Step no.	Action by project applicant	Action by Joint Committee	Action by Zambia	Action by Singapore
Stage A: Submission and processing of project application				
A1	The project applicant shall submit the following documents (collectively referred to as the "**Project Application**") to the Joint Committee: a. a completed Singapore-Zambia Mitigation Activity Note of Intent; and b. any other supporting documents as required by either Party and published in accordance with Article 12 (Transparency).			
A2		The Joint Committee shall issue the project applicant with a unique registration number for the Project Application; *(Within three working days from step A1)*		

A3			Zambia shall assess if the Project Application meets the requirements under: a. the pre-approved list of carbon crediting programmes and methodologies; and b. the applicable domestic laws, regulations and administrative framework of Zambia. If Zambia assesses that the Project Application meets the said requirements, it shall notify Singapore of its positive assessment. If Zambia assesses that the Project Application	Singapore shall assess if the Project Application meets the requirements under: a. the pre-approved list of carbon crediting programmes and methodologies; b. the criteria for project applicants as published by Singapore; and c. the applicable domestic laws, regulations and administrative framework of Singapore.[1] If Singapore assesses that the Project Application meets the said requirements, it shall notify Zambia of its positive assessment.

[1] Singapore's assessment that the Project Application meets Singapore's requirements does not mean that Singapore will accept the surrender of carbon credits issued in relation to the mitigation activity, in lieu of carbon tax. There are further requirements under Singapore law for the surrender of carbon credits in lieu of carbon tax.

			does not meet the said requirements, it shall notify the Joint Committee of its negative assessment and the reasons for its assessment. *(Within seventy working days from step A2)*	If Singapore assesses that the Project Application does not meet the said requirements, it shall notify the Joint Committee of its negative assessment and the reasons for its assessment. *(Within seventy working days from step A2)*
A4			If both Parties have made positive assessments, Zambia shall issue a Letter of No Objection and forward the same to the Joint Committee. *(Within three working days from step A3)*	If both Parties have made positive assessments, Singapore shall issue a Letter of Support and forward the same to the Joint Committee. *(Within three working days from step A3)*

A5		The Joint Committee shall: a. forward the Letter of No Objection and the Letter of Support to the project applicant; or b. inform the project applicant of the negative assessment(s) and the reason(s) for the negative assessment(s). The project applicant may re-submit the Project Application in line with step A1. *(Within three working days from step A3 or A4)*		

Step no.	Action by project applicant	Action by Joint Committee	Action by Zambia	Action by Singapore
Stage B: Submission and processing of request for authorisation of mitigation activity				
B1	Upon obtaining validation of the project in accordance with the requirements of the carbon crediting programme as specified in the Project Application, the project applicant shall submit the following documents (collectively referred to as the "**Request for Authorisation**") to the Joint Committee: a. a validation report in accordance with requirements of the carbon crediting programme specified in the Project Application; b. a completed Singapore-Zambia Authorisation Application Form; and **c.** any other supporting documents as required by either Party and published in accordance with Article 12 (Transparency).			

Step no.	Action by project applicant	Action by Joint Committee	Action by Zambia	Action by Singapore
B2			Zambia shall assess if the Request for Authorisation and other supporting documents as required by either Party meets the requirements under: a. the Letter of No Objection; and b. the applicable domestic laws, regulations and administrative framework of Zambia. If Zambia assesses that the Request for Authorisation meets the said requirements, it shall notify Singapore of its positive assessment. If Zambia assesses that the Request for Authorisation does not meet the said requirements, it shall notify the Joint Committee of its	Singapore shall assess if the Request for Authorisation and other supporting documents as required by either Party meets the requirements under: a. the Letter of Support; and b. the applicable domestic laws, regulations and administrative framework of Singapore.[2] If Singapore assesses that the Request for Authorisation meets the said requirements, it shall notify Zambia of its positive assessment. If Singapore assesses that the Request for Authorisation does not meet the said requirements, it shall notify

[2] Singapore's assessment that the Request for Authorisation meets Singapore's requirements does not mean that Singapore will accept the surrender of carbon credits issued in relation to the mitigation activity, in lieu of carbon tax. There are further requirements under Singapore law for the surrender of carbon credits in lieu of carbon tax.

Step no.	Action by project applicant	Action by Joint Committee	Action by Zambia	Action by Singapore
			negative assessment and the reasons for its assessment. *(Within seventy working days from step B1)*	the Joint Committee of its negative assessment and the reasons for its assessment. *(Within seventy working days from step B1)*
B3			If both Parties have made positive assessments, Zambia shall issue a Letter of Approval and a Certificate of Authorisation and forward the same to the Joint Committee. *(Within three working days from step B2)*	If both Parties have made positive assessments, Singapore shall issue a Letter of Authorisation and forward the same to the Joint Committee. *(Within three working days from step B2)*

Step no.	Action by project applicant	Action by Joint Committee	Action by Zambia	Action by Singapore
B4		The Joint Committee shall: a. forward the said Letters and Certificate in step B3 to the project applicant; and b. enter the mitigation activity into the register of mitigation activities which have been authorised under this Agreement; Upon being notified of a negative assessment by either Party, the Joint Committee shall inform the project applicant of the negative assessment(s) and the reason(s) for the negative assessment(s). The project applicant may resubmit the Request for Authorisation in line with step B1. *(Within three working days from step B2 or B3)*		

Step no.	Action by project applicant	Action by Joint Committee	Action by Zambia	Action by Singapore
B5	Once the Joint Committee has informed the project applicant (now a "**project participant**") of the authorisation of the mitigation activity, the project participant may proceed with registration of the mitigation activity with the carbon crediting programme specified in the Letter of Approval, the Certificate of Authorisation and the Letter of Authorisation.		Once the authorisation of the mitigation activity has been notified by the Joint Committee, Zambia shall submit a copy of its Letter of Approval and Certificate of Authorisation to the United Nations Framework Convention on Climate Change secretariat for publication on the centralised accounting and reporting platform established and maintained by the United Nations Framework Convention on Climate Change secretariat. *(Within six months from Step B4)*	Once the authorisation of the mitigation activity has been notified by the Joint Committee, Singapore shall submit a copy of its Letter of Authorisation to the United Nations Framework Convention on Climate Change secretariat for publication on the centralised accounting and reporting platform established and maintained by the United Nations Framework Convention on Climate Change secretariat. *(Within six months from Step B4)*

Step no.	Action by project applicant	Action by Joint Committee	Action by Zambia	Action by Singapore
B6	Once the mitigation activity has been successfully registered under the relevant carbon crediting programme, the project participant shall inform the Joint Committee of this registration, and may proceed with the implementation of the mitigation activity.			

Step no.	Action by project participant	Action by Joint Committee	Action by Zambia	Action by Singapore
Stage C: ITMOs issuance and corresponding adjustment				
C1	The project participant shall submit the following documents (collectively referred to as the "**ITMO Issuance Application**") to the Joint Committee: a. proof of issuance of the mitigation outcomes from the relevant carbon crediting programme; b. the completed Singapore-Zambia Issuance Application Form; and c. any other supporting documents as required by either Party and published in accordance with Article 12 (Transparency).			

Step no.	Action by project participant	Action by Joint Committee	Action by Zambia	Action by Singapore
C2		Upon receipt of the ITMO Issuance Application, the Joint Committee shall forward the ITMO Issuance Application to the Parties. *(Within three working days from step C1)*		

C3				Singapore shall assess if the ITMO Issuance Application meets the requirements under: a. Singapore's Letter of Authorisation; and b. the applicable domestic laws, regulations and administrative framework of Singapore.[3] If Singapore assesses that the ITMO Issuance Application meets the said requirements, it shall inform the Joint Committee of its positive assessment. If Singapore assesses that the ITMO Issuance Application does not meet the said requirements, it shall notify the Joint Committee of its negative assessment and the reasons for its assessment. *(Within thirty working days from step C2)*

Step no.	Action by project participant	Action by Joint Committee	Action by Zambia	Action by Singapore
C4		The Joint Committee shall: a. inform Zambia of the positive assessment; or b. inform the project participant of the negative assessment and the reason(s) for the negative assessment. The project participant may re-submit the ITMO Issuance Application in line with step C1. *(Within three working days from step C3)*		

[3] Singapore's assessment that the ITMO Issuance Application meets Singapore's requirements does not mean that Singapore will accept the surrender of carbon credits issued in relation to the mitigation activity, in lieu of carbon tax. There are further requirements under Singapore law for the surrender of carbon credits in lieu of carbon tax.

C5			Upon being informed of Singapore's positive assessment by the Joint Committee, Zambia shall assess if the ITMO Issuance Application meets the requirements under: a. Zambia's Letter of Approval and Certificate of Authorisation; and b. the applicable domestic laws, regulations and administrative framework of Zambia. If Zambia assesses that the ITMO Issuance Application meets the said requirements, it shall: a. issue a record of the mitigation outcomes in its registry established under Article 7 (Registry) of this Agreement (the "**HC Registry**") to the project participants account on the HC Registry;	

			b. on request for transfer from the project participant, record the transfer and apply corresponding adjustments for, the mitigation outcomes listed on the HC Registry, which shall constitute the first transfer; and c. issue a Letter of Issuance and a Transfer Certificate, specifying the issuance and record of transfer of ITMOs, and forward the same to the Joint Committee. If Zambia assesses that the ITMO Issuance Application does not meet the said requirements, it shall notify the Joint Committee of its negative assessment and the reasons for its assessment. (*Within fourteen working days from step C4*)	

Step no.	Action by project participant	Action by Joint Committee	Action by Zambia	Action by Singapore
C6		The Joint Committee shall: a. forward the Zambia Letter of issuance and transfer certificate to the project participant; and b. inform the project participant of the negative assessment and any remedial steps to be taken in order to re-submit the ITMO Issuance Application in line with step C1. *(Within three working days from step C5)*		