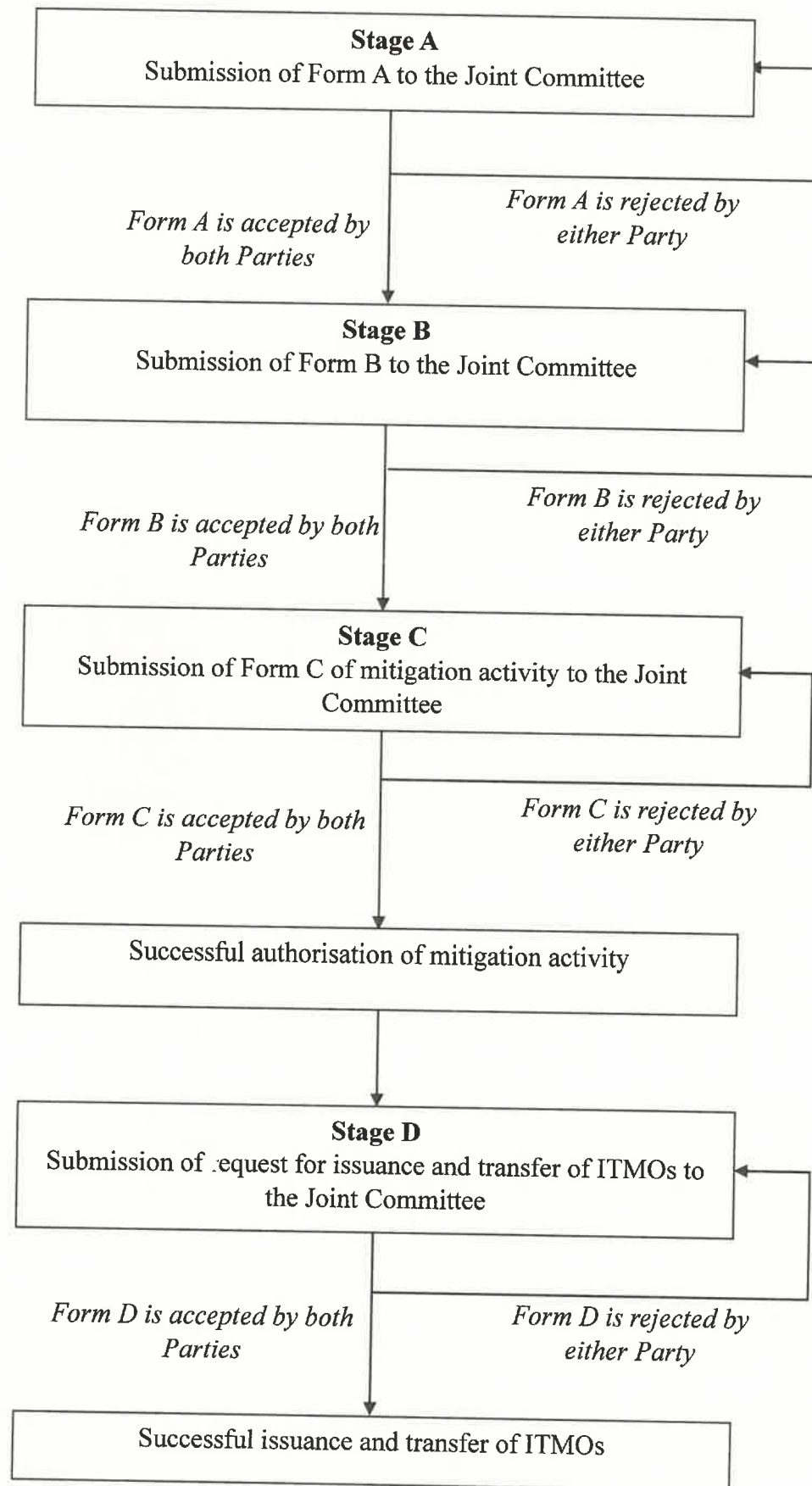


**ANNEX A: PROCESSES FOR THE AUTHORISATION OF MITIGATION
ACTIVITIES, AND THE ISSUANCE AND TRANSFER OF ITMOs**

1. This Annex sets out the processes relating to:
 - (a) the authorisation of mitigation activities and Paraguay's authorisation of mitigation outcomes generated by the authorised mitigation activities, pursuant to Article 4 (Joint Authorisation of Mitigation Activities and Host Country Authorisation of 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 below (**Annex A-I**) outlines the relevant processes. The tables below (**Annexes A-II, A-III and A-IV**) set out the detailed actions to be taken by the project applicant, the Joint Committee, Paraguay and Singapore 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 Paraguay:
Ministry of Environment and Sustainable Development
 - (b) For Singapore:
National Environment Agency
 - (c) For the Joint Committee:
Paraguay – Ministry of Environment and Sustainable Development
Singapore – National Environment Agency
-

Annex A-I: Flow-chart



Annex A-II: Table

Step no.	Action by project applicant	Action by Joint Committee	Action by Paraguay	Action by Singapore
Stage A: Submission and processing of project application				
A1	<p>The project applicant shall submit the following documents (collectively referred to as “Form A”) to the Joint Committee:</p> <ul style="list-style-type: none"> a. a completed Paraguay-Singapore 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		<p>The Joint Committee shall:</p> <ul style="list-style-type: none"> a. issue the project applicant with a unique registration number for Form A; and b. forward Form A to the Parties. <p><i>(Within seven working days from step A1)</i></p>		

Step no.	Action by project applicant	Action by Joint Committee	Action by Paraguay	Action by Singapore
A3			<p>Paraguay shall assess if Form A meets the requirements under the applicable domestic laws, regulations and administrative framework of Paraguay.</p> <p>If Paraguay assesses that Form A meets the said requirements, it shall issue a Letter of Intent and forward the same to the Joint Committee.</p> <p>If Paraguay assesses that Form A does not meet the said requirements, it shall notify the Joint Committee of its negative assessment and the reasons for its assessment.</p> <p><i>(Within fourteen working days from step A2)</i></p>	<p>Singapore shall assess if Form A meets the requirements under:</p> <ol style="list-style-type: none"> the criteria for project applicants as published by Singapore; and the applicable domestic laws, regulations and administrative framework of Singapore.¹ <p>If Singapore assesses that Form A meets the said requirements, it shall issue a 1st Letter of Support and forward the same to the Joint Committee.</p> <p>If Singapore assesses that Form A does not meet the said requirements, it shall notify the Joint Committee of its negative assessment and the reasons for its assessment.</p> <p><i>(Within fourteen working days from step A2)</i></p>

¹ Singapore's assessment that Form A 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 may be further or different 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 Paraguay	Action by Singapore
A4		<p>The Joint Committee shall:</p> <ul style="list-style-type: none"> a. upon receipt of the Letter of Intent and the 1st Letter of Support, forward the same to the project applicant; or b. upon being notified of a negative assessment by either Party, inform the project applicant of the negative assessment and any remedial steps to be taken in order to re-submit Form A in line with Step A1. <p><i>(Within seven working days from step A3)</i></p>		

Step no.	Action by project applicant	Action by Joint Committee	Action by Paraguay	Action by Singapore
Stage B: Submission and processing of project design document				
B1	<p>Upon receipt of the Letter of Intent and the 1st Letter of Support from the Joint Committee, the project applicant shall submit the following documents (collectively referred to as “Form B”) to the Joint Committee:</p> <ul style="list-style-type: none"> a. a completed Paraguay-Singapore Mitigation Action Assessment Protocol²; and b. any other supporting documents as required by either Party and published in accordance with Article 12 (Transparency). 			
B2		<p>Upon receipt of Form B, the Joint Committee shall forward Form B to the Parties.</p> <p><i>(Within seven working days from step B1)</i></p>		

² The Paraguay-Singapore Mitigation Action Assessment Protocol is a document in which a project applicant provides relevant details of the proposed mitigation activity, according to a form or template to be developed and maintained by the Joint Committee in line with Article 6 (Joint Committee).

Step no.	Action by project applicant	Action by Joint Committee	Action by Paraguay	Action by Singapore
B3			<p>Paraguay shall assess if Form B meets the requirements under:</p> <ol style="list-style-type: none"> the Letter of Intent; and the applicable domestic laws, regulations and administrative framework of Paraguay. <p>If Paraguay assesses that Form B meets the said requirements, it shall issue a Letter of Recommendation and forward the same to the Joint Committee.</p> <p>If Paraguay assesses that Form B does not meet the said requirements, it shall notify the Joint Committee of its negative assessment and the reasons for its assessment.</p> <p><i>(Within fourteen working days from step B2)</i></p>	<p>Singapore shall assess if Form B meets the requirements under:</p> <ol style="list-style-type: none"> the 1st Letter of Support; and the applicable domestic laws, regulations and administrative framework of Singapore.³ <p>If Singapore assesses that Form B meets the said requirements, it shall issue a 2nd Letter of Support and forward the same to the Joint Committee.</p> <p>If Singapore assesses that Form B does not meet the said requirements, it shall notify the Joint Committee of its negative assessment and the reasons for its assessment.</p> <p><i>(Within fourteen working days from step B2)</i></p>

³ Singapore's assessment that Form B 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 may be further or different 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 Paraguay	Action by Singapore
B4		<p>The Joint Committee shall:</p> <ul style="list-style-type: none"> a. upon receipt of the Letter of Recommendation and the 2nd Letter of Support, forward the same to the project applicant; or b. upon being notified of a negative assessment by either Party, inform the project applicant of the negative assessment and any remedial steps to be taken in order to re-submit Form B in line with Step B1. <p><i>(Within seven working days from step B3)</i></p>		

Step no.	Action by project applicant	Action by Joint Committee	Action by Paraguay	Action by Singapore
Stage C: Submission and processing of request for authorisation of mitigation activity				
C1	<p>Upon receipt of the Letter of Recommendation and the 2nd Letter of Support from the Joint Committee, the project applicant shall submit the following documents (collectively referred to as “Form C”) to the Joint Committee:</p> <ul style="list-style-type: none"> a. a validation report⁴ in accordance with requirements of the carbon crediting programme⁵ specified in Form A and Form B; b. a completed Paraguay-Singapore Authorisation Application Form; and c. any other supporting documents as required by either Party and published in accordance with Article 12 (Transparency). 			

⁴ The Parties shall take into account the governance system of the carbon crediting programmes to ensure the robustness and accuracy of these documents.

⁵ A “carbon crediting programme” refers to an administrator of a carbon standard which is a national or foreign public or private legal entity that certifies or registers carbon credits issued through a project based on a series of rules, methods and criteria that constitute a carbon standard.

Step no.	Action by project applicant	Action by Joint Committee	Action by Paraguay	Action by Singapore
C2		<p>Upon receipt of Form C, the Joint Committee shall forward Form C to the Parties.</p> <p><i>(Within seven working days from step C1)</i></p>		
C3			<p>Paraguay shall assess if Form C meets the requirements under:</p> <ul style="list-style-type: none"> a. the Letter of Recommendation; and b. the applicable domestic laws, regulations and administrative framework of Paraguay. <p>If Paraguay assesses that Form C meets the said requirements, it shall issue a Letter of Authorisation and forward the same to the Joint Committee.</p> <p>If Paraguay assesses that Form C does not meet the said requirements, it shall notify the Joint Committee of its negative</p>	<p>Singapore shall assess if Form C meets the requirements under:</p> <ul style="list-style-type: none"> a. the 2nd Letter of Support; and b. the applicable domestic laws, regulations and administrative framework of Singapore.⁶ <p>If Singapore assesses that Form C meets the said requirements, it shall issue a Letter of Authorisation and forward the same to the Joint Committee.</p> <p>If Singapore assesses that Form C does not meet the said requirements, it shall notify the Joint Committee of its negative</p>

⁶ Singapore's assessment that Form C 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 may be further or different 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 Paraguay	Action by Singapore
			assessment and the reasons for its assessment. <i>(Within fourteen working days from step C2)</i>	assessment and the reasons for its assessment. <i>(Within fourteen working days from step C2)</i>
C4		<p>Upon receipt of the Letters of Authorisation from both Parties, the Joint Committee shall:</p> <ol style="list-style-type: none"> forward the said Letters to the project applicant; enter the mitigation activity into the register of mitigation activities which have been authorised under this Agreement; submit the Initial Report(s) in accordance with Article 11 (Reporting); and upon submission of the Initial Report(s) in accordance with Article 11 (Reporting), the Joint Committee shall issue a Joint Statement of Authorisation to the project participant and 		

Step no.	Action by project applicant	Action by Joint Committee	Action by Paraguay	Action by Singapore
		<p>publish the same in line with Article 12 (Transparency).</p> <p>Upon being notified of a negative assessment by either Party, the Joint Committee shall inform the project applicant of the negative assessment and the remedial steps to be taken in order to re-submit Form C in line with C1.</p> <p><i>(Within seven working days from step C3)</i></p>		
C5	Once the mitigation activity has been authorised by the Joint Committee, the project applicant may proceed with registration of the mitigation activity with the carbon crediting programme specified in the Letters of Authorisation and a copy of the Joint Statement of Authorisation.			

Step no.	Action by project applicant	Action by Joint Committee	Action by Paraguay	Action by Singapore
C6	Once the mitigation activity has been successfully registered under the relevant carbon crediting programme, the project applicant shall inform the Joint Committee of this registration, and may proceed with the implementation of the mitigation activity.			
C7		<p>The Joint Committee shall inform Paraguay and Singapore of the successful registration of the mitigation activity under the relevant carbon crediting programme.</p> <p><i>(Within seven working days from step C6)</i></p>		

Step no.	Action by project applicant	Action by Joint Committee	Action by Paraguay	Action by Singapore
Stage D: ITMOs issuance and corresponding adjustment				
D1	<p>The project applicant shall submit the following documents (collectively referred to as “Form D”) to the Joint Committee:</p> <ul style="list-style-type: none"> a. proof of issuance⁷ of the mitigation outcomes from the relevant carbon crediting programme; b. the completed Paraguay-Singapore Issuance Application Form; and c. any other supporting documents as required by either Party and published in accordance with Article 12 (Transparency). 			
D2		<p>Upon receipt of Form D, the Joint Committee shall forward Form D to the Parties.</p> <p><i>(Within seven working days from step D1)</i></p>		

⁷ The Parties shall take into account the governance system of the carbon crediting programmes to ensure the robustness and accuracy of these documents.

Step no.	Action by project applicant	Action by Joint Committee	Action by Paraguay	Action by Singapore
D3				<p>Singapore shall assess if Form D meets the requirements under:</p> <ul style="list-style-type: none"> a. Singapore's Letter of Authorisation; and b. the applicable domestic laws, regulations and administrative framework of Singapore.⁸ <p>If Singapore assesses that Form D meets the said requirements, it shall inform the Joint Committee of its positive assessment.</p> <p>If Singapore assesses that Form D does not meet the said requirements, it shall notify the Joint Committee of its negative assessment and the reasons for its assessment.</p> <p><i>(Within fourteen working days from step D2)</i></p>

⁸ Singapore's assessment that Form D 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 may be further or different 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 Paraguay	Action by Singapore
D4		<p>The Joint Committee shall:</p> <ol style="list-style-type: none"> upon being notified of a positive assessment by Singapore, inform Paraguay of the positive assessment; or upon being notified of a negative assessment by Singapore, inform the project applicant of the negative assessment and remedial steps to be taken in order to re-submit Form D in line with Step D1. <p><i>(Within seven working days from step D3)</i></p>		

D5			<p>Upon being informed of Singapore's positive assessment by the Joint Committee, Paraguay shall assess if Form D meets the requirements under:</p> <ul style="list-style-type: none"> a. Paraguay's Letter of Authorisation; and b. the applicable domestic laws, regulations and administrative framework of Paraguay. <p>If Paraguay assesses that Form D meets the said requirements, it shall:</p> <ul style="list-style-type: none"> a. list the mitigation outcomes in its registry established under Article 7 (Registry) of this Agreement (the "HC Registry"); b. authorise, 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 Positive Examination specifying the issuance of ITMOs,
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Step no.	Action by project applicant	Action by Joint Committee	Action by Paraguay	Action by Singapore
			<p>and forward the same to the Joint Committee.</p> <p>If Paraguay assesses that Form D does not meet the said requirements, it shall notify the Joint Committee of its negative assessment and the reasons for its assessment.</p> <p><i>(Within fourteen working days from step D4)</i></p>	

Step no.	Action by project applicant	Action by Joint Committee	Action by Paraguay	Action by Singapore
D6		<p>The Joint Committee shall:</p> <ul style="list-style-type: none">a. upon receipt of the Letter of Positive Examination, forward the same to the project applicant; andb. upon being notified of a negative assessment by Paraguay, inform the project applicant of the negative assessment and any remedial steps to be taken in order to re-submit Form D in line with Step D1. <p><i>(Within seven working days from step D5)</i></p>		

Annex A-III: Summary table of documents to be submitted by project applicants

Stage	Submission requirements	Required documents
A	Form A	<ul style="list-style-type: none"> a. a completed Paraguay-Singapore Mitigation Activity Note of Intent; and b. any other supporting documents as required by either Party and published in accordance with Article 12 (Transparency)
B	Form B	<ul style="list-style-type: none"> a. a completed Paraguay-Singapore Mitigation Action Assessment Protocol; and b. any other supporting documents as required by either Party and published in accordance with Article 12 (Transparency)
C	Form C	<ul style="list-style-type: none"> a. a validation report in accordance with requirements of the carbon crediting programme specified in Form A and Form B; b. a completed Paraguay-Singapore Authorisation Application Form; and c. any other supporting documents as required by either Party and published in accordance with Article 12 (Transparency)
D	Form D	<ul style="list-style-type: none"> a. proof of issuance of the mitigation outcomes from the relevant carbon crediting programme; b. the completed Paraguay-Singapore Issuance Application Form; and c. any other supporting documents as required by either Party and published in accordance with Article 12 (Transparency).

Annex A-IV: Table highlighting key documents to be issued and key actions to be undertaken by the Parties

Stage	Paraguay	Singapore
A	<p><u>If application meets requirements:</u> Issue a Letter of Intent</p> <p><u>If application does not meet requirements:</u> Notify the Joint Committee of its negative assessment and the reasons for its assessment</p>	<p><u>If application meets requirements:</u> Issue a 1st Letter of Support</p> <p><u>If application does not meet requirements:</u> Notify the Joint Committee of its negative assessment and the reasons for its assessment</p>
B	<p><u>If application meets requirements:</u> Issue a Letter of Recommendation</p> <p><u>If application does not meet requirements:</u> Notify the Joint Committee of its negative assessment and the reasons for its assessment</p>	<p><u>If application meets requirements:</u> Issue a 2nd Letter of Support</p> <p><u>If application does not meet requirements:</u> Notify the Joint Committee of its negative assessment and the reasons for its assessment</p>
C	<p><u>If application meets requirements:</u> Issue a Letter of Authorisation</p> <p><u>If application does not meet requirements:</u> Notify the Joint Committee of its negative assessment and the reasons for its assessment</p>	<p><u>If application meets requirements:</u> Issue a Letter of Authorisation</p> <p><u>If application does not meet requirements:</u> Notify the Joint Committee of its negative assessment and the reasons for its assessment</p>
D	<p><u>If application meets requirements and Singapore has a positive assessment:</u></p> <ol style="list-style-type: none"> list the mitigation outcomes in the HC Registry; authorise, and apply corresponding adjustments for the mitigation outcomes listed on the HC Registry, which shall constitute the first transfer; and issue a Letter of Positive Examination specifying the issuance of ITMOs <p><u>If application does not meet requirements and Singapore has a positive assessment:</u> Notify the Joint Committee of its negative assessment and the reasons for its assessment</p>	<p><u>If application meets requirements:</u> Inform the Joint Committee of its positive assessment</p> <p><u>If application does not meet requirements:</u> Notify the Joint Committee of its negative assessment and the reasons for its assessment</p>