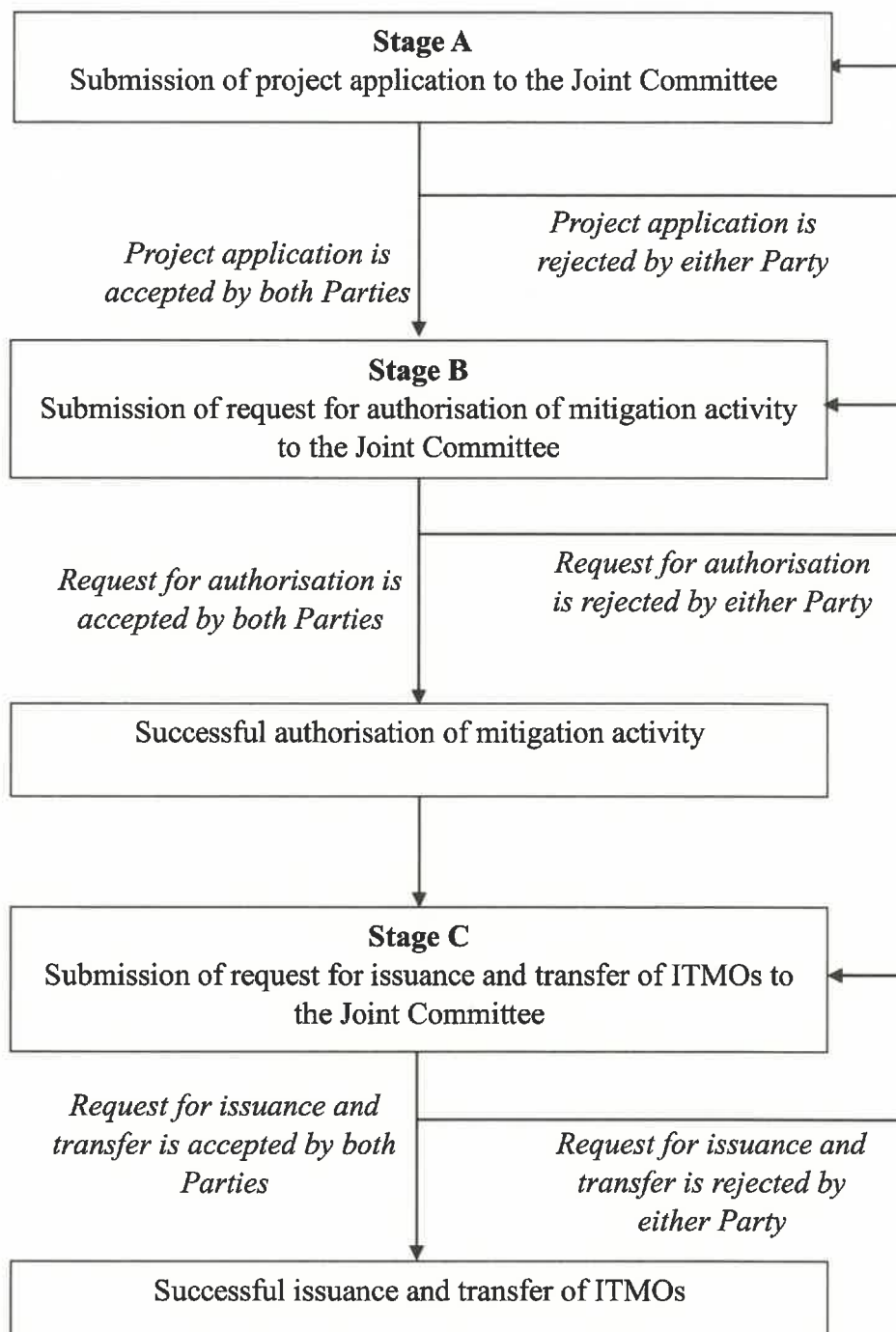


**ANNEX B: PROCESSES FOR THE AUTHORISATION OF MITIGATION  
ACTIVITIES, AND THE ISSUANCE AND TRANSFER OF ITMOs**

1. This Annex sets out the processes relating to:
  - (a) the authorisation of mitigation activities and Rwanda'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 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 Rwanda 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 (NEA)
  - (b) For Rwanda:  
Rwanda Environment Management Authority (REMA)
  - (c) For the Joint Committee:  
Singapore – National Environment Agency (NEA)  
Rwanda – Rwanda Environment Management Authority (REMA)

**Annex B-I: Flow-chart**



**Annex B-II: Table**

Step no.	Action by project applicant	Action by Joint Committee	Action by Rwanda	Action by Singapore
<b>Stage A: Submission and processing of project application</b>				
A1	<p>The project applicant shall submit the following documents (collectively referred to as the “<b>Project Application</b>”) to the Joint Committee:</p> <ul style="list-style-type: none"> <li>a. a completed Singapore-Rwanda Mitigation Activity Note of Intent; and</li> <li>b. any other supporting documents as required by either Party and published in accordance with Article 12 (Transparency).</li> </ul>			
A2		<p>The Joint Committee shall:</p> <ul style="list-style-type: none"> <li>a. issue the project applicant with a unique registration number for the Project Application; and</li> <li>b. forward the Project Application to the Parties.</li> </ul> <p><i>(Within three working days from step A1)</i></p>		

Step no.	Action by project applicant	Action by Joint Committee	Action by Rwanda	Action by Singapore
A3			<p>Rwanda shall assess if the Project Application meets the requirements under:</p> <ol style="list-style-type: none"> <li>Annex A of this Agreement;</li> <li>the applicable domestic laws, regulations and administrative framework of Rwanda.</li> </ol> <p>If Rwanda assesses that the Project Application meets the said requirements, it shall issue a Letter of Intent and forward the same to the Joint Committee.</p> <p>If Rwanda 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.</p> <p><i>(Within ten working days from step A2)</i></p>	<p>Singapore shall assess if the Project Application meets the requirements under:</p> <ol style="list-style-type: none"> <li>Annex A of this Agreement;</li> <li>the criteria for project applicants as published by Singapore; and</li> <li>the applicable domestic laws, regulations and administrative framework of Singapore.<sup>1</sup></li> </ol> <p>If Singapore assesses that the Project Application meets the said requirements, it shall issue a Letter of Support and forward the same to the Joint Committee.</p> <p>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.</p>

<sup>1</sup> 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.

Step no.	Action by project applicant	Action by Joint Committee	Action by Rwanda	Action by Singapore
				<i>(Within ten working days from step A2)</i>
A4		<p>The Joint Committee shall:</p> <ol style="list-style-type: none"> <li>upon receipt of the Letter of Intent and the Letter of Support, forward the same to the project applicant; or</li> <li>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 the Project Application in line with step A1.</li> </ol> <p><i>(Within three working days from step A3)</i></p>		

Step no.	Action by project applicant	Action by Joint Committee	Action by Rwanda	Action by Singapore
<b>Stage B: Submission and processing of request for authorisation of mitigation activity</b>				
B1	<p>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 <b>“Request for Authorisation”</b>) to the Joint Committee:</p> <ul style="list-style-type: none"> <li>a. a validation report in accordance with requirements of the carbon crediting programme specified in the Project Application;</li> <li>b. a completed Singapore-Rwanda Authorisation Application Form; and</li> <li>c. any other supporting documents as required by either Party and published in accordance with Article 12 (Transparency).</li> </ul>			
B2		Upon receipt of the Request for Authorisation, the Joint Committee shall forward the		

Step no.	Action by project applicant	Action by Joint Committee	Action by Rwanda	Action by Singapore
		Request for Authorisation to the Parties.  <i>(Within three working days from step B1)</i>		
B3			<p>Rwanda shall assess if the Request for Authorisation meets the requirements under:</p> <ul style="list-style-type: none"> <li>a. the Letter of Recommendation; and</li> <li>b. the applicable domestic laws, regulations and administrative framework of Rwanda.</li> </ul> <p>If Rwanda assesses that the Request for Authorisation meets the said requirements, it shall issue a Letter of Authorisation and forward the same to the Joint Committee.</p> <p>If Rwanda assesses that the Request for Authorisation does not meet the said requirements,</p>	<p>Singapore shall assess if the Request for Authorisation meets the requirements under:</p> <ul style="list-style-type: none"> <li>a. the Letter of Support; and</li> <li>b. the applicable domestic laws, regulations and administrative framework of Singapore.<sup>2</sup></li> </ul> <p>If Singapore assesses that the Request for Authorisation 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 the Request for Authorisation does not meet the said requirements, it shall notify the Joint</p>

<sup>2</sup> 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 Rwanda	Action by Singapore
			<p>it shall notify the Joint Committee of its negative assessment and the reasons for its assessment.</p> <p><i>(Within ten working days from step B2)</i></p>	<p>Committee of its negative assessment and the reasons for its assessment.</p> <p><i>(Within ten working days from step B2)</i></p>
B4		<p>Upon receipt of the Letters of Authorisation from both Parties, the Joint Committee shall:</p> <ul style="list-style-type: none"> <li>a. forward the said Letters to the project applicant;</li> <li>b. enter the mitigation activity into the register of mitigation activities which have been authorised under this Agreement;</li> <li>c. submit the Initial Report(s) in accordance with Article 11 (Reporting); and</li> <li>d. upon submission of the Initial Report(s) in accordance with Article 11 (Reporting), the Joint Committee shall issue a Joint</li> </ul>		



Step no.	Action by project applicant	Action by Joint Committee	Action by Rwanda	Action by Singapore
		<p>Statement of Authorisation to the project participant and 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 the Request for Authorisation in line with step B1.</p> <p><i>(Within three working days from step B3)</i></p>		
B5	Once the mitigation activity has been authorised by the Joint Committee, the project applicant (now a “ <b>project participant</b> ”) may proceed with registration of the mitigation activity with the carbon crediting programme specified in the Letters of Authorisation and a copy of the			

Step no.	Action by project applicant	Action by Joint Committee	Action by Rwanda	Action by Singapore
	Joint Statement of Authorisation.			
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.			
B7		<p>The Joint Committee shall inform Singapore and Rwanda of the successful registration of the mitigation activity under the relevant carbon crediting programme.</p> <p><i>(Within three working days from step B6)</i></p>		

Step no.	Action by project participant	Action by Joint Committee	Action by Rwanda	Action by Singapore
<b>Stage C: ITMOs issuance and corresponding adjustment</b>				
C1	<p>The project participant shall submit the following documents (collectively referred to as the “<b>ITMO Issuance Application</b>”) to the Joint Committee:</p> <ul style="list-style-type: none"> <li>a. proof of issuance of the mitigation outcomes from the relevant carbon crediting programme;</li> <li>b. the completed Singapore-Rwanda Issuance Application Form; and</li> <li>c. any other supporting documents as required by either Party and published in accordance with Article 12 (Transparency).</li> </ul>			

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

Step no.	Action by project participant	Action by Joint Committee	Action by Rwanda	Action by Singapore
C3				<p>Singapore shall assess if the ITMO Issuance Application meets the requirements under:</p> <ul style="list-style-type: none"> <li>a. Singapore's Letter of Authorisation; and</li> <li>b. the applicable domestic laws, regulations and administrative framework of Singapore.<sup>3</sup></li> </ul> <p>If Singapore assesses that the ITMO Issuance Application meets the said requirements, it shall inform the Joint Committee of its positive assessment.</p> <p>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.</p> <p><i>(Within ten working days from step C2)</i></p>

Step no.	Action by project participant	Action by Joint Committee	Action by Rwanda	Action by Singapore
C4		<p>The Joint Committee shall:</p> <ol style="list-style-type: none"> <li>upon being notified of a positive assessment by Singapore, inform Rwanda of the positive assessment; or</li> <li>upon being notified of a negative assessment by Singapore, inform the project participant of the negative assessment and remedial steps to be taken in order to re-submit the ITMO Issuance Application in line with step C1.</li> </ol> <p><i>(Within three working days from step C3)</i></p>		

<sup>3</sup> 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			<p>Upon being informed of Singapore's positive assessment by the Joint Committee, Rwanda shall assess if the ITMO Issuance Application meets the requirements under:</p> <ul style="list-style-type: none"> <li>a. Rwanda's Letter of Authorisation; and</li> <li>b. the applicable domestic laws, regulations and administrative framework of Rwanda.</li> </ul> <p>If Rwanda assesses that the ITMO Issuance Application meets the said requirements, it shall:</p> <ul style="list-style-type: none"> <li>a. list the mitigation outcomes in its registry established under Article 7 (Registry) of this Agreement (the "<b>HC Registry</b>");</li> <li>b. authorise, and apply corresponding adjustments for, the mitigation outcomes listed on the HC Registry, which shall constitute the first transfer; and</li> <li>c. issue a Letter of Positive Examination specifying</li> </ul>	
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Step no.	Action by project participant	Action by Joint Committee	Action by Rwanda	Action by Singapore
			<p>the issuance of ITMOs, and forward the same to the Joint Committee.</p> <p>If Rwanda 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.</p> <p><i>(Within ten working days from step C4)</i></p>	



Step no.	Action by project participant	Action by Joint Committee	Action by Rwanda	Action by Singapore
C6		<p>The Joint Committee shall:</p> <ol style="list-style-type: none"> <li>a. upon receipt of the Letter of Positive Examination, forward the same to the project participant; and</li> <li>b. upon being notified of a negative assessment by Rwanda, 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.</li> </ol> <p><i>(Within three working days from step C5)</i></p>		