



**IMPLEMENTATION AGREEMENT PURSUANT TO ARTICLE 6 OF THE  
PARIS AGREEMENT**

**BETWEEN**

**THE GOVERNMENT OF THE REPUBLIC OF SINGAPORE**

**AND**

**THE GOVERNMENT OF THE REPUBLIC OF GHANA**

This Bilateral Agreement is made this 27<sup>th</sup> day of May 2024 between

The Government of the Republic of Singapore represented by the National Climate Change Secretariat, the Ministry of Trade and Industry and the Ministry of Sustainability and the Environment for Singapore (“Acquiring Country”)

and

The Government of the Republic of Ghana represented by the Ministry of Environment, Science, Technology and Innovation (“Host Country”),

Hereinafter referred to individually as a “Party” or collectively as the “Parties”,

### **Preamble**

- A. **HAVING REGARD** to the friendly relations between the Parties;
- B. **DESIRING** to further strengthen these relations and the fruitful cooperation between the Parties;
- C. **AFFIRMING** the mutual interest of the Parties in developing cooperation in climate change and sustainable development based on the principle of mutual benefits;
- D. **RECOGNISING** the importance of the Paris Agreement and Sustainable Development Goals and the common concern of the Parties on global environment matters;
- E. **RECALLING** Articles 4, 6 and 13 of the Paris Agreement, as well as the Article 6.2 Guidance and the Article 13 Guidance;
- F. **NOTING** that cooperation under Article 6 of the Paris Agreement can raise global ambition in line with the Paris Agreement goals, and can generate sustainable development benefits;
- G. **TAKING INTO ACCOUNT** the imperatives of a just transition of the workforce in accordance with nationally defined development priorities, and the importance of ensuring the integrity of all ecosystems, including oceans, and the protection of biodiversity;
- H. **REAFFIRMING** that Parties, when taking action to address climate change, should respect, promote and consider their respective obligations on human rights, the right

to health, the rights of indigenous peoples, local communities, migrants, children, persons with disabilities and people in vulnerable situations and the right to development, as well as gender equality, empowerment of women and intergenerational equity;

- I. **RECALLING** Article 6, paragraph 8, of the Paris Agreement and desiring as close partners to strengthen existing cooperation in climate change and sustainable development to maximise realisation of the economic and social benefits, including through the sharing of best practices and capacity-building; and
- J. **RECALLING** the exchange of letters of intent;

**HAVE AGREED** as follows:

### **Article 1. General Definitions**

- 1. For the purpose of this Agreement, the following definitions apply:
  - (a) **“Article 6.2 Guidance”** refers to the “Guidance on cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement”, as set out in the Annex to Decision 2/CMA.3;
  - (b) **“Article 13 Guidance”** refers to the “Guidance for operationalizing the modalities, procedures and guidelines for the enhanced transparency framework referred to in Article 13 of the Paris Agreement”, as adopted by the CMA in Decision 5/CMA.3;
  - (c) **“Authorisation of mitigation activities”** refers to the Parties’ authorisation in order for a mitigation activity to be covered under this Agreement;
  - (d) **“Authorisation for mitigation outcomes”** refers to the Host Country’s authorisation of mitigation outcomes for use towards all purposes, including the use towards the achievement of an NDC and other international mitigation purposes, required for the issuance of ITMOs as set out under paragraph 1 of the Article 6.2 Guidance;
  - (e) **“BTR”** refers to “Biennial Transparency Reports” to be submitted by a party to the Paris Agreement pursuant to Article 13 of the Paris Agreement with the modalities, procedures and guidelines referred to in Article 13, paragraph 13, of the Paris Agreement;
  - (f) **“CMA”** refers to the Conference of Parties serving as the meeting of the Parties to the Paris Agreement;

- (g) **“Corresponding Adjustments”** refers to corresponding adjustments, applied in accordance with Part III the Article 6.2 Guidance and further relevant decisions adopted by the CMA;
- (h) **“First transfer”** refers to first transfer, as defined under paragraph 2 of the Article 6.2 Guidance;
- (i) **“Initial Report”** refers to the Article 6, paragraph 2, initial report referred to in paragraph 18 of the Article 6.2 Guidance;
- (j) **“Internationally Transferred Mitigation Outcomes”** or **“ITMOs”** are mitigation outcomes that have been authorised by a party to the Paris Agreement for use towards the achievement of an NDC or other international mitigation purposes, as set out under paragraph 1 of the Article 6.2 Guidance;
- (k) **“Joint Committee”** refers to the joint committee established under Article 6 (Joint Committee);
- (l) **“Mitigation outcomes”** are emission reductions and removals, complying with the criteria set out under paragraph 1(a), (b), (c) and (e) of the Article 6.2 Guidance;
- (m) **“Mitigation activity”** or **“mitigation activities”** refer to the projects or programmes the implementation of which will result in mitigation outcomes;
- (n) **“NDC”** refers to Nationally Determined Contribution under Article 4, paragraph 2, of the Paris Agreement;
- (o) **“Paris Agreement”** refers to the international treaty on climate change adopted at the 21<sup>st</sup> Conference of the Parties to the UNFCCC in Paris on 12 December 2015;
- (p) **“Project Applicant”** is a government, public, State-owned or private entity which is seeking to obtain the Parties’ authorisation for a mitigation activity under this Agreement and satisfies the criteria published by the Parties;
- (q) **“Project Participant”** is a project applicant which has obtained the Parties’ authorisation for a mitigation activity;
- (r) **“Pre-approved list of offset programmes and methodologies”** refers to the list of offset programmes and carbon crediting methodologies set out in **Annex A**;

- (s) “UNFCCC” refers to the United Nations Framework Convention on Climate Change which is the parent treaty of the 1997 Kyoto Protocol and the Paris Agreement;
  - (t) “Vintage year” of an ITMO refers to the calendar year in which the underlying mitigation occurred, in line with paragraph 5 of Decision 6/CMA.4.
2. Any reference to “Articles” and “Annexes” in this Agreement and its Annexes shall be a reference to the Articles of and Annexes to this Agreement, unless otherwise stated.

## **Article 2. Objectives and Scope of Cooperation**

1. The objective of this Agreement is to establish a bilateral framework for the authorisation of mitigation activities under this Agreement, and the authorisation and transfer of ITMOs generated therefrom for use towards the achievement of NDCs, or other international mitigation purposes in line with Article 6 of the Paris Agreement.
2. This bilateral framework will cover mitigation activities that have been authorised by the Joint Committee in accordance with this Agreement.

## **Article 3. Competent Authorities**

1. The National Climate Change Secretariat, the Ministry of Trade and Industry, the Ministry of Sustainability and the Environment and the National Environment Agency of the Republic of Singapore shall be responsible for the implementation of this Agreement and achieving its objectives.
2. The Ministry of Environment Science, Technology and Innovation and the Environmental Protection Agency of the Republic of Ghana shall be responsible for the implementation of this Agreement and achieving its objectives.

## **Article 4. Joint Authorisation of Mitigation Activities and Host Country Authorisation for Mitigation Outcomes**

1. The Parties shall establish the necessary processes by which Project Applicants can submit requests to the Joint Committee for authorisation of their mitigation activities under this Agreement in accordance with Annexes A and B.

2. The Parties shall further establish the necessary processes by which Project Participants can obtain Ghana's authorisation for the mitigation outcomes generated by the authorised mitigation activities in accordance with **Annex B**.

3. Subject to the conditions and requirements on which authorisation of the mitigation activity was granted, Ghana shall authorise the mitigation outcomes generated by the authorised mitigation activity and apply corresponding adjustments for these mitigation outcomes upon first transfer. Ghana shall authorise such mitigation outcomes for both the use towards the achievement of an NDC and other international mitigation purposes.

4. In the event the Project Participant fails to comply with the conditions on which authorisation of the mitigation activity was granted, the Parties may by mutual agreement revoke such authorisation, including the Joint Statement of Authorisation and the Letters of Authorisation issued by both Parties in accordance with **Annex B**, after having given the Project Participant notice of the intended revocation and a reasonable opportunity to make representations to the Parties and rectify its non-compliance.

5. In the event the Project Participant fails to comply with the conditions on which authorisation for the mitigation activity was granted, Ghana may refuse authorisation for the mitigation outcomes generated therefrom for international transfer in accordance with the process set out in **Annex B**.

6. Save in accordance with paragraph 5 of this Article, Ghana shall not refuse authorisation for mitigation outcomes generated by mitigation activities authorised under this Agreement.

7. Revocation of authorisation of a mitigation activity under paragraph 4 of this Article shall not affect mitigation outcomes that have already been authorised as ITMOs under this Agreement and Ghana shall ensure that corresponding adjustments are applied in accordance with Article 9 (Corresponding Adjustments).

## **Article 5. Environmental Integrity**

1. Mitigation outcomes generated by authorised mitigation activities and which are authorised under this Agreement shall be consistent with:

- (a) the Article 6.2 Guidance and further relevant decisions adopted by the CMA; and

- (b) the national requirements of the Parties pursuant to Article 6, paragraph 2, of the Paris Agreement.

2. The Joint Committee shall maintain the pre-approved list of offset programmes and methodologies in **Annex A** to guide project applicants and project participants in the identification of mitigation activities that meet the requirements in paragraph 1 of this Article.

## **Article 6. Joint Committee**

1. A Joint Committee, composed of an equal number of representatives from each Party and co-chaired by a senior official designated by each Party, shall be established in accordance with the Terms of Reference set out in **Annex C**.

2. The Joint Committee shall be responsible for overseeing the administration of this Agreement and ensuring its proper implementation. To this end, the Joint Committee shall:

- (a) make recommendations to the Parties for decision-making, including providing guidance on processes pursuant to Article 4 (Joint Authorisation of Mitigation Activities and Host Country Authorisation for Mitigation Outcomes), the consistency of mitigation activities with Article 5 (Environmental Integrity) and the arrangements to be undertaken by the Parties' respective registries pursuant to Article 7 (Registry);
- (b) establish rules and guidelines for project applicants and project participants, including on the identification of pre-approved offset programmes and methodologies, and forms and templates for project applicants and project participants;
- (c) review this Agreement and its Annexes and make recommendations to the Parties on amendments to this Agreement taking into account revisions and updates to the Parties' NDCs, the Paris Agreement and the relevant decisions adopted by the CMA as provided for in Article 20 (Review and Amendments);
- (d) consider potential areas for the further development of this Agreement, including the written proposals by a Party for any amendment to this Agreement, and make recommendations to the Parties on amendments to this Agreement, including its Annexes, as provided for in Article 20 (Review and Amendments);



- (e) facilitate the exchange of information, including on documents issued pursuant to the processes established under Article 4 (Joint Authorisation of Mitigation Activities and Host Country Authorisation for Mitigation Outcomes) and changes to domestic laws, regulations, and policies of the respective Parties which may affect the implementation of this Agreement or any mitigation activities authorised thereunder;
  - (f) further develop areas of cooperation, which may include climate technology, regulatory matters and capacity-building;
  - (g) discuss any questions relating to the application or interpretation of this Agreement; and
  - (h) perform such other functions set out in this Agreement and its Annexes.
3. Recommendations and decisions of the Joint Committee shall be adopted by consensus and recorded in written form.
4. The Joint Committee may establish sub-committees and delegate part of its work to such committees, as appropriate. Project applicants and project participants may appeal the decisions of such sub-committees to the Joint Committee.

## **Article 7. Registry**

1. Each Party shall establish a registry for the purpose of recording and tracking, in line with Part VI of the Article 6.2 Guidance. The respective registries shall be publicly accessible and record the following:
- (a) information on mitigation outcomes derived from mitigation activities authorised by the Parties, including their unique identifiers, origin and vintage year, as well as information on authorisation, first transfer, transfers, acquisition and use of such mitigation outcomes towards NDCs or other international mitigation purposes, including voluntary cancellation; and
  - (b) any other information as set out in this Agreement, including its Annexes, or to be decided by the Joint Committee, as well as information as may be required by the Article 6.2 Guidance or further decisions of the CMA.
2. The Parties shall put in place the necessary arrangements to ensure their respective registries are linked on a bilateral basis and with the eligible offset programmes, to ensure that transfers of ITMOs are accurately recorded and to avoid double-counting, while



taking into account the relevant recommendations and guidance issued by the Joint Committee.

#### **Article 8. Issuance and Transfer of ITMOs**

1. The Parties shall establish the necessary processes by which project participants can submit requests to the Joint Committee for the issuance of mitigation outcomes from authorised mitigation activities and the transfer of ITMOs in accordance with **Annex B**.
2. Following verification of the mitigation outcomes, the ITMOs shall be transferred in accordance with the authorisation granted by Ghana pursuant to the above process.

#### **Article 9. Corresponding Adjustments**

1. Ghana shall apply corresponding adjustments, in line with the Article 6.2 Guidance and further decisions adopted by the CMA, for all ITMOs upon first transfer.
2. In the event that Ghana is unable to apply corresponding adjustments in accordance with paragraph 1 of this Article, any dispute arising between the Host Country and project participants relating to the corresponding adjustment shall be resolved in accordance with **Annex D**.
3. For the avoidance of doubt, the procedure provided under paragraph 2 of this Article is in addition to any other remedies that may be available under this Agreement or under international law.

#### **Article 10. Additional Contribution to Overall Mitigation and Adaptation Action**

The Joint Committee shall determine any additional contribution to overall mitigation and adaptation action at the point of issuance of the mitigation outcomes, including the cancellation of mitigation outcomes that are not used towards achieving any country's NDC or for other international mitigation purposes, and the relevant procedures for such contribution.

#### **Article 11. Reporting**

1. Each Party shall comply with its reporting obligations under the Paris Agreement, including the submission of an Initial Report, BTR (including regular information) and

annual information in line with Articles 6 and 13 of the Paris Agreement, the Article 6.2 Guidance, the Article 13 Guidance and other relevant decisions adopted by the CMA.

2. Each Party shall ensure that its submitted reports and information are consistent with this Agreement.
3. The Joint Committee shall determine the relevant processes to ensure alignment between both Parties' submissions.

### **Article 12. Transparency**

1. Each Party shall publish and keep up-to-date, in English, on an official government website, the following information in an accessible manner:
  - (a) procedures for a project applicant to obtain authorisation for mitigation activities under this Agreement, including the criteria to be satisfied by project applicants pursuant to Article 1(1)(p), the requisite forms and documents, and all applicable fees, charges and taxes;
  - (b) contact information for the enquiry points, as well as information on how to make enquiries on matters relating to mitigation activities;
  - (c) the pre-approved list of offset programmes and methodologies, and accredited verification entities set out in **Annex A**;
  - (d) information on mitigation activities that are authorised pursuant to Article 4 (Joint Authorisation of Mitigation Activities and Host Country Authorisation for Mitigation Outcomes), and mitigation outcomes generated and first-transferred thereunder, including documents to be published in accordance with **Annex B**;
  - (e) the requirements to be satisfied by project applicants in relation to the transfer of ITMOs as a condition for obtaining authorisation for mitigation activities under this Agreement;
  - (f) information on Ghana's utilisation of the contributions to adaptation action made pursuant to Article 10 (Additional Contribution to Overall Mitigation and Adaptation Action) above; and
  - (g) such other information as the Parties may mutually agree to publish upon the recommendation of the Joint Committee.

2. Ghana shall to the extent practicable and in a manner consistent with its laws and regulations and legal system, publish, in English, on an official government website:

- (a) new and amended laws and regulations related to the implementation of this Agreement as early as possible when enacted, in order to enable relevant stakeholders to become acquainted with them; and
- (b) the procedure for project participants to resolve disputes with Ghana relating to the application of corresponding adjustments, as set out in **Annex D**.

### **Article 13. Common Concern**

The Parties shall make every effort to prevent corruption from arising in the processes under this Agreement. The Parties shall promptly inform each other of any corrupt acts or practices.

### **Article 14. Fees and Costs**

1. Ghana shall ensure that any fees, charges and taxes imposed by Ghana on or in connection with applications under Article 4 (Joint Authorisation of Mitigation Activities and Host Country Authorisation for Mitigation Outcomes), or the implementation of any mitigation activities authorised under this Agreement, shall be:

- (a) non-discriminatory; and
- (b) reasonable and not applied with a view to, or with the effect of, creating unnecessary obstacles to the conduct of a mitigation activity or mitigation activities under this Agreement.

2. Ghana shall also ensure that all such fees and charges be commensurate with the cost of services rendered.

3. Ghana shall notify Singapore of any changes to such fees and charges in writing, and publish this information pursuant to Article 12 (Transparency) as soon as practicable. Where practicable, Ghana shall endeavour to provide this notification at least three months before such changes take effect and include an explanation for the relevant changes to such fees and charges.

## **Article 15. Confidentiality**

1. Unless otherwise provided in this Agreement, where a Party provides information to the other Party in accordance with this Agreement and designates the information as confidential, the Party receiving the information shall maintain the confidentiality of the information and use it only for the purposes specified by the Party providing the information, and not disclose it without specific written permission of the Party providing the information.
2. This does not apply to disclosure of Confidential Information:
  - (a) which is lawfully or will be lawfully brought to the public domain other than by breach of this Agreement;
  - (b) shown to be known to a Party before receipt thereof from the other Party;
  - (c) received by a Third Party which is received from that Third Party without restraints as to the use thereof;
  - (d) where disclosure is required in line with the requirements of a pre-approved offset programmes and methodologies listed in **Annex A**;
  - (e) where disclosure is required under the laws of the Acquiring Country or the Host Country;
  - (f) where disclosure is to a competent national or international authority in relation to any violation of any of the provisions of Article 3; and/or
  - (g) in cases referred to in (c) above, the receiving party is not, however, entitled to disclose to Third Parties that the same information has also been received from the other Party.
3. The provisions of this Article shall remain in effect, notwithstanding the termination of this Agreement.

## **Article 16. Financial Arrangements**

Unless otherwise mutually agreed in writing, any expenses incurred in the implementation of this Agreement shall be borne by the Party incurring the expense.

### **Article 17. Intellectual Property Rights**

1. The protection of intellectual property rights shall be enforced in conformity with the respective national laws, rules and regulations of the Parties.
2. No Party shall use the names, logos and/or official emblems of a Party on any publication or document without the prior written approval of that Party concerned.
3. The title to, and intellectual property rights in, or relation to, any document or material supplied by one Party to the other Party under this Agreement shall remain with the Party which supplied the document or material. Such title and rights shall be respected and protected by the Party which received the document or material.
4. Unless otherwise agreed to in writing by the Parties, each Party shall retain full ownership of all intellectual property rights owned or developed by that Party.
5. Ownership of any new intellectual property rights in respect of any material jointly developed by the Parties in the course of implementing this Agreement shall be mutually agreed by the Parties in writing.
6. For the purpose of this Article, “intellectual property rights” includes all rights in the nature of copyright and related rights, designs, patents, trade secrets, trademarks and related rights.
7. The provisions of this Article shall remain in effect, notwithstanding the termination of this Agreement.

### **Article 18. Entry into Force**

The Parties shall notify each other in writing that their respective domestic requirements for the entry into force of this Agreement have been complied with. This Agreement shall enter into force thirty (30) days after the date of the later notification.

### **Article 19. Status of Annexes**

The Annexes to this Agreement shall form an integral part of this Agreement.

## **Article 20. Review and Amendments**

1. The Joint Committee may conduct a review of this Agreement before the end of each NDC implementation period.
2. The Parties may mutually agree in writing, by way of exchange of notes between the Parties through diplomatic channels, to amend any part of this Agreement or the Annexes. Such amendments shall enter into force on such date as may be jointly determined by the Parties.
3. The Joint Committee may also recommend the amendment of the Agreement or the Annexes, and such amendment shall be subject to confirmation by way of exchange of notes between the Parties through diplomatic channels. Such amendments shall enter into force on such date as may be jointly determined by the Parties.
4. Unless otherwise agreed by the Parties pursuant to this Article, the amendment shall not apply to any mitigation activity that has already been authorised by the Joint Committee pursuant to Article 4 (Joint Authorisation of Mitigation Activities and Host Country Authorisation for Mitigation Outcomes) prior to the date of entry into force of such amendment.

## **Article 21. Dispute Resolution**

1. A Party may, in writing, request consultations with the other Party on the interpretation, application or implementation of this Agreement, including its existence, validity or termination.
2. Where a Party is of the view that a dispute has arisen between the Parties as to the interpretation, application or implementation of this Agreement, including its existence, validity or termination, such Party shall first refer the dispute to the Joint Committee for amicable settlement.
3. If the dispute is not settled by the Joint Committee within 180 days from the date such referral is made to it pursuant to paragraph 2 of this Article (or such longer period as the Parties may mutually agree in writing), the Party which made such referral shall notify the other Party through diplomatic channels that it wishes to enter into direct negotiations to resolve the dispute and both Parties shall endeavour, in good faith, to resolve the dispute through direct negotiations.
4. If the dispute is not settled within 180 days from the date of the notification pursuant to paragraph 3 of this Article (or such longer period as the Parties may mutually agree in writing), the Party which made such notification may submit the dispute to

final and binding arbitration in accordance with the Permanent Court of Arbitration Optional Rules for Arbitrating Disputes between Two States in effect as on the date of this Agreement.

5. For greater certainty, nothing in this Article prevents the Parties from, at any time, jointly referring the dispute to final and binding arbitration in accordance with the Permanent Court of Arbitration Optional Rules for Arbitrating Disputes between Two States in effect as on the date of this Agreement.

6. Nothing in this Article prevents the Parties from agreeing at any time to settle a dispute between them concerning the interpretation, implementation or application of this Agreement, including its existence, validity or termination, by any alternative method of dispute resolution of their own choice.

## **Article 22. Termination**

1. This Agreement may be terminated mutually by way of exchange of notes between the Parties through diplomatic channels.

2. Either Party may terminate this Agreement by providing written notice to the other Party. Such termination shall take effect at the end of the NDC implementation period during which such notice is provided (i.e. earliest on 1 January 2031, for the NDC implementation period ending 2030), unless the Parties agree otherwise in writing.

3. The termination of this Agreement pursuant to paragraphs 1 and 2 of this Article shall not affect the conduct or completion of any mitigation activity which has been authorised by the Joint Committee or authorised by Ghana under this Agreement prior to the effective date of termination, unless the Parties agree otherwise in writing. Notwithstanding the termination of this Agreement, the Agreement and its Annexes shall remain operative and in full force and effect in relation to such mitigation activities, unless the Parties agree otherwise in writing.

4. Notwithstanding paragraph 3 of this Article, this Agreement and all registrations under this Agreement shall terminate if any of the Parties withdraws from the Paris Agreement. Such termination shall take effect on the same date as the date on which the Party's withdrawal from the Paris Agreement takes effect.



5. In the event of termination, the Joint Committee shall inform all project participants with ongoing mitigation activities authorised under this Agreement of the termination of this Agreement on or before the date on which such termination takes effect.

**IN WITNESS WHEREOF**, the undersigned, being duly authorised thereto by their respective Governments, have signed this Agreement, in duplicate at 6.30pm (GMT + 8); 10.30am (GMT), at Singapore and Accra on the 27<sup>th</sup> day of May in the year 2024, in the English language.

**FOR THE GOVERNMENT OF THE  
REPUBLIC OF SINGAPORE**



.....  
**Grace Fu**  
**Minister for Sustainability and the  
Environment and Minister-in-charge  
of Trade Relations**  
**Ministry of Sustainability and the  
Environment**

**FOR THE GOVERNMENT OF THE  
REPUBLIC OF GHANA**



.....  
**Ophelia Hayford**  
**Minister of Environment, Science,  
Technology and Innovation**  
**Ministry of Environment, Science,  
Technology and Innovation**