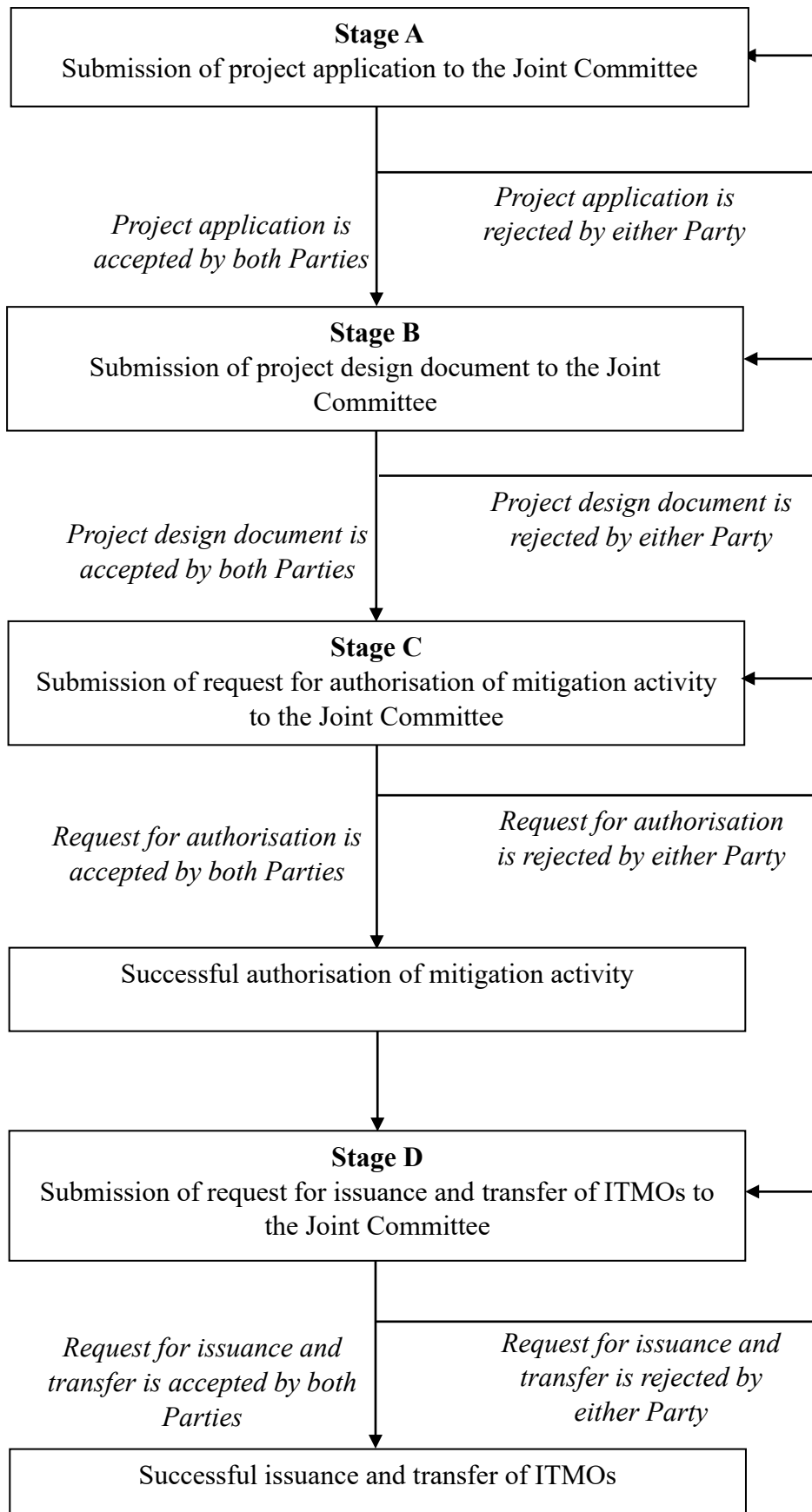


**ANNEX B: PROCESSES FOR THE AUTHORISATION OF MITIGATION  
ACTIVITIES, AND THE ISSUANCE AND TRANSFER OF ITMOs**

1. This Annex sets out the processes relating to:
  - (a) the authorisation of mitigation activities and Papua New Guinea'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, Papua New Guinea 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 Papua New Guinea:  
Climate Change and Development Authority
  - (b) For Singapore:  
National Climate Change Secretariat
  - (c) For the Joint Committee:  
  
Papua New Guinea – Climate Change and Development Authority  
Singapore – National Climate Change Secretariat

### Annex B-I: Flow-chart



**Annex B-II: Table**

Step no.	Action by project applicant	Action by Joint Committee	Action by Papua New Guinea	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 Papua New Guinea-Singapore 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 Papua New Guinea	Action by Singapore
A3			<p>Papua New Guinea shall assess if the Project Application meets the requirements under:</p> <ol style="list-style-type: none"> <li>Annex A of this Agreement; and</li> <li>the applicable domestic laws, regulations and administrative framework of Papua New Guinea.</li> </ol> <p>If Papua New Guinea 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 Papua New Guinea 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>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 1<sup>st</sup> 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>

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<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 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 Papua New Guinea	Action by Singapore
			<i>(Within ten working days from step A2)</i>	<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 1<sup>st</sup> 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 A4)</i></p>		

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

Step no.	Action by project applicant	Action by Joint Committee	Action by Papua New Guinea	Action by Singapore
B3			<p>Papua New Guinea shall assess if the Project Design Document meets the requirements under:</p> <ul style="list-style-type: none"> <li>a. the Letter of Intent; and</li> <li>b. the applicable domestic laws, regulations and administrative framework of Papua New Guinea.</li> </ul> <p>If Papua New Guinea assesses that the Project Design Document meets the said requirements, it shall issue a Letter of Recommendation and forward the same to the Joint Committee.</p> <p>If Papua New Guinea assesses that the Project Design Document does not meet the said requirements, it shall notify the Joint Committee of its negative assessment and the reasons for its assessment.</p>	<p>Singapore shall assess if the Project Design Document meets the requirements under:</p> <ul style="list-style-type: none"> <li>a. the 1<sup>st</sup> 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 Project Design Document meets the said requirements, it shall issue a 2<sup>nd</sup> Letter of Support and forward the same to the Joint Committee.</p> <p>If Singapore assesses that the Project Design Document does not meet the said requirements, it shall notify the Joint Committee of its negative assessment and the reasons for its assessment.</p>

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<sup>2</sup> Singapore's assessment that the Project Design Document 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 Papua New Guinea	Action by Singapore
			<i>(Within ten working days from step B2)</i>	<i>(Within ten working days from step B2)</i>
B4		<p>The Joint Committee shall:</p> <ul style="list-style-type: none"> <li>a. upon receipt of the Letter of Recommendation and the 2<sup>nd</sup> Letter of Support, forward the same to the project applicant; or</li> <li>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 the Project Design Document in line with Step B1.</li> </ul> <p><i>(Within three working days from step B3)</i></p>		



Step no.	Action by project applicant	Action by Joint Committee	Action by Papua New Guinea	Action by Singapore
<b>Stage C: Submission and processing of request for authorisation of mitigation activity</b>				
C1	<p>Upon receipt of the Letter of Recommendation and the 2<sup>nd</sup> Letter of Support from the Joint Committee, 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 offset programme specified in the Project Application and the Project Design Document;</li> <li>b. a completed Papua New Guinea-Singapore 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>			

Step no.	Action by project applicant	Action by Joint Committee	Action by Papua New Guinea	Action by Singapore
C2		<p>Upon receipt of the Request for Authorisation, the Joint Committee shall forward the Request for Authorisation to the Parties.</p> <p><i>(Within three working days from step C1)</i></p>		
C3			<p>Papua New Guinea 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 Papua New Guinea.</li> </ul> <p>If Papua New Guinea 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>Singapore shall assess if the Request for Authorisation meets the requirements under:</p> <ul style="list-style-type: none"> <li>a. the 2<sup>nd</sup> Letter of Support; 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 Request for Authorisation meets the said requirements, it shall issue a Letter of Authorisation and forward the same to the Joint Committee.</p>

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<sup>3</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 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 Papua New Guinea	Action by Singapore
			<p>If Papua New Guinea assesses that the Request for Authorisation 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>	<p>If Singapore assesses that the Request for Authorisation 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>
C4		<p>Upon receipt of the Letters of Authorisation from both Parties, the Joint Committee shall:</p> <ol style="list-style-type: none"> <li>forward the said Letters to the project applicant;</li> <li>enter the mitigation activity into the register of mitigation activities which have been authorised under this Agreement;</li> <li>submit the Initial Report(s) in accordance with Article 11 (Reporting); and</li> <li>upon submission of the Initial Report(s) in</li> </ol>		

Step no.	Action by project applicant	Action by Joint Committee	Action by Papua New Guinea	Action by Singapore
		<p>accordance with Article 11 (Reporting), the Joint Committee shall issue a Joint 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 C1.</p> <p><i>(Within three working days from step C3)</i></p>		

Step no.	Action by project applicant	Action by Joint Committee	Action by Papua New Guinea	Action by Singapore
C5	Once the mitigation activity has been authorised by the Joint Committee, the project applicant (now a “project participant”) may proceed with registration of the mitigation activity with the offset programme specified in the Letters of Authorisation and a copy of the Joint Statement of Authorisation.			
C6	Once the mitigation activity has been successfully registered under the relevant offset 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 applicant	Action by Joint Committee	Action by Papua New Guinea	Action by Singapore
C7		<p>The Joint Committee shall inform Papua New Guinea and Singapore of the successful registration of the mitigation activity under the relevant offset programme.</p> <p><i>(Within three working days from step C6)</i></p>		

Step no.	Action by project participant	Action by Joint Committee	Action by Papua New Guinea	Action by Singapore
<b>Stage D: ITMOs issuance and corresponding adjustment</b>				
D1	<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 offset programme;</li> <li>b. the completed Papua New Guinea-Singapore 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 Papua New Guinea	Action by Singapore
D2		<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 D1)</i></p>		



Step no.	Action by project participant	Action by Joint Committee	Action by Papua New Guinea	Action by Singapore
D3				<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>4</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 D2)</i></p>

Step no.	Action by project participant	Action by Joint Committee	Action by Papua New Guinea	Action by Singapore
D4		<p>The Joint Committee shall:</p> <ol style="list-style-type: none"> <li>upon being notified of a positive assessment by Singapore, inform Papua New Guinea 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 D1.</li> </ol> <p><i>(Within three working days from step D3)</i></p>		

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<sup>4</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 may be further or different requirements under Singapore law for the surrender of carbon credits in lieu of carbon tax.

D5			<p>Upon being informed of Singapore's positive assessment by the Joint Committee, Papua New Guinea shall assess if the ITMO Issuance Application meets the requirements under:</p> <ul style="list-style-type: none"> <li>a. the Papua New Guinea's Letter of Authorisation; and</li> <li>b. the applicable domestic laws, regulations and administrative framework of Papua New Guinea.</li> </ul> <p>If Papua New Guinea 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> </ul>	
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Step no.	Action by project participant	Action by Joint Committee	Action by Papua New Guinea	Action by Singapore
			<p>c. issue a Letter of Positive Examination specifying the issuance of ITMOs, and forward the same to the Joint Committee.</p> <p>If Papua New Guinea 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 D4)</i></p>	

Step no.	Action by project participant	Action by Joint Committee	Action by Papua New Guinea	Action by Singapore
D6		<p>The Joint Committee shall:</p> <ul 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 Papua New Guinea, 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 D1.</li> </ul> <p><i>(Within three working days from step D5)</i></p>		