

**IMPLEMENTATION AGREEMENT
PURSUANT TO ARTICLE 6 OF THE PARIS AGREEMENT
BETWEEN
THE GOVERNMENT OF THE KINGDOM OF THAILAND
AND
THE GOVERNMENT OF THE REPUBLIC OF SINGAPORE**

The Government of the Kingdom of Thailand and the Government of the Republic of Singapore (hereinafter referred to individually as a “Party” or collectively as the “Parties”),

AFFIRMING the mutual interest of the Parties in developing cooperation in the fields of climate change and sustainability based on the principle of mutual benefits;

RECOGNISING the importance of the Paris Agreement and Sustainable Development Goals and the common concern of the Parties on global environment matters;

RECALLING Articles 4, 6 and 13 of the Paris Agreement, as well as the Article 6.2 Guidance and the Article 13 Guidance;

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;

TAKING INTO ACCOUNT the imperatives of a just transition of the workforce;

NOTING the importance of ensuring the integrity of all ecosystems, including oceans, and the protection of biodiversity;

REAFFIRMING that the 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; and

RECALLING Article 6, paragraph 8, of the Paris Agreement and **DESIRING** as close partners to strengthen existing cooperation in the field of climate change and sustainability to maximise realisation of the economic and social benefits, including through the sharing of best practices and capacity-building,

HAVE AGREED as follows:

Article 1. Definitions

1. In this Agreement, the following definitions shall 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) “**BTR**” refers to Biennial Transparency Reports 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;
 - (d) “**CMA**” refers to the Conference of Parties serving as the meeting of the Parties to the Paris Agreement;
 - (e) “**Corresponding Adjustments**” are adjustments applied by a Party to the Paris Agreement in the context of reporting on its national inventory to avoid double-counting in the implementation of Article 4, paragraph 13; Article 6, paragraph 2; and Article 13, paragraph 7, of the Paris Agreement, in line with Part III of the Article 6.2 Guidance and further relevant decisions adopted by the CMA;
 - (f) “**First transfer**” refers to first transfer, as defined under paragraph 2 of the Article 6.2 Guidance;
 - (g) “**Initial Report**” refers to the Article 6, paragraph 2, initial report referred to in paragraph 18 of the Article 6.2 Guidance;
 - (h) “**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;
 - (i) “**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;

- (j) **“Mitigation activity”** or **“mitigation activities”** refer to the projects or programmes the implementation of which will result in mitigation outcomes;
- (k) **“NDC”** refers to nationally determined contribution under Article 4, paragraph 2, of the Paris Agreement;
- (l) **“Paris Agreement”** refers to the Paris Agreement, adopted on 12 December 2015;
- (m) **“Letter of Positive Examination”** refers to the letter issued by Thailand to the project participant upon obtaining Thailand’s authorisation of mitigation outcomes under this Agreement.
- (n) **“List of eligible carbon credit programmes and methodologies”** refers to the list of carbon crediting programmes and methodologies which the Parties shall decide upon and maintain pursuant to Article 5 (Environmental Integrity);
- (o) **“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; and
- (p) **“Project participant”** is a project applicant which has obtained the Parties’ authorisation for a mitigation activity under this Agreement.

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 Parties in accordance with this Agreement.

Article 3. Competent Authorities

1. The Government of the Kingdom of Thailand has authorised the Department of Climate Change and Environment under the Ministry of Natural Resources and Environment to act on its behalf to implement this Agreement and achieve its objectives.
2. The Government of the Republic of Singapore has authorised the National Climate Change Secretariat, the Ministry of Trade and Industry, the Ministry of Sustainability and the Environment and the National Environment Agency to act on its behalf to implement this Agreement and achieve 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 Parties for authorisation of their mitigation activities under this Agreement in accordance with Annex A.
2. The Parties shall further establish the necessary processes by which project participants can obtain Thailand's authorisation for the mitigation outcomes generated by the authorised mitigation activities in accordance with Annex A.
3. Subject to the conditions on which authorisation of the mitigation activity was granted, Thailand shall authorise the mitigation outcomes generated by the authorised mitigation activities and apply corresponding adjustments for these mitigation outcomes upon first transfer. Such authorisation of the mitigation outcomes shall be for use towards the achievement of NDCs, 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, in accordance with processes as set out by both Parties, 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 of the mitigation activity was granted, Thailand may refuse authorisation for the mitigation outcomes generated therefrom for international transfer in accordance with the process set out by both Parties.

6. Any changes to authorisation of the use of internationally transferred mitigation outcomes from a cooperative approach shall not apply to, or affect, mitigation outcomes that have already been first transferred, unless otherwise specified by the Parties participating in the cooperative approach in applicable terms and conditions of the authorisation that specify the circumstances for such changes and the process for managing them, in order to ensure the avoidance of double counting.

7. The Parties shall not, under any measure adopted on or after the date of:

- (a) authorisation of the mitigation activity of a project participant; or
- (b) authorisation of the ITMOs of a project participant (as set out in the Letters of Positive Examination),

require that such project participant, comply with changes to (i) the conditions for the authorisation of mitigation outcomes generated by the authorised mitigation activity of a project participant that would adversely affect the project participant, and (ii) the conditions for the transfer and use of ITMOs that would adversely affect the project participant.

8. Paragraph 7 shall apply on the date of each authorised mitigation activity of a project participant and each authorised ITMO of a project participant as set out by the Parties and remain in effect until the end of the current crediting period, and shall continue to remain in force thereafter, unless either Party notifies the other Party in writing of their intention to disapply paragraph 7 to the authorised mitigation activity or authorised ITMO.

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 Parties shall decide upon and maintain the list of eligible carbon crediting programmes and methodologies 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 Responsibilities of the Parties

1. The Parties shall be jointly responsible for overseeing the administration of this Agreement and ensuring its proper implementation in accordance with the responsibilities set out in Annex B.
2. Decisions of the Parties shall be taken in accordance with Annex B.

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 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 Parties, as well as information as may be required by the Article 6.2 Guidance or further decisions of the CMA.
2. The Parties shall agree upon and establish the necessary inter-registry arrangements with the relevant carbon crediting programmes, to ensure that transfers of ITMOs are accurately recorded and to avoid double-counting.

Article 8. Issuance and Transfer of ITMOs

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

Article 9. Corresponding Adjustments

1. Thailand 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 Thailand is unable to apply corresponding adjustments in accordance with paragraph 1 of this Article, project participant may submit request to the relevant competent authority to resolve the issue in accordance with Annex C.

Article 10. Additional Contribution to Overall Mitigation and Adaptation Action

The Parties shall determine any additional contribution to overall mitigation and adaptation action 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 Parties shall determine the relevant processes to ensure alignment between the 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 a manner that is easily accessible to the general public:

- (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)(o), 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 list of eligible carbon crediting programmes and methodologies;
- (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 A;
- (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) all fees, charges and taxes imposed in accordance with Article 14 (Fees, Charges and Taxes);
- (g) such other information as the Parties may mutually agree to publish.

2. The Parties shall to the extent practicable and in a manner consistent with its laws and regulations and legal system, publish:

- (a) proposed new or amended laws and regulations related to the implementation of this Agreement, and provide a reasonable opportunity for relevant stakeholders to comment on the proposed laws and regulations, unless such advance notice is precluded;
- (b) new or amended laws and regulations related to the implementation of this Agreement as early as possible before the date of their enactment, in order to enable relevant stakeholders to become acquainted with them; and

- (c) information on the procedure by which a project participant may submit a request to address matters related to the application of corresponding adjustments in accordance with Annex C.

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 arising from processes under this Agreement.

Article 14. Fees, Charges and Taxes

1. Each Party shall ensure that any fees, charges and taxes imposed 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;
- (b) reasonable and applied related to the conduct of a mitigation activity or mitigation activities under this Agreement; and
- (c) commensurate with the cost of the service rendered, if imposed in respect of a service rendered by or on behalf of that Party.

2. Each Party shall notify the other Party of any changes to such fees and charges in writing, and publish this information pursuant to Article 12 (Transparency) at least three months before such changes take effect. The notification shall 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. The Parties may discuss and conclude any specific arrangement or agreement between them on the protection of confidential information, which may be derived from cooperation under this Agreement.

3. The provisions of this Article shall remain in effect, notwithstanding the termination of this Agreement.

Article 16. Financial Arrangements

Unless the Parties agree otherwise 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 domestic laws, rules and regulations of the Parties.

2. The use of the names, logos and/or official emblems of a Party on any publication, document and/or paper shall be prohibited without 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 the Parties agree otherwise in writing, 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

This Agreement shall enter into force on the date of signing.

Article 19. Status of Annexes

The Annexes to this Agreement shall form part of this Agreement and be read as if they are a part of this Agreement.

Article 20. Review and Amendments

1. The Parties 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. 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 Parties 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 may notify the other Party through diplomatic channels that it wishes to enter into direct negotiations to resolve the dispute. Where such notification is made, both Parties shall endeavour, in good faith, to resolve the dispute through direct negotiations. The Party which made such notification may also submit the dispute to conciliation by written notification addressed to other Party.

3. 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 through diplomatic channels. 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 jointly authorised by the Parties or authorised by Thailand 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 paragraphs 2 and 3 of this Article, this Agreement and all authorisations under this Agreement shall terminate if either Party 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 Parties 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 Bangkok, Thailand on the 19th day of August in the year 2025, in the English language.

**FOR THE GOVERNMENT OF
THE KINGDOM OF THAILAND**

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

(Chalermchai Sri-on)

**Minister of Natural Resources
and Environment**

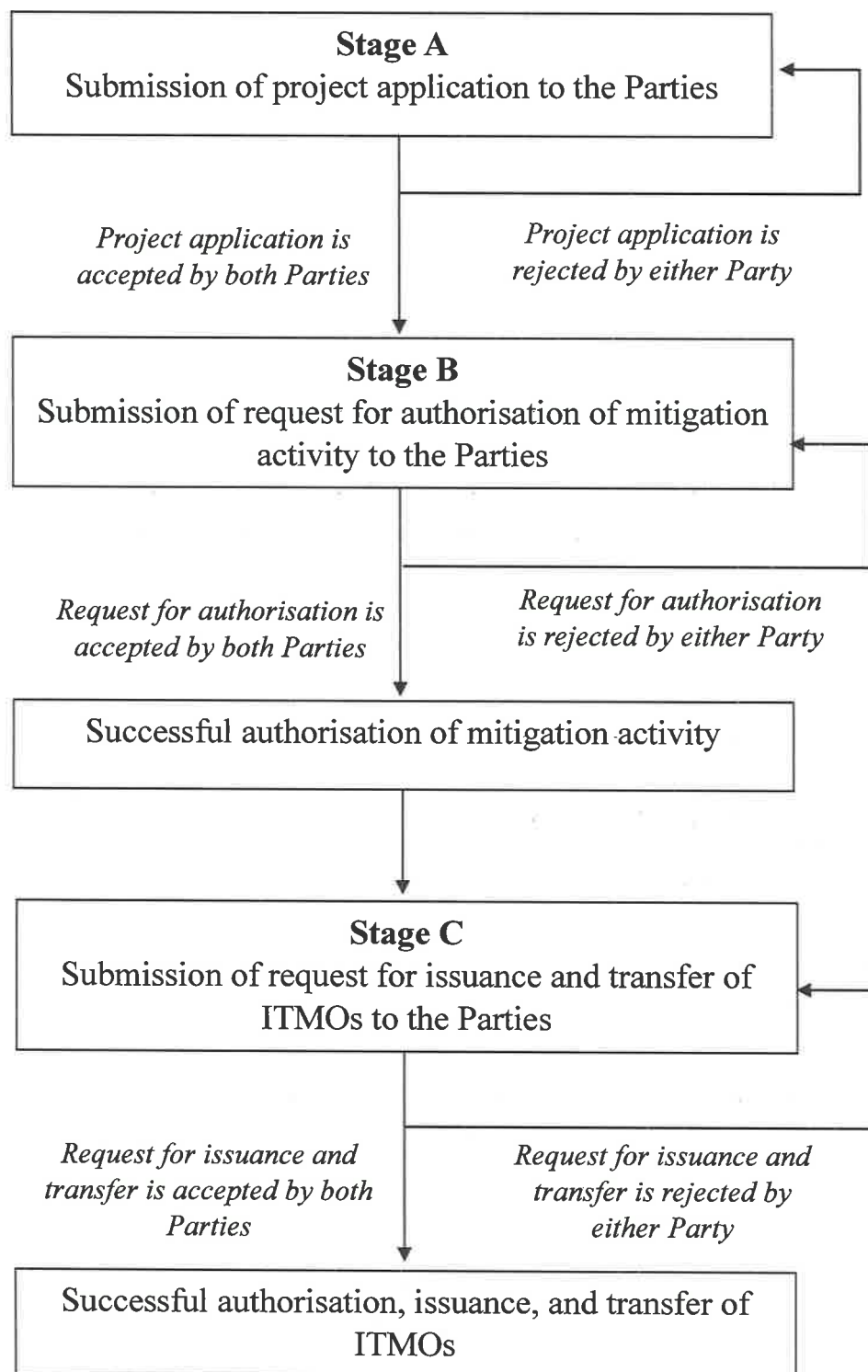
(Tan See Leng)

**Minister for Manpower
and Minister-in-charge of Energy
and Science & Technology**

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

1. This Annex sets out the processes relating to:
 - (a) the authorisation of mitigation activities and Thailand'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 Parties shall publish the detailed actions to be taken by the project applicant, indicative timelines for such actions, and the required documents to be submitted in accordance with Article 12 (Transparency).
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 Thailand:
Ministry of Natural Resources and Environment, acting through the Department of Climate Change and Environment
 - (b) For Singapore:
National Environment Agency

Annex A: Flow-chart



**ANNEX B: RESPONSIBILITIES OF THE PARTIES AND
MODALITIES FOR THE ADMINISTRATION AND
IMPLEMENTATION OF THE AGREEMENT**

Section I: Scope

1. This Annex sets out the responsibilities of the Parties and the modalities for the administration and implementation of this Agreement.
2. To this end, the Parties shall:
 - (a) take decisions as provided for in this Agreement, including establishing the list of eligible carbon crediting programmes and methodologies pursuant to 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 eligible carbon crediting programmes and methodologies, and assessment of the applicability of methodologies against each Party's applicable domestic laws, regulations and administrative frameworks, forms and templates for project applicants and project participants;
 - (c) review this Agreement and its Annexes for consistency with the Paris Agreement and the relevant decisions adopted by the CMA, taking into account revisions and updates to Thailand's and Singapore's NDCs;
 - (d) consider potential areas for the further development of this Agreement, including the written proposals by a Party for any amendment to this Agreement;
 - (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 regulatory matters and capacity-building; and
- (g) discuss any questions relating to the application or interpretation of this Agreement.

Section II: Meetings of the Parties

1. Unless otherwise agreed by the Parties, the Parties shall meet within one year of the date of entry into force of this Agreement, and thereafter shall meet as and when necessary and at least once a year.
2. Either Party may at any time request the convening of a meeting of the Parties. Such a meeting shall take place no later than two months from the date of receipt of the request, unless otherwise agreed by the Parties.
3. All meetings of the Parties shall be co-chaired by:
 - (a) For Thailand, a Director-level representative from the Department of Climate Change of the Ministry of Natural Resources and Environment; and
 - (b) For Singapore, a Director-level representative from the National Environment Agency.
4. The Parties may meet through mutually agreed means that are appropriate, which may include videoconferencing.
5. The Parties shall keep meeting minutes, agreed and signed by the Co-Chairs, of all meetings of the Parties.

Section III: Decisions of the Parties

1. Decisions of the Parties:
 - (a) shall be taken by agreement of the Co-Chairs and recorded in written form; and
 - (b) may be taken via electronic means.
2. Decisions of the Parties pursuant to Article 4 (Joint Authorisation of Mitigation Activities and Host Country Authorisation for Mitigation Outcomes) shall be published in line with Article 12 (Transparency), unless otherwise decided by the Parties.

Section IV: Establishment and appointment of bodies, experts and expert panels

1. The Parties may jointly establish appropriate bodies to assist them in carrying out their responsibilities under this Annex. The Parties may also jointly appoint, on an *ad hoc* basis, experts or expert panels to carry out an enquiry or give an expert opinion on any subject.

2. The membership, mandate, terms of reference and rules of procedure of such bodies, experts and expert panels shall be decided by the Parties in writing. Such bodies, experts and expert panels may comprise members from the public or private sector.

**ANNEX C: PROCEDURE FOR PROJECT PARTICIPANTS TO
RESOLVE DISPUTES WITH THAILAND RELATING TO THE
APPLICATION OF CORRESPONDING ADJUSTMENTS**

1. This Annex sets out the procedure by which a project participant may seek to resolve a dispute with Thailand relating to the application of corresponding adjustments.
2. Where a project participant is of the view that Thailand has not applied corresponding adjustments in accordance with Article 9 (Corresponding Adjustments), the project participant may raise the matter for Thailand's attention by sending the relevant particulars in writing to the following authority:

Ministry of Natural Resources and Environment of Thailand
unfccc.thailand.focalpoint@gmail.com

3. Within thirty (30) days of the project participant raising the matter, Thailand shall respond to the project participant, in writing, to propose a method to resolve the dispute.
4. If the dispute is not resolved within One Hundred and Eighty (180) days of the project participant raising the matter, the dispute shall be discussed by the Parties.
5. For the avoidance of doubt, the procedure set out in this Annex is in addition to any other remedies that may be available under international law, the national laws of Thailand, or any contract.