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# IMPOSING FEES AND LEVIES

The host country of an Article 6 activity must implement various processes and procedures to adhere to international rules and requirements while working towards its NDC. Developing and establishing the relevant strategy, framework and digital infrastructure for that purpose demands resources and incurs costs. To cover these costs, a host country can impose levies or fees. Types, modalities and levels of fees or levies charged by a host country are referred to as a **'fee structure'**.

A significant challenge when determining the fee structure lies in striking a balance between a country's own interests (e.g., reducing the risk of overselling and guaranteeing equitable income) and those of the investors and buyers. Due to this complexity, the fee structure may also be harmonised with Article 6 cooperation agreements and/or integrated into ITMO price negotiations in bilateral or multilateral settings.

The expenses associated with various activities within the Article 6 activity cycle are contingent upon the scope of the governance framework envisioned by a host country. Some host countries strive to extensively engage in market-based cooperation under Article 6 and, consequently, may seek to implement a comprehensive framework. Others might opt for a more limited or phased rollout, prioritising elements such as pilot transfers, simplified tracking, or phased fee implementation.

In addition, the expenses will vary based on specific decisions, such as whether to establish a national registry and tracking system under Article 6.2 or rely on the international registry and infrastructure implemented by the UNFCCC Secretariat (including the International transaction log and corresponding reporting interfaces).



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*As of 2026, more host countries are developing interoperable registry systems to facilitate linkage with regional carbon markets and multilateral tracking tools.*

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Host countries have the option to implement fees associated with any action required throughout the Article 6 activity cycle.

**Administrative fees**, for example, could be instituted for the oversight of mitigation activities, including methodology review, baseline determination, and activity registration. They may also be charged to cover costs related to procedures and processes to prevent double counting and ensure regular reporting. These fees can be either fixed fee (monetary value) or proportional to declared authorised ITMO volumes.

**Authorisation fees** granting approval to entities or mitigation outcomes could also be implemented. On the one hand, these fees should cover costs associated with the respective processes, while on the other hand, they may also be structured to reflect the administrative value of authorising mitigation outcomes that will be translated into corresponding adjustments and cannot be counted toward the host's NDC (i.e. to reflect the opportunity cost of the mitigation outcome).

In light of the above, developing a clear, comprehensive and publicly accessible fee structure should be an integral part of the deliberative process of implementing Article 6 on the national level. Once decided upon, the fee structure should be published in national climate strategy documents and communicated via official registry platforms and guidance notes to ensure transparency and provide certainty for activity developers, investors, and partner countries.

## **Ghana's Fee Structure Example**

In December 2022, Ghana published a comprehensive "[Carbon Market Framework](#)" containing detailed information on the fee structure the country has adopted. The table provided on the following page outlines the various fees encompassed within Ghana's framework. It delineates the activity category associated with each fee, the corresponding fee level in U.S. dollars, and the timing at which the fee is incurred.

*Table retained for illustrative purposes: with note that figures may be updated by Ghana in future iterations as the market evolves.*

Fee Type	Activity category	Fee level (US \$)	Timing of fees
<b>Administrative fees</b>			
Mitigation activity participant fee	Fee differentiation based on scale of mitigation activity (small- and large-scale)	300-1000	At the point of submitting entity or participation forms
	Forestry Projects	500	
Mitigation Identification number (MID fee)	Fee differentiation based on scale of mitigation activity (small- and large-scale)	200-500	At the point of submitting entity or participation forms
	Forestry Projects	300	
Unique Identification Number fee	All entities	400	At the point of submitting entity or participation forms
Listing fee	Seeking to generate authorised ITMOs	0.2/ unit of ITMOs	Upon the issuance of ITMOs at ex-post
	Carbon offset credits	00.1/ units of ITMOs	
<b>Approval and Authorisation fee</b>			
Administrative fee for LEA	Authorisation to participate in A6.4 activity	500	At the point of request of LEA
Administrative fee for A6.4 LOA	A6.4 activity seeking a LOA	1000	At the point of request of LOA
Corresponding Adjustment fee	Fee differentiation based on scale of mitigation activity (small- and large-scale)	3 -5/ units of ITMOs	At the point of registration or ex-ante or at the issuance of ITMOs or VERS
	Forestry Projects	5/ unit of ITMOs	

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