
AUTHORISATION AND AUTHORISATION SAFEGUARDS

With authorisation, the Parties to the Paris Agreement commit to ensuring environmental integrity according to the criteria specified in the PA and other national criteria, promoting sustainable development and applying sound accounting: authorising the use of ITMOs triggers the obligation to apply the corresponding adjustments¹ to the country's emissions balance, which means for a host country that the authorised mitigation results cannot count towards the NDC target.

This information note aims to highlight the essential requirements and considerations for Article 6 authorisation (for activities under Article 6.2 and PACM activities) and first transfer (for Article 6.2) reflecting COP29 decision on the matter, and to share knowledge on the practical application of Article 6.2 guidance on authorisation.

Reminder:

Article 6.2 of the Paris Agreement provides an accounting and reporting framework, it is important to note that it does not prescribe a standardized procedure for the development of mitigation activities. Since it is the prerogative of the Parties to define the procedure for mitigation activity development, as well as to determine the timing of authorisation, multiple approaches may exist regarding when and how participating Parties issue authorisations during the activity cycle.

Under the PACM, host Parties are encouraged to issue authorisations as early as possible, and before any transfers in or out of the mechanism registry occur. The authorisation statement must indicate whether authorisation is granted in part, in full, at a later stage, or not at all.

¹ This strategic orientation is further detailed the Information Note *Applying Corresponding Adjustments on the Article 6 page What is needed for national implementation?*



International rules and guidelines on authorisations after COP29

At COP29, Parties clarified remaining questions on the process of authorisation to all actors involved in international carbon markets under Article 6 of the Paris Agreement. With the adopted guidance on **Article 6.2** it is clear that ([UNFCCC 2025a](#)):

There are **three components of authorisations**: 1) *authorisation of cooperative approaches*, 2) authorisation of *ITMOs* and 3) authorisation of *entities*. Parties can choose whether authorisation of these components occurs through a single, consolidated process or a sequential process.

A comprehensive **mandatory list of content elements** to be included in the authorisation of mitigation outcomes was agreed (see Box 1)

Box 1: mandatory list of content elements of an authorization

- specifications of the **authorised uses**, *towards NDC, international mitigation purposes and other international mitigation purposes (OIMP)*
- specification of **the first transfer definition** (*see below*)
- the **duration of the authorisation**, *including the final date for mitigation outcomes to be issued, used or cancelled. This information is key to ensure that corresponding adjustments are applied when the final emissions balance, also referred to as “structured summary”, is prepared for an NDC period.*
- **terms and conditions for changes to authorisation**, *as determined by the host Party. They must specify the circumstances under which an authorisation may be changed, with a description of the process to manage changes to authorisations and to avoid double counting.*
- **identification of underlying standards and registries.**

Parties may use the [voluntary standardised template](#) developed by the UNFCCC Secretariat to provide authorisations containing the mandatory content elements. The Centralised Accounting and Reporting Platform (CARP) will provide a public repository of [Parties' statements and/or copies of authorisation](#), including any changes or updates to the same.

At COP29, Parties agreed on further guidance regarding the **application of first transfer²**. The decision clarified that an authorisation needs to occur prior to a first transfer ([UNFCCC 2025c](#)). The decision also specifies (para. 12) that if a host Party authorises the use of the same mitigation outcome towards the

² A carbon credit becomes an Internationally Transferred Mitigation Outcome when it is authorized and first transferred. When a carbon credit authorized for use towards NDCs is internationally transferred this constitutes the first transfer. Where a mitigation outcome is used towards OIMP, the first transfer must be specified by the host country either as the authorisation, issuance or use/cancellation (UNFCCC 2022).



achievement of NDCs or towards OIMP, **the first transfer is recorded as the earlier of: the first international transfer or the first transfer as specified by the Party for OIMP.** To ensure that proper accounting occurs within the NDC period, and 'issuance' or 'use or cancellation' do not happen after the country has finalised its emission balance for that NDC period, the following was agreed regarding mitigation outcomes authorised for OIMP use:

- First transfer must be recorded by **no later than 31 December** of the year **prior to the submission of the biennial transparency report (BTR)** for the NDC period.
- Parties need to specify in their authorisation the **duration of the cooperative approach**, including the **final date for mitigation outcomes** to be issued, or to be used or cancelled with respect to first transfer specification for OIMP use cases.

Under Article 6.4, the following was agreed ([UNFCCC 2025b](#)):

- Host Parties are **'encouraged' to provide authorisation statements as early as possible**, and the SBM will assign the authorisation status at issuance of Article 6.4 emission reductions (A6.4ERs) based on the statement provided by the host Party.
- Authorisation statements **may be included as part of the approval³ of the Article 6.4 activity** by the host Party and must contain information on whether the host Party (i) authorises, in full or in part, the A6.4ERs for NDC use and/or other international mitigation purposes (OIMP⁴); (ii) does not authorise A6.4ERs; or (iii) allows issuance of non-authorised A6.4ERs, also referred to as mitigation contribution units (MCUs), but may later authorise those, within a timeframe that may be specified by the SBM. This information must be provided in a template ([projects](#) and [programme of activities](#)) developed by the UNFCCC Secretariat for the authorisation statement, which also contains relevant applicable content elements already agreed under Article 6.2.
- **Already issued A6.4ERs can only be authorised before they are transferred in or out of the mechanism registry.** In case of MCUs authorised after issuance, the host Party must apply corresponding adjustments to the associated MCUs already forwarded for share of proceeds for adaptation (SoP-A) and cancelled for overall mitigation in global emissions (OMGE).

³ Activity approval is a mandatory step in the PACM activity cycle and is distinct from authorization. When the activity participant submits the Project Design Document (PDD) for global stakeholder consultation, the host country is simultaneously notified and asked to either approve or reject the activity for registration under the PACM. Host Party authorisation is required to authorise the use of A6.4ERs towards achievement of NDCs or OIMP.

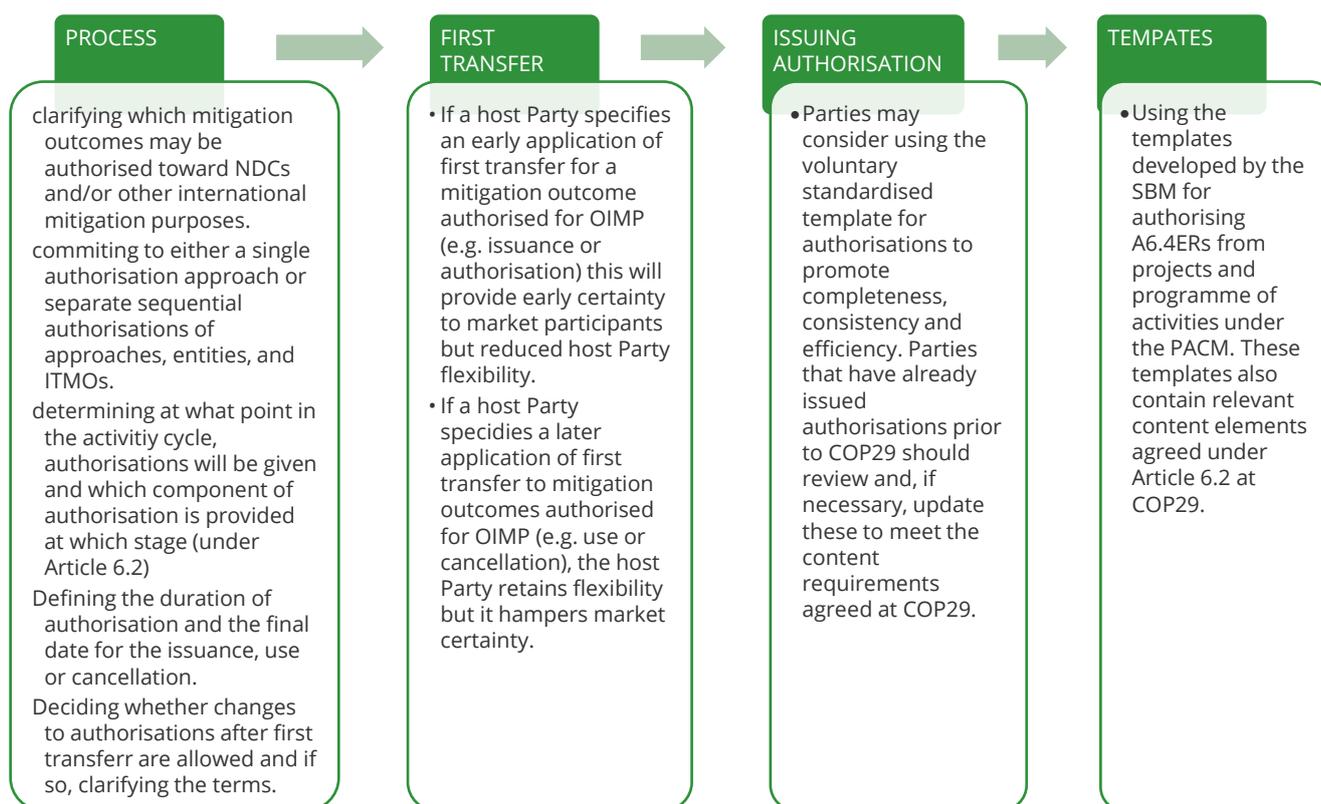
⁴ OIMP refers to the use of ITMOs beyond achieving NDCs. These use cases can include, but are not limited to, the use of ITMOs for international aviation schemes like CORSIA, or for voluntary use by public or private entities

Implications for host Parties

Implications regarding the procedure and the requirements

As host Parties are responsible for authorising mitigation outcomes and determining the application of first transfer under both Article 6.2 and the PACM, this requires establishing clear processes for issuing authorisations and carefully considering the implications of specifying the application of first transfers (Figure 1).

Figure 1: Authorisation implications for host Parties



Source: Authors, based on Perspectives Climate Research and Öko-Institute (2025)

Moreover, the specification of first transfer has far-reaching implications for the use of mitigation outcomes. The COP29 decision provides full flexibility in terms of specifying the application of first transfer to the host Party. The host Party:

- Should be aware that in case the same mitigation outcome is authorised for NDCs or OIMP, the options for recording the 'first transfer' are limited to either 'authorisation', 'issuance' or 'international transfer of the mitigation outcome'.
- must be aware that the authorisation timing impacts the timing of the subsequent 'first transfer'.
- must use the same specification of first transfer consistently within the same cooperative approach but can use another specification for a different approach.



- must have arrangements in place to be notified about the issuance, the use or the cancellation in case mitigation outcomes are authorised for use towards OIMP and first transfer is specified as 'issuance' or 'use or cancellation'. For example, if the Article 6.2 cooperative approach uses the Gold Standard, the host Party must be notified of relevant 'issuances' or the 'use or cancellations' of carbon credits within the Gold Standard registry, as the instances constitute a first transfer and triggers the requirement for the host Party to report the respective quantities in its subsequent agreed electronic format (AEF) and to apply the respective corresponding adjustments in its subsequent BTR.
- Must align the duration of the authorisation for the OIMP with the intended timing of the final BTR submission for an NDC period. The authorisation should only remain valid until 31 December of the year prior to submitting the BTR. This ensures that all first transfers in relation to the authorisation occur in time for the country to reflect the corresponding adjustment in the final BTR submission for an NDC period.

Implications regarding the decisions on types of activities to authorise

In order to make informed decisions about the authorisation of activities and mitigation outcomes, the following elements are important to consider:

1. **Article 6.2 definitions and criteria:** The key concepts and criteria (e.g., eligibility criteria for types of activity) related to Article 6.2 should be established by the most appropriate instrument (e.g., a new legal framework⁵) for national application. The instrument should designate national authorities (e.g. Article 6 Focal Points) to apply these definitions and criteria.
2. **An Article 6 strategy:** Adopting and implementing a comprehensive strategy in the context of the NDC and the long-term low-emission development strategy (LT-LEDS)⁶
3. **Institutional arrangements under Article 6:** A well-coordinated Article 6 readiness process should begin with the mapping of key national, sub-national, local and international stakeholders involved in the identification, design, financing, implementation and management of potential Article 6 activities. To put in place effective institutional and national arrangements to carry out the specific tasks of Article 6, it is important to understand the

⁵ This strategic orientation is further detailed the Information Note *Mandate and legal foundation on the Article 6 page What is needed for national implementation?*

⁶ This strategic orientation is further detailed the Information Note *Aligning Article 6 strategy with a country's NDC on the Article 6 page How to engage strategically?*



needs and expected volume of mitigation outcomes⁷ to avoid under- or over-allocation of resources, and to understand the key tasks to be undertaken by the host party. These tasks should be assigned to specific institutions and personnel at national level⁸. The division of tasks and responsibilities must be clarified and formalized in a regulation. For the authorisation process, relevant roles should also be defined, including who oversees the review of the Letter of Authorisation (LoA) request, who signs the LoA, who performs a technical review, who oversees the receipt of the request (including by what means), and who ensures follow-up, among others.

4. **Corresponding adjustment methods and processes**⁹: Parties involved in cooperation based on ITMOs are required to apply corresponding adjustments (CAs) for all ITMOs authorised and transferred for the first time, in accordance with the rules of Article 6(2).
5. **Registry infrastructure**¹⁰: Participating countries must establish or have access to a registry for tracking ITMOs and must ensure that this registry records, including through unique identifiers, the authorisation, first transfer, transfer, acquisition and use of ITMO for various purposes.

⁷ This strategic orientation is further detailed the Information Note *Aligning Article 6 strategy with a country's NDC* on the Article 6 page *How to engage strategically?*

⁸ This strategic orientation is further detailed the Information Note *Governance structure and institutional arrangements* on the Article 6 page *What is needed for national implementation?*

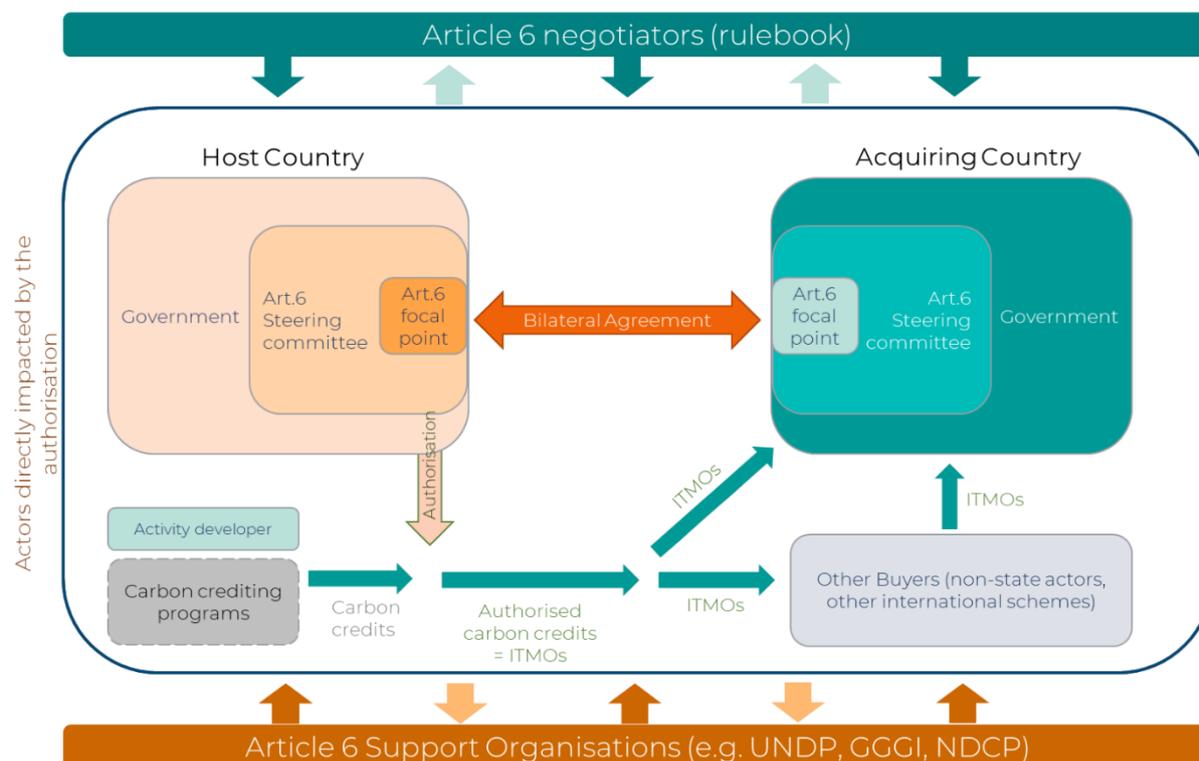
⁹ This strategic orientation is further detailed the Guide *Applying Corresponding Adjustments* on the Article 6 page *What is needed for national implementation?*

¹⁰ This strategic orientation is further detailed the Information Note *Article 6.2 Registries* on the Article 6 page *What is needed for national implementation?*

Typical stakeholders involved in the authorisation process

Different stakeholders need to cooperate to implement the rules set out in Article 6.2 and determine the arrangements required for the ITMO authorisation process as identified in Figure 2.

Figure 2. Typical stakeholders engaged in Article 6 bilateral cooperation



Source: Perspectives Climate Group

For both the host and the acquiring countries, the governance structure for Article 6¹¹ is contingent upon country-specific procedures and requirements. In numerous countries, it is expected that there will be an Article 6 Focal Point (for example, a department or division within the government) and some form of Article 6 steering committee or council representing different ministries and/or other key stakeholders in the host country. Carbon credits are generated by mitigation activities developed by activity developers, either independently or through carbon crediting programmes (e.g. Gold Standard). With the authorisation of carbon credits by the host country government, carbon credits would be considered as ITMOs, which could then be transferred to the acquiring

¹¹ This strategic orientation is further detailed the Information Note *Governance structure and institutional arrangements* on the Article 6 page 'What is needed for national implementation?'



country with which the host country has a bilateral agreement, or to other buyers (see blue arrows in figure 3).

Interaction between the activity developer and the host country can also be facilitated by Article 6 support organisations, which play a key role in the country and provide advice, among other things, to enable the rapid implementation of Article 6.2 initiatives through funding, technical assistance, advice on developing pilot activities and support for the development of national Article 6 frameworks at the request of the parties.

Authorisation safeguards

Authorisation safeguards stipulated in an Article 6 framework serve to ensure environmental integrity and the country's NDC achievement¹². Before the elaboration of specific authorisation criteria and the approval of an Article 6 framework, Parties should take preliminary steps to create an enabling environment.

Preliminary steps for ensuring robust authorisation

Three key recommendations have been identified¹³:

1. Provision of **a clear mandate and guidance** for the Article 6 Focal Point, that is underpinned by national legislation and regulation to facilitate authorisation.
2. Elaboration of **requirements for eligible activities**, possibly specifying eligible activity types to reduce uncertainties for project developers.
3. **Early and regular engagement between the host country, buyers and activity developers** to build trust and clarity on requirements.

Beyond, the clarity of the mandate and the eligibility requirements, it is crucial to identify the relevant stakeholders and to develop not only robust but also practical rules and procedures.

¹² This strategic orientation is further detailed the Information Note *Aligning the Article 6 strategy with a country's NDC* on the Article 6 page *How to engage strategically?*

¹³ Marr et al (2023): [Supporting authorizations under Article 6 of the Paris Agreement](#), Perspectives Climate group, Final Report.



Considerations for authorisation safeguards

When setting requirements for authorisation, host countries should consider the following aspects:

- **Authorisation requires sufficient information to be available** to ensure the criteria set by the Article 6 rules, as well as any additional criteria set by the Parties, are met. Further, a minimum level of information (e.g. the number of ITMOs authorised, information on the unique identifier or the period of the accreditation of the activities) supports transparency, accurate tracking and reconciliation of ITMO first transfers and use. This information is crucial to ensure the proper application of corresponding adjustments and the generation of robust reporting.
- Not all relevant information might be available and final before the implementation of the activity and the requirement for such information can pose a hurdle to project developers.

Hence, host countries should aim to strike a balance between flexibility and predictability for authorisation arrangements to safeguard NDC implementation, while enabling to adapt to new developments (e.g. guidance, experience). The provision of a conditional or provisional authorisation at an early stage can be a useful tool to achieve this balance¹⁴.

- **A conditional authorisation** refers to an authorisation that will only become officially approved when specific criteria are fulfilled. This type of authorisation is not stipulated under the Article 6.2 guidance. Instead, it as an optional step, Parties can choose voluntarily to include in their authorisation process. Conditionality can be employed to account for restricted data availability during the early stages of an activity's development that becomes more accurate as the activity progresses, and its results are observed and confirmed. For instance, this might include factors such as the quality and quantity of mitigation results and the additional benefits generated by the activity. Providing a conditional authorisation could improve the alignment of the activity with the host country's NDC and sustainable development priorities.

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¹⁴ Marr et al (2023): [Supporting authorizations under Article 6 of the Paris Agreement](#), Perspectives Climate Group, Final Report.