



# **INTERNATIONAL CARBON CREDITS GUIDANCE DOCUMENT**

Surrendering International Carbon Credits  
(ICC) for the Payment of Carbon Tax under the  
Carbon Pricing Act

**Version 1.2 – 8 July 2026**

Ministry of Sustainability and the Environment  
National Environment Agency

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## 1. Purpose

The purpose of this guidance document is to guide carbon tax-liable facilities on the process of surrendering eligible international carbon credits (ICC) for the payment of carbon tax under the Carbon Pricing Act.

## 2. Definition of Key Terms

Term	Definition
Article 6	Refers to Article 6 of the Paris Agreement, which governs international cooperation on climate change mitigation through carbon markets and other cooperative approaches.
Carbon Crediting Programme (CCP)	CCPs are organisations serving as independent carbon crediting programmes. They develop methodologies for the measurement and reporting of carbon emission reduction or removal projects; accredit validation and verification bodies (VVBs) for the validation and verification of carbon credits; and issue the carbon credits.
Carbon Pricing Act (CPA)	Refers to the latest edition of the Carbon Pricing Act 2018, taking into account any amendments and Subsidiary Legislation. Links to the CPA are in <a href="#">Annex A</a> .
Carbon Tax	Refers to the carbon tax imposed under the CPA.
CCP Registry	A system maintained by a CCP to track, hold, transfer, and retire carbon credits issued under that programme.
Corresponding adjustment	Refers to the process cited under Article 6 to prevent double counting. It involves adjusting the greenhouse gas inventories of the buyer and seller countries to ensure that each ICC is only claimed once towards a mitigation obligation. This means that the country selling the ICC will have to increase their greenhouse gas inventory by 1 tonne of carbon dioxide equivalent (tCO <sub>2</sub> e), so that the country using the ICC decreases its greenhouse gas (GHG) inventory by 1 tCO <sub>2</sub> e.
Double counting	Refers to the situation where the same ICC is counted towards mitigation targets more than once in contravention of the Paris Agreement.
Eligibility Criteria	Refers to the prescribed criteria for eligible international carbon credits under the Carbon Pricing

	(Carbon Tax and Carbon Credits Registry) Regulations 2020.
Eligibility List	A list of host country-specific CCPs and methodologies published by the Government to guide companies on the ICC that will be accepted for carbon tax offset.
Evidence of Retirement (EOR)	Refers to the (i) retirement certificate issued by the CCP and (ii) an electronic report with information related to the retirement of the ICC produced by the CCP whenever a retirement is being performed.
Fixed-Price Carbon Credits (FPCC)	Under Singapore's Carbon Pricing Act, carbon tax liable companies are required to purchase and surrender FPCC priced at the prevailing carbon tax rate to fulfil their carbon tax liability.
Host country / Seller country	Refers to the country where an ICC project is taking place and with whom Singapore has signed an Implementation Agreement.
International Carbon Credits (ICC)	A certificate representing one tonne of GHG emissions reductions or removals measured in tCO <sub>2</sub> e, generated from projects or programmes outside Singapore.
Implementation Agreement	Refers to the Implementation Agreement that Singapore signs bilaterally with host countries to authorise the application of corresponding adjustments in carbon credit cooperation, aligned with Article 6 of the Paris Agreement.
Proof of Positive Assessment at the Last Stage of Project Application (POPA)	Issued by the host / seller country to specify the approval of ICC issuance after verification of GHG emissions reduction or removal from a particular ICC project. The issuance of POPA can only take place after authorisation of mitigation outcomes and commitment of corresponding adjustments by the host country for the ICC.
Methodology	Refers to the set of rules and procedures used to calculate and verify the reduction or removal of GHG emissions from a particular ICC project. Methodologies usually include components such as guidance for baseline scenarios, measurement, reporting and verification (MRV) processes, and social and environmental safeguards.
Notice of Assessment (NOA)	Refers to the Notice of Assessment issued by NEA via the Emissions Data Monitoring and Analysis System (EDMA), specifying the amount of reckonable GHG emissions of the taxable facility for the reporting

	period, the number of ICC that could be used to offset carbon tax payment, the allowances awarded (if applicable) and the tax chargeable.
Retirement	Refers to the use of the underlying environmental benefits corresponding to the ICC listed in the CCP Registry such that no person has any further rights other than the beneficial owner.

### Glossary of Acronyms

ACR	– ACR, formerly the American Carbon Registry
ART	– Architecture for REDD+ Transactions
CCP	– Carbon Crediting Programme
CPA	– Carbon Pricing Act
EDMA	– Emissions Data Monitoring and Analysis System
EOR	– Evidence of Retirement
FPCC	– Fixed-Price Carbon Credit
GCC	– Global Carbon Council
GS	– Gold Standard
IA	– Implementation Agreement
ICC	– International Carbon Credits
ITMO	– Internationally Transferred Mitigation Outcomes
MSE	– Ministry of Sustainability and the Environment
NEA	– National Environment Agency
NOA	– Notice of Assessment
POPA	– Proof of Positive Assessment at the Last Stage of Project Application

## 3. Background

### 3.1 Use of international carbon credits (ICC) under the Carbon Pricing Act

Under the Carbon Pricing Act (CPA), companies are able to utilise eligible ICC to offset up to 5% of their taxable emissions from 1 Jan 2024, unless permitted otherwise by the Minister. The CPA and the relevant Subsidiary Legislation relating to ICC can be found in [Annex A](#).

### 3.2 What are ICC and how are they generated?

As defined in the CPA, an ICC is a certificate representing one tonne of greenhouse gas (GHG) emissions reductions or removals measured in tCO<sub>2</sub>e, generated from projects or programmes outside Singapore. ICC are authorised by the host country for corresponding adjustments.

An ICC is generated through the implementation of projects or activities that reduce or remove GHG emissions from the atmosphere. After the emissions reductions or removals are verified by an eligible carbon crediting programme (CCP), an ICC is issued for each tonne of verified emissions reduction/removal by the CCP. ICC are used to offset companies' or countries' emissions to help them meet their emissions reduction targets.

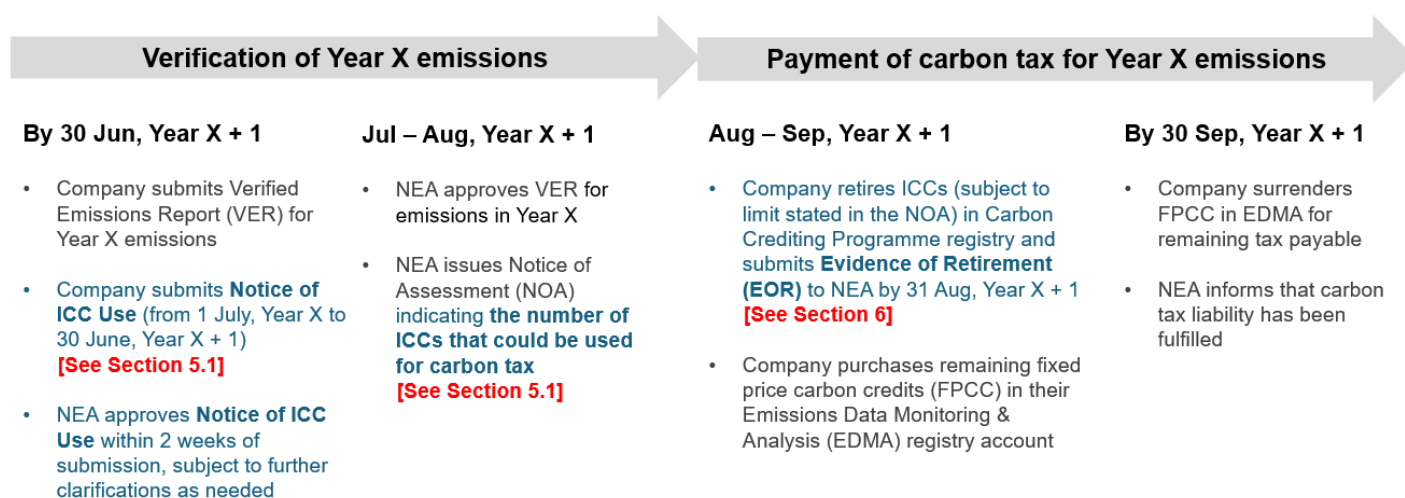
Bilateral Implementation Agreements (IAs) between the Singapore Government and host countries set out the requirements and processes for Article 6 compliant carbon credit cooperation. Singapore and the host country mutually agree on a list of approved CCPs and methodologies, and authorise projects that generate ICC to come with corresponding adjustments. A list of host country-specific CCPs and methodologies, known as the Eligibility List, is published by the Singapore Government (see Section 4.1). ICC generated from the authorised projects under these IAs can be used towards carbon tax payment.

### 3.3 Workflow for ICC Framework under the CPA

Companies will need to take the following steps to utilise ICC to offset a portion of their taxable emissions:

1. Source eligible ICC (Section 4)
2. Submit a Notice of ICC Use to NEA for acceptance (Section 5.1)
3. Procure the ICC approved by NEA on a CCP registry (Section 5.2)
4. Retire the ICC in the CCP registry (Section 6.1)
5. Submit the Evidence of Retirement (EOR) to NEA (Section 6.2)

Figure 1: Workflow for carbon tax payment for Year X emissions (Steps related to ICC use are in blue font)



Processes for the use of ICCs are reflected in blue font

## 4. Sourcing Eligible ICC

### 4.1 Determining the eligibility of ICC

The Eligibility Criteria of ICC are prescribed in the Carbon Pricing (Carbon Tax and Carbon Credits Registry) Regulations 2020, and are summarised in Table 1 below.

Table 1: Eligibility Criteria of ICC

Principle	Definition
	To comply with Article 6 of the Paris Agreement, the certified emissions reductions or removals must have occurred between 1 January 2021 and 31 December 2030.
<b>Not double-counted</b>	The certified emissions reductions or removals must not be double counted in contravention of the Paris Agreement.
<b>Additional</b>	The certified emissions reductions or removals must exceed any emissions reduction or removals required by law or any regulatory requirement of the host country, and that would otherwise occur in a conservative, business-as-usual scenario.

<b>Real</b>	The certified emissions reductions or removals must have been quantified based on a realistic, defensible, and conservative estimate of the amount of emissions that would have occurred in a business-as-usual scenario, assuming the project or programme that generated the certified emission reductions or removals had not been carried out.
<b>Quantified and verified</b>	The certified emissions reductions or removals must have been calculated in a manner that is conservative and transparent, and must have been measured and verified by an accredited and independent third-party verification entity before the ICC was issued.
<b>Permanent</b>	The certified emissions reductions or removals must not be reversible, or if there is a risk that the certified emissions reductions or removals may be reversible, there must be measures in place to monitor, mitigate and compensate any material reversal of the certified emissions reductions or removals.
<b>No net harm</b>	The project or programme that generated the certified emissions reductions or removals must not violate any applicable laws, regulatory requirements, or international obligations of the host country.
<b>No leakage</b>	The project or programme that generated the certified emissions reductions or removals must not result in a material increase in emissions elsewhere, or if there is a risk of a material increase in emissions elsewhere, there must be measures in place to monitor, mitigate and compensate any such material increase in emissions.

Companies can source eligible ICC through two main steps.

### **Step 1: Identify Eligible Supply**

Companies should refer to the Carbon Markets Cooperation Website (<https://www.carbonmarkets-cooperation.gov.sg>) for the prevailing list of eligible host countries, and their respective country-specific Eligibility Lists, which set out the eligible CCPs and methodologies that meet the Eligibility Criteria (Table 1) and are aligned with the host country requirements. The Eligibility List is subject to updates.

### **Step 2: Choose a Sourcing Pathway**

After deciding which host countries and project types to support, companies may choose between the following two pathways to source for the ICC:

#### **(a) Source ICC from Existing Authorised Projects**

Companies may work directly with a project developer or third-party service providers to procure eligible ICC from existing authorised projects listed in the IA project register (<https://www.carbonmarkets-cooperation.gov.sg/project-register/overall-register/>).

#### **(b) Develop New ICC Projects**

Companies may also work with a project developer to develop their own ICC projects using eligible CCPs and methodologies stated in the country-specific Eligibility Lists. The project must also meet Singapore's Eligibility Criteria. Further information on project development processes, participation requirements, and documents required can be found on the Carbon Markets Cooperation website: <https://www.carbonmarkets-cooperation.gov.sg/participation-criteria/>

## **4.2 Notice of Delisting**

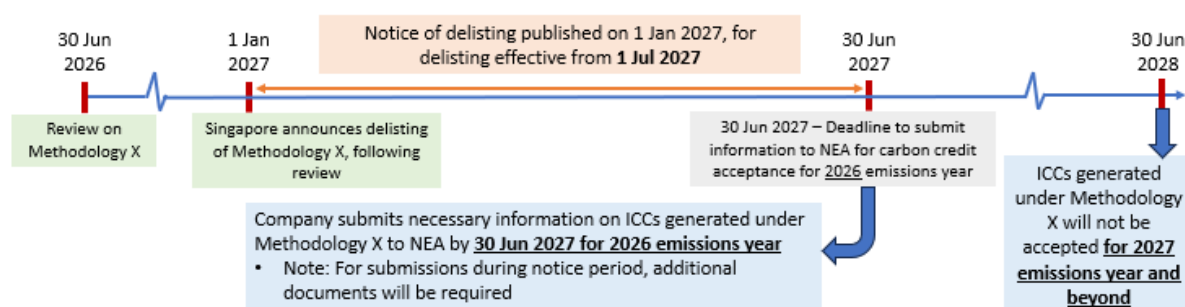
The Eligibility List will be updated periodically to maintain relevance and uphold environmental integrity standards, based on the latest science and evidence. Updates will include the addition and delisting of new CCPs and/or methodologies.

CCPs and/or methodologies that no longer meet Singapore's Eligibility Criteria will be delisted. NEA will publish a Notice of Delisting before removing them from the Eligibility List on the immediate 1 July.

Where applicable, CCPs and/or methodologies under review will be indicated in the Eligibility List and the IA project register (<https://www.carbonmarkets-cooperation.gov.sg/project-register/overall-register/>), prior to the publication of the Notice of Delisting.

During the review or notice period, taxable facilities may continue to submit the Notice of ICC use for ICC issued from projects using the affected CCPs and/or methodologies. However, taxable facilities must furnish additional documents to demonstrate that the ICC were sourced before the review status or Notice of Delisting was published. These documents include purchase agreement for the affected ICC and/or proof of investment in the affected ICC projects indicating date of procurement.

Figure 2: Illustration of the issuance and implementation of Notice of Delisting



Notwithstanding, NEA reserves the right to not accept Notice of ICC Use for the following ICC:

- ICC from projects found to have not complied with the Eligibility Criteria (e.g., project found to not adhere to rules of implementation)
- ICC are not granted corresponding adjustments by host country
- Other serious violations, e.g., fraud

### 4.3 Documentary evidence of ICC eligibility

Companies are required to submit the Proof of Positive Assessment at the Last Stage of Project Application (POPA) to NEA as part of the Notice of ICC Use for each emissions year in which they wish to use the ICC. More information on the Notice of ICC Use can be found in [Section 5.1](#).

The POPA is a document specifying host country’s approval of ICC issuance after verification of GHG emissions reduction or removal from a particular ICC project. Companies may obtain the POPA from project developers for ICC they wish to use to offset their carbon tax. Please refer to [Annex B](#) for the list of POPA by host countries.

## 5. Procurement of Eligible ICC

### 5.1 Submission of Notice of ICC Use

After a taxable facility has identified the ICC that they wish to procure, they will need to submit the **Notice of ICC Use to NEA via the Emissions Data Monitoring and Analysis System (EDMA)**. Submissions can be made anytime from **1 July of emissions year to 30 June of emissions year + 1**. Documentary evidence of ICC eligibility shall be submitted with the Notice of ICC Use.

The template of the Notice of ICC Use is as follows:

Figure 3: Illustrative template of the Notice of ICC Use

<p>Our Corporation (<b>state Registered Person name and UEN number</b>) intends to use the following international carbon credits (ICC) to offset a portion of its taxable emissions for the emissions year (<b>state emissions year</b>), in accordance with the limits specified in the Notice of Assessment (NOA), for one or more of its taxable facilities.</p> <p><u>Information on International Carbon Credits (ICC)</u></p> <ol style="list-style-type: none"><li>1. Carbon Crediting Programme (CCP):</li><li>2. Project ID – Project Name</li><li>3. Methodology of ICC:</li><li>4. Host country of ICC:</li><li>5. Vintage (year in which GHG emissions reduction/removal occurred) in YYYY:</li></ol> <p><u>Documentary evidence of ICC eligibility</u></p> <ol style="list-style-type: none"><li>1. Proof of Positive Assessment at the Last Stage of Project Application (POPA) or equivalent</li><li>2. Proof that ICC were sourced prior to the publication of the review period (if applicable) and Notice of Delisting.</li></ol> <p><i>Multiple information fields will be provided for multiple ICC project submissions.</i></p>
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After the Notice of ICC Use is submitted, NEA will inform if the Notice of ICC Use is accepted via the EDMA. The acceptance of the Notice of ICC Use confirms that the ICC is from an authorised project under the IA, and does not constitute confirmation of the allowable quantity of ICC from the project that the taxable facility may use to offset carbon tax liability.

Taxable facility shall refer to the companies' Notice of Assessment (NOA) (see [Annex C](#) for illustration) issued after NEA approves the Verified Emission Report, for the maximum amount of ICC that can be used by the taxable facility to offset carbon tax liability.

## 5.2 Procurement of ICC approved by NEA on a CCP registry

The taxable facility may procure the approved ICC from the relevant project developer (or through a third party) at any point in time. The best practice is to do so after receiving NEA's acceptance of the submitted Notice of ICC Use.

To procure and retire ICC, the registered person of the facility must first **create an account with the relevant CCP registry**:

- ACR (formerly known as the American Carbon Registry);
- Architecture for REDD+ Transactions;
- Global Carbon Council;
- Gold Standard; or/and
- Verra

Once the transaction is completed, the project developer (or third party) shall transfer the ICC to the registered person's CCP registry account for subsequent retirement.

Registered persons with existing CCP registry account(s) do not need to create a new registry account. Should the taxable facility engage a third-party to procure and/or retire eligible ICC on the taxable facility's behalf, the registered person of the facility is not required to set up a registry account. Please refer to [Section 7.1](#) for guidelines on engaging third parties.

For guides on account creation, ICC retirement, fee schedule guides and helpdesk contact, please refer to [Annex D](#).

## 6. Surrendering of Eligible ICC

### 6.1 Retirement of ICC in a CCP registry

After procuring the approved ICC, the taxable facility should only retire the ICC **after** receiving the NOA from NEA. The NOA specifies the prescribed limit and any excess of the prescribed limit, where applicable, and the taxable facility should only retire eligible ICC up to the total amount stated in the NOA.

**To Note:**

As stated in the Carbon Pricing Act, any ICC retired in excess of the amounts specified in the NOA will not be treated as surrendered for carbon tax purposes, and **no claim** may be brought against the Government or NEA in respect of their value.

A taxable facility that holds any ICC in excess of the amounts specified in the NOA may choose either to hold on to the ICC in their CCP registry account until the next reporting year for their carbon offset, or sell them in the voluntary carbon market.

When retiring ICC on CCP registries, the taxable facility or third party that is retiring the ICC on its behalf will need to clearly indicate the following information:

- a) Name of Corporation in EDMA
- b) EDMA Registry Account Number e.g., RA2021000XXX
- c) Notice of Assessment (NOA) Reference ID (as specified in the NOA) e.g., NOA20240000XX

- d) Retirement Reason details i.e. “For the payment of carbon tax for the emissions year <20XX> under Singapore’s Carbon Pricing Act for NOA20240000XX and RA2021000XXX”.

Figure 4: Illustrative examples of entering retirement reason in CCP registry

**Example: Information to be keyed into Verra registry when retiring ICC**

Beneficial Owner: \*

Retirement Reason: \*

Retirement Reason Details: \*\*

Email Notification: \*   
(list address separated with ";")

Retirement Certificate Language Preference:   
(Retirement certificate will be attached to notification email(s))

Make Account Name, Beneficial Owner, and Retirement Reason Public:

Make Retirement Reason Details Public:

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**Example: Information to be keyed into Gold Standard’s Impact Registry when retiring ICC**

Retire Credits

Choose Use Case:  Set Retirement Attribution:

# Optional note:

Display Note publicly?

QUANTITY	VINTAGE	ACCOUNT	GS ID	PROJECT DETAILS	POA GS ID	COUNTRY	PROJECT TYPE	METHODOLOGY	PRODUCT	ISSUANCE DATE	SERIAL NUMBER	ACTIONS
20000	of 20000	2021	Test   Gold Standard Demo Account	2023.03.21   Jonathas   Migrate   Test			PV	AMS-I.D. Grid connected renewable electricity generation	VER	Nov 02, 2022	GSI-H   I-1-2021-22985-1-20000	<input type="button" value="VIEW"/>

20,000 of 20,000 You will review the retirement request before confirming.

*While it is not required under the CPA, companies may choose to make their retirement details public, as shown in the checkboxes for Verra registry and Gold Standard’s Impact Registry in the screenshots above.*

**Companies are advised to exercise care when filling in the information. To uphold the environmental integrity of carbon credit transactions on CCP**

**registries, retirement information can only be submitted once. There will be no recourse in the event that the ICC is inadmissible for carbon tax offset due to incorrect information submitted.**

Please refer to [Annex E](#) for step-by-step guidance on retirement for different CCP registries.

## **6.2 Submission of Evidence of Retirement**

After retirement, the taxable facility should **submit the Evidence of Retirement (EOR) to NEA no later than 31 August (of emissions year +1) via the EDMA**. There are two parts to the EOR:

- i. A retirement certificate issued by the CCP; and
- ii. An electronic report with information related to the retirement of the ICC produced by the CCP whenever a retirement is being performed.

The eligible ICC is deemed to have been surrendered to NEA and used for carbon tax offset once NEA accepts the corresponding EOR. The taxable facility will receive an email notification to inform that the surrender of ICC has been reflected in their EDMA account.

Where ICC to be retired are from a CCP with which NEA has established an Application Programming Interface (API) linkage, NEA will automatically be notified of the retirement, and the taxable facility will not be required to manually submit the EOR to NEA via the EDMA. Please refer to [Annex F](#) for the status of API linkage with CCP. Once NEA accepts the EOR, the taxable facility will receive an email notification to inform that the surrender of ICC has been reflected in their EDMA account.

**NEA reserves the right to not accept the EOR**, should the EOR (i) be found incomplete; (ii) contain information that was inconsistent with the information submitted in the Notice of ICC Use which was accepted by NEA; or (iii) demonstrate that the ICC were retired prior to the date of NOA. Should there be any issues with the EOR, NEA will reach out to the taxable facility to resolve the matter.

Please refer to [Annex E](#) for step-by-step guidance on retrieval of EOR for different CCP registries.

## **6.3 Payment of Remaining Carbon Tax**

The taxable facility can view their remaining tax liability in the EDMA. The taxable facility must purchase and surrender the corresponding amount of FPCC to NEA by 30 September to fulfill their carbon tax obligations.

## 7. Additional guidelines

### 7.1 Engagement of third-party service providers

A taxable facility may engage third-party service providers (e.g., carbon traders or consultants operating in the carbon market) to source, procure and retire ICC on its behalf. This could involve a third-party service provider procuring ICC via its own account on an eligible CCP registry, retiring the ICC on said registry, and specifying the retirement reason.

Should third-party service providers be engaged, the registered person of the taxable facility under the CPA will still be responsible for submitting all ICC-related documentation (e.g., Notice of ICC Use, EOR) to NEA, and will be held liable should any required documents be lost, damaged, submitted after the deadline, or found to be fraudulent.

NEA will **not** accept documentary evidence submitted by third-party service providers on behalf of the registered person. The third-party service provider may **not** sign any documents or attestations on behalf of the registered person and may only communicate with NEA in conjunction with the registered person.

NEA will not be providing a list of accredited third-party service providers.

## 8. Point of contact and additional support

For any enquiries on the ICC Guidance Document, please write to:

NEA\_ICC@nea.gov.sg

For any enquiries to the CCPs, please refer to [Annex D](#) for the CCPs' helpdesk contacts.

## Annex A – Links to the CPA

1. Carbon Pricing Act 2018
  - a. Carbon Pricing (Appeals) Regulations 2020
  - b. Carbon Pricing (Carbon Tax and Carbon Credits Registry) Regulations 2020
  - c. Carbon Pricing (Composition of Offences) Regulations 2018
  - d. Carbon Pricing (Measurement, Reporting and Verification) Regulations 2018
  - e. Carbon Pricing (Registration and General Matters) Regulations 2018

## Annex B – List of Proof of Positive Assessment at the Last Stage of Project Application

<b>Host Countries</b>	<b>Proof of Positive Assessment at the Last Stage of Project Application</b>
Papua New Guinea	Letter of Positive Examination
Ghana	Letter of Positive Examination
Bhutan	Letter of Positive Examination
Chile	Letter of ITMO Authorisation
Peru	Letter of Positive Examination
Rwanda	Letter of Positive Examination
Paraguay	Letter of Positive Examination
Thailand	Notification of First Transfer of ITMOs under Article 6.2 of the Paris Agreement
Vietnam	Letter of Authorisation of ITMOs
Mongolia	Letter of Positive Examination

# Annex C – Illustration of NOA indicating the no. of ICC that can be surrendered



**National Environment Agency**  
Safeguard · Nurture · Cherish

40 Scotts Road #13-00  
Environment Building  
Singapore 228231  
www.nea.gov.sg

Reference ID <NOA ID>  
Emissions Year <Emissions Year>  
NOA Date <NOA Date>  
UEN <UEN>  
Registered Person <Company Name>  
Business Facility <Business Facility>

**NOTICE OF ASSESSMENT**

<b>1</b>	<b>VERIFIED RECKONABLE EMISSIONS</b> Reckonable emissions <sup>1</sup> (tCO <sub>2</sub> e)	<Reckonable emissions>	<p><sup>1</sup> This is your verified total reckonable emissions for the Emissions Year based on the third-party verified Emissions Report approved by NEA on &lt;DATE&gt;.</p> <p><sup>2</sup> The amount of tax charged is calculated based on the reckonable greenhouse gas emissions rounded up to the nearest metric tonne, and the carbon tax rate as of the issuance of the notice is S\$&lt;100&gt;/tCO<sub>2</sub>e.</p> <p><sup>3</sup> Eligible international carbon credits may be surrendered for up to 5% of verified reckonable emissions.</p>
<b>2</b>	<b>TAX CHARGED ON EMISSIONS</b> Carbon tax <sup>2</sup> (S\$)	<Dollar value>	
<b>3</b>	<b>FIXED-PRICE CARBON CREDITS</b> Number of fixed-price carbon credits to be surrendered	<Carbon Credits Amount>	
<b>4</b>	<b>INTERNATIONAL CARBON CREDITS</b> Maximum number of eligible international carbon credits that can be surrendered in place of fixed-price carbon credits <sup>3</sup>	<No. of International Carbon Credits>	

**Important Notes**

You have to surrender the fixed-price carbon credits by <DUE DATE> and the international carbon credits (if using) by <DUE DATE>, regardless of any objection raised to the assessment.

You are advised to check your fixed-price carbon credit registry account for any balance of fixed-price carbon credits.

In order to meet GIRO deduction timeline, the application to purchase fixed-price carbon credits must be made through the EDMA system by <DATE>.

**The purchase of carbon credits for both fixed-price carbon credits and international carbon credits does not signify the payment of carbon tax.**

<Name of Authorised Officer>  
<Designation>  
<Department>

This is a system-generated document. No signature is required.

## Annex D – CCP registry account creation, ICC retirement, fee schedule guides and helpdesk contact

- **ACR**– [ACR@winrock.org](mailto:ACR@winrock.org)
  - [ACR account creation](#)
  - [ACR ICC retirement](#) (see Operating Procedures)
  - [ACR fee schedule](#)
  
- **Architecture for REDD+ Transactions** – [redd@winrock.org](mailto:red@winrock.org)
  - [ART registry account creation](#)
  - [ART ICC retirement](#) (see Operating Procedures)
  - [ART fee schedule](#)
  
- **Global Carbon Council** – [communication@globalcarboncouncil.com](mailto:communication@globalcarboncouncil.com)
  - [GCC registry account creation](#)
  - [GCC fee schedule](#)
  
- **Gold Standard** – [help@goldstandard.org](mailto:help@goldstandard.org)
  - [GS Impact Registry account creation](#)
  - GS ICC retirement (in development)
  - [GS fee schedule](#)
  
- **Verra** – [registry@verra.org](mailto:registry@verra.org)
  - [Verra registry account creation & Verra ICC retirement](#)
  - [Verra fee schedule](#)

# Annex E – Step-by-step Guide on Retirement and Retrieval of EOR from CCP Registry

## ACR

To retire a carbon credit or block of carbon credits on the ACR Registry, an Account Holder needs only to transfer the carbon credit(s) to a retirement sub-account. Account Holders can retire carbon credits by logging in with their credentials and following these steps:

1. Click on the carbon credit quantity listed in the View/Transfer Credits column for the sub-account found under Open Accounts in the View, Transfer, Retire and Cancel Credits module on the home screen.

View, Transfer, Retire and Cancel Credits				
<b>Account Balances</b>				
Credits		View/Transfer Credits		
Active Accounts				100
Retirement Accounts				0
Canceled				0
Total Credits				100
<b>Open Accounts</b>				
				Total Account 2
Account ID	Account Name	Account Name/Alias2	Account Type	View/Transfer Credits
2169	Default		Active Accounts	100
2170	Default		Retirement Accounts	0
<a href="#">Create New Account</a>   <a href="#">View/Edit Accounts</a>				

2. In the new screen, users can view carbon credit details for all batches of carbon credits held within that sub-account.

Credits in Active Accounts												
Action	Account	Credit Serial Numbers	Vintage	Date Issued	Quantity of Credits	Verified Removal	ARB Eligible	Sustainable Development Goal(s)	Project ID	Project Name	Project Type	Project Methodology/Protocol
Transact	Default	ACR-US-792-2018-1568-6101 to 6101	2018	10/06/2022	1		No	06: Clean Water and Sanitation; 13: Climate Action; 15: Life on Land	ACR792	Sample Project	Forest Carbon	Improved Forest Management (IFM) or Federal U.S. Forestland
Transact	Default	ACR-US-792-2018-1568-6102 to 6200	2018	10/06/2022	99		No	06: Clean Water and Sanitation; 13: Climate Action; 15: Life on Land	ACR792	Sample Project	Forest Carbon	Improved Forest Management (IFM) or Federal U.S. Forestland
Total					100							

1 - 2 : 2

3. Click “Transact” in the Action column of the carbon credit batch to be retired.

Credits in Active Accounts												
Action	Account	Credit Serial Numbers	Vintage	Date Issued	Quantity of Credits	Verified Removal	ARB Eligible	Sustainable Development Goal(s)	Project ID	Project Name	Project Type	Project Methodology/Protocol
Transact	Default	ACR-US-792-2018-1568-6101 to 6101	2018	10/06/2022	1		No	06: Clean Water and Sanitation; 13: Climate Action; 15: Life on Land	ACR792	Sample Project	Forest Carbon	Improved Forest Management (IFM) or Federal U.S. Forestland
Transact	Default	ACR-US-792-2018-1568-6102 to 6200	2018	10/06/2022	99		No	06: Clean Water and Sanitation; 13: Climate Action; 15: Life on Land	ACR792	Sample Project	Forest Carbon	Improved Forest Management (IFM) or Federal U.S. Forestland
<b>Total</b>					100							

1 - 2 : 2

4. Key in the quantity of eligible ICC to be retired, subject to the prescribed limit stipulated in the NOA issued by NEA.

Transfer Credits	
<b>Origination Program:</b>	American Carbon Registry
<b>Credit Serial Numbers:</b>	ACR-US-792-2018-1568-6102 to 6200
<b>Quantity:</b>	99
<b>Project Name:</b>	Sample Project
<b>Vintage:</b>	2018
<b>Transact</b>	<b>Credits to:</b>
<input type="radio"/> <b>Another Account Holder</b>	Select an Account Holder
<input checked="" type="radio"/> <b>Active Account</b>	Default - 2169
<input type="radio"/> <b>Retirement Account</b>	Select a Retirement Account
Retirement Reason:	Select a reason
Retirement Reason Details:	
Email Notification (list address, separate with ";")	
<input type="radio"/> <b>Cancel Credits</b>	Select Type
Additional Details:	
<input type="radio"/> <b>Buffer Pool</b>	
Referenced Project:	Select a Project
Email Notification (list address, separate with ";")	
<input type="button" value="Submit"/> <input type="button" value="Cancel"/>	

5. Select Retirement Account and pick from the available retirement sub-accounts in the dropdown list in which to retire the carbon credits.

Transfer Credits	
<b>Origination Program:</b>	American Carbon Registry
<b>Credit Serial Numbers:</b>	ACR-US-792-2018-1568-6102 to 6200
<b>Quantity:</b>	99
<b>Project Name:</b>	Sample Project
<b>Vintage:</b>	2018
<b>Transact</b> 10	<b>Credits to:</b>
<input type="radio"/> <b>Another Account Holder</b>	Select an Account Holder
<input type="radio"/> <b>Active Account</b>	Default - 2169
<input checked="" type="radio"/> <b>Retirement Account</b>	Default - 2170
Retirement Reason:	Select a reason
Retirement Reason Details:	
Email Notification (list address, separate with ";")	
<input type="radio"/> <b>Cancel Credits</b>	Select Type
Additional Details:	
<input type="radio"/> <b>Buffer Pool</b>	
Referenced Project:	Select a Project
Email Notification (list address, separate with ";")	
<input type="button" value="Submit"/> <input type="button" value="Cancel"/>	

6. Select the retirement reason from the dropdown list. If the Account Holder is the taxable facility, select "Other". If the Account Holder is retiring on behalf of a taxable facility, select "On Behalf of Third Party".

Transfer Credits	
<b>Origination Program:</b>	American Carbon Registry
<b>Credit Serial Numbers:</b>	ACR-US-792-2018-1568-6102 to 6200
<b>Quantity:</b>	99
<b>Project Name:</b>	Sample Project
<b>Vintage:</b>	2018
<b>Transact</b> 10	<b>Credits to:</b>
<input type="radio"/> <b>Another Account Holder</b>	Select an Account Holder
<input type="radio"/> <b>Active Account</b>	Default - 2169
<input checked="" type="radio"/> <b>Retirement Account</b>	Default - 2170
<b>Retirement Reason:</b>	
Retirement Reason Details:	
Email Notification (list address, separate with ";")	
<input type="radio"/> <b>Cancel Credits</b>	Select Type
Additional Details:	
<input type="radio"/> <b>Buffer Pool</b>	
Referenced Project:	Select a Project
Email Notification (list address, separate with ";")	
<input type="button" value="Submit"/> <input type="button" value="Cancel"/>	

7. Under the Retirement Reason Details field, enter the EDMA Registry Account, Notice of Assessment (NOA) Reference ID and retirement reason as follows: “For the payment of carbon tax for the emissions year <20XX> under Singapore’s Carbon Pricing Act for NOA20240000XX and RA2021000XXX”.

Transfer Credits	
<b>Origination Program:</b>	American Carbon Registry
<b>Credit Serial Numbers:</b>	ACR-US-792-2018-1568-6102 to 6200
<b>Quantity:</b>	99
<b>Project Name:</b>	Sample Project
<b>Vintage:</b>	2018
<b>Transact</b> 10	<b>Credits to:</b>
<input type="radio"/> <b>Another Account Holder</b>	Select an Account Holder
<input type="radio"/> <b>Active Account</b>	Default - 2169
<input checked="" type="radio"/> <b>Retirement Account</b>	Default - 2170
Retirement Reason:	Environmental Benefit
<b>Retirement Reason Details:</b>	For the payment of carbon tax for the emissions year <20XX> under Singapore’s Carbon Pricing Act for NOA20240000XX and RA2021000XXX
Email Notification (list address, separate with ";")	
<input type="radio"/> <b>Cancel Credits</b>	Select Type
Additional Details:	
<input type="radio"/> <b>Buffer Pool</b>	
Referenced Project:	Select a Project
Email Notification (list address, separate with ";")	
<input type="button" value="Submit"/> <input type="button" value="Cancel"/>	

8. Enter the email address(es) to be notified of the retirement (an entry is required for retirements performed on behalf of a third party). **The notification email will serve as the Retirement Certificate as the first part of the EOR to be submitted to NEA.**

<b>Email Notification</b>	
(list address, separate with ";")	
<input type="radio"/> <b>Cancel Credits</b>	Select Type
Additional Details:	
<input type="radio"/> <b>Buffer Pool</b>	
Referenced Project:	Select a Project
Email Notification (list address, separate with ";")	
<input type="button" value="Submit"/> <input type="button" value="Cancel"/>	

*Sample of notification email*

American Carbon Registry Retirement Notification

This email is to acknowledge that on 7/25/2023 2:28:20 PM, COMPANY retired 10 Credits. The Credits were issued by the American Carbon Registry (ACR) following a rigorous project registration process used to ensure the originating offset project contributes to real and additional emission reductions.

The issuance and ownership of these ACR Credits have been tracked on the ACR using unique serial numbers to prevent double counting and double selling. The retirement of these Credits on the ACR is permanent, and the retired Credits cannot be held, transferred or retired by any other party. Details on the retired Credits are included below.

Quantity of retired Credits: 10

Credit serial numbers: ACR-US-499-2019-1207-38893 to 38902

Date of retirement: 7/25/2023 2:28:20 PM

Credit retirement reason details: Other; For the payment of carbon tax for the emissions year 2022 under Singapore's Carbon Pricing Act for NOA20240000XX and RA20210000XX

Originating carbon offset project: I Love Trees IFM Project

Vintage: 2019

Project type: Forest Carbon

Project state: AK


- Click "Submit". When this action is completed, the carbon credits are automatically withdrawn from the Account Holder's active sub-account and moved into the designated retirement sub-account. The retirement sub-account will show the date of retirement, retirement reason, and details for carbon credits retired in that retirement sub-account. Once carbon credits are retired, they cannot be moved or transferred out of the retirement sub-account.

Email Notification (list address, separate with ";")	acr@winrock.org
<input type="radio"/> Cancel Credits	Select Type
Additional Details:	
<input type="radio"/> Buffer Pool	
Referenced Project:	Select a Project
Email Notification (list address, separate with ";")	
<input type="button" value="Submit"/> <input type="button" value="Cancel"/>	

Credits in Retirement Accounts												
Retirement Reason Details	Email Notification	Credit Serial Numbers	Vintage	Date Issued	Quantity of Credits	Verified Removal	ARB Eligible	Sustainable Development Goal(s)	Project ID	Project Name	Project Type	Project Methodology/P
First Quarter 2023	acr@winrock.org	ACR-US-792-2018-1568-6102 to 6111	2018	10/06/2022	10		No	06: Clean Water and Sanitation; 13: Climate Action; 15: Life on Land	ACR792	Sample Project	Forest Carbon	Improved Fore Management (on Non-Federal Forestlands)
					10							

1 - 1 : 1

- Access the public **Retired Credits Report** (<https://acr2.apx.com/myModule/rpt/myrpt.asp?r=206>), retrieve the relevant credit information by clicking on the link under "Quantity of Credits" and download the PDF file by clicking on the icon found on the upper right hand corner of the report. **The file constitutes the second part of the EOR to be submitted to NEA.**



Retired Credits												
Status Effective	Account Holder	Quantity of Credits	Retirement Reason	Retirement Reason Details	Credit Serial Numbers	Vintage	Date Issued (GMT)	Verified Removal	CORSIA Eligible	ARB Eligible	Sustainable Development Goal(s)	Project ID
07/25/2023	North Bridge Partners LLC	3,340	On Behalf of Third Party	On Behalf of Third Party; On behalf of Patch's customers and/ or their End Users	ACR-US-222-2018-1371-2538 to 5877	2019	10/20/2021 7:12:56 PM		No	No	06: Clean Water and Sanitation; 13: Climate Action; 15: Life on Land	ACR222



Credit Details

Credit Information

Vintage: 2023  
 Origination Program: American Carbon Registry  
 Credit Serial Numbers: ACR-TH-839-2023-1920-182528 to 182576  
 Quantity of Credits: 49  
 ARB Eligible: No  
 Verified Removal:  
 CORSIA Eligible Date: NA  
 Are these emission reductions/removals CORSIA pending?: Yes  
 Are these emission reductions/removals covered by host country NDC target?: N/A  
 Is a corresponding adjustment required?: N/A  
 Has a required corresponding adjustment been applied?: N/A  
 Date Issued: 05/31/2023  
 Status of Credits: Retired  
 Status Effective Date: 03 Aug 2023 17:18:50 GMT

11. The registered person of the taxable facility will submit the EOR derived from Steps 8 and 10 to NEA via the EDMA system by 31 August.

## Architecture for REDD+ Transactions

To retire a carbon credit or block of carbon credits, an ART Registry Account Holder needs only to transfer the carbon credit(s) to a retirement sub-account. Account Holders can retire carbon credits by logging in with their credentials and following these steps:

1. Click on the carbon credit quantity listed in the View/Transfer Credits column for the sub-account found under Open Accounts in the View, Transfer, Retire and Cancel Credits module on the home screen.

View, Transfer, Retire and Cancel Credits				
<b>Account Balances</b>				
Credits		View/Transfer Credits		
Issued Accounts				22,090
Retirement Accounts				5,300
Canceled				3,000
Total Credits				30,390
<b>Open Accounts</b>				
				Total Account 2
Account ID	Account Name	Account Name/Alias2	Account Type	View/Transfer Credits
48	Default		Issued Accounts	22,090
49	Default		Retirement Accounts	5,000

2. In the new screen, users can view carbon credit details for all batches of carbon credits held within that sub-account.

Credits in Issued Accounts												
Action	Account	Program ID	Program Name	Program Type	Standard Version	Vintage	HFLD	Removals	CORSIA Qualified	Credit Serial Numbers	Quantity of Credits	Date Approved
Transfer	Default	ART118	Sample Program	Forest Carbon	Version 1.0	2018	No	No	Yes	ART-ML-118-2018-28-17301 to 17500	200	08/19/2022
Transfer	Default	ART118	Sample Program	Forest Carbon	Version 1.0	2018	No	No	Yes	ART-ML-118-2018-28-18301 to 22300	4,000	08/19/2022
Transfer	Default	ART11R	Sample Program	Forest Carbon	Version 1.0	2018	No	No	Yes	ART-MI-118-2018-28-17501 to 18300	800	08/19/2022

- Click "Transfer" in the Action column of the carbon credit batch to be retired.

Credits in Issued Accounts												
Action	Account	Program ID	Program Name	Program Type	Standard Version	Vintage	HFLD	Removals	CORSIA Qualified	Credit Serial Numbers	Quantity of Credits	Date Approved
Transfer	Default	ART118	Sample Program	Forest Carbon	Version 1.0	2018	No	No	Yes	ART-ML-118-2018-28-17301 to 17500	200	08/19/2022
Transfer	Default	ART118	Sample Program	Forest Carbon	Version 1.0	2018	No	No	Yes	ART-ML-118-2018-28-18301 to 22300	4,000	08/19/2022
Transfer	Default	ART118	Sample Program	Forest Carbon	Version 1.0	2018	No	No	Yes	ART-ML-118-2018-28-17501 to 18300	800	08/19/2022

- Key in the quantity of eligible ICC to be retired, subject to the prescribed limit stipulated in the NOA issued by NEA.

Transfer Credits

<b>Origination Program:</b>	ART
<b>Credit Serial Numbers:</b>	ART-ML-118-2018-28-17301 to 17500
<b>Quantity:</b>	200
<b>Program Name:</b>	Sample Program
<b>Vintage:</b>	2018
<b>Transfer</b> <input type="checkbox"/> Credits to:	
<input type="radio"/> <b>Another Account Holder</b>	Select an Account Holder
<input checked="" type="radio"/> <b>Issued Accounts</b>	Select an Issued Account
<input type="radio"/> <b>Retirement Account</b>	Select a Retirement Account
Retirement Reason:	Select a reason
Retirement Reason Details:	<input type="text"/>
Email Notification (list address, separate with ";")	<input type="text"/>
<input type="radio"/> <b>Cancel Credits</b>	Select Type
<b>Additional Details:</b>	<input type="text"/>
<input type="radio"/> <b>Buffer Pool</b>	
Reference Reason :	Select a Program
Email Notification (list address, separate with ";")	<input type="text"/>
<input type="button" value="Submit"/> <input type="button" value="Cancel"/>	

- Select Retirement Account and pick from the available retirement sub-accounts in the dropdown list in which to retire the carbon credits.

Transfer Credits	
Origination Program:	ART
Credit Serial Numbers:	ART-ML-118-2018-28-17301 to 17500
Quantity:	200
Program Name:	Sample Program
Vintage:	2018
Transfer	20 Credits to:
<input type="radio"/> Another Account Holder	Select an Account Holder
<input type="radio"/> Issued Accounts	Select an Issued Account
<input checked="" type="radio"/> Retirement Account	Default - 49
Retirement Reason:	Select a reason
Retirement Reason Details:	
Email Notification (list address, separate with ";")	
<input type="radio"/> Cancel Credits	Select Type
Additional Details:	
<input type="radio"/> Buffer Pool	
Reference Reason :	Select a Program
Email Notification (list address, separate with ";")	
<input type="button" value="Submit"/> <input type="button" value="Cancel"/>	

6. Select the retirement reason from the dropdown list. If the Account Holder is the taxable facility, select "Other". If the Account Holder is retiring on behalf of a taxable facility, select "On Behalf of Third Party".

Transfer Credits	
Origination Program:	ART
Credit Serial Numbers:	ART-ML-118-2018-28-17301 to 17500
Quantity:	200
Program Name:	Sample Program
Vintage:	2018
Transfer	20 Credits to:
<input type="radio"/> Another Account Holder	Select an Account Holder
<input type="radio"/> Issued Accounts	Select an Issued Account
<input checked="" type="radio"/> Retirement Account	Default - 49
Retirement Reason:	Support of Social or Environmental Pledges
Retirement Reason Details:	
Email Notification (list address, separate with ";")	
<input type="radio"/> Cancel Credits	Select Type
Additional Details:	
<input type="radio"/> Buffer Pool	
Reference Reason :	Select a Program
Email Notification (list address, separate with ";")	
<input type="button" value="Submit"/> <input type="button" value="Cancel"/>	

7. Under the Retirement Reason Details field, enter the EDMA Registry Account, Notice of Assessment (NOA) Reference ID and retirement reason as follows: "For the

payment of carbon tax for the emissions year <20XX> under Singapore's Carbon Pricing Act for NOA20240000XX and RA2021000XXX”.

Transfer Credits	
Origination Program:	ART
Credit Serial Numbers:	ART-ML-118-2018-28-17301 to 17500
Quantity:	200
Program Name:	Sample Program
Vintage:	2018
Transfer <input type="text" value="20"/> Credits to:	
<input type="radio"/> Another Account Holder	Select an Account Holder
<input type="radio"/> Issued Accounts	Select an Issued Account
<input checked="" type="radio"/> Retirement Account	Default - 49
Retirement Reason:	Support of Social or Environmental Pledges
Retirement Reason Details:	For the payment of carbon tax for the emissions year <20XX> under Singapore's Carbon Pricing Act for NOA20240000XX and RA2021000XXX
Email Notification (list address, separate with ";")	
<input type="radio"/> Cancel Credits	
Additional Details:	
<input type="radio"/> Buffer Pool	
Reference Reason :	Select a Program
Email Notification (list address, separate with ";")	
<input type="button" value="Submit"/> <input type="button" value="Cancel"/>	

8. Enter the email address(es) to be notified of the retirement (an entry is required for retirements performed on behalf of a third party). **The notification email will serve as the Retirement Certificate as the first part of the EOR to be submitted to NEA.**

Transfer Credits	
Origination Program:	ART
Credit Serial Numbers:	ART-ML-118-2018-28-17301 to 17500
Quantity:	200
Program Name:	Sample Program
Vintage:	2018
Transfer <input type="text" value="20"/> Credits to:	
<input type="radio"/> Another Account Holder	Select an Account Holder
<input type="radio"/> Issued Accounts	Select an Issued Account
<input checked="" type="radio"/> Retirement Account	Default - 49
Retirement Reason:	Support of Social or Environmental Pledges
Retirement Reason Details:	Q1 2023
Email Notification (list address, separate with ";")	
<input type="radio"/> Cancel Credits	Select Type
Additional Details:	
<input type="radio"/> Buffer Pool	
Reference Reason :	Select a Program
Email Notification (list address, separate with ";")	
<input type="button" value="Submit"/> <input type="button" value="Cancel"/>	

## Sample of notification email

ART Registry Retirement Notification

This email is to acknowledge that on **7/25/2023 3:30:52 PM, JB Sov Test 090922** retired **40** Credits. The Credits were issued by the ART Registry following a rigorous program registration process used to ensure the originating REDD program contributes to real and additional emission reductions.

The issuance and ownership of these ART Credits have been tracked on the ART Registry using unique serial numbers to prevent double counting and double selling. The retirement of these Credits on the ART Registry is permanent, and the retired Credits cannot be held, transferred or retired by any other party. Details on the retired Credits are included below.

Total credits retired: 40

Date of retirement: 7/25/2023 3:30:52 PM

Credit retirement reason details: Other; For the payment of carbon tax for the emissions year <20XX> under Singapore's Carbon Pricing Act for NOA20240000XX and RA20210000XX

Program Name	Program Type	Program State	Vintage	Quantity	Serial Number
JB Test 121922	Forest Carbon	ARKANSAS	2020	40	ART-LA-145-2020-48-30051 to 30090

- Click "Submit". When this action is completed, the carbon credits are automatically withdrawn from the Account Holder's active sub-account and moved into the designated retirement sub account. The retirement sub-account will show the retirement reason and details for carbon credits retired in that retirement sub-account. Once carbon credits are retired, they cannot be moved or transferred out of the retirement sub account.

Transfer Credits

<b>Origination Program:</b>	ART
<b>Credit Serial Numbers:</b>	ART-ML-118-2018-28-17301 to 17500
<b>Quantity:</b>	200
<b>Program Name:</b>	Sample Program
<b>Vintage:</b>	2018
<hr/>	
<b>Transfer</b> <input type="text" value="20"/>	<b>Credits to:</b>
<input type="radio"/> <b>Another Account Holder</b>	<input type="text" value="Select an Account Holder"/>
<input type="radio"/> <b>Issued Accounts</b>	<input type="text" value="Select an Issued Account"/>
<input checked="" type="radio"/> <b>Retirement Account</b>	<input type="text" value="Default - 49"/>
<b>Retirement Reason:</b>	Support of Social or Environmental Pledges
<b>Retirement Reason Details:</b>	<input type="text" value="Q1 2023"/>
<b>Email Notification</b> (list address, separate with ",")	<input type="text" value="acr@winrock.org"/>
<input type="radio"/> <b>Cancel Credits</b>	<input type="text" value="Select Type"/>
<b>Additional Details:</b>	<input type="text"/>
<input type="radio"/> <b>Buffer Pool</b>	
<b>Reference Reason :</b>	<input type="text" value="Select a Program"/>
<b>Email Notification</b> (list address, separate with ",")	<input type="text"/>
<input type="button" value="Submit"/> <input type="button" value="Cancel"/>	

Credits in Retirement Accounts															
Retirement Account	Retirement Reason	Retirement Reason Details	Email Notification	Program ID	Program Name	Program Type	Standard Version	Vintage	HFLD	Removals	CORSIA Qualified	Credit Serial Numbers	Quantity of Credits	Appro	
Default	Support of Social or Environmental Pledges	Q1 2023	acr@winrock.org	ART118	Sample Program	Forest Carbon	Version 1.0	2018	No	No	Yes	ART-ML-118-2018-28-17301 to 17320	20	08/19	

- Access the public **Retired Credits Report**

(<https://art.apx.com/myModule/rpt/myrpt.asp?r=206>), retrieve the relevant credit information by clicking on the link under "Quantity of Credits" and download the PDF

file by clicking on the icon found on the upper right hand corner of the report. **The file constitutes the second part of the EOR to be submitted to NEA.**



Home

Retired Credits									
Vintage	Credit Serial Numbers	Quantity of Credits	Status Effective	Program ID	Program Name	Program Type	Standard Version	Program Jurisdiction(s)	Program Country
2016	ART-GY-102-2016-9-1 to 1400	1,400	06/27/2023	ART102	Guyana	Forest Carbon			GUYANA



Home

Credit Details

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**Credit Information**

Vintage: 2016  
 Origination Program: ART  
 Credit Serial Numbers: ART-GY-102-2016-9-1 to 1400  
 Quantity of Credits: 1400  
 HFLD: Yes  
 Removal: No  
 CORSIA Eligible Date: 12/01/2022  
 Are these emission reductions/removals covered by host country NDC target?: Yes  
 Are these emissions reductions/removals CORSIA pending?: Yes  
 Is a corresponding adjustment required?: No  
 Has a corresponding adjustment been applied?: No  
 Aeroplane Operator: NA  
 Date Approved: 12/01/2022  
 Status of Credits: Retired  
 Status Effective Date: 27 Jun 2023 14:02:14 GMT

11. The registered person of the taxable facility will submit the EOR derived from Steps 8 and 10 to NEA via the EDMA system by 31 August.

## Global Carbon Council

Step 1: Login to GCC registry account and access the “MANAGE MY UNITS” tab to locate the eligible ICC to be retired.

Step 2: Select the eligible ICC to be retired and click the “Retire” button.

The screenshot shows the 'MY PROJECTS AND ISSUANCES' tab in the GCC registry. A table lists several units with columns for Project, Vintage, Country, Holdings, Measurement, and Status. The first unit is selected, and a dropdown menu is open, showing the 'Retire' option highlighted. Other options include 'Retirement Upload' and 'Retirement Upload Template'.

Project	Vintage	Country	Holdings	Measurement	Status
TestMultipleProject Global Carbon Trust - Afforestation / Reforests GCT-ACR-IS-104000000051453-01012019-311 Additional Certification: Yes	2019	Iceland	100	ACR (TCO2e)	Active
TestMultipleProject Global Carbon Trust - Agriculture GCT-ACR-IN-104000000051453-01012019-31122019-2101-2200-MER-1-P	2019	India	100	ACR (TCO2e)	Active
TestMultipleProject Global Carbon Trust - Afforestation / Reforestation GCT-ACR-IS-104000000051453-01012019-31122019-2201-2300-MER-1-P Additional Certification: Yes	2019	Iceland	100	ACR (TCO2e)	Active
TestMultipleProject Global Carbon Trust - Carbon Capture & Storage GCT-ACR-IN-104000000051453-01012019-31122019-2301-2400-MER-1-P	2019	India	100	ACR (TCO2e)	Active
TestMultipleProject	2019	India	100	ACR (TCO2e)	Active

Step 3: Key in the quantity of eligible ICC to be retired, subject to the prescribed limit stipulated in the NOA issued by NEA. Under “Beneficial Owner”, indicate the name of corporation in EDMA and its EDMA registry account number. Under the ‘Remarks’ section, indicate ““For the payment of carbon tax for the emissions year <20XX> under Singapore’s Carbon Pricing Act for NOA20240000XX and RA2021000XXX””.

Step 4: Click the check box for “Receive retirement certificate”. **The retirement certificate is the first part of the EOR to be submitted to NEA.**

Step 5: Click the check box for “Publicly visible” if you would like the retirement to be displayed publicly, regardless of your account’s publicity settings.

Step 6: Click “OK” to perform the retirement. The status of the credits retired will be changed from “Active” to “Retired” under the “MANAGE MY UNITS” tab. The customer will be notified of the retirement via email.

Project	Account	Vintage	Country	Holdi...	Measurement	Status
TestMultipleProject Global Carbon Trust - Construction GCT-ACR-IN-10400000051453-01012019-31122019-2601-2700-MER-1-P	Test174	2019	India	100	ACC (TCO2e)	Retired

Step 7: Go to “REPORTS” tab, followed by “Retirement” sub-tab. Enter the relevant dates into the “Start” and “End” fields and click the “Submit” button to access the information of the retired ICC. Click the “Export” button, and select “Export to PDF”. **The PDF file is the second part of the EOR to be submitted to NEA.**

The screenshot shows the S&P Registry interface. The 'Retirements' sub-tab is active. The 'Export' button is highlighted, and a dropdown menu is open with 'Export to PDF' selected. The interface includes a search bar with 'Start' and 'End' date fields, a 'Submit' button, and a table with columns for 'Account Name', 'Project Name', 'Standard', and 'Additional C'.

### Sample of PDF file

Retirements (21)

Account Name	Project Name	Standard	Additional Certification	Vintage	Retired Quantity	Serial Number	Measurement	Retirement Date	Retirement Remarks	Public Visibility
Test Account	Albey WPP	Global Carbon Council	SDG+ Gold Label Social No-net-harm Certification (S+)	2018 - 2020	133667	GCC-ACC-TR-10400000027420-01102019-31122020-1-133667-MER-1-P	ACC (TCO2e)	13-02-2023	Approved Carbon Credits (ACCs) have been voluntarily retired from this project by Supreme Committee for Delivery & Legacy to be used towards offsetting GHG emissions related to hosting the FIFA World Cup 2022.	Yes
Test Account	Ova Hydro Power Plant Power Plant	Global Carbon Council	Environmental No-net-harm Certification (E+), SDG+ Gold Label Social No-net-harm Certification (S+)	2019 - 2020	11476	GCC-ACC-TR-10400000027760-01102019-31122020-133668-145143-MER-1-P	ACC (TCO2e)	13-02-2023	Approved Carbon Credits (ACCs) have been voluntarily retired from this project by Supreme Committee for Delivery & Legacy to be used towards offsetting GHG emissions related to hosting the FIFA World Cup 2022.	Yes
Test Account	Wind Farm Kosava-I phase 69MW in Serbia	Global Carbon Council	Environmental No-net-harm Certification (E+), SDG+ Silver Label Social No-net-harm Certification (S+)	2019	31775	GCC-ACC-RS-10400000028479-05072019-31122019-145144-176918-MER-1-P	ACC (TCO2e)	13-02-2023	Approved Carbon Credits (ACCs) have been voluntarily retired from this project by Supreme Committee for Delivery & Legacy to be used towards offsetting GHG emissions related to hosting the FIFA World Cup 2022.	Yes

Step 8: The registered person of the taxable facility will submit the EOR derived from Steps 4 and 7 to NEA via the EDMA system by 31 August.

## Gold Standard

Step 1: Login to registry and navigate to the 'My Credits' page.

Step 2: Select the relevant credits to be retired, and click the Actions > Retire button. Amend the quantity, if required.

Retire Credits

Choose Use Case  
Use Case  
Compliance

Set Retirement Attribution  
Using Country  
Singapore

Name of Corporation in EDMA

# Optional note For the payment of carbon tax for the emissions year <20XX> under Singapore's Carbon Pricing Act for NOA20240000XX and RA20120000XX

Display Note publicly?

QUANTITY	VINTAGE	ACCOUNT	GS ID	PROJECT DETAILS	POA GS ID	COUNTRY	PROJECT TYPE	METHODOLOGY	PRODUCT	ISSUANCE DATE	SERIAL NUMBER	ACTIONS
20000	of 20000	2021	Test   Gold Standard Demo Account	2023.03.21   Jonathan   Migrate   Test		PV	AMS-I.D. Grid connected renewable electricity generation	VER	Nov 02, 2022	GS1-I	1-1-2021-22985-1-20000	VIEW

20,000 of 20,000

You will review the retirement request before confirming.

CANCEL REVIEW RETIREMENT

Step 3: Choose the Use Case 'Compliance'.

Retire Credits

Choose Use Case  
Use Case  
Compliance

Set Retirement Attribution  
Using Country  
Singapore

Name of Corporation in EDMA

# Optional note For the payment of carbon tax for the emissions year <20XX> under Singapore's Carbon Pricing Act for NOA20240000XX and RA20120000XX

Display Note publicly?

QUANTITY	VINTAGE	ACCOUNT	GS ID	PROJECT DETAILS	POA GS ID	COUNTRY	PROJECT TYPE	METHODOLOGY	PRODUCT	ISSUANCE DATE	SERIAL NUMBER	ACTIONS
20000	of 20000	2021	Test   Gold Standard Demo Account	2023.03.21   Jonathan   Migrate   Test		PV	AMS-I.D. Grid connected renewable electricity generation	VER	Nov 02, 2022	GS1-I	1-1-2021-22985-1-20000	VIEW

20,000 of 20,000

You will review the retirement request before confirming.

CANCEL REVIEW RETIREMENT

Step 4: Select Singapore as the Using Country.

Retire Credits

Choose Use Case  
Use Case: Compliance

Set Retirement Attribution  
Using Country: Singapore

Name of Corporation in EDMA

# Optional note For the payment of carbon tax for the emissions year <20XX> under Singapore's Carbon Pricing Act for NOA20240000XX and RA2012000XXX

Display Note publicly?

QUANTITY	VINTAGE	ACCOUNT	GS ID	PROJECT DETAILS	POA GS ID	COUNTRY	PROJECT TYPE	METHODOLOGY	PRODUCT	ISSUANCE DATE	SERIAL NUMBER	ACTIONS	
20000	of 20000	2021	Test   Gold Standard Demo Account	2023.03.21   Jonathas   Migrate   Test			PV	AMS-I.D. Grid connected renewable electricity generation	VER	Nov 02, 2022	GS1-I4	I-I-2021-22985-1-20000	VIEW

20,000 of 20,000

You will review the retirement request before confirming.

CANCEL REVIEW RETIREMENT

Step 5: Key in the Name of Corporation in EDMA in the Using Entity field.

Retire Credits

Choose Use Case  
Use Case: Compliance

Set Retirement Attribution  
Using Country: Singapore

Name of Corporation in EDMA

# Optional note For the payment of carbon tax for the emissions year <20XX> under Singapore's Carbon Pricing Act for NOA20240000XX and RA2012000XXX

Display Note publicly?

QUANTITY	VINTAGE	ACCOUNT	GS ID	PROJECT DETAILS	POA GS ID	COUNTRY	PROJECT TYPE	METHODOLOGY	PRODUCT	ISSUANCE DATE	SERIAL NUMBER	ACTIONS	
20000	of 20000	2021	Test   Gold Standard Demo Account	2023.03.21   Jonathas   Migrate   Test			PV	AMS-I.D. Grid connected renewable electricity generation	VER	Nov 02, 2022	GS1-I4	I-I-2021-22985-1-20000	VIEW

20,000 of 20,000

You will review the retirement request before confirming.

CANCEL REVIEW RETIREMENT

Step 6: In the “Optional Note”, enter the EDMA Registry Account, Notice of Assessment (NOA) Reference ID and Retirement Reason details i.e. “for the payment of carbon tax for the emissions year <20XX> under Singapore’s Carbon Pricing Act for NOA20240000XX and RA2021000XXX”. Although stated as an “Optional Note”, this step is a requirement for retirement of ICC under the CPA.

Retire Credits

Choose Use Case: Compliance  
Set Retirement Attribution: Singapore  
Name of Corporation in EDMA

# Optional note For the payment of carbon tax for the emissions year <20XX> under Singapore's Carbon Pricing Act for NOA20240000XX and RA20120000XX

Display Note publicly?

QUANTITY	VINTAGE	ACCOUNT	GS ID	PROJECT DETAILS	POA GS ID	COUNTRY	PROJECT TYPE	METHODOLOGY	PRODUCT	ISSUANCE DATE	SERIAL NUMBER	ACTIONS	
20000	of 20000	2021	Test   Gold Standard Demo Account	2023.03.21   Jonathan   Migrate   Test			PV	AMS-I.D. Grid connected renewable electricity generation	VER	Nov 02, 2022	GS1-I-I	1-I-2021-22985-1-20000	VIEW

20,000 of 20,000 You will review the retirement request before confirming. CANCEL REVIEW RETIREMENT

Step 7: Slide the button if you would like the note to be displayed publicly.

Retire Credits

Choose Use Case: Compliance  
Set Retirement Attribution: Singapore  
Name of Corporation in EDMA

# Optional note For the payment of carbon tax for the emissions year <20XX> under Singapore's Carbon Pricing Act for NOA20240000XX and RA20120000XX

Display Note publicly?

QUANTITY	VINTAGE	ACCOUNT	GS ID	PROJECT DETAILS	POA GS ID	COUNTRY	PROJECT TYPE	METHODOLOGY	PRODUCT	ISSUANCE DATE	SERIAL NUMBER	ACTIONS	
20000	of 20000	2021	Test   Gold Standard Demo Account	2023.03.21   Jonathan   Migrate   Test			PV	AMS-I.D. Grid connected renewable electricity generation	VER	Nov 02, 2022	GS1-I-I	1-I-2021-22985-1-20000	VIEW

20,000 of 20,000 You will review the retirement request before confirming. CANCEL REVIEW RETIREMENT

Step 8: Click 'Review Retirement' at the bottom right of the screen and proceed to retire.

Step 9: Navigate to the 'My Credits' page. Using the Status filter, filter the page so that Status = Retired. Enter any date filters for dates of retirement, if applicable. Filter by Use Case = Compliance. Click the button at the bottom of the page to export the retirement report in CSV format. **The Excel file is the first part of the EOR to be submitted to NEA.**

2022.06.21 Example Export Retirements for CORSIA - Sheet1.pdf - Adobe Acrobat Reader 2020

File Edit View Window Help

Home Tools 2022.06.21 Examp... x

1 / 1 125%

Vintage	Credit Status	Quantity	GSID	Project Name	Project Deveic	Country	Product Type	Project Type	Methodology	Programme of POA	GSID	Issuance Date	Retirement Dt	Monitoring Pe	Monitoring Pe	Serial Number	Note	Eligible for CC	Retired for CC	Aeroplane Operator Name
2020	Retired	41536	6256	Jabalgar biog MyPlanet		India	VER	BioGas - Heat	Other	Standalone		3/26/22	4/20/22	1/1/20	12/31/20	GS1-1-IN-GS	Retired on beh	Yes	Yes	Delta Airlines
2020	Retired	138	7549	Bundled Solar EKI Energy St		India	VER	Solar Thermal	ACM0002	Gr Standalone		2/17/22	5/5/22	10/25/19	3/31/21	GS1-1-IN-GS	Gold Standard	Yes	Yes	Lufthansa
2020	Retired	40	7549	Bundled Solar EKI Energy St		India	VER	Solar Thermal	ACM0002	Gr Standalone		2/17/22	5/5/22	10/25/19	3/31/21	GS1-1-IN-GS	Gold Standard	Yes	Yes	British Airways
2020	Retired	113	7549	Bundled Solar EKI Energy St		India	VER	Solar Thermal	ACM0002	Gr Standalone		2/17/22	5/5/22	10/25/19	3/31/21	GS1-1-IN-GS	Gold Standard	Yes	Yes	Delta Airlines

Step 10: Click 'View' next to the relevant credit block to obtain the public view URL of the retired credit block details. Download the PDF certificate of the individual retirement (sample below). **The retirement certificate is the second part of the EOR to be submitted to NEA.**

**We are delighted to confirm the retirement of**  
**747 Verified Emission Reductions (VERs)**  
*by*  
  
*on 18/07/2023*

**These credits were retired on behalf of**   
**Note**  
 For the payment of carbon tax for the emissions year <20xx> under Singapore's Carbon Pricing Act for NOA20240000XX and RA20120000XX  
**Project: Eritrea Community Boreholes**

*These credits have been retired, saving 747 tonnes of CO2 emissions from being released into the atmosphere.  
 Thank you for investing in a safer climate and more sustainable world.*

[View retirement](#) **Gold Standard**

Retirement certificates are hosted on the Gold Standard Impact Registry, [view your certificate](#).  
 Gold Standard | Chemin de Balexert 7-9 1219 Châtelaine, International Environment House 2, Switzerland | [goldstandard.org](mailto:goldstandard.org), +41 22 788 70 80, [help@goldstandard.org](mailto:help@goldstandard.org)

Step 11: The registered person of the taxable facility will submit the EOR obtained from Steps 9 and 10 to NEA via the EDMA system by 31 August.

**Verified Carbon Standard/Verra**

Step 1: Access the Account Status module.

ACCOUNT STATUS		
Account Summary		
	Credit Balances	VCU Totals
Primary Account		118,200
Active Sub-Accounts		451
Retirement Sub-Accounts		1,049
Bulletin Board		0
Cancel/Export Sub-Accounts		0
Total Credits		119,700

Step 2: Select the VCU Totals in the account you would like to retire credits from in the Account Status module.

Step 3: Enter the quantity you would like to retire in the transfer quantity tab and then select Add Batch.

Total Quantity:

Step 4: Click Batch Transfer. This will bring you to the “Transfer Credits” screen.

Step 5: Select the Retirement Sub-Account option at the bottom of the screen.

Transfer  credits to:

Another Account Holder  
 Active Sub-Account  
 Back to Primary Account  
 Bulletin Board  
 Retirement Sub-Account

Ask Price:   
 (\$/Credit)

Step 6: Once you have selected the Retirement Sub-Account radio button, select the adjacent Retirement Sub-Account you would like the credits to be stored.

Transfer  credits to:

- Another Account Holder
- Active Sub-Account
- Back to Primary Account
- Bulletin Board
- Retirement Sub-Account

Ask Price:

(\$/Credit)

Select an Account Holder

Select an Active Sub-Account

Select a Retirement Sub-Account

Step 7: Key in the Name of Corporation in EDMA in the Beneficial Owner field.

Beneficial Owner: \*

Retirement Reason: \*

Retirement Reason Details: \*\*  
For the payment of carbon tax for the emissions year <20XX> under Singapore's Carbon Pricing Act for NOA20240000XX and RA20210000XX

Email Notification: \*

(list address separated with ",")

Retirement Certificate Language Preference:

(Retirement certificate will be attached to notification email(s))

Make Account Name, Beneficial Owner, and Retirement Reason Public:

Make Retirement Reason Details Public:

Step 8: In the Retirement Reason, select 'Compliance Requirements' from the drop-down list.

Beneficial Owner: *	<input type="text" value="Name of Corporation in EDMA"/>
Retirement Reason: *	<input type="text" value="Compliance Requirements"/>
Retirement Reason Details: **	<input type="text" value="For the payment of carbon tax for the emissions year &lt;20XX&gt; under Singapore's Carbon Pricing Act for NOA20240000XX and RA2021000XXX"/>
Email Notification: *	<input type="text"/> (list address separated with ";")
Retirement Certificate Language Preference:	<input type="text" value="English"/> (Retirement certificate will be attached to notification email(s))
Make Account Name, Beneficial Owner, and Retirement Reason Public:	<input type="checkbox"/>
Make Retirement Reason Details Public:	<input type="checkbox"/>

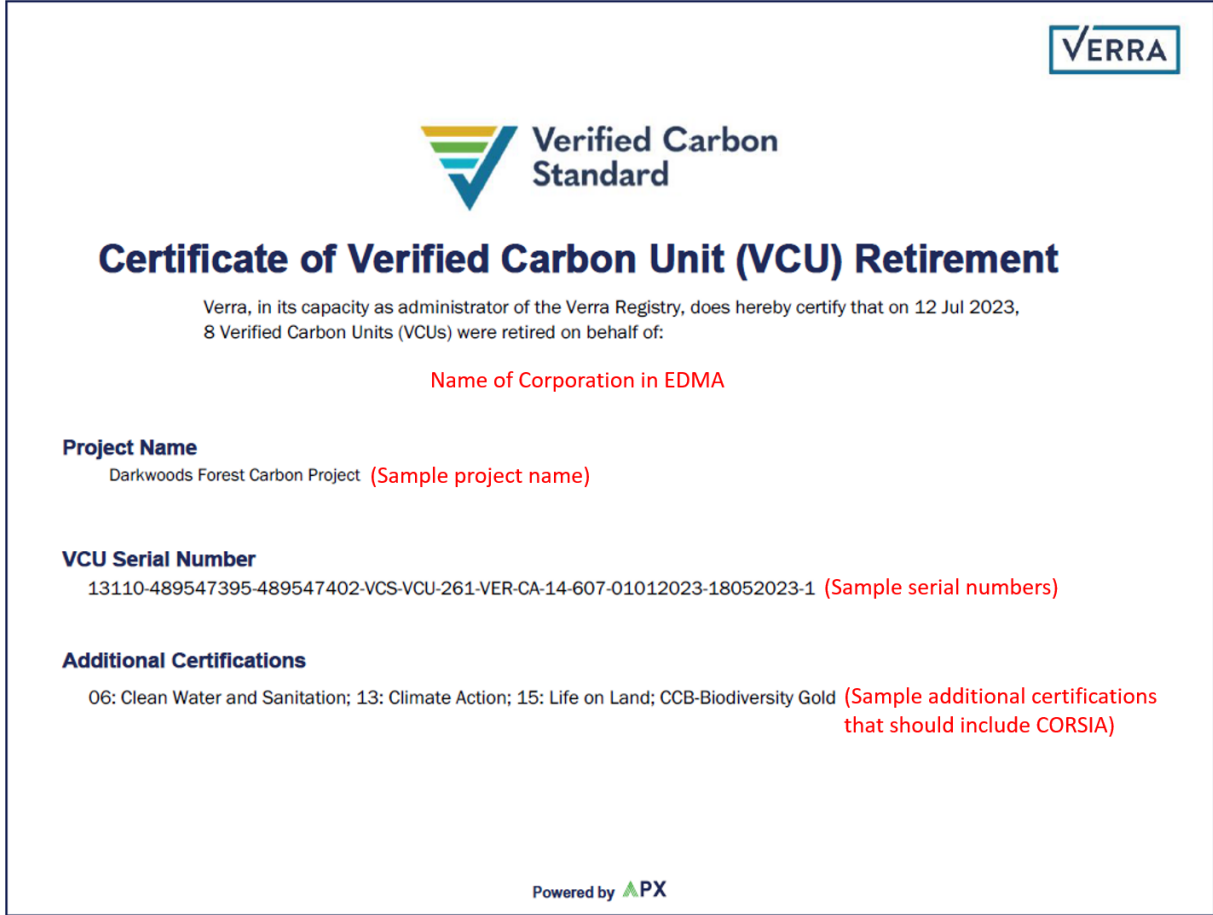
Step 9: In the Retirement Reason Details, key in the EDMA Registry Account number, Notice of Assessment (NOA) Reference ID and Retirement Reason details i.e. “for the payment of carbon tax for the emissions year <20XX> under Singapore’s Carbon Pricing Act for NOA20240000XX and RA2021000XXX”.

Beneficial Owner: *	<input type="text" value="Name of Corporation in EDMA"/>
Retirement Reason: *	<input type="text" value="Compliance Requirements"/>
Retirement Reason Details: **	<input type="text" value="For the payment of carbon tax for the emissions year &lt;20XX&gt; under Singapore's Carbon Pricing Act for NOA20240000XX and RA2021000XXX"/>
Email Notification: *	<input type="text"/> (list address separated with ";")
Retirement Certificate Language Preference:	<input type="text" value="English"/> (Retirement certificate will be attached to notification email(s))
Make Account Name, Beneficial Owner, and Retirement Reason Public:	<input type="checkbox"/>
Make Retirement Reason Details Public:	<input type="checkbox"/>

Step 10: Check the ‘Make Account Name, Beneficial Owner, and Retirement Reason Public’ and ‘Make Retirement Reason Details Public’ boxes if you would like that information to be made public, then hit submit.

Beneficial Owner: *	<input type="text" value="Name of Corporation in EDMA"/>
Retirement Reason: *	<input type="text" value="Compliance Requirements"/>
Retirement Reason Details: **	For the payment of carbon tax for the emissions year <20XX> under Singapore's Carbon Pricing Act for NOA20240000XX and RA20210000XX
Email Notification: *	<input type="text"/> (list address separated with ";")
Retirement Certificate Language Preference:	<input type="text" value="English"/> (Retirement certificate will be attached to notification email(s))
Make Account Name, Beneficial Owner, and Retirement Reason Public:	<input type="checkbox"/>
Make Retirement Reason Details Public:	<input type="checkbox"/>

Step 11: The addressees in the email notification will receive an email with an attached Certificate of VCU Retirement (sample below). Save this attachment. **The retirement certificate is the first part of the EOR to be submitted to NEA.**



Step 12: Go to the 'Retirement Sub-Accounts' tab and export the retirement report in PDF format using the clickable icon near the top right as indicated by the red arrow.

Sub-Account Name	Retirement Reason	Beneficial Owner	Retirement Reason Details	Email Notification	Date of Retirement	Public URL	Project ID	Verra Standard	Project Name	Project Type	Additional Certification(s)	Vintage	Serial Number	CCB Labeled	SD VtAs Labeled	Unit Type	Quantity	Crediting Period Start Date	Crediting Period End Date
Default	Other	Taxable Facility EDMA Registry Account Number: 123 NOA reference ID: NOA20240000XX	For the payment of carbon tax for the emissions year <20XX> under Singapore's Carbon Pricing Act for NOA20240000XX	Efrazier@verra.org	12/07/2023	Public URL	607	Verified Carbon Standard	Darkwoods Forest Carbon Project	Agriculture Forestry and Other Land Use	06: Clean Water and Sanitation; 13: Climate Action; 15: Life on Land; CCB-Biodiversity Gold	01/01/2023-18/05/2023	13110-489547395-489547402-261-VER-CA-14-607-01012023-18052023-1	Yes	Yes	VCU	8	01/04/2008	31/03/2108
Default	Environmental Benefit	Example beneficial owner	Example of non-public retirement	Efrazier@verra.org	12/07/2023		902	Verified Carbon Standard	KARIBA REDD+ PROJECT	Agriculture Forestry and Other Land Use	CCB-Biodiversity Gold; CCB-Climate Gold; CCB-Gold	01/07/2016-31/12/2016	12845-453483903-45347701-VCS-VCU-261-VER-CA-14-607-01072016-31122016-1	Yes	No	VCU	63,799	01/07/2011	30/06/2041
Default	Environmental Benefit	Evan Frazier	Other 2020 emissions	Efrazier@verra.org	09/07/2023	Public URL	607	Verified Carbon Standard	Darkwoods Forest Carbon Project	Agriculture Forestry and Other Land Use		01/01/2021-31/12/2022	13088-487928062-487928063-VCS-VCU-261-VER-CA-14-607-01012021-31122022-0	No	No	VCU	25	01/04/2008	31/03/2108
Amazon retirements	Environmental Benefit	Amazon inc	Testing	Efrazier@verra.org	19/06/2023	Public URL	607	Verified Carbon Standard	Darkwoods Forest Carbon Project	Agriculture Forestry and Other Land Use		01/01/2021-31/12/2022	13088-487928062-487928063-VCS-VCU-261-VER-CA-14-607-01012021-31122022-0	No	No	VCU	10	01/04/2008	31/03/2108
Default	Environmental Benefit	Evan Frazier	Other 2020 emissions	Efrazier@verra.org	07/06/2023	Public URL	607	Verified Carbon Standard	Darkwoods Forest Carbon Project	Agriculture Forestry and Other Land Use		01/01/2021-31/12/2022	13088-487928062-487928063-VCS-VCU-261-VER-CA-14-607-01012021-31122022-0	No	No	VCU	105	01/04/2008	31/03/2108
Default	Environmental Benefit	Evan Frazier	Other 2020 emissions	Efrazier@verra.org	18/05/2023	Public URL	607	Verified Carbon Standard	Darkwoods Forest Carbon Project	Agriculture Forestry and Other Land Use	06: Clean Water and Sanitation; 13: Climate Action; 15: Life on Land; CCB-Biodiversity Gold	01/01/2023-18/05/2023	13110-489547395-489547396-261-VER-CA-14-607-01012023-18052023-1	Yes	Yes	VCU	2	01/04/2008	31/03/2108
Total																			80,294

Step 13: Save the generated PDF retirement report (sample below). The PDF file is the second part of the EOR to be submitted to NEA.

Units in Retirement Sub-Accounts

Printed Date: 17 of August 2023 14:13:34 GMT

Sub-Account Name	Retirement Reason	Beneficial Owner	Retirement Reason Details	Email Notification	Date of Retirement	Public URL	Project ID	Verra Standard	Project Name	Project Type	Additional Certification(s)	Vintage	Serial Number	CCB Labeled	SD VtAs Labeled	Unit Type	Quantity	Crediting Period Start Date	Crediting Period End Date
Default	Other	Taxable Facility EDMA Registry Account Number: 123 NOA reference ID: NOA20240000XX	For the payment of carbon tax for the emissions year <20XX> under Singapore's Carbon Pricing Act for NOA20240000XX	Efrazier@verra.org	12/07/2023		607	Verified Carbon Standard	Darkwoods Forest Carbon Project	Agriculture Forestry and Other Land Use	06: Clean Water and Sanitation; 13: Climate Action; 15: Life on Land; CCB-Biodiversity Gold	01/01/2023-18/05/2023	13110-489547395-489547402-261-VER-CA-14-607-01012023-18052023-1	Yes	Yes	VCU	8	01/04/2008	31/03/2108
Default	Environmental Benefit	Example beneficial owner	Example of non-public retirement	Efrazier@verra.org	12/07/2023		902	Verified Carbon Standard	KARIBA REDD+ PROJECT	Agriculture Forestry and Other Land Use	CCB-Biodiversity Gold; CCB-Climate Gold; CCB-Gold	01/07/2016-31/12/2016	12845-453483903-45347701-VCS-VCU-261-VER-CA-14-607-01072016-31122016-1	Yes	No	VCU	63,799	01/07/2011	30/06/2041

Step 14: The registered person of the taxable facility will submit the EOR obtained from Step 11 and Step 13 to NEA via the EDMA system by 31 August.

## Annex F – Status of Application Programming Interface linkage with CCP

Where ICC to be retired are from a CCP with which NEA has established an Application Programming Interface (API) linkage, NEA will automatically be notified of the retirement, and the taxable facility will not be required to manually submit the EOR to NEA via the EDMA. The status of API linkages is subject to change and will be updated accordingly. Companies are advised to refer to the latest version of this document after receiving the Notice of Assessment for the emissions year.

<b>CCP Registry</b>	<b>Status of API Linkage</b>	<b>Manual Submission of EOR</b>
American Carbon Registry	Not active	Submit via the EDMA
ART-TREES	Not active	Submit via the EDMA
Global Carbon Council	Active	Not necessary
Gold Standard	Active	Not necessary
Verra	Not active	Submit via the EDMA

## Revision History

<b>Version No.</b>	<b>Date of Publication</b>	<b>Summary of Changes</b>
1	19 Dec 2023	N.A.
1.1	01 Feb 2024	<ol style="list-style-type: none"><li>1. Updated NEA ICC contact address in section 8 – Point of contact and additional support</li></ol>
1.2	8 Jul 2026	<ol style="list-style-type: none"><li>1. Updated definitions in section 2</li><li>2. Updated links to the Carbon Pricing Act in Annex A</li><li>3. Added Annex B on the List of Proof of Positive Assessment</li><li>4. Added Annex F on the Status of Application Programming Interface linkage with CCP</li></ol>