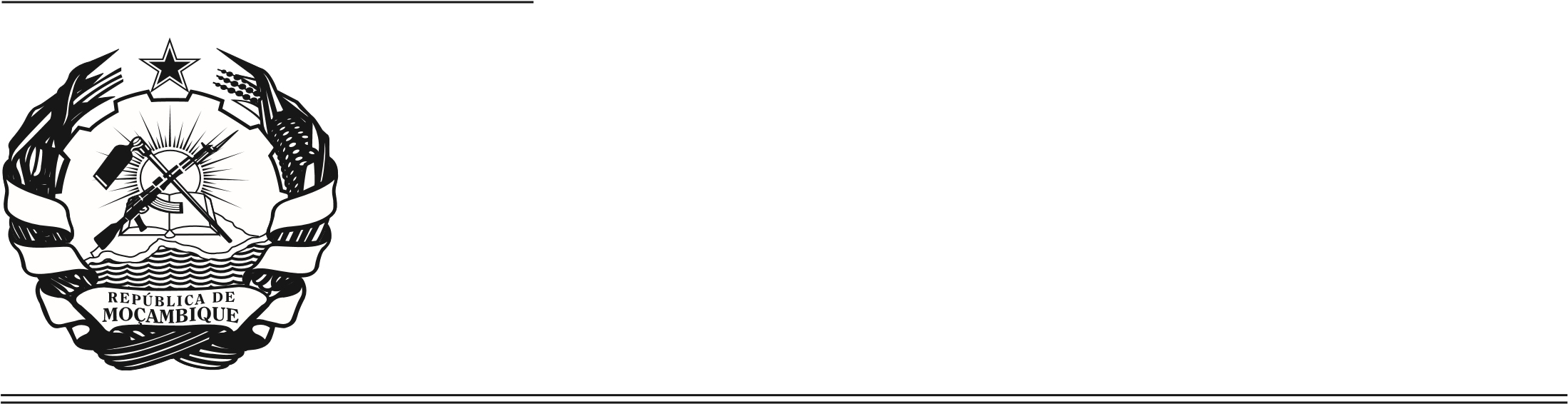
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**BULLETIN OF THE REPUBLIC**

**OFFICIAL PUBLICATION OF THE REPUBLIC OF MOZAMBIQUE**

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# A V I S O

The matter to be published in the ' Bulletin of the Republic' shall be sent in a duly certified copy, one for each subject, of which it is contained, in addition to the indications necessary for the following, signed and authenticated endorsement: For publication **in the 'Bulletin of the Republic'.**

# SUMMARY

Council of Ministers:

**Decree No 23/2018:**

Approves the Regulation for the Implementation of Projects Inherent to the Reduction of Emissions from Deforestation and Forest Degradation, Conservation and Increase of Carbon Reserves, hereinafter referred to as REDD+ Regulation.

## COUNCIL OF MINISTERS

**Decree No. 23/2018 de** **3 May**

There is a need to regulate the implementation of projects and programs to Reduce Emissions from Deforestation and Forest Degradation, Conservation and Increase of Carbon Reserves, article 33 of Law No. 20/97, 1 October, the Council of Ministers decrees:

Article 1. The Regulation for the Implementation of Projects Inherent to the Reduction of Emissions from Deforestation and Forest Degradation, Conservation and Increase of Carbon Reserves is approved, hereinafter designated redd+ regulation, which is an integral part of this Decree.

Art. 2. The Supervisory and Scientific Committees are set up, subordinated to the Minister overseeing the environment sector.

Art. 3. Decree No. 70/2013 of 20 Decando and the respective Regulation of Procedures for The Approval of Projects to Reduce Emissions from Deforestation and Forest Degradation (REDD+) are repealed.

Art. 4. It is the responsibility of the Minister who oversees the

environment ensure the implementation of this Regulation.

Art. 5. This Decree shall enter into force on the date of its publication.

Approved by the Council of Ministers on 10 April 2018.

Publique yourself.

The Prime Minister, *Carlos Agostinho do Rosário.*

Regulation **for Programs and Projects Inherent to Reducing** **Emissions from Deforestation** **and Forest Degradation Conservation** **and Increase of Carbon Reserves (REDD+)**

CHAPTER I

**General Provisions**

### ARTIGO 1

#### (Settings)

The meaning of the terms used in this Regulation is contained in the attached Glossary, which is part of it.

### ARTIGO 2

#### (Subject)

The purpose of this Regulation is to define principles and standards for the implementation of Programs and Projects that contribute to the Reduction of Emissions from Deforestation and Forest Degradation, Conservation and increase of Florestal Carbon Reserves and promotion of Sustainable Forest Management, hereinafter referred to as REDD+.

### ARTIGO 3

#### (Scope)

1. This Regulation applies to REDD + Programmes and Projects to be implemented in any area of the national territory.
2. The application of this Regulation shall be apart from:
   1. The conversion of forests into forest plantations should not be considered as an increase in carbon reserves under REDD+;
   2. Any activity that is being carried out under forest legislation and another, which has not been licensed under this Regulation.

### ARTIGO 4

#### (Principles)

1. In the application of this Regulation, the following principles should be observed:
   1. Of the legitimacy and ownership of the State over the creation, generation, issuance, validation, verification and withdrawal of emission reductions and corresponding securities;
   2. the compatibility of REDD+ activities with the conservation of natural environments, biological diversity and scientific research that support the sustainable use of forest resources;
   3. the complementarity and consistency of REDD+ actions with national polithic stoics and international agreements to which Mozambique is a signatory on the issues of climate change and biological biodiversity;
   4. Conservation, prevention, and control of deforestation, sustainable use of forests and biodiversidade;
   5. territorial, environmental management and the guarantee of the rights of local peoples and communities;
   6. Informed, full and effective participation in the management and monitoring of REDD+ activities of different social groups, communities, NGOs, the private sector and government that play a role relevant to the conservation of natural ecosystems and which are involved in or affected by redd+ programmes and projects;
   7. Valuing and respecting the knowledge, rights and ways of life of local communities;
   8. The blotance and dissemination of information with a focus on target groups and stakeholders in REDD+ projects;
   9. mandatory and timely informed consultation with the communities involved in REDD+ activities in the active participation of the various social actors in their implementation and maintenance;
   10. Promotion, recognition and respect for constitutional, legal and customary rights associated with the use of natural resources of local communities, with an emphasis on gender;
   11. Of the responsibility of all and any quer involved in the activities of deforestation and degradation.
2. Compliance with current labor legislation, including determinations related to health and safety at work and the repression of any form of slave and child labor, respecting the organisation of the work of local communities.

### ARTIGO 5

#### (Objectives)

The objectives of this Regulation are to:

1. Define rules for REDD + Programs and Projects in the national territory;
2. Promote the conservation and restoration of degraded natural ecosystems and enhance their systemic and environmental ecosystem services;
3. Define rules for generation, transfer, transaction and withdrawal of emission reduction securities;
4. Ensure the monitoring and transparency of information on redd+ emissions and removals at the national, provincial and district levels;
5. Promote the adoption of good practices in sustainable forest management.

CHAPTER II

**Institutional framework and competencies**

### ARTIGO 6

#### (Ownership, management and issuance of securities and emission reduction certificates)

1. The State is the owner of the reduction of emissions and bonds.
2. The Ministry that oversees the finance sector is a legitimate issuer and manager of the Ticketing and Emission Reduction Certificates, and can create, manage property rights, including validation, verification, issuing, transfer, transaction, disposal and withdrawal of securities of emission reductions at national and international level .
3. FNDS is responsible for managing the resources from REDD+.

### ARTIGO 7

#### (REDD+ Programmes and Projects)

As part of the implementation of programs and projects related to the Reduction of Emissions from Deforestation and Forest Degradation, Conservation and Increase of Carbon Reserves, the Government can sign with international partners compensation agreements.

### ARTIGO 8

#### (Skills for the issuance of a licence for REDD+ Programmes and Projects)

1. It is up to the National Fund for Sustainable Development (FNDS) to analyze and give a technical opinion on the issuance of licenses for REDD+ Programs and Projects.
2. Ask the Provincial Director to oversee the environment sector, issue the license after looking positive.

### ARTIGO 9

#### (Competence for registration of REDD+ Programmes and Projects)

It is up to FNDS to include redd+ programs and projects in the REGISTER of REDD+ Programs and Projects, through the Resource Mobilization and Project Management Portfolios.

### ARTIGO 10

#### (FNDS functions, on the implementation of REDD + programmes and projects)

FNDS functions are:

1. Provide technical support to all institutions involved in REDD+;
2. Create, propose, approve international standards and technical methodologies for the establishment of reference levels, monitoring, quantification of emission reductions, report, verification and validation of REDD+ Programmes and Projects in consultation with the Scientific Committee;
3. Propose scripts for the analysis of proposals for REDD+ Programs and Projects in its different components, including the Measurement, Report and Verification (MRV) of REDD+ in consultation with Comité Scientific;
4. Evaluate the submissions of REDD+ Programs and Projects and give opinion;
5. Implement, coordinate and keep up-to-date the REDD+ Programmes and Projects Register, including its geographical boundaries, tenderers, Reference Level, carbon reserves;
6. Evaluate the annual monitoring reports of the activities of the registered REDD+ Programmes and Projects;
7. Issue a technical opinion on the monitoring and verification reports of the emission reductions of the REDD+ Programmes and Projects and to inform the

Ministry that oversees the finance sector;

1. Communicate to the Emissions Reduction Transaction Register that it is in the sector that oversees the finance sector, information on the Emission Reductions generated by programmes and projects

REDD+;

1. Make public information on Programmes and Projects, Dialogue and Complaints Mechanism and their benefit sharing plan, respecting intellectual property policies and privacy established with the different actors;
2. Monitor the Safeguards Information System (SIS), including the Dialogue and Complaints Mechanism

(MDR) do REDD+;

1. Carry out the control and monitoring of the reduction of greenhouse gas emissions from the forestry sector;
2. Develop guidelines on REDD+ MRV in coordination with the Scientific Committee;
3. Coordinate in the production and management of official data related to REDD+, and for the GHG Emissions Inventory, in coordination with the institution responsible for notification to the Framework Convention of the Organization United Nations Climate Change Convention for the fulfilment of national and national commitments;
4. Support the responsible institution of notification to the United Nations Framework Convention on Climate Change in the compilation of mitigation policies, programmes and projects and adaptation in the forestry sector;
5. Prepare and keep the Reference Level up-to-date

in coordination with the Scientific Committee;

1. Establish, operationalize and ensure the maintenance of the components of the National MRV System;
2. Support the institutions responsible for forest management, monitoring and monitoring.

### ARTIGO 11

#### (Nature and Competence of the REDD + Supervisory Committee)

1. The REDD+ Supervisory Committee is the advisory and supervisory body of the REDD + National Strategy Action Plan.
2. The REDD+ Supervisory Committee has the following powers:
   1. Ensure alignment of deforestation reduction and forest degradation and nature conservation actions with policies and programmes from other development sectors, including Estra redd+ national technology;
   2. Facilitate the multisectoral implementation of the REDD+ Strategy and Programmes and Projects;
   3. Check whether national and international legislation is being considered in the development of fnds functions;
   4. Analyze and propose improvements for the activities developed by FNDS.
3. The committee meets every six months and extraordinarily when requested by the FNDS.

### ARTIGO 12

#### (Composition of the REDD+ Supervisory Committee)

1. The REDD+ Supervisory Committee shall consist of:
   1. Three representatives of the Ministry that oversees the Environment and Forests sector;
   2. Two representatives of the Ministry that oversees the agriculture sector;
   3. Two representatives of the Ministry that overpowers the Mineral Resources and Energy sector;
   4. A representative of the Ministry that oversees the Sea, Inland Waters and Fisheries sector;
   5. A representative of the Ministry that oversees the state administration sector;
   6. A representative of the Ministry that oversees the finance sector;
   7. Two private sector representatives appointed by the Confederation of Economic Associations of

Mozambique;

* 1. Three representatives of the country's non-governmental organizations;
  2. Two representatives of donors;
  3. A representative of civil society;
  4. A representative of the National Executing Committee of the Dedicated Donation Mechanism for Local Communities.

1. The REDD+ Supply Committee is headed by a Coordinator appointed by the Minister overseeing the environment sector.
2. The Secretariat of the Supervisory Committee is the responsibility of the FNDS.
3. Where necessary, the Secretariat of the REDD+ Supervisory Committee may invite entities not referred to in paragraph 1 to participate in the meetings.

### ARTIGO 13

#### (Nature and composition of the Scientific Committee for REDD+)

1. The Scientific Committee is the advisory body whose purpose is to comment on technical, scientific and methodological issues relating to REDD+.
2. The Scientific Committee for REDD+ is composed of academic and research institutions, as well as experts from various areas of human and social sciences, accurate and biological, from among others, invited by the FNDS, to comment on technical and scientific issues for REDD+.

### ARTIGO 14

**(Powers to record transactions of reductions**

#### emissions)

It is the responsibility of the Ministry to oversee the finance sector:

1. to issue the securities, as well as to record transactions, transfer and withdraw of the respectable emission and bond reductions;
2. Define and propose in accordance with the current legislation, the terms and conditions for differentiated tax treatment and exemption in the purchase of equipment intended for the Programs and REDD+ projects;
3. Languish the terms and conditions for increasing the tax burden and reducing or revoking tax benefits in the acquisition of equipment intended for productive activities that result in deforestation or that contribute negatively to the development and increase of ecosystem services and products.
4. Define and propose, in accordance with current legislation, the terms and conditions for differentiated tax treatment and exemption in the operations of issue, transfer and withdrawal of reductions of emissions.

### ARTIGO 15

#### (Instruments for clearing and transferring certificates)

1. To ensure that the certificates generated by redd+ programs and projects are additional, quantifiable, permanent, verifiable and executable, they should contain the following information:
   1. Emission Reduction;
   2. Title of Emission Reduction;
   3. Transfer Form;
   4. Financial funding.
2. Certificates of title to reduce issues and securities may be disposed of in the future, transferred on National and International Stock Exchanges of environmental and financial assets , within national and subnational, public and private markets and clearing systems, always in compliance with applicable laws and standards and within the limits of national legislation in force.
3. Emission reductions may also be transferred and offset in the future under the International Agreements concluded by the State of Mozambique within its remit commitments and Cooperation Programs with public and private entities.

CHAPTER III

**Program licensing procedures**

#### and REDD + Projects

SECTION I

Typology of REDD + Programs and Projects

### ARTIGO 16

#### (Proponents and Typology of REDD + Programs and Projects)

1. The following tenderers for REDD+ Programmes and Projects are provided for under this Regulation:
   1. REDD+ programmes, developed by the Government;
   2. REDD+ projects, developed by the private sector and non-governmental organizations;
   3. REDD+ communal projects.
2. The following types of Programmes and Projects are provided for under this Regulation:
   1. That contribute to the reduction of deforestation of forests;
   2. contributing to the reduction of forest degradation;
   3. that contribute to the increase in forest carbon reservas;
   4. contributing to the conservation of carbon reserves;
   5. That contribute one or more combinations of the above typologies .

SECTION II

Submission of REDD + Programs and Projects

### ARTIGO 17

#### (Requirements)

1. When the REDD+ Program is implemented by the Government, it must submit the following documents to fnds:
   1. Programme Document (referred to in Article 18(1) of this Regulation);
   2. Minutes of public consultation in accordance with the laws in force in the country.
2. When the REDD+ Project is implemented by the private sector and Non-Governmental Organizations, they must submit the expression of interest to the Provincial Directorate that oversees the Land and Environment sector with the area where the project is located.
3. The tenderer indicated in Article 17 (2) shall submit the following documents:
   1. Certified copy of the Tenderer's ID;
   2. Certificate of discharge of the Bidder's Finances;
   3. Tenderer's Unique Tributary Identification Number;
   4. Unique Legal Identity Number of the Bidder;
   5. Form duly completed in Annex I to this Regulation;
   6. Draft Document (referred to in Article 18(1) of this Regulation);
   7. Minutes of the community consultation carried out in accordance with the laws in force in the country;
   8. Proof of deposit of the project submission fee.
4. When it is a Community REDD+ Project, it must submit the following documents to fnds:
   1. Draft Document (referred to in Article 18(1) of this Regulation);
   2. Proof of deposit of the project submission fee;
   3. Minutes of the community consultation carried out in accordance with the laws in force in the country.
5. REDD+ Projects, which aim to increase the carbon reserve through plantations, are additionally subject to the Environmental Licence and DUAT.
6. The development of REDD+ Programmes and Projects in conservation areas and their buffer zones should be subject to the opinion and monitoring of the respective management body, with the to ensure the conservation objectives of the area, the protection and promotion of the rights of local resident communities.
7. Submission in these terms does not guarantee the approval of the REDD+ Program or Project being the final decision of the FNDS.

### ARTIGO 18

#### (Program or Project Document)

1. For the purposes of Article 18, the Programme or Project Document is the document of an informattive and explanatory nature to be submitted by the tenderer which shall contain:
   1. Redd+ Project or Program Typology;
   2. Types of Activities considered;
   3. Entity responsible for the management and implementation of the REDD+ Program or Project;
   4. Strategic context of the REDD+ Program or Project;
   5. Geographical location, including the presentation of maps;
   6. Location of REDD+ Projects in the Program area

REDD+;

* 1. Description of biophysical, socio-economic conditions;
  2. Analysis of the causes of deforesting;
  3. Global analysis of the right to use and use of land;
  4. The objectives of the REDD + Programme or Project;
  5. Implementation strategy and goals;
  6. Challenges for the implementation of the Program or Project

REDD+;

* 1. description and justification of planned actions or actions;
  2. description of the ownership of the carbon credit certificate by the project tenderer, in accordance with the provisions of the licence to be issued by the Minister overseeing the environment sector;
  3. Schedule for the REDD+ Program or Project including duration;
  4. Community consultations including the consultation process and a summary of the outcome of consultations;
  5. Operational and financial plan;
  6. Budget of the REDD + Program or Project;
  7. Scope: source of emissions, sinks, reservoirs, or leakage;
  8. Reference levels:
     1. Historical reference period and period of application of the Reference Level;
     2. Methodology used for the calculation of reference levels
     3. Methodology used to estimation activity data;
     4. Methodology used to calculate eission or removal factors;
     5. Calculation of historical emissions.
  9. Approach to measurement, monitoring and reporting that should contain:
     1. Institutional arrangements and flow of information from measurement to verification;
     2. Methods of monitoring activity data and emissão or removal factors;
     3. List of monitoring parameters; *(*iv) human and material resources;

*v*) Community participation in monitoring.

* 1. Analysis and risk management plan of the following effects:
     1. Shifting emissions outside the Programme area or

REDD+ project and leaks; *ii*) Reversal of RE.

* 1. Identification and evaluation of sources of uncertainty and calculation of total uncertainty;
  2. Ex-ante calculation of emission reduction;
  3. Implementation of environmental and social safeguards:
     1. Dialogue and Complaint Mechanism.
  4. Benefit sharing plan; *(*aa) emission reduction sharing mechanism generated in the REDD+ programme;

bb) Methodologies and standards shall be recognised and approved by the FNDS.

1. If national methodology and standards or the approval of international standards and methodologies is not available at the time of submission, the REDD+ Program or Project may alternatively submit the new methodology to the approval process or submit the approval of an existing and recognized methodology that complies with international standards always with respect to the national and international legislation in force.

### ARTIGO 19

#### (Project eligibility criteria)

In the analysis of REDD+ Projects indicated in Article 18(2), the following eligibility criteria are considered:

1. REDD+ projects that overlap geographically with other REDD+ Programmes and Projects are not eligible. The right to leave belongs to the one who validly submitted the application first, having as evidence the entry number and the date of issue of the tender ;
2. REDD+ projects must be limited to a District as a minimum jurisdiction or conservation area;
3. REDD+ projects must comply with the technical standards adopted at national level;
4. REDD+ projects should have the potential to generate a minimum of 200,000 tCO2 during the project lifecycle;
5. Financial availability for implementation of the REDD + Project:
   1. In the case of a legal person, you must submit the following documents:

*(i*) periodic declation of income; *(ii*) tax accounting information statement:

iii) statement that there is no application for bankruptcy or bankruptcy

* 1. In the case of a natural person, he/ she must submit a periodic income statement;
  2. In the case of Governmental Organizations, it must present statutes published in *the Bulletin of the Republic*.

### ARTIGO 20

#### (Conflict of interest)

1. FNDS as a regulatory and evaluating authority may not submit REDD+ Programmes or Projects referred to in Article 16(1) (*a*).
2. FNDS members who are part of the FNDS shall not attend the meetings or review applications in the case of REDD+ Programmes or Projects referred to in points *(b*) and *(c)* ) of Article 16(1 ), which involve:
   1. The spouse, relative or related, or pessoa living in de facto union and first-degree relative;
   2. which has a stake in the tenderer's company capital, or where the persons referred to in point *(a*) have a stake in the capital of that company.

### ARTIGO 21

#### (Evaluation, approval of the REDD+ Program and Project and issuance of the license)

1. Upon receipt of the expression of interest, the FNDS has a period of 15 days to reply to the tenderer.
2. Upon receipt of the proposal of the REDD+ Programme or Project, the FNDS has a period of 90 days to deliver its opinion, taking into account:
   1. The evaluation criteria set out in this

Regulation;

* 1. The opinions of the district and provincial governments and national directorates that oversee the Land, Forest, Environment, Energy and Conservation Areas sectors, where applicable.
  2. After 100 days it is considered tacit deferral.

1. After the deadline , the FNDS approves the REDD+ Project and forwards the Minister to oversee the environment sector for the issuance of a REDD+ Project license.
2. Within 15 days, the licença is issued in favour of the Tenderer for the realization of the REDD+ Project, which is set out in Annex I after the approval fee has been paid.
3. In the event of non-approval, the tenderer has 60 days to resubmit the Project document.

### ARTIGO 22

#### (Validity and renewal of the license for the implementation of the REDD+ Program or Project)

1. The license is valid for 20 years, renewable for the same period.
2. The renewal is preceded by an opinion issued by the district and provincial governments, National Directorates that overtake the Land, Forest, Environment and Conservation Areas sectors when applicable, within a maximum period of 90 days.
3. After the period established in the preceding paragraph, tacit approval shall be considered.
4. The approval of the renewal is based on the full compliance of the project, supported by the monitoring reports and the presentation of activities for the next five years.
5. The Tenderer shall submit with the application for renewal an update of the elements of the Programme and Draft Document indicated in  *points (s*), *(t*), *u*), *w*) and *x* ) of Article 18(1 ).

CHAPTER IV

**Rights and duties of the licensee to carry out the REDD + Project**

### ARTIGO 23

#### (Rights of the licensee to carry out the REDD + Project)

The rights of the licence holder are:

1. Have the license that enables you to develop the Project

REDD+, as well as renew it;

1. Have the right to request the issue, transfer, withdraw and trade the emission reductions produced by the REDD+ project under the terms and conditions of this

Regulation;

1. Request information related to the REDD+ Project process submitted for approval.

### ARTIGO 24

#### (Duties of the licensee)

The licence holder's duties are:

1. Pay the fees due under this

Regulation;

1. Start the implementation of the REDD+ Program or Project up to six months after the assignment of the license, except for reasons of force-greater force;
2. Submit annual progress reports to the Government

Provincial And FNDS;

1. Advertise the result of the implementation of the REDD + Program or Project in the newspapers of greater circulation;
2. Inform the FNDS of the change in the natural ecosystem due to force major or human action within 15 days of the event;
3. do not develop an activity other than that approved, without the authorization of the guardianship institution;
4. Notify the competent authority of the national changes that occur within 30 days.

### ARTIGO 25

#### (License revocation)

License revocation occurs in the following situations:

1. By resignation of the holder;
2. non-compliance with the duties referred to in this Regulation;
3. final judgment in which the tenderer or his representative is convicted of falsifying documents submitted at the time of submission of the project;
4. Plano's non-compliance with benefit sharing;
5. Transcript of the 2-year period after its obtaining without any start of activity to implement the REDD+ Project.

CHAPTER V

**Transaction Registration Procedures**

### ARTIGO 26

#### (Emission reduction registration process)

1. Emission reductions, Securities and Certificates resulting from REDD+ Programmes and Projects that are intended to compensate and dispose of in some legally permissible form, including marketing within and outside the national territory, should be objecto of registration with the Ministry that oversees the finance sector.
2. This process begins with the registration of the REDD+ Program or Project.
3. After validation, monitoring, reporting and verification according to the standards defined by the FNDS, the proposer of the REDD+ Program or Project submits to FNDS the process composed of following documents: Monitoring report, validation report and verification.
4. The tenderer is responsible for the expenses of monitoring, validation and verification reports.
5. Upon receipt of monitoring, validation, and verification reports, FNDS has 30 days to evaluate the documents and give your opinion.
6. After the positive opinion of the FNDS, within 15 days, the Ministry that oversees the finance sector, registers emission reductions and issues the certificates.
7. After the registration of emission reductions and the issuance of certificates, they are free of any transfer or transaction by the Holder of the REDD+ programme or Project national and international legislation always duly communicated and registered in the national register identified above.

### ARTIGO 27

#### (National Register of Emission Reduction Transactions)

1. The National Register of Emission Reduction Transactions assumes:
   1. Registration of the REDD+ Program or Project;
   2. Reporting and Verification according to the methodologies and standards defined by fnds ;
   3. Validation by a third party, where this is deemed necessary in accordance with the standard applicable to the REDD+ Program or Project;
   4. Registration and allocation of the serial number to each emission reduction that is issued under a standard or structure created, recognised and approved by the FNDS:
      1. Definition of unique serial numbers associated with each Certificate as soon as they are definitively issued;
      2. Publication in the register of transactions of Emission Reduction Certificates and their association with verification reports;
      3. The organisation of a dual-entry accounting system, ensuring that the collection from a given account is systematically associated with the debit of the same series of another account;
      4. Permanent removal of units, so that they cannot be re-transferred and used to avoid double counting.
   5. Accountholder systems for managing positions and seats for transfers and transactions of emission reduction certificates;
   6. Accounting for risk management of non-permanence and uncertainties (*buffers*);
   7. Reports on the ownership of emission reduction and transactions;
   8. Others that may be defined under this Regulation.
2. If the National Emissions Reduction Transaction Registry is not in operation, the REDD+ Program or Project may use another approved Emission Reduction Register and approved by the Government, based on international standards.
3. In the absence of the National Emissions Reduction TransactionS Registo, the Ministry of Finance should endorse letters for use in other Transaction Records.

### ARTIGO 28

#### (Reserve margins and uncertainties)

1. In the case of the REDD+ Project, it is up to Titular to ensure the treatment of leaks, while changes in the generation of anthropogenic GHG emissions outside the accounting system resulting from activities that cause changes within or outside the limits of the accounting area of the Program or REDD+ Project, by monitoring the causes of deforestation and forest degradation in the area of the country.
2. As part of the REDD+ Programs and Projects, two *reserve* margins (Buffer) of emission reduction units specific to each Program and Project are established:
   1. a margin of uncertainty to manage the risk that emission reductions will be overestimated and create incentives to improve estimates and reduce the uncertainty associated with them;
   2. A reversal margin to ensure against potienciais reversals.

CHAPTER VI

**Infringements and Sanctions**

### ARTIGO 29

#### (Infringements and penalties)

1. They constitute environmental, administrative and punishable offences with penalty, without prejudice to other penalties provided for by the general law:
   1. the absence of notification to the competent authority of the statutory amendments that occur within 90 days and do not expire, thirty minimum wages;
   2. Non-submission of annual progress reports, punishable by a fine of one hundred and seventy-one minimum wages;
   3. For carrying out any type of transaction of emission reduction title without knowledge of the State, punishable by a fine of two hundred and twenty-nine salaries minimum.
2. The recurrence of the transgressions referred to in the preceding paragraph implies the revocation of the license for the development of redd+ project in Mozambique, without prejudice to the application of the current sanctioning regime other applicable legislation.
3. With the revocation referred to in the preceding paragraph, the State assumes all the rights of the licensee, maintaining the obligations assumed by the licensee or making the surrender to the local community partnership with an investor.

### ARTIGO 30

#### (Collection of Fines)

1. The amounts of fines established under these Regulations are paid at the Farm Receiving, upon presentation of an appropriate model.
2. The offender has 30 calendar days to pay the fine applied, counted from the date of receipt of the notification.
3. After the stipulated period, without the offender having made the respective payment, the case is sent to the competent Tax Enforcement Court, through the issuance of the certificate of relax.

### ARTIGO 31

#### (Licensing fees)

1. For proponents of REDD+ projects referred to in Article 16(1)(b), the following fees shall be due:
   1. 5,000.00 MT by submission of the Program or Project

REDD+;

* 1. 50,000.00 MT for the allocation of the license;
  2. 25,000.00 MT at the time of renewal of the licence;
  3. 2% of the total emission reduction stemming from the programme or project, transferred after the issuance of emission reduction bonds.

1. For the Proponents of community REDD+ projects referred to in *Article* 16(1)(c), 1% of the total emission reduction obtained by the Community project, transferred after the issuance of the reduction of emissions.

### ARTIGO 32

#### (Destination of fees and fines)

1. The value of the fees referred to in the preceding paragraph is distributed as follows:
   * 1. 60% for state budgeting;
     2. 40% for The FNDS , this amount goes to the maintenance of the government agencies that will make the analysis and process the requests of the REDD+ Programs and Projects.
2. The amount of the fines referred to in the preceding paragraph shall be as follows:
   * 1. 40% for the State Budget;
     2. 60% for FNDS.

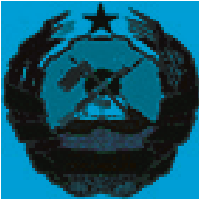
**Glossary**

For the purposes of this Regulation, it shall mean:

* 1. Activity (Programme or Project): the specific set of actions, measures and results, specified in the methodology applied to the project, which changes the conditions identified in the reference level and resulting in reductions in greenhouse gas emissions.
  2. **Program or Project Area**: territory where the tenderer and its partners intend to intervene to change the nature of deforestation or forest degradation and/or increase the reserve carbon dioxide. Same as accounting.
  3. **Increase of Forest Carbon Reserve**: it is the result of actions to promote natural regeneration and recovery, restoration and enriching the vegetation of a given area.
  4. National **and International Stock Exchanges**: it is an organized market where securities such as shares, bonds, equity securities and others are negotiated.
  5. **Financial Funding** through (Compensation, Marketing and other form of financial and/or economic assessment).
  6. **Emission**   **Reduction Certificates: Is** a document issued by the Emissions Reduction Transaction Sum that represents the Title to an equivalent unit of tCO2 emission reduction or removals according to a pre-established methodology.
  7. Scientific **Committee**: the purpose of the advisory body to comment on technical, scientific and methodological issues relating to REDD+, and may, where applicable, validate and/or verify activities by issuing the corresponding reports for future emission of emission reductions at national and project level.
  8. **Supervisory Committee (CS)**: is the body for consultation and supervision of REDD + activities.
  9. Forest degradation: mudança from a forest area of a forest category of high carbon reserve, to another forest category of low carbon reserve.
  10. **Displacement:**  *Avoid the risk* of shifting emissions reductions.
  11. **Deforesting**: conversion of forests to other forms of land use or the long-term reduction of forest cover below the 30% limit of canopy cover.
  12. **Emissions**: release of greenhouse gases , aerosols or their precursors in the atmossphere, in a specific area and period determined.
  13. **Forests**: Area of at least 1 hectare with a treetop cover of 30% or more, with trees of more than 5 meters in height.
  14. **Carbon flow**: net greenhouse gas emissions in carbon dioxide equivalent units.
  15. **Transfer Form**: In accordance with the applicable methodologies and standards and in the legal limits in force.
  16. *Leakage*: Refers to changes in the reduction of anthropogenic GHG emissions outside the accounting system resulting from activities that cause changes within or outside the limits of accounting area of the REDD+ project or programme. Not realising this effect may affect the environmental integrity of the emission reductions claimed by a REDD+ project or programme.
  17. **GHG**: Greenhouse Gases.
  18. Scripts: set of rules that stakeholders in REDD+ activities have to observe.
  19. **Emissions Inventarium**: these are tools for making estimates for emissions in a given area at a defined time.
  20. **Forest Inventory**: is the survey of information on the quantitative and qualitative characteristics of the forest and many other characteristics of the areas over which the forest is developing.
  21. **Safety Margin**  (*Buffer*): reserve units of emission reductions.
  22. **Benefit sharing mechanism**  : this is the process in which **revenues** for emission reduction are fairly distributed, involving local communities.
  23. **Mitigation measures**: human interventions to reduce emissions or expand sinks of greenhouse gases.
  24. **MRV**  : Measurement, reporting and verification, refers to a number of processes and procedures through which information on greenhouse gas emissions from deforestation and forest degradation is generated, reported and verified. It may serve both for the purposes of the Programmes and Projects within the framework of their methodologies and standards and to determine the conditions under which the Parties to the United Nations Framework Convention On Climate Change have fulfilled their obligations.
  25. **NDC**: Nationally Determined Contribution presented at the United Nations Framework Convention on Climate Change (UNFCCC).
  26. Reference  **Level**: reference value for greenhouse gas emissions or removals, measured in tonnes of equivalent carbon dioxide defined at national level, e.g. redd+ project level, which serve as a comparative basis for determining the reduction or increase of these emissions.
  27. Landscape: it is an area of the earth's surface that is born as a result of the interaction between various factors (biotic, abiotic and anthropic) and que has a visual reflection in the space.
  28. **Socio-environmental standard**: set of standards for the verification of social and environmental benefits related to a REDD+ project, which may include biodiversity.
  29. **REDD+**  **National Strategy Action Plan**: Document describing the lines of implementation of the REDD+ National Strategy, including actors involved, budget by line and general budget . Plans drawn up under the REDD+ programmes, to be submitted to FNDS through projects.
  30. Forest tillage: establishment of a continuous tree cover, usually through the planting of trees of native or exotic species, provided that forests do not become damage biodiversity or negatively affect biological corridors.
  31. REDD+ Programme: is a judicial program that covers as a basic unit the district, which establishes and operationalizes norms and rules that allow the accounting and crediting of policies, actions and redd+ projects, which are imposed as ghg adaptation and mitigation actions within the programme's jurisdiction.
  32. **Community REDD+**  **Project**: REDD+ Project where the Activities are authored by the communities and represented by any type of community organization based with parceiros, which present a mechanism of course benefit sharing.
  33. **REDD+ Project**: in accordance with this Regulation, the REDD+ project consists of the implementation of actions, with the aim of modifying the dynamics of deforestation and degradation and increasing reserves in order to generate potential emissions reductions in the forestry sector with financial compensation and transaction value in the carbon markets. These actions are implemented in forest and non-forest areas, provided that they have an influence on deforestation and forest degradation, not necessarily implying the concession forest exploitation permits or the use and use of land.
  34. **Tenderer**: natural person or public or private legal entity, local communities and non-governmental organizations registered in Mozambique, which submits a REDD+ Program or Project for approval.
  35. **REDD+** : the reduction of greenhouse gas emissions from deforestation and degradation, carbon flow, sustainable forest management and conservation, maintenance and increased forest carbon reserves.
  36. **Emission Reduction (RE)**: a set of activities carried out by the various actors in redd+ projects. One part of the RE is transferred to the security margin (buffers) and another part is generated as certificates.
  37. Reforestation: man-induced conversion of unforested land into forested land, through planting and promotion of natural sources of seeds.
  38. Registration: physical or electronic system for registration and accounting of programs, projects, emission reductions and their titles, water credits, biodiversity, land use or other environmental services and ecosystem products with the aim of creating an environment of transparency, credibility, traceability and interoperability for the System Regulation for Reduction of Emissions of Deforestation and Forest Degradation, Conservation and Increase of Carbon Reserves through REDD+ Forests in Mozambique.
  39. **Forest carbon reserve: component** of a given natural ecosystem or altered by human activity, measured by the weight of biomass and necromass converted into carbon.
  40. **Carbon Reserves:** System with the ability to accumulate or emit carbon.
  41. Safeguards: guidelines aimed at potentiating positive impacts and reducing negative impacts related to REDD+ activities.
  42. **Carbon**  sequestration: fixation of greenhouse gases through the growth of forest vegetation and sustainable land use.
  43. **Holder of the** **licença**: project tenderer approved by the competent authority.
  44. **Emission**   **Reduction Title:** document that includes rights and interests associated with emission reductions resulting from emission reduction activities, validated, verified and certified in accordance with the applicable methodologies issued by the Ministry overseeing the finance sector.
  45. **Transfer of Ownership** : by means of simple transfer and/or compensation for no commercial purpose, or by means of legally permissible disposal (including marketing) in the limits of current legislation.
  46. Validation: externa audit that shows that the project meets the criteria established by the carbon and/or socio-environmental standard in which the project is certified.
  47. Verifiable: credited entity that issues report/declaration proving the origin of the certified reduction emission according to a certain methodology and standard. The Verification Report attests to the origin and conformity of the emission reduction and allows the registration body to issue the certified title.
  48. Leakage: increase in emissions by deforestation or forest degradation resulting from a given REDD+ activity, occurring outside the area covered by this activity.
  49. **Verification**: external audit under a carbon and/or socio-environmental standard that occurred after the implementation of the Programa or project initiated and demonstrates the amount of reductions in emissions or absorptions generated by the project and which allows the verification of emission reductions.

**ANNEX I:**

Redd+ activity development license



REPUBLIC OF MOZAMBIQUE

PROVINCIAL GOVERNMENT

License No........................

Pursuant to Decree No...../......, of ........ from....... and in the presence of the file relating to the application made by .................

........................................... approval of the REDD+ project, specifically for ................. .......................................................

Location............................................................................................................................................................

Limits................................................................................................

Implementation Area ..... ........................................................................... We grant this license for a period of ....... years.

The holder of this licence is entitled to the ownership of the carbon credits to be generated by the projects. However , the marketing of carbon credits may only be carried out once the legal requirements in force have been met and upon presentation of the credit certificate to be issued by the Minister overseeing the finance sector.

For the record, this License has been washed away, which, once signed, is duly authenticated with a white seal in use.

.................., ............... of........................... of.....................................

THE DIRECTOR OF THE PROVINCE OF

...... ..........................................................................

(Name)

Price —MT

NATIONAL PRESS OF MOZAMBIQUE, E.P.

Price — 50.00 MT

IMPRENSA NACIONAL DE MOÇAMBIQUE, E.P.