

GOVERNMENT**SOCIALIST REPUBLIC OF VIETNAM****Independence - Freedom - Happiness**

Number: 119/2025/ND-CP

*Hanoi, June 9, 2025***DECREE****Amending and supplementing a number of articles of Decree No. 06/2022/ND-CP dated January 7, 2022 of the Government regulating greenhouse gas emission reduction and ozone layer protection***Pursuant to the Law on Organization of the Government dated February 18, 2025;**Pursuant to the Law on Environmental Protection dated November 17, 2020;**At the request of the Minister of Agriculture and Environment;*

The Government issued a Decree amending and supplementing a number of articles of Decree No. 06/2022/ND-CP dated January 7, 2022 of the Government regulating greenhouse gas emission reduction and ozone layer protection.

Article 1. Amending and supplementing a number of articles of Decree No. 06/2022/ND-CP dated January 7, 2022 of the Government regulating greenhouse gas emission reduction and ozone layer protection**1. Amend Article 2 as follows:**

"This Decree applies to organizations and individuals involved in greenhouse gas emission activities, emission reduction and greenhouse gas absorption; organizing and developing carbon markets, implementing domestic and international carbon credit exchange and offset mechanisms; producing, importing, exporting, consuming and treating ozone-depleting substances and greenhouse gasses controlled under the Montreal Protocol on Substances that Deplete the Ozone Layer."

2. Amend and supplement Article 3 as follows:**a) Add clause 5a as follows:**

"5a. The Article 6.2 Paris Agreement mechanism is the carbon credit exchange and offset mechanism stipulated in Clause 2, Article 6 of the Paris Agreement under the United Nations Framework Convention on Climate Change. The Article 6.2 Paris Agreement mechanism allows countries to bilaterally exchange carbon credits and greenhouse gas emission reduction results for use towards greenhouse gas emission reduction targets according to their Nationally Determined Contributions (NDCs)."

b) Add clause 5b as follows:

“5b. The mechanism of Article 6.4 of the Paris Agreement is a mechanism for carbon credit trading and offsetting. provided for in Clause 4, Article 6 of the Paris Agreement under the United Nations Framework Convention on Climate Change. The mechanism in Article 6.4 of the Paris Agreement allows organizations in participating countries that are members of the Paris Agreement to register programs and projects according to methods recognized by the UNFCCC and to grant carbon credits to programs and projects after appraisal.”

c) Amend Clause 12 as follows:

“12. Carbon trading is a centralized quota exchange and trading system. greenhouse gas emissions and carbon credits.”

d) Amend Clause 18 as follows:

“18. Trading greenhouse gas emission quotas and carbon credits is the activity of buying and selling greenhouse gas emission quotas and carbon credits on the carbon exchange.”

d) Add clause 20 as follows:

“20. Sustainable cooling is the application of climate-friendly cooling solutions, reducing greenhouse gas emissions, using energy efficiently and effectively, and moving towards the use of controlled substances with low or “zero” global warming potential in buildings and urban areas.”

e) Add clause 21 as follows:

“21. The national registration system for greenhouse gas emission quotas and carbon credits (hereinafter referred to as the National Registration System) is a system that synthesizes information technology infrastructure elements, software, and data built to manage, operate, update, and exploit information on ownership of greenhouse gas emission quotas and carbon credits; and handle activities of borrowing, paying back, transferring, and offsetting greenhouse gas emission quotas.”

g) Add clause 22 as follows:

“22. The carbon credit generation method applied to the domestic carbon credit exchange and offset mechanism is the method of calculating the amount of greenhouse gas emission reduction or absorption of the project compared to the amount of greenhouse gas emission or absorption of greenhouse gas before the project was applied.”

3. Amend Article 7 as follows:

a) Amend Clause 1 as follows:

“1. The greenhouse gas emission reduction targets approved by the Prime Minister in the Nationally Determined Contribution (NDC) include greenhouse gas emission reduction targets for the fields of energy, agriculture, land use and forestry, waste management, industrial processes in accordance with the socio-economic development conditions of the country and international treaties to which the Socialist Republic of Vietnam is a member.”

b) Amend point b, clause 4 as follows:

“b) From 2025 to the end of 2030, establishments allocated greenhouse gas emission quotas are responsible for developing and implementing greenhouse gas emission mitigation measures in accordance with the allocated greenhouse gas emission quotas; establishments that have not been allocated greenhouse gas emission quotas are responsible for developing and implementing grassroots greenhouse gas emission mitigation plans in accordance with the provisions of Article 13 of this Decree in accordance with the sectoral greenhouse gas emission mitigation plans.”

4. Amend and supplement Article 8 as follows:

a) Amend points b and c, clause 3 as follows:

“b) Collect data, calculate greenhouse gas absorption levels in ecological regions and in each province and centrally-run city, and summarize them in the report on greenhouse gas inventory results at the sectoral level as prescribed in Clause 3, Article 11 of this Decree;

c) Annually monitor and evaluate the implementation of activities to enhance greenhouse gas absorption from sustainable forest management, protect and improve forest coverage, biomass, quality and greenhouse gas absorption from forests in each province and centrally-run city nationwide;”

b) Add point d, clause 3 as follows:

“d) Take the lead in developing a method to create carbon credits from greenhouse gas emission reduction or greenhouse gas absorption activities when implementing sustainable forest management projects, protecting and improving forest coverage, biomass and quality to serve the implementation of domestic carbon credit exchange and offset mechanisms.”

c) Abolish clause 4.

5. Amend Article 9 as follows:

a) Amend Clause 2 as follows:

“2. The Ministry of Agriculture and Environment is the focal agency of the National System for measuring, reporting and verifying greenhouse gas emission reduction, responsible for checking compliance with regulations on measuring, reporting and verifying greenhouse gas emission reduction in Article 10 of this Decree; presiding over and coordinating with ministries in charge of the field to build and operate a national online database on measuring, reporting and verifying greenhouse gas emission reduction.”

b) Amend point a, clause 5 as follows:

“a) Inspect and monitor compliance with regulations on measurement, reporting and assessment of greenhouse gas emission reduction of facilities specified in Clause 1, Article 5 of Decree No. this decision in the management area;”

c) Amend Clause 6 as follows:

“6. The establishments specified in Clause 1, Article 5 of this Decree, the appraisal units specified in Article 14 and other relevant organizations are responsible for complying with the regulations on measuring, reporting and appraising greenhouse gas emission reduction; providing additional information. Supplement information and operational data to serve the measurement, reporting and appraisal of national and sectoral greenhouse gas mitigation at the request of the Ministry of Agriculture and Environment and the ministries specified in Clause 2, Article 5 of this Decree.”

6. Amend Article 10 as follows:

a) Amend point c, clause 1 as follows:

“c) Assessment of greenhouse gas emission reduction is carried out in accordance with the provisions of Clause 4 of this Article.”

b) Amend and supplement Clause 3 as follows:

“3. Greenhouse gas emission reduction report

a) The establishments specified in Clause 1, Article 5 of this Decree shall prepare a periodic annual report on greenhouse gas emission reduction at the grassroots level of the year before the reporting period according to Form No. 02, Appendix III issued with this Decree, and send it to the relevant provincial People's Committee before March 31 from 2027; b) The provincial People's Committee shall

receive, review and summarize the results of greenhouse gas emission reduction of the establishments specified in Clause 1, Article 5 of this Decree and send it to the Ministry of Agriculture and Environment before June 30 every year from 2027;

c) The ministries specified in Clause 2, Article 5 of this Decree shall prepare annual sector-level greenhouse gas emission reduction reports according to Form No. 01, Appendix III issued with this Decree and send them to the Ministry of Agriculture and Environment before January 15, starting from 2024; d) The Ministry of Agriculture and Environment is responsible for reviewing

and synthesizing sector-level and grassroots-level greenhouse gas emission reduction reports, and preparing a summary report on greenhouse gas emission reduction.”

c) Amend Clause 4 as follows:

“4. Appraisal of greenhouse gas emission reduction a) Appraisal

of greenhouse gas emission reduction at the sectoral level shall be carried out by the ministries specified in Clause 2, Article 5 of this Decree. Every year from 2023, the ministries shall organize the appraisal of reports on results of greenhouse gas emission reduction at the sectoral level and send them to the Ministry of Agriculture and Environment for synthesis.

The appraisal contents include: The suitability of policies and management measures to reduce greenhouse gas emissions of the sector with the sector's development strategies, planning and plans; the reliability and completeness of information and data on greenhouse gas inventories and business-as-usual development scenarios in the planning period; the suitability of quantitative methods for greenhouse gas emission reduction of policies and management measures to reduce greenhouse gas emissions; the accuracy and reliability of greenhouse gas emission reduction results and comparison with business-as-usual development scenarios in the planning period; the possibility of double counting of greenhouse gas emission reduction results;

b) The appraisal of national greenhouse gas emission reduction is chaired by the Ministry of Agriculture and Environment, in coordination with ministries and branches, to serve the development of national reports on climate change response and other national reports on climate change in accordance with international commitments to implement the United Nations Framework Convention on Climate Change. The appraisal process for the summary report on greenhouse gas emission reduction is carried out as follows:

The Ministry of Agriculture and Environment shall establish a Council for appraisal of the greenhouse gas emission reduction synthesis report specified in Point c, Clause 3 of this Article. The Council shall have at least 09 members, including the Chairman of the Council, Vice Chairman of the Council, Secretary, 02 Reviewers and at least 04

Council members. Council members are representatives of the ministries specified in Clause 2, Article 5 of this Decree and experts with appropriate expertise.

The Appraisal Council holds a meeting when there is participation (present in person at the meeting or participating in the online meeting) of two-thirds or more of the number of Appraisal Council members, including the Chairman or Vice Chairman of the Council, Secretary and at least 01 Reviewer.

The Council Chairman has the following responsibilities: To chair Council meetings or authorize the Council Vice Chairman; to handle opinions expressed in Council meetings, to conclude Council meetings and to be responsible for the Council's conclusions; to sign Council meeting minutes and to be responsible for the completeness and truthfulness of the contents recorded in the Council meeting minutes.

The members of the Appraisal Council study the greenhouse gas emission mitigation synthesis report and evaluate it based on the following main contents: The completeness of the content, information, and data of the greenhouse gas emission mitigation synthesis report; the conformity of policies and management measures to mitigate greenhouse gas emissions in various sectors with the national development strategy, planning, and plans; the conformity of quantitative methods for greenhouse gas emission mitigation of policies and management measures to mitigate greenhouse gas emissions; greenhouse gas emission mitigation results and comparison with the country's business-as-usual development scenario in the planning period; the possibility of double counting of greenhouse gas emission mitigation results.

Within 10 days from the date of the appraisal meeting, the Appraisal Council shall be responsible for approving and sending to the Ministry of Agriculture and Environment the meeting minutes with the main contents including: General assessment of the greenhouse gas emission reduction summary report and greenhouse gas emission reduction results of the Ministry managing the field; shortcomings and limitations of the greenhouse gas emission reduction summary report; requirements and recommendations related to the completion of the greenhouse gas emission reduction summary report based on the opinions of the Appraisal Council members; and the Appraisal Council's conclusion in one of three forms: Approval, Approval with revisions and Disapproval.

The Ministry of Agriculture and Environment shall complete the summary report on greenhouse gas emission reduction according to the conclusion of the Appraisal Council."

7. Amend and supplement Article 11 as follows:

a) Amend point d, clause 1 as follows:

“d) Appraisal of the results of sector-level greenhouse gas inventories specified in Clause 5

This, appraises the results of the greenhouse gas inventory of the facilities allocated greenhouse gas emission quotas specified in Clause 6a of this Article.”

b) Add point e, clause 1 as follows:

“e) Report on the results of the facility's biannual greenhouse gas inventory

including greenhouse gas inventory results for two consecutive years preceding the year of submission of the report.”

c) Amend points c, d, and e, Clause 2 as follows:

“c) Coordinate with sector management ministries to disseminate gas inventory methods.

Greenhouses at the grassroots level in accordance with the guidance of the Greenhouse Gas Protocol;

d) Update and publish the list of emission factors for greenhouse gas inventory

glasses;

e) Preside over and coordinate with ministries in charge of building and operating an online database on greenhouse gas inventories; update operational data, greenhouse gas inventory results and related information into the national database on climate change.”

d) Amend point b, clause 3 as follows:

“b) Guide and organize the implementation of grassroots greenhouse gas inventories within the scope of management for 2022, send the results of grassroots greenhouse gas inventories to the Ministry of Agriculture and Environment before December 1, 2023; issue instructions for grassroots greenhouse gas inventories within the scope of management;”

d) Amend and supplement Clause 4 as follows:

“4. The establishments specified in Clause 1, Article 5 of this Decree are responsible for:

a) Provide operational data and relevant information to serve the 2022 facility's greenhouse gas inventory according to the guidance of the sector management ministry before March 31, 2023;

b) Organize the implementation of grassroots greenhouse gas inventories, prepare grassroots greenhouse gas inventory reports every two years for 2024 onwards according to Form No. 06, Appendix II issued with this Decree and send them to the Provincial People's Committee before March 31 from 2025;

c) Thermal power plants, iron and steel production facilities, and cement production facilities on the list of greenhouse gas emission facilities must conduct greenhouse gas inventories issued by the Prime Minister and prepare a facility-level greenhouse gas inventory report every two years from 2026 onwards according to Form No. 06 of Appendix II issued with this Decree. Facilities specified in this point do not have to comply with the provisions in Point b of this Clause;

d) Facilities not subject to the provisions of Point c of this Clause are allocated quotas for the period from 2027 to develop a periodic greenhouse gas inventory report every two years for 2028 onwards according to Form No. 06 of Appendix II issued with this Decree. Facilities specified in this Point are not required to comply with the provisions of Point b of this Clause.”

e) Amend Clause 5 as follows:

“5. Appraisal of the results of sectoral greenhouse gas inventories is carried out by the ministries specified in Clause 2, Article 5 of this Decree.

The appraisal contents include: Completeness of the content, information, and data of greenhouse gas inventory; suitability of the identification of emission sources and greenhouse gas sinks; suitability of the greenhouse gas inventory method, applied emission coefficient, quality control method, quality assurance, and information system, data on greenhouse gas emissions of the sector management ministry; assessment of the accuracy and reliability of greenhouse gas inventory results.”

g) Amend Clause 6 as follows:

“6. Provincial People's Committees shall receive, review and synthesize the results of greenhouse gas inventories of the establishments specified in Clause 1, Article 5 of this Decree in their management areas and send them to the Ministry of Agriculture and Environment and ministries managing the fields before June 30 from 2025.”

h) Add clause 6a as follows:

“6a. The appraisal of greenhouse gas inventory results of establishments allocated quotas specified in Point c and Point d, Clause 4 of this Article shall be carried out by the unit specified in Article 14 of this Decree. The establishments allocated quotas shall send to the Ministry of Agriculture and Environment a report on the results of the verified greenhouse gas inventory before December 1 from 2027.”

8. Amend Article 12 as follows:

“Article 12. Organization of allocation of greenhouse gas emission quotas to establishments

1. Phase 2025 - 2026

a) Facilities allocated greenhouse gas emission quotas are thermal power plants, iron and steel production facilities, and cement production facilities on the list of greenhouse gas emission facilities that must conduct greenhouse gas inventories issued by the Prime Minister;

b) The Ministry of Agriculture and Environment shall preside over and coordinate with the Ministry of Industry and Trade and the Ministry of Construction to pilot the proposal of quota allocation for 2025 and 2026. For each thermal power plant, iron and steel production facility, and cement production facility specified in Point a, Clause 1 of this Article, report to the Prime Minister for consideration and approval of the total greenhouse gas emission quota by phase and annually. Based on the total greenhouse gas emission quota approved by the Prime Minister, the Ministry of Agriculture and Environment shall allocate quotas to facilities according to Form No. 01 of Appendix I issued with this Decree before December 31, 2025.

2. Phase 2027 - 2028 and phase 2029 - 2030

a) Sector management ministries shall propose a list of establishments to be allocated quotas based on the list of establishments emitting greenhouse gases that must conduct greenhouse gas inventories issued by the Prime Minister and the annual quota allocation for each establishment, and send it to the Ministry of Agriculture and Environment before June 30, 2027 for the 2027-2028 period; before June 30, 2029 for the 2029-2030 period;

b) The Ministry of Industry and Trade and the Ministry of Construction shall update the list of establishments allocated quotas and the annual quota allocation for each thermal power plant, iron and steel production facility, and send it to the Ministry of Agriculture and Environment before June 30, 2027 for the 2027-2028 period; before June 30, 2029 for the 2029-2030 period;

c) The Ministry of Agriculture and Environment shall preside over and coordinate with relevant ministries and agencies to review, evaluate, synthesize and report to the Prime Minister for consideration and approval of the total greenhouse gas emission quota for the period 2027 - 2028 and the period 2029 - 2030. 2030 and annually. Based on the total greenhouse gas emission quota approved by the Prime Minister, the Ministry of Agriculture and Environment allocates quotas to

facilities according to Form No. 01 of Appendix I issued with this Decree before October 31, 2027 for the period 2027 - 2028 and before October 31, 2029 for the period 2029 - 2030.

3. Method of determining greenhouse gas emission quotas

a) Greenhouse gas emission quotas are determined based on the level of greenhouse gas emissions per unit of product; growth targets of the sector; greenhouse gas emission reduction targets of the sector and facility according to the production and business plan; emission reduction potential of the facility; technical, technological and financial capacity of the facility in implementing greenhouse gas emission reduction.

The method for determining greenhouse gas emission quotas is specified in detail in Method 01 Appendix I issued with this Decree;

b) Sectoral management ministries apply the method prescribed in Point a, Clause This is to determine the proposed greenhouse gas emission allowances to be allocated to the facilities.

4. Facilities allocated quotas are allowed to exchange greenhouse gas emission quotas and carbon credits on the Carbon Exchange according to the roadmap specified in Article 17 of this Decree.

5. The cost of implementing the allocation of greenhouse gas emission quotas is arranged from State budget resources according to state budget management decentralization."

9. Amend Article 13 as follows:

Amend point b, clause 4 as follows:

"b) Develop and approve a plan to reduce greenhouse gas emissions for the period from 2026 to the end of 2030, annual adjustments and updates (if any) shall be sent to the Ministry of Agriculture and Environment, the ministry managing the field specified in Clause 2, Article 5 of this Decree and the Provincial People's Committee before December 31, 2025."

10. Amend Article 14 as follows:

"Article 14. Units appraising greenhouse gas inventory results and appraising greenhouse gas emission reduction

The unit that appraises the results of greenhouse gas inventory and greenhouse gas emission reduction appraisal is an organization that is granted a certificate of registration for activities of verifying usage value and verifying according to the provisions of law on business conditions for conformity assessment services."

11. Amend Article 15 as follows:

a) Amend Clause 1 as follows:

“1. The Ministry of Agriculture and Environment is responsible for managing, inspecting and supervising greenhouse gas emission reduction activities; inspecting and supervising the appraisal of greenhouse gas inventory results and appraisal of greenhouse gas emission reduction.”

b) Amend Clause 3 as follows:

“3. The relevant provincial People's Committees shall coordinate with the ministries specified in Clause 2, Article 5 of this Decree to inspect and monitor greenhouse gas emission reduction activities of the establishments specified in Clause 1, Article 5 of this Decree in their management areas.”

12. Amend the title of Section 2, Chapter II as follows:

“Section 2. ORGANIZATION AND DEVELOPMENT OF CARBON MARKET”

13. Amend Article 16 as follows:

“Article 16. Subjects implementing exchange and supporting exchange in the domestic carbon market

1. The subject of greenhouse gas emission quota exchange is the basis for quota allocation prescribed in Article 12 of this Decree.

2. The subjects implementing carbon credit exchange are agencies and organizations in the territory of the Socialist Republic of Vietnam.

3. The transaction support subjects are organizations providing financial services, supporting activities of exchanging greenhouse gas emission quotas and carbon credits on the carbon market according to the legal regulations on domestic carbon trading floors.”

14. Amend Article 17 as follows:

“1. Period up to the end of 2028

a) Establish a National Registration System; b)

Build and organize a pilot operation of a domestic Carbon Trading Platform;

c) Implement a domestic carbon credit exchange and offset mechanism;

d) Implement capacity building activities and raise awareness on carbon market development.

2. Phase from 2029

a) Develop and implement a mechanism for auctioning greenhouse gas emission quotas;

b) Complete regulations on carbon credit management, greenhouse gas emission quota and carbon credit exchange activities; legal regulations on organization, management, operation of domestic carbon market and participation in world carbon market.”

15. Amend Article 18 as follows:

“Article 18. National registration system

1. The Ministry of Agriculture and Environment shall preside over and coordinate with relevant agencies to develop, manage and operate the National Registration System; connect and share data between the National Registration System and the domestic carbon trading system. The National Registration System includes the following components:

a) Information technology infrastructure;

b) Software for managing information on greenhouse gas emission quotas and carbon credits;

c) Database on greenhouse gas emission quotas and trading and offset mechanisms

Carbon credits specified in Article 20, Clause 1, Article 20a of this Decree.

2. Register an account on the National Registration System

a) For facilities allocated greenhouse gas emission quotas, organizations participating in the project are registered according to the mechanisms prescribed in Article 20 of this Decree, point a and point b clause 1 Article 20a of this Decree shall be granted an account by the Ministry of Agriculture and Environment on the National Registration System and information shall be sent to establishments and organizations;

b) For organizations participating in programs and projects under the mechanisms specified in Point c, Clause 1, Article 20a of this Decree, the organization shall submit an account registration dossier to the Ministry of Agriculture and Environment in one of the following forms: directly, online or via postal service. The registration dossier includes:

Application for registration according to Form No. 01 Appendix V issued with this Decree;

Program and project documents are registered according to the regulations of the mechanisms;

The contact methods of the program and project are registered according to the regulations of the mechanisms.

Within 05 working days from the date of receiving the registration dossier, the Ministry of Agriculture and Environment shall grant an information account to the organization; in case of refusal to grant an account, the reason shall be clearly stated.

3. The Minister of Agriculture and Environment shall prescribe the use of the National Registration System.”

16. Amend Article 19 as follows:

“Article 19. Exchange, borrowing, repayment, transfer, and offset of greenhouse gas emission quotas and carbon credits

1. Greenhouse gas emission quotas and carbon credits allowed to be traded on the Carbon Exchange include:

a) Greenhouse gas emission quotas specified in Article 12 of this Decree. One unit of greenhouse gas emission quota represents the right to emit 01 ton of CO₂.
or 01 ton of CO₂ equivalent;

b) Carbon credits are granted for greenhouse gas emission reduction results from January 1, 2021 of programs and projects under the mechanism prescribed in Article 20 of this Decree and the mechanism prescribed in Point a, Point b, Clause 1, Article 20a.
This Decree.

2. The Ministry of Agriculture and Environment shall update the number of greenhouse gas emission quotas into the facility's account on the National Registration System, and at the same time send and update data to the Carbon Trading Platform operators when making allocations as prescribed in Article 12 of this Decree.

3. Confirm carbon credits for exchange on the Carbon Exchange

a) For carbon credits from projects under the mechanism prescribed in Article 20 of this Decree and the mechanism prescribed in Point a, Clause 1, Article 20a of this Decree, the Ministry of Agriculture and Environment shall send information on the amount of carbon credits to the units operating the Carbon Exchange to update the organization's account when registering to trade on the Carbon Exchange;

b) For carbon credits from programs and projects under the mechanism specified in Point b, Clause 1, Article 20a of this Decree, organizations participating in programs and projects that need to have their carbon credits confirmed shall submit a dossier to the Ministry of Agriculture and Environment in one of the following forms: directly, online or via postal service. The dossier includes: An application for carbon credit confirmation according to Form No. 02, Appendix V issued with this Decree; A certificate from the mechanism management agency for the amount of carbon credits of the program or project to be exchanged on the Carbon Exchange.

Within 10 days from the date of receipt of the application, the Ministry of Agriculture and Environment shall review, confirm and send information on the amount of confirmed carbon credits to the requesting organization's account on the Carbon Exchange; in case of non-confirmation, the reason must be clearly stated.

4. Greenhouse gas emission quota trading

The exchange of greenhouse gas emission allowances is carried out on the Carbon Exchange in accordance with the law on the Carbon Exchange.

5. Return greenhouse gas emission quotas

a) For each allocation period, the facility is responsible for returning the greenhouse gas emission quota to the State. The amount of greenhouse gas emission quota returned must be at least equal to the greenhouse gas inventory results from direct emission sources during the allocated period of the facility minus the amount of offset carbon credits;

b) The facility shall self-pay the greenhouse gas emission quota to the National Registration System before December 31 of the year following the allocated period specified in Article 12 of this Decree;

c) The Ministry of Agriculture and Environment shall cancel the returned quotas on the National Registration System;

d) The State encourages establishments to voluntarily pay greenhouse gas emission quotas that are greater than the results of greenhouse gas inventories from direct emission sources during the allocated period, contributing to the implementation of the national greenhouse gas emission reduction target;

d) Facilities are allowed to apply the forms of exchange, borrowing, and transfer of greenhouse gas emission quotas prescribed in Clauses 4, 6, and 7 of this Article and use carbon credits to offset greenhouse gas emissions prescribed in Clause 5 of this Article to fulfill their payment obligations;

e) Facilities that fail to fully fulfill their responsibility to pay back their greenhouse gas emission quotas shall be subject to penalties in accordance with the provisions of the law on administrative penalties for violations in the field of environmental protection. At the same time, the amount of greenhouse gas emission quotas that are not paid back shall be deducted from the facility's allocated quota for the next period.

6. Borrowing greenhouse gas emission quotas

a) During the period up to the end of 2030, the facility can borrow the amount of greenhouse gas emission quota allocated for the next period of that same facility to

ensure the payment of greenhouse gas emission quotas for the current period.

The amount of borrowed quota shall not exceed 15% of the allocated quota for the allocated period and shall not be used for exchange;

b) Facilities shall self-borrow greenhouse gas emission quotas on the National Registration System before returning the greenhouse gas emission quotas of the allocated period.

7. Transfer of greenhouse gas emission quotas

a) During the period up to the end of 2030, the facility can transfer the unused greenhouse gas emission quota after completing the repayment of the current period to the next period. The transferred quota quantity is used for exchange;

b) The facility shall self-transfer the greenhouse gas emission quota on the National Registration System after returning the greenhouse gas emission quota of the allocated period;

c) After 30 days from the deadline for returning the greenhouse gas emission quotas of the allocated period, the Ministry of Agriculture and Environment shall cancel the quotas of the previously allocated periods that have not been transferred or/and returned by the facility on the National Registration System, and at the same time send and update data to the Carbon Trading Platform operators.

8. Use carbon credits to offset greenhouse gas emissions

a) Facilities can use carbon credits from projects under the carbon credit exchange and offset mechanisms specified in Article 20 of this Decree, Point a, Point b, Clause 1.

Article 20a of this Decree shall offset no more than 30% of the allocated greenhouse gas emission quota of the facility;

b) Facilities using carbon credits to offset greenhouse gas emissions on their own on the National Registration System during the return process.

9. Carbon credit trading for greenhouse gas emission offset

a) Carbon credit exchange for greenhouse gas emission offset is the purchase and sale of carbon credits between the establishments specified in Clause 1, Article 16 of this Decree and the carbon credit-owning organizations under the carbon credit exchange and offset mechanisms specified in Article 20 of this Decree, Point a, Point b, Clause 1, Article 20a of this Decree, carried out on the Carbon Exchange in accordance with the law on Carbon Exchange;

b) Carbon credit exchange activities must ensure compliance with the provisions of the other relevant legal provisions.

10. Use carbon credits to voluntarily reduce greenhouse gas emissions

The State encourages organizations to purchase carbon credits to voluntarily reduce greenhouse gas emissions, contributing to the implementation of the national greenhouse gas emission reduction target. The amount of carbon credits used for voluntary greenhouse gas emission reduction shall not be further traded on the market.”

17. Amend Article 20 as follows:

“Article 20. Domestic carbon credit exchange and offset mechanism

1. The subjects of project development and implementation under the domestic carbon credit exchange and offset mechanism are agencies and organizations within the territory of Vietnam.

2. Unit appraising projects according to domestic carbon credit exchange and offset mechanism

a) The appraisal unit is an organization that is granted a certificate of registration for activities of confirming the value of use and checking and confirming according to the provisions of law on business conditions of conformity assessment services;

b) The appraisal unit shall appraise the project dossier at the request of the organization requesting project registration and adjustment as prescribed in Clause 6 of this Article and at the request of the organization requesting carbon credit issuance as prescribed in Clause 9 of this Article.

3. The ministries managing the fields specified in Clause 2, Article 5 of this Decree organize the approval of: method recognition; project registration; change of project participants; project cancellation; and granting of carbon credits to projects.

4. Carbon credit generation methods applied to projects under the domestic carbon credit exchange and offset mechanism include:

a) Methods prescribed by sector management ministries in Clause 2, Article 5

This Decree is formulated according to Form No. 03B and recognized according to Form No. 03E Appendix V. issued together with this Decree and published on the National Registration System and the website of the sector management ministry;

b) The methods recognized by the United Nations Framework Convention on Climate Change applied to projects under the Article 6.4 Mechanism of the Paris Agreement are reviewed, selected and announced by sector management ministries on the National Registration System and the electronic information page of the sector management ministry;

c) The method proposed by the organization or individual is not included in point a or point b of clause This is recognized by the sector management ministries according to the provisions of Clause 5 of this Article.

5. Recognition of carbon credit generation methods proposed by organizations and individuals

a) Organizations and individuals requesting recognition of carbon credit generation methods shall submit dossiers to the sector management ministry specified in Clause 2, Article 5 of this Decree in one of the following forms: directly, online or via postal service. The dossier includes:

Application for recognition of carbon credit generation method according to Form No. 03A Appendix Appendix V issued with this Decree;

Carbon credit generation method document according to Form No. 03B Appendix V issued with this Decree;

b) Within 03 working days from the date of receipt of the application for recognition of the carbon credit generation method, the sector management department shall notify the organization or individual of the validity of the application. In case the application is invalid, the organization or individual shall complete the application within no more than 15 days from the date of notification. The time for completing the application shall not be included in the time limit for performing the procedure for recognition or adjustment of the method;

c) Within 01 working day from the date of receiving valid dossiers, the sector management ministry shall post the dossier requesting recognition and adjustment of carbon credit creation methods on the sector management ministry's electronic information page to solicit public opinions within 15 days;

d) Within 45 days from the date of completion of public consultation, the sector management ministry shall organize an assessment of the carbon credit generation method by establishing an Assessment Council.

The evaluation council has at least 09 members, including the Chairman and Vice Chairman. Council Chairman, Secretary, 02 Reviewers and at least 04 Council Members. Council Members are representatives of relevant agencies under the ministry managing the field and experts with appropriate expertise.

The assessment content includes: measures to reduce greenhouse gas emissions in line with the goals and orientations of the sector's greenhouse gas emission reduction plan; methods for calculating greenhouse gas emissions when not yet applied and when applied.

Greenhouse gas emission reduction measures and project performance monitoring parameters are clear and transparent; meeting technical requirements on measurement, reporting, and appraisal.

greenhouse gas emission reduction targets of sectoral management ministries; scalability and widespread application to achieve effective greenhouse gas emission reduction.

The Evaluation Council holds a meeting when there is participation (present in person at the meeting or participating in an online meeting) of two-thirds or more of the members of the Evaluation Council, including the Chairman or Vice Chairman of the Council, Secretary and at least 01 Reviewer.

The Council Chairman is responsible for: chairing Council meetings or authorizing the Council Vice Chairman; handling opinions expressed in Council meetings, concluding Council meetings and being responsible for the Council's conclusions; signing Council meeting minutes and being responsible for the completeness and truthfulness of the contents recorded in the Council meeting minutes.

Decision to establish the Evaluation Council according to Form No. 03C, Minutes of the Council meeting according to Form No. 03D, Evaluation form of Council members according to Form No. 03D
Appendix V issued with this Decree;

d) Within 05 working days from the date of the Council's assessment results

The sector management department shall consider and decide in one of the following forms:

Recognition of carbon credit generation method in writing according to Form No. 03E
Appendix V issued with this Decree is sent to organizations and individuals requesting recognition and the Ministry of Agriculture and Environment for publication on the National Registration System.

There is a document requesting organizations and individuals to request recognition of carbon credit creation methods to supplement and complete. The time limit for organizations and individuals to supplement and complete carbon credit creation methods is no more than 30 days from the date of receipt of the document from the sector management ministry. The time limit for supplementing and completing carbon credit creation methods is not included in the time limit for performing procedures for recognition of carbon credit creation methods. Within 05 working days from the date of receipt of supplemented and completed documents, the sector management ministry shall consider and decide to recognize the carbon credit creation method; send the decision to the organization, individual and the Ministry of Agriculture and Environment for publication on the National Registration System; in case of non-recognition of the method
Carbon crediting methods must clearly state the reasons;

e) The carbon credit creation method of an organization or individual is recognized by the sector management ministry and announced on the National Registration System. The use of this carbon credit creation method is implemented in accordance with the provisions of the law on intellectual property and other relevant laws;

g) Organizations and individuals wishing to adjust a recognized carbon credit creation method shall follow the procedure for requesting recognition of a carbon credit creation method specified in this clause;

h) The request for recognition of the carbon credit generation method specified in Clause This is effective from 1 January 2028 onwards.

6. Registering projects under the domestic carbon credit exchange and offset mechanism

a) Agencies and organizations that request to register a project that selects the carbon credit generation method specified in Clause 4 of this Article shall send the project registration dossier to the ministry managing the sector specified in Clause 2, Article 5 of this Decree in one of the following forms: directly, online or via postal service. Organizations that request to register a multi-sector project under the management of two or more ministries shall send the registration dossier to the Ministry of Agriculture and Environment. The dossier includes:

Application for project registration according to Form No. 04A Appendix V issued with this Decree;

Project design documents according to Form No. 04B Appendix V issued with this Decree;

Project monitoring plan according to Form No. 04C Appendix V issued with this Decree;

Sustainable development implementation plan according to Form No. 04D Appendix V issued with this Decree;

Contact method according to Form No. 04D Appendix V issued with this Decree; Copies of licenses related to

the project's professional activities according to current law;

b) Within 03 working days from the date of receipt of the dossier, the sector management department shall notify the agency or organization of the validity of the dossier. In case the dossier is invalid, the organization shall complete the dossier within no more than 15 days from the date of notification. The time for completing the dossier shall not be included in the time limit for carrying out the procedures for project registration and adjustment;

c) Within 01 working day from the date of receiving valid dossiers, the sector management ministry shall post the project registration application dossier on the sector management ministry's electronic information page to solicit public opinions within 30 days;

d) Within 05 working days from the date of completion of public consultation, the Ministry Manage the field to synthesize opinions and notify agencies and organizations submitting documents;

d) The agency or organization shall complete the dossier according to the comments in the notice and send it to the unit specified in Clause 2 of this Article for appraisal. Within 60 days from the date of receipt of the notice, the agency or organization shall send the completed project registration application dossier together with the project document appraisal report according to Form No. 04E Appendix V issued with this Decree to the ministry in charge of the field.

The appraisal unit specified in Clause 2 of this Article shall choose to conduct appraisal of project documents before, during or after the period for public consultation;

e) Within 03 working days from the date of receipt of the completed project registration application, the sector management ministry shall notify the proposing agency or organization of the validity of the application. In case the application is invalid, the proposing agency or organization shall complete the application within no more than 05 days from the date of notification. The time for completing the application shall not be included in the time limit for carrying out the project registration and adjustment procedures;

g) Within 03 working days from the date of receipt of valid dossiers, the sector management ministry shall send the dossiers to the Ministry of Agriculture and Environment and relevant agencies and organizations for comments on the approval of project registration. The agencies and organizations whose opinions are sought shall be responsible for responding in writing within a maximum of 10 days from the date of receipt of the dossier for comments;

h) Within 07 days after receiving comments from agencies, organizations, and ministries managing the field, the organization shall evaluate the following contents: measures to reduce greenhouse gas emissions, methods of generating carbon credits, parameters for monitoring project activities; approve project registration by decision according to Form No. 04G Appendix V issued with this Decree and send it to the organization or individual requesting registration, and the Ministry of Agriculture and Environment for publication on the National Registration System; in case of disapproval of registration, the reasons must be clearly stated;

i) Agencies and organizations that need to adjust the scale and capacity of approved projects Registration shall be carried out in accordance with the project registration request procedures specified in this clause.

7. Change project participants

a) In case the agency or organization that is the registered investor of a project requests to change the project participants, it shall submit a request dossier to the ministry managing the project.

The project registration approval area is in one of the following forms: directly, online or via postal service.

The dossier includes:

Application for change of project participants according to Form No. 05, Appendix V issued with this Decree;

Additional contact methods according to Form No. 04D Appendix V issued with this Decree;

b) Within 10 days from the date of receipt of the request, the sector management ministry shall make adjustments according to the organization's request on the National Registration System;

c) The organization is responsible for fulfilling its committed obligations to be responsible to relevant parties according to the provisions of law due to the decision to adjust project participation.

8. Cancellation of project

registration a) In case the agency or organization that is the investor of a registered project requests to cancel the project registration, it shall submit a request dossier to the ministry in charge of the field that approves the project registration in one of the following forms: directly, online or via postal service. The dossier includes:

Application for project cancellation according to Form No. 06 Appendix V issued with this Decree;

Contact method according to Form No. 04D Appendix V issued with this Decree;

b) Within 30 days from the date of receipt of the request, the sector management department shall cancel the project registration at the request of the organization on the Registration System.
nation;

c) The organization is responsible for fulfilling its committed obligations and is responsible to relevant parties as prescribed by law due to the decision to cancel project registration.

9. Issuing carbon credits according to the domestic carbon credit exchange and offset mechanism

a) The agency or organization that is the investor of the registered project shall submit the carbon credit application to the ministry in charge of the project registration approval sector in one of the following forms: directly, online or via postal service. The application includes:

Application for carbon credit according to Form No. 07A Appendix V issued with this Decree;

Project monitoring report according to Form No. 07B Appendix V issued with this Decree;

The project mitigation results appraisal report according to Form No. 07C Appendix V issued with this Decree shall be carried out by the appraisal unit specified in Clause 2 of this Article;

Sustainable development report according to Form No. 04D Appendix V issued with this Decree; b)
Within 03 working

days from the date of receipt of the dossier, the sector management ministry shall notify the requesting organization of the validity of the dossier. In case the dossier is invalid, the requesting organization shall complete the dossier within no more than 05 days from the date of notification.

After 15 days from the date of the notice, if the organization does not submit the completed application according to the notice, it must resubmit the application as the first time;

c) Within 03 working days from the date of receipt of valid dossiers, the sector management ministry shall send the dossiers to relevant agencies and organizations to seek opinions on granting carbon credits to the project. The consulted agency shall be responsible for responding in writing within a maximum of 15 days from the date of receipt of the dossier for opinions;

d) Within 15 days after receiving comments from relevant agencies and organizations, the sector management ministry shall decide to grant carbon credits and notify the requesting organization and the Ministry of Agriculture and Environment to publish on the National Registration System; in case carbon credits are not granted, the reasons must be clearly stated.”

18. Add Article 20a as follows:

“Article 20a. International carbon credit exchange and offset mechanism

1. International carbon credit exchange and offset mechanisms include:

a) The bilateral and multilateral carbon credit exchange and offset mechanism between the Government of the Socialist Republic of Vietnam and foreign signatories is implemented in accordance with the signed international treaties in accordance with the provisions of Article 6.2 of the Paris Agreement;

b) The mechanism of Article 6.4 of the Paris Agreement is implemented under the guidance of the United Nations Framework Convention on Climate Change;

c) The mechanism for exchanging and offsetting international carbon credits not specified in Point a and Point b of this Clause shall be implemented according to regulations issued by the agency managing the mechanism. promulgate.

2. Approval of programs and projects registered under the Mechanism Article 6.4 of the Paris Agreement

a) Agencies and organizations requesting approval of programs and projects shall submit their dossiers to the Ministry of Agriculture and Environment in one of the following forms: directly, online or via postal service. The dossier requesting approval of a project includes:

Application form specified in Form No. 08, Appendix V issued with this Decree;

Project design documents as prescribed by the mechanism;

Technical report or project appraisal report as prescribed by the mechanism;

Copies with originals for comparison or certified copies of licenses and documents related to the project's professional activities according to current legal regulations;

b) Within 05 working days from the date of receipt of the application, the Ministry of Agriculture and Environment shall notify the requesting organization of one of the following cases: accepting valid application; requesting to supplement or complete the application; or rejecting if the application is invalid. The time limit for supplementing or completing the application is no more than 15 days from the date of the written notice of the request to supplement or complete the application;

c) Within 30 days from the date of receipt of a valid application, the Ministry of Agriculture and Environment shall organize an assessment of the application for approval of the program or project; and shall seek opinions from relevant agencies and organizations. The agency receiving the opinion shall be responsible for responding in writing within a maximum of 10 days from the date of receipt of the request for opinions attached to the application. The Ministry of Agriculture and Environment shall organize an assessment based on the following contents: measures to reduce greenhouse gas emissions; methods of generating carbon credits; and the suitability of the project according to the provisions of the mechanism, Article 6.4;

d) Within 05 working days from the date of assessment results, the Minister of Agriculture and Environment shall consider and decide to approve the program or project registered under the Mechanism Article 6.4 of the Paris Agreement, notify the requesting organization and publish it on the National Registration System; in case of disapproval, the reasons must be clearly stated. The project approval document form is in accordance with the provisions of the Mechanism Article 6.4 of the Paris Agreement.

3. Approval of registration for conversion of programs and projects registered under the Mechanism Clean Development Mechanism (CDM) to Article 6.4 of the Paris Agreement

a) Agencies and organizations that are investors of programs and projects registered under the Clean Development Mechanism and request approval for conversion registration must submit their application to the Ministry of Agriculture and Environment before September 30, 2025 in one of the following forms: directly, online or via postal service. The application for conversion approval includes:

Application for registration of program and project conversion specified in Form No. 09 Appendix V issued with this Decree;

Project design documents as required by the Clean Development Mechanism;

Document requiring the Regulatory Authority to authorize the transfer and confirmation of Mechanism 6.4 of the Regulatory Authority 6.4 on receipt of the request for conversion;

b) Within 05 working days from the date of receipt of the application, the Ministry of Agriculture and Environment shall notify the requesting organization of one of the following cases: accepting valid application; requesting to supplement or complete the application; or rejecting if the application is invalid. The time limit for supplementing or completing the application is no more than 15 days from the date of the written notice of the request to supplement or complete the application;

c) Within 30 days from the date of receipt of a valid application, the Ministry of Agriculture and Environment shall organize an assessment of the application for conversion; seek opinions from relevant agencies and organizations. The agency whose opinion is sought shall be responsible for responding in writing within a maximum of 10 days from the date of receipt of the request for opinions attached to the application;

d) Within 05 working days from the date of assessment results, the Minister of Agriculture and Environment shall consider and decide to approve the registration for conversion of programs and projects, notify the requesting organization and publish it on the National Registration System; in case of disapproval, the reasons must be clearly stated. The form of the document approving the conversion of programs and projects shall comply with the provisions of the Mechanism Article 6.4 of the Paris Agreement;

d) The Ministry of Agriculture and Environment is responsible for notifying the Management Authority of Mechanism Article 6.4 about programs and projects approved for conversion registration before December 31, 2025.

4. Acceptance of international transfer of carbon credits, emission reduction results
greenhouse gas

a) For the approval of international transfer of carbon credits from projects under the carbon credit exchange and offset mechanism specified in Point a, Clause 1 of this Article, the organization granted carbon credits shall submit an application for approval according to Form No. 10, Appendix V issued with this Decree to the Ministry of Agriculture and Environment in one of the following forms: directly, online or via postal service.

The Minister of Agriculture and Environment shall consider and decide to issue a document approving the transfer of international carbon credits in accordance with the provisions of the United Nations Framework Convention on Climate Change within 05 working days from the date of receipt of the application; in case of disapproval, the reasons must be clearly stated;

b) For the approval of international transfer of carbon credits and greenhouse gas emission reduction results from public investment projects not covered by the mechanism specified in Point a, Clause 1 of this Article, ministries, ministerial-level agencies, and provincial People's Committees in charge of the project must sign a contract for the purchase and sale of carbon credits and greenhouse gas emission reduction results with foreign partners. During the process of developing the purchase and sale contract, the competent authority must consult relevant ministries on information on the expected amount of carbon credits and greenhouse gas emission reduction results that require a written approval for international transfer.

When a written approval is required for international transfer, the competent authority shall submit a dossier requesting approval to the Ministry of Agriculture and Environment. The dossier shall include: Project implementation status report; project design documents; carbon credits, greenhouse gas emission reduction results proposed for international transfer.

The Ministry of Agriculture and Environment sends a document to relevant agencies and organizations to seek their opinions on the application. The agencies and organizations whose opinions are sought are responsible for responding within 20 days.

Based on the opinions of relevant agencies and organizations, the implementation status of the objectives To reduce national and sectoral greenhouse gas emissions, the Ministry of Agriculture and Environment shall consider and issue a written approval in accordance with the provisions of the United Nations Framework Convention on Climate Change, notify the requesting agency and publish it on the National Registration System; in case of disapproval, the reasons must be clearly stated;

c) For unapproved projects, greenhouse gas emission reduction results and carbon credits will only be used for Vietnam's NDC targets and will not contribute to other countries' NDC targets and other international mitigation targets.

5. Organizations participating in project implementation under the carbon credit exchange and offset mechanism specified in Clause 1 of this Article are responsible for:

a) Within 15 days from the date of receipt of the registration approval notice from the mechanism's presiding agency, the organization shall send project information to the Ministry of Agriculture and Environment according to Form No. 11, Appendix V issued with this Decree;

b) During the project implementation process, before December 31 of each year, the organization shall provide information on the implementation status to the Ministry of Agriculture and Environment according to Form No. 12, Appendix V issued with this Decree.

6. Measures and activities to encourage the reduction of greenhouse gas emissions for projects under the international carbon credit exchange and offset mechanism specified in Point a, Clause 1 of this Article shall be implemented according to List No. 01, Appendix V issued with this Decree."

19. Amend Article 21 as follows:

"Article 21. Responsibility for developing the carbon market

1. The Ministry of Finance shall preside over the development and establishment of a carbon trading floor and develop financial policies for the operation of the carbon market.

2. The Ministry of Agriculture and Environment shall preside over and coordinate with relevant ministries to organize the operation of the carbon trading floor; develop propaganda documents and carry out capacity building activities for carbon market participants.

3. Ministries, ministerial-level agencies, and provincial People's Committees are responsible for coordinating with the Ministry of Agriculture and Environment and the Ministry of Finance to implement the provisions in Clause 1 and Clause 2 of this Article and activities to promote the development of the carbon market; organize dissemination and propaganda on mass media to raise public awareness of the carbon market."

20. Amend Article 22 as follows:

a) Amend point d, clause 2 as follows:

"d) From 1 January 2040: complete phase-out of HCFCs."

b) Amend Clause 4 as follows:

“4. Methyl bromide may only be imported for the purpose of disinfection and quarantine of goods.”

c) Amend Clause 5 as follows:

“5. List of prohibited production and import according to commitments to implement international treaties on ozone layer protection

a) List of prohibited production and import of controlled substances and equipment and products containing or produced from controlled substances according to commitments to implement international treaties on ozone layer protection of which the Socialist Republic of Vietnam is a member as prescribed in List No. 01 of Appendix VI issued with this Decree;

b) Exemptions for importing controlled substances on the List

Item No. 01 of Appendix VI issued with this Decree is implemented as follows:

Importing organizations must clearly declare the controlled substance, the purpose of import, and be legally responsible for the accuracy of the declared information when carrying out customs procedures. Customs authorities shall base on the declared information and accompanying documents to handle customs procedures according to regulations.

When importing controlled substances after recycling that meet the quality requirements for fire prevention and fighting in the aviation sector or controlled substances that still exist in imported equipment and products as trace impurities that cannot be removed during the manufacturing process and are exempted under the Montreal Protocol, the importing organization shall submit to the customs authority 01 copy of the confirmation document of an inspection or testing or inspection organization in the relevant field or profession that is recognized to meet the requirements of the corresponding ISO/IEC standards;

c) The Prime Minister shall consider and decide to permit the import of controlled substances and equipment and products containing or manufactured from controlled substances in List No. 01 of Appendix VI issued with this Decree for the purposes of national defense, security, and disease prevention and control.”

21. Amend and supplement Article 24 as follows:

a) Amend Clause 1 as follows:

“Subjects required to register for use of controlled substances include:”

b) Amend point d, clause 1 as follows:

“d) Organizations that own equipment containing controlled substances: air conditioners with a nominal cooling capacity of 26.5 kW (90,000 BTU/h) or more; industrial refrigeration equipment with an electrical capacity of 40 kW or more;”

c) Add clause 6a as follows:

“6a. The registration information attached to the report on the use of controlled substances by the organization specified in Point a and Point b, Clause 1, Article 24 is the basis for the state management agency to consider allocating production and import quotas to organizations according to regulations.”

22. Amend Article 25 as follows:

“1. Production and import quotas apply to substances specified in point e.

Clause 1, Article 22 shall not exceed the total national consumption specified in Clause 3, Article 22; the substances specified in Clause 1, Article 23 shall not exceed the total national consumption specified in Point c, Clause 3, Article 23 of this Decree.

2. Quotas are allocated to organizations specified in points a and b.

Clause 1, Article 24 on a yearly basis, determined based on management requirements, usage needs and average usage volume of the organization in the last 3 years. The total allocated quota shall not exceed 80% of the total national consumption of controlled substances, the allocation of the remaining quota shall be carried out in the order of priority specified in Clause 3 of this Article.

3. The allocation of the remaining quota shall be made in the following order of priority:

a) Organizations using controlled substances with low global warming potential that need additional quotas. The low global warming potential value is determined based on the National Plan for Management and Elimination of Controlled Substances of Vietnam;

b) Organizations registered after December 31, 2022;

c) Organizations that have been allocated quotas need to supplement their quotas.

4. Organizations allocated quotas may only use the quotas in the year they are allocated.

5. The allocation of production and import quotas for controlled substances to organizations registered after December 31, 2022 shall be made on the basis of an assessment.

Registration fee for quota use, company profile and management requirements for controlled substances.

6. Organizations using greenhouse gases with low global warming potential are considered for additional production and import quotas based on a ranking based on the organization's CO2 equivalent consumption rate in the last 3 years.

7. Quota adjustments and supplements are made based on the proposal of the organization that has been allocated the quota, the quota usage situation of the organizations that have been allocated the quota, and management requirements for controlled substances.

8. Organizations that import controlled substances according to allocated quotas but then export them will be considered for additional import quotas not exceeding the amount exported. Additional import quotas will be considered for adjustment and addition to the granted import quotas in the year or the following year upon request.”

23. Amend Article 26 as follows:

a) Amend Clause 1 as follows:

“1. The organizations specified in Points a and b, Clause 1, Article 24 of this Decree are consider the allocation of quotas for the production and import of controlled substances.”

b) Amend Clause 5 as follows:

“5. Notification of allocation, adjustment and addition of import quotas is the basis for customs authorities to control and handle customs procedures for imported controlled substances.

In case administrative procedures have not been or cannot be carried out through the National Single Window Portal, the specialized management agency on climate change shall update and post the Notice of allocation, adjustment, and addition of import quotas for controlled substances on the National Single Window Portal for customs authorities to base on and control import activities of goods according to regulations.

In case the National Single Window Portal has an incident or in case of force majeure, it is impossible to exchange and provide information in electronic form, the importing organization shall submit to the customs authority 01 copy of the Notice of allocation, adjustment, and addition of import quotas for controlled substances on the Electronic Data Processing System of the customs authority.”

c) Amend Clause 8 as follows:

“8. The Ministry of Agriculture and Environment shall coordinate with relevant state management agencies to connect the National Single Window Portal system with the online public service system under its management to allocate quotas and manage the import of controlled substances on the system.”

24. Amend Article 27 as follows:

Add clause 4 as follows:

“4. Roadmap for management and elimination of controlled substances contained in equipment, products or controlled substances used to manufacture equipment and products specified in Table No. 01, Appendix VI issued with this Decree; implementation shall follow the guidance of the Minister of Agriculture and Environment.”

25. Amend Article 28 as follows:

a) Amend Clause 1 as follows:

“1. Organizations owning equipment containing controlled substances specified in Point d, Clause 1, Article 24 of this Decree shall collect, recycle, reuse and treat controlled substances according to the following principles:”

b) Amend point c, clause 2 as follows:

“c) In cases where recycling or reuse is not possible, treatment shall be carried out in accordance with the provisions of law on hazardous waste management.”

c) Amend Clause 5 as follows:

“5. Manufacturers and importers of equipment and products containing or manufactured from controlled substances with a nominal cooling capacity of less than 26.5 kW (90,000 BTU/h) or an electrical capacity of less than 40 kW are responsible for collecting, recycling and treating controlled substances in equipment and products according to the principles specified in Clause 1 of this Article from January 1, 2028.”

d) Add clause 7 as follows:

“7. The Ministry of Agriculture and Environment prescribes the qualifications of technicians performing the installation, operation, maintenance and repair of equipment containing controlled substances”.

26. Amend and supplement Article 29 as follows:

a) Amend Clause 1 as follows:

"1. The Ministry of Agriculture and Environment is the national focal point for implementing the Vienna Convention and the Montreal Protocol, and is responsible to the Government for implementing state management of controlled substances. The Ministry of Agriculture and Environment is responsible for presiding over and coordinating with relevant ministries and branches:

a) Manage controlled substances under international treaties on ozone layer protection to which Vietnam is a member; allocate, adjust, and supplement production and import quotas for HCFCs and HFCs in phases and annually; manage and license the export and import of Methyl bromide for the purposes specified in Clause 4, Article 22 of this Decree;

b) Develop and submit to the Prime Minister for promulgation a National Plan on management and elimination of controlled substances; promulgate, amend and supplement the list, instructions for use and regulations on management of controlled substances in accordance with the commitment to implement the international treaty on ozone layer protection to which the Socialist Republic of Vietnam is a signatory. Nam is a member;

c) Develop and operate an online public service system on registration, reporting, quota allocation and management of export and import of controlled substances; connect to the National Single Window Portal on management of controlled substances;

d) Organizing the implementation of national obligations under the Protocol Montreal; coordinate with focal points of other countries in implementing Vietnam's compliance measures with the Montreal Protocol;

d) Conduct inspection, examination and supervision of registration, reporting and use of quotas; manage and guide the implementation of regulations on collection, reuse, recycling and treatment of controlled substances; e) Organize the implementation

of assigned contents according to the provisions of the Law on Environmental Protection, this Decree and other tasks related to the management of controlled substances."

b) Amend Clause 2 as follows:

"2. The Ministry of Industry and Trade is responsible for coordinating with the Ministry of Agriculture and Environment to allocate, adjust, and supplement import and production quotas for controlled substances."

c) Amend and supplement Clause 5 as follows:

"5. The Ministry of Education and Training shall preside over and coordinate with the Ministry of Agriculture and Environment to:

a) Develop and implement training, education, certification and accreditation programs for those working in fields related to controlled substances;

b) Integrate content related to controlled substances into regulations on minimum knowledge volume and capacity requirements that learners must achieve after graduating from intermediate and college levels for related fields and occupations; c) Organize the issuance of vocational skill certificates to technicians working in the field.

areas involving controlled substances.”

d) Add clause 5a as follows:

“5a. The Ministry of Home Affairs shall preside over the development and promulgation of national technical regulations on labor safety for refrigeration and air conditioning systems.”

27. Amend Article 33 as follows:

a) Amend Clause 2 as follows:

“2. Organizations and individuals engaged in research, application, transfer and development of technology to reduce greenhouse gas emissions, provide sustainable climate-friendly cooling and protect the ozone layer, and recycle controlled substances shall enjoy incentives in accordance with the provisions of the law on science and technology and high technology.”

b) Amend Clause 3 as follows:

“3. Organizations and individuals carry out technology conversion to reduce greenhouse gas emissions, provide sustainable climate-friendly cooling, and protect the ozone layer;
Providing services for collection, recycling and treatment of controlled substances is entitled to incentives and support as prescribed in Article 141 of the Law on Environmental Protection and relevant guiding documents.”

28. Amend the appendices attached to Decree No. 06/2022/ND-CP as follows:

a) Replaces Appendix I;

b) Amend Forms No. 03 and No. 05 and abolish Forms No. 02 and No. 04 of Appendix II;

c) Abolish Form No. 03 Appendix III;

d) Replace Forms No. 01, No. 02, No. 05; abolish Forms No. 03, No. 04; add Forms No. 03A, No. 03B, No. 03C, No. 03D, No. 03ÿ,

Form No. 03E, Form No. 04A, Form No. 04B, Form No. 04C, Form No. 04D, Form No. 04ÿ, Form No. 04E, Form No. 04G, Form No. 06, Form No. 07A, Form No. 07B, Form No. 07C, Form No. 08, Form No. 09, Form No. 10, Form No. 11, Form No. 12 and List No. 01 Appendix V;

d) Amend Forms No. 01, No. 02, No. 03A, No. 03B, No. 04, Form No. 05A, Form No. 05B and supplement List No. 01, Table No. 01 Appendix VI.

Article 2. Implementation provisions

This Decree takes effect from August 1, 2025. **Article 3. Responsibility for**

implementation

1. Ministries, ministerial-level agencies, Government agencies, and provincial People's Committees are responsible for guiding the implementation of the articles and clauses assigned in this Decree and reviewing issued documents to amend, supplement or replace them in accordance with the provisions of this Decree.

2. Ministers, Heads of ministerial-level agencies, Heads of Government agencies, Chairmen of People's Committees at all levels and relevant organizations and individuals are responsible for implementing this Decree./.

TM. GOVERNMENT
Prime Minister
DEPUTY PRIME MINISTER

Tran Hong Ha

Appendix
AMENDMENTS AND SUPPLEMENTS TO SOME APPENDIXES OF THE DECREE
NO. 06/2022/ND-CP DATED JANUARY 7, 2022 OF THE GOVERNMENT
REGULATIONS ON REDUCING GREENHOUSE GAS EMISSIONS
AND PROTECTING THE OZONE LAYER
(Attached to Decree No. 119/2025/ND-CP)
June 9, 2025 of the Government)

1. Replace Appendix I as follows:

Appendix I
SAMPLE DECISION ON ALLOCATION OF GREENHOUSE GAS EMISSION QUOTAS,
METHOD OF DETERMINING GREENHOUSE GAS EMISSION QUOTAS

Form No. 01	Sample decision on the allocation of emission quotas greenhouse
Method No. 01 Method for determining greenhouse gas emission quotas for greenhouse gas emission facilities allocated quotas	

Form No. 01

**MINISTRY OF AGRICULTURE AND
ENVIRONMENT****SOCIALIST REPUBLIC OF VIETNAM**
Independence - Freedom - Happiness

Number: /QD-BNNMT

Hanoi, date... month... year 20...

DECISION**On the allocation of greenhouse gas emission quotas for the period (*)****MINISTER OF AGRICULTURE AND ENVIRONMENT***Pursuant to the Law on Environmental Protection dated November 17, 2020;**Pursuant to Decree No. .../.../ND-CP dated... month... year 20... of the Government stipulating the functions, tasks, powers and organizational structure of the Ministry of Agriculture and Environment;**Pursuant to Decree No. 06/2022/ND-CP dated January 7, 2022 of the Government government regulations to reduce greenhouse gas emissions and protect the ozone layer;**Pursuant to Decree No. .../2025/ND-CP dated... month... year 2025 of the Government amending and supplementing a number of articles of Decree No. 06/2022/ND-CP dated January 7, 2022 of the Government regulating greenhouse gas emission reduction and ozone layer protection;**Pursuant to Decision No. .../QD-TTg dated... month... year 20... of the Prime Minister The Government approved Vietnam's total greenhouse gas emission quota for the period (*);**Pursuant to Official Dispatch No..../BCT-... dated ... month ... year 20... of the Ministry of Industry and Trade on the proposal to allocate greenhouse gas emission quotas of establishments in the industry and trade sector;**Pursuant to Official Dispatch No. .../BXD-... dated ... month ... year 20... of the Ministry of Construction on the proposal to allocate greenhouse gas emission quotas of establishments in the construction and transportation sectors;**At the request of the Director of the Department of Climate Change.***DECISION:****Article 1.** Allocation of greenhouse gas emission quotas for phase (*) to the following facilities:

TT	Facility name	Contact information (Address, representative name, business tax code)	Emission quota (tons of CO2 equivalent)
1			
2			
3			
...			

Article 2. The Department of Climate Change is responsible for notifying and coordinating with relevant specialized agencies of sectors and fields under the People's Committees of provinces and centrally-run cities to monitor compliance with the allocated quotas of facilities allocated greenhouse gas emission quotas.

Article 3. This Decision comes into force from the date of signing.

The Chief of the Ministry Office, Director of the Department of Climate Change, Heads of relevant agencies, units and establishments named in Article 1 are responsible for implementing this Decision.

Recipient:

- As Article 3;
- Government Office;
- Ministries: Industry and Trade, Construction;
- People's Committees of provinces and centrally-run cities;
- Save: VT, VP(TH), BDKH.

MINISTER

Note:

(*): 2025 - 2026; 2027 - 2028; 2029 - 2030.

Method No. 01

METHOD OF DETERMINING GREENHOUSE GAS EMISSION QUOTAS FOR GREENHOUSE GAS EMISSIONS ALLOCATED QUOTAS

Greenhouse gas emission facilities are allocated quotas specified in point a.

Clause 1, Article 12 of this Decree, specifically:

- Thermal power plants: coal, oil and gas thermal power plants;
- Iron and steel production facilities: crude steel production facilities;
- Cement production facilities: clinker production facilities.

Average greenhouse gas emissions per unit of product are determined on the basis of greenhouse gas emissions per unit of product, including kWh of electricity for thermal power plants; tons of crude steel for iron and steel production facilities; tons of clinker for cement production facilities.

The greenhouse gas emission quota allocated to the facility is calculated according to the following formula:

$$Q_a = (E_a(y-1; y-2; y-3) \times B) / (P_a(y-1; y-2; y-3))$$

In which:

Q_a, y : Greenhouse gas emission quota allocated to facility a in year y (tCO₂t/y).

$P_a, (y-1; y-2; y-3)$: Average output of production facility a in years y-1, y-2, y-3 (product unit, such as: kWh of electricity for thermal power plants; tons of crude steel for iron and steel production facilities; tons of clinker for cement production facilities...).

B : Average greenhouse gas emissions per unit of product of establishments in the sector (establishment 1 to establishment n) allocated quotas (tCO₂t/y/unit unit of product), is calculated according to the following formula:

$$B = (E_1(y-1; y-2; y-3) + E_2(y-1; y-2; y-3) + \dots + E_n(y-1; y-2; y-3)) / (P_1(y-1; y-2; y-3) + P_2(y-1; y-2; y-3) + \dots + P_n(y-1; y-2; y-3))$$

1

1

In there:

$E (y-1; y-2; y-3)$: Average emissions of facility a in years y-1, y-2, y-3 (tonnes CO₂t/y) is determined based on the guidance of the sector management department.

T: The quota adjustment coefficient of establishments in the sector is determined based on the establishment's greenhouse gas emission reduction roadmap, technological level, financial capacity, and implemented emission reduction activities, in accordance with the sector's emission reduction targets included in the Nationally Determined Contribution. Sector management ministries determine the quota adjustment coefficient for establishments allocated quotas. The coefficient *T* is determined according to the following formula:

$$= (+) \times (\ddot{y})$$

In there:

g: Growth target of the sector during the quota allocation period.

r: The sector's greenhouse gas emission reduction target takes into account the facility's greenhouse gas emission reduction roadmap, technology level, financial capacity, and emission reduction activities the facility has implemented during the quota allocation period.

2. Amend Form No. 03, Form No. 05 and abolish Form No. 02, Form No. 04 of Appendix II as follows:

Appendix IIs

REPORT FORM FOR NATIONAL GREENHOUSE GAS INVENTORY

Form No. 03 Report form for national greenhouse gas inventory of	Ministry of Agriculture and Environment
Form No. 05 Report form for national greenhouse gas inventory of	Ministry of Construction

MINISTRY OF AGRICULTURE AND
ENVIRONMENT

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

REPORT

**Serving the national greenhouse gas inventory of
Ministry of Agriculture and Environment year...**

I. General description

1. Organize the implementation of greenhouse gas inventory
2. Greenhouse gas inventory methodology
3. Performance data and emission factors
4. Uncertainty assessment results
5. Quality control and quality assurance (QA/QC)

II. Annual greenhouse gas inventory activities ...

*(Detailed presentation of methodology, activity data, emission factors and
Emissions calculation results for each activity in the sectors)*

II.1. Agriculture, forestry and land use

1. Greenhouse gas emissions from livestock activities
2. Greenhouse gas emissions from land use
3. Greenhouse gas emissions from other emission sources and emissions other than CO₂
4. Energy consumption activities in agriculture, forestry and fisheries

II.2. Waste management sector

1. Greenhouse gas emissions from solid waste landfills
2. Greenhouse gas emissions from biological solid waste treatment activities
3. Greenhouse gas emissions from incineration and open burning of waste
4. Greenhouse gas emissions from wastewater treatment and discharge activities

III. Summary of greenhouse gas inventory results**III.1. Agriculture, forestry and land use***Unit: thousand tons CO₂t*

No.	Emission/Absorption Source	CO ₂	CH ₄	N ₂ O	Total
I	AFOLU				
I.1	Animal husbandry				
1	Digestion of food				
2	Pet waste management				
I.2	Land				
1	Forest land				
2	Cultivated land				
3	Grassland				
4	Wetlands				
5	Residential land				
6	Other Lands				
I.3	Other emission sources and emissions other than CO₂				
1	Biomass burning				
2	Use of lime in farming				
3	Urea Fertilizer				
4	Direct soil N ₂ O emissions				
5	Indirect N ₂ O emissions from soil				
6	Indirect N ₂ O emissions from livestock waste management				
7	Rice cultivation				
II	Energy consumption in agriculture, forestry and fisheries				
1	Energy consumption in agriculture				
2	Energy consumption in forestry				
3	Energy consumption in aquaculture				

III.2. Waste management sector*Unit: thousand tons CO₂ty*

STT	Emission source	CO ₂	CH ₄ N ₂ O		Total
I WASTE					
I.1	Emissions from solid waste landfills				
1	Emissions from managed solid waste landfills				
2	Emissions from unmanaged solid waste landfills				
3	Emissions from unsorted solid waste landfills				
I.2	Emissions from biological treatment of solid waste				
I.3	Emissions from incineration and open burning of waste				
1	Waste incineration				
2	Open burning of waste				
I.4	Wastewater treatment and discharge				
1	Treatment and discharge of domestic wastewater				
2	Industrial wastewater treatment and discharge				

**IV. Improvements made to the greenhouse gas inventory process
year ...**

Describe the improvements that have been made in the process of conducting the greenhouse year glasses gas inventory ... compared to previous years (in terms of methodology, data collection, etc.) dynamic, emission factor).

V. Conclusion and recommendations**HEAD OF THE AGENCY**

Form No. 05

MINISTRY OF CONSTRUCTION

**SOCIALIST REPUBLIC OF VIETNAM Independence -
Freedom - Happiness**

REPORT

Serving the national greenhouse gas inventory of the Ministry of Construction in...

I. General

description 1. Organization of greenhouse gas
inventory implementation 2. Greenhouse gas
inventory methodology 3. Activity data and
emission factors 4. Uncertainty assessment
results 5. Quality control and quality assurance (QA/QC)

II. Annual greenhouse gas inventory activities ...

*(Detailed presentation of methodology, activity data, emission factors and
Emissions calculation results for each activity in the sectors)*

II.1. Transport sector

1. Greenhouse gas emissions from air transport activities
2. Greenhouse gas emissions from road transport activities 3.
Greenhouse gas emissions from rail transport activities
4. Greenhouse gas emissions from water transport activities

II.2. Construction sector 1.

- Greenhouse gas emissions from activities in the cement production process 2.
Greenhouse gas emissions from activities in the lime production process 3.
Greenhouse gas emissions from activities in the glass and construction glass production
process
4. Greenhouse gas emissions from energy consumption in construction

III. Summary of greenhouse gas inventory results

III.1. Transport sector

Unit: thousand tons CO₂t/yr

STT	Emission source	CO ₂	CH ₄	N ₂ O	Total
	Energy consuming activities				
1	Aviation				
2	Road				
3	Railway				
4	Waterways				

III.2. Construction sector*Unit: thousand tons CO₂t/yr*

STT	Emission source	CO ₂	CH ₄	N ₂ O	HFCs	Total
I	Industrial processes in the production of building materials					
1	Cement production process					
2	Lime production process					
3	Glass production process, construction glass					
II	Energy consumption in construction					

IV. Improvements made to the greenhouse gas inventory process year ...

Describe improvements that have been made in the greenhouse gas inventory process year glasses compared to previous years (in terms of methodology, activity data collection, emission factors)

V. Conclusion and recommendations**HEAD OF THE AGENCY**

3. Abolish Form No. 03 Appendix III.

4. Replace Form No. 01, Form No. 02, Form No. 05; abolish Form No. 03, Form No. 04; add Form No. 03A, Form No. 03B, Form No. 03C, Form No. 03D, Form No. 03D, Form No. 03E, Form No. 04A, Form No. 04B, Form No. 04C, Form No. 04D, Form No. 04E, Form No. 04G, Form No. 06, Form No. 07A, Form No. 07B, Form No. 07C, Form No. 08, Form No. 09, Form No. 10, Form No. 11, Form No. 12 and List No. 01 of Appendix V as follows:

Appendix V
LIST AND SAMPLE DOCUMENTS
ON ORGANIZATION AND DEVELOPMENT OF CARBON MARKET
DOMESTIC, PARTICIPATE IN THE WORLD CARBON MARKET

Form No. 01	Application for account registration on the National Registration System
Form No. 02	Carbon Credit Verification Application
Form No. 03A	Application for recognition of carbon credit generation method
Form No. 03B	Carbon credit generation method document
Form No. 03C	Decision to establish a Council for evaluating carbon credit creation methods
Form No. 03D	Minutes of the Council meeting to evaluate carbon credit generation methods
Form No. 03D	Carbon credit generation method assessment form
Form No. 03E	Decision on recognition of carbon credit generation method
Form No. 04A	Application for project registration and adjustment
Form No. 04B	Project design document
Form No. 04C	Project Monitoring Plan
Form No. 04D	Project Sustainable Development Implementation Plan/Report
Form No. 04D	Project contact method
Form No. 04E	Project Document Appraisal Report
Form No. 04G	Project approval decision
Form No. 05	Application for change of project participants
Form No. 06	Application for project cancellation
Form No. 07A	Application for carbon credit issuance
Form No. 07B	Project monitoring report
Form No. 07C	Project Mitigation Results Appraisal Report
Form No. 08	Application for approval of programs and projects registered under the Mechanism Article 6.4 of the Paris Agreement
Form No. 09	Application for registration of conversion of program/project under Clean Development Mechanism to Article 6.4 Mechanism of Paris Agreement

Sample No. 10	Application for approval of international transfer of carbon credits, greenhouse gas emission reduction results
Form No. 11	Report providing project information under the international carbon credit exchange and offset mechanism
Form No. 12	Report on project implementation status under the international carbon credit exchange and offset mechanism
List 01 List of measures	and activities to encourage greenhouse gas emission reduction for projects under the international carbon credit exchange and offset mechanism

NAME OF AGENCY/ORGANIZATION

SOCIALIST REPUBLIC OF VIETNAMIndependence - Freedom - Happiness**APPLICATION FORM****Account on the National Registration System**

To: Ministry of Agriculture and Environment.

*Pursuant to Decree No. 06/2022/ND-CP dated January 7, 2022 of the Government
government regulations to reduce greenhouse gas emissions and protect the ozone layer;*

*Pursuant to Decree No. .../2025/ND-CP dated... month... year 2025 of the Government amending and
supplementing a number of articles of Decree No. 06/2022/ND-CP dated January 7, 2022 of the Government
regulating greenhouse gas emission reduction and ozone layer protection;*

Name of agency/organization: Representative

of agency/organization:..... Position:.....

Business registration code:

Tax code of agency/organization:.....

Address:.....

Phone:..... Fax:

Email:.....

Website of the agency/organization:..... I would like to
register an account on the National Registration System for greenhouse gas emission quotas and carbon
credits for the company/organization of which I am the legal representative with the following information:

1. Name of agency/organization:Name of agency/organization written in Vietnamese (*in capital letters*):

.....

Name of agency/organization written in foreign language (*if any*):

.....

2. Information about carbon credit exchange and offset programs and projects:

- Full name and registration code of the program/project:

.....

- Name of the carbon credit exchange and offset mechanism registered by the project:

.....

- Greenhouse gas emission reduction area of the program/project:

.....

- Project registration time:

.....

- Total expected credits allocated from programs and projects:

.....

- Number of credits awarded for the program or project *(if any)*:

.....

- Starting and ending credit serial numbers *(if any)*:

.....

- Credit granting agency *(if any)*:

.....

Application for account registration on the National Emissions Quota Registration System
Greenhouse gases and carbon credits include:

(1)

(2)

(3)

*(List the documents in the application for confirmation according to the list of documents
specified in Point b, Clause 2, Article 18 of this Decree)*

Our agency/organization is fully responsible before the law of the Socialist Republic of Vietnam
if we violate the regulations on requirements for the information provided.

Propose that the Ministry of Agriculture and
Environment consider granting carbon credit
accounts on the National Registration System
for greenhouse gas emission quotas and
carbon credits.

(Place name), date... month... year...
TM. AGENCY/ORGANIZATION

*(Representative of the agency or organization signs, prints
full name and affixes seal)*

Attached documents (other than the list specified in Clause 6, Article 18 of this Decree, if any):...

Form No. 02

NAME OF AGENCY/ORGANIZATION

SOCIALIST REPUBLIC OF VIETNAM**Independence - Freedom - Happiness****APPLICATION****Carbon credit verification**

To: Ministry of Agriculture and Environment.

Name of agency/organization:

Representative of agency/organization:..... Position:.....

Business registration code:

Tax code of agency/organization:.....

Contact address:.....

Phone:..... Fax:

Email:.....

1. Project information

- Full name and registration code of the program/project: - Name of

the carbon credit exchange and offset mechanism registered by the project: -

Field of greenhouse gas emission reduction of the program/project: - Stage of

receiving carbon credits of the program/project according to the exchange mechanism,

carbon credit offset: from month..... year..... to..... month..... year.....

2. Request for confirmation

Number of carbon credits:..... credits with credit serial numbers from

to credit serial numbers..... from the above project are traded on the Carbon Exchange/or for

voluntary greenhouse gas emission reduction of ...(1)....

The request for confirmation includes:

1.

2.

3.

(List the documents in the application for confirmation according to the list of documents specified in Clause 3, Article 18 of this Decree/or according to the provisions in Clause 8, Article 19 of this Decree)

We guarantee the truthfulness and accuracy of the data and documents in the above documents. If there is anything wrong, we are fully responsible before the laws of Vietnam.

Request the Ministry of Agriculture and Environment to confirm the amount of carbon credits of the project. The above projects are allowed to be traded on the Carbon Exchange/or for voluntary greenhouse gas emission reductions.

(Place name), date..... month..... year.....

TM. AGENCY/ORGANIZATION

*(Legal representative signs, prints
full name and stamps)*

Note:

(1) Name of organization or individual using carbon credits to voluntarily reduce greenhouse gas emissions.

NAME OF AGENCY/ORGANIZATION **SOCIALIST REPUBLIC OF VIETNAM**
Independence - Freedom - Happiness

APPLICATION
Recognition/Adjustment of Carbon Crediting Methods

Dear:
*(clearly state the name of the sector management department receiving the application for
recognition/adjustment of the credit creation method applicable to the domestic
carbon credit exchange and offset mechanism)*

Name of individual/agency/organization:.....
Representative of agency/organization (if any):.....
Position (if any):
Business registration code (in case of agency/organization registration):
.....
Citizen ID/passport information (in case of individual registration):
.....
Address:.....
Contact phone:..... Fax:
Email:.....

Propose to recognize/adjust the credit generation method applicable to the domestic carbon
credit exchange and offset mechanism with the following information:

- Name of proposed method for recognition/adjustment:
.....
- Version number of proposed method for recognition/adjustment (if any):
.....
- Scope of industry applying the method:
.....

- Method completion date:

.....

- Reason for adjustment (in case of adjustment request):

.....

.....

The application dossier for recognition/adjustment of credit creation methods applicable to domestic carbon credit exchange and offset mechanisms includes:

(1).....

(2).....

(3).....

(List the documents in the application for confirmation according to the list of documents specified in Point a, Clause 5, Article 20 of this Decree)

We hereby guarantee the truthfulness and compliance with intellectual property laws of the data, documents and information in the Application. If there is any violation, we will be fully responsible before the laws of the Socialist Republic of Vietnam and international laws.

Request the Ministry of..... to consider recognizing/adjusting the credit creation method applicable to the domestic carbon credit exchange and offset mechanism of Vietnam (clearly state the name of the ministry in charge of receiving the application for recognition/adjustment of the credit creation method applicable to the domestic carbon credit exchange and offset mechanism).

Attached documents (other than the list specified in Point a, Clause 5, Article 20 of this Decree, if any).

(Place name), date... month... year...
TM. ORGANIZATION/INDIVIDUAL
(Sign, print full name and stamp)

Form No. 03B

CARBON CREDIT GENERATION METHOD DOCUMENT SAMPLE**I. Information about the method****1. General information**

Name of agency/organization/individual requesting recognition, Adjust method	
Scope of industry applicable method	
Name of the proposed method for validation/modification and version number	
Reference documents for developing/recommending method adjustment (symbol number, name and version as the basis for requesting method adjustment)	
Summary of amendments (about 300 words) in case of proposed method adjustment	
List of attached documents:	☐ Draft Project Design Document project according to Mechanism attached: ☐ Additional information
Completion date:	

2. History of method recognition/adjustment

Version	Day	Modified content

II. Method description 1.**Terminology explanation**

Terminology	Define

2. Summary of method content

Content	Brief description
Measures to reduce greenhouse gas emissions	List in full and summarize the content of the measures. greenhouse gas emission reduction

Content	Brief description
Determine reference emissions	Summary of reference emission determination method
Calculating project emissions	Summary of methods for calculating emission project waste
Monitoring parameters	List all parameters and summarize main monitoring methods

3. Criteria for suitability

This method is applicable to projects that meet all of the following criteria:

STT	Criteria Description¹
Criterion 1	
Criterion 2	
Criterion 3	

4. Sources of emissions and types of greenhouse gases generated

Reference emissions	
Emission sources	Greenhouse gas type
Project emissions	
Emission sources	Greenhouse gas type

5. Construction of reference emission lines

1. Method for determining reference emissions

¹ The suitability criteria are requirements for the project to be able to apply the method. The criteria must ensure the principle of being able to be objectively checked, easily checked during the appraisal process, avoiding the need for supervision when applying, including:

• Characteristics to identify the measures (such as technology, product, service, sector) to be applied to the proposed method.

• Necessary conditions for accurately calculating the amount of greenhouse gas emission reduction using the algorithm used in the proposed method (such as: the situation before implementing the measure in the case of baseline emission calculations based on the facility's operating history).

2. Calculation of reference emissions

6. Calculate project emissions

7. Calculation of greenhouse gas emission reductions from the project

III. Default parameters²

Parameter name	Data description of default parameters	Source of quotation

² Default parameters are default values applied for calculation in the proposed method (such as: energy efficiency improvement ratio (EER_j), CO₂ emission factor of electricity in a period of time (EFe_p), net calorific value of fossil fuel (oil, diesel, kerosene, natural gas) (NCVi_p), CO₂ emission factor of fossil fuel *i* (diesel, kerosene, natural gas...) in a period of time (EFCO_{2,f,i,p}) ...

Form No. 03C

(1)

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Number:

(Place name), date... month... year...

DECISION

**Establishment of a Council for evaluating credit creation methods
applied to domestic carbon credit exchange and offset mechanism (2)**

HEAD OF THE AGENCY ... (3) ...

Pursuant to the Law on Environmental Protection dated November 17, 2020;

Based on (4);

*Pursuant to Decree No. 06/2022/ND-CP dated January 7, 2022 of the Government
government regulations to reduce greenhouse gas emissions and protect the ozone layer;*

*Pursuant to Decree No. .../2025/ND-CP dated... month... year 2025 of the Government amending
and supplementing a number of articles of Decree No. 06/2022/ND-CP dated January 7, 2022 of the
Government regulating greenhouse gas emission reduction and environmental protection
ozone layer;*

*Considering Document No.... dated... month... year... of (5) on the proposal to evaluate the credit
creation method applicable to the domestic carbon credit exchange and offset mechanism (2);*

As suggested by (6).

DECISION:

Article 1. Establishment of a council to evaluate credit creation methods applied to the mechanism
Domestic carbon credit exchange and offset includes the following persons:

TT	Full name	Academic title, degree	Position, work unit	Board position
1				Chairperson
2				Vice president (if necessary)

TT	Full name	Academic title, degree	Position, work unit	Board position
3				Commissioner counter-argument
4				Commissioner counter-argument
5				Commissioner
...				...
...				Secretary

Article 2. The Council is responsible for reviewing and evaluating the credit creation method applied to the domestic carbon credit exchange and offset mechanism (2), being legally responsible for the evaluation results and sending the results to (3).

The evaluation board dissolves itself after completing its task.

Article 3. The council's operating expenses shall be implemented in accordance with the provisions of law.

Article 4. This Decision comes into force from the date of signing.

(6), (7) and the council members named in Article 1 are responsible for implementing this Decision.

Recipient:

- As Article 4;
- (5);
- ...
- Save: ...

HEAD OF THE AGENCY

(Sign, print full name and stamp)

Note:

(1) Name of the department receiving the application for recognition/adjustment of the method; (2) Name of the method proposed for recognition/adjustment;

(3) The head or chief of (1);

(4) Name of the document regulating the functions, tasks, powers and organizational structure of (1); (5) Organization/individual requesting method evaluation;

(6) Title of the head or head of the agency assigned to organize the assessment;

(7) Title of the head of (5) or name of the individual requesting recognition/adjustment of the method.

Form No. 03D

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

REPORT

Carbon Crediting Methodology Evaluation Council Meeting

Name of method evaluated:

Meeting time:..... day..... month..... year.....

Meeting location:.....

I. MEETING PARTICIPANTS

1. Evaluation Council:

- Board members present (only state the number of board members present):

- Absent board members (clearly state the number along with the full name and title in the board of all absent members; state clearly with or without reason; in case of authorization to attend the meeting, state the full name of the authorization document)

2. Representative of the organization/individual proposing

the method 3. Representative of other relevant state management agencies (if any)

4. Attendees: ...

II. CONTENT AND PROCESS OF THE MEETING

(Required to record in order of the council meeting, fully and honestly record questions, answers, opinions exchanged and discussed by the parties participating in the evaluation council meeting)

1. The secretary announces the reason for the meeting and introduces the participants; introduces the person chairing the meeting (Chairman of the Council or Vice Chairman of the Council in case authorized by the Chairman of the Council) to run the meeting.

2. The representative of the organization/individual requesting recognition/adjustment of the method presents a summary of the method *(recording the main contents presented by the organization/ individual requesting recognition/ adjustment of the method, paying special attention to the contents presented differently from the method document).*

3. Discussion and exchange between council members and organizations/individuals requesting recognition/adjustment of the method on the content of the method (record in detail and fully the exchanged content)

4. Comments on the Methodology Document from the Council Members

5. Comments of delegates attending (if any)

6. Feedback from organizations/individuals requesting recognition/adjustment of the method **III.**

CONCLUSION OF THE MEETING

1. The meeting chair announces the conclusion of the evaluation council: compiled based on the opinions of the evaluation council members, in which the meeting chair concludes according to the evaluation contents specified in Point d, Clause 5, Article 20 of Decree No. .../ND-CP dated... month... year... of the Government, along with the contents that need to be edited and supplemented (if any), specifically as follows:

- Appropriateness of greenhouse gas emission reduction measures;
- The suitability of the method for calculating greenhouse gas emissions when measures to reduce greenhouse gas emissions have not been applied;
- The suitability of the method for calculating greenhouse gas emission reductions when applying greenhouse gas emission reduction measures;
- Suitability of project performance monitoring parameters.

2. Other opinions of the evaluation board members (if any): ...

3. Opinions of organizations/individuals requesting recognition/adjustment of the method 4.

Evaluation form results:

- Number of votes passed without correction or addition:...
- Number of votes approving the method with the condition of correction and addition:
- Number of votes not passing the method: ...

The meeting chair declared the meeting closed.

The minutes were completed at... o'clock... on... month... year..., read carefully to the participants; agreed upon by the relevant parties and made into 03 copies with equal legal value.

CHAIRMAN OF THE BOARD

(Sign and print full name)

SECRETARY OF THE BOARD

(Sign and print full name)

Form No. 03D

SOCIALIST REPUBLIC OF VIETNAM Independence -
Freedom - Happiness

EVALUATION FORM
Carbon credit generation method

I. Information of the evaluation board members

- 1. Name of reviewer:.....
- 2. Academic title, degree:.....
- 3. Position, work unit:.....
- 4. Position in the council:
- 5. Contact phone number:.....
- 6. Email:.....
- 7. Contact address:.....
- 8. Method name:.....

II. Evaluation comments

- 1. Comments on the content of the method:

TT	Content of the review	Rate each content (Choose 1 of 3 evaluation levels): in the case of (1) Satisfactory; (2) Need to complete the evaluation; (3) Unsatisfactory	State the reason level (2) or (3)
1	Appropriateness of greenhouse gas emission reduction measures		
2	Appropriateness of the method for calculating greenhouse gas emissions when greenhouse gas emission reduction measures have not been applied		
3	Methodological suitability calculate greenhouse gas emissions when applying greenhouse gas emission reduction measures		
4	Suitability of the references Project Activity Monitoring Number		

2. Comments on other contents other than Section 1 above and questions (if any):

.....

.....

.....

.....

.....

3. Requirements for methods when considering approval of credit creation methods applied to credit exchange and offset mechanisms applied to domestic carbon credit exchange and offset mechanisms:

.....

.....

.....

.....

.....

III. Conclusion

(Specify 1 of 3 levels: approved without revision or addition; approved with revision or addition; not approved):

.....

.....

.....

.....

.....

(Place name), date... month... year...
BOARD MEMBER
(Sign and print full name)

Form No. 03E

(1)

SOCIALIST REPUBLIC OF VIETNAM**Independence - Freedom - Happiness**

No:/QD-...

(Place name), date..... month..... year.....

DECISION**Recognition of carbon credit generation methods (2)**

....(3)...

*Pursuant to the Law on Environmental Protection dated November 17, 2020;**Based on (04);**Pursuant to Decree No. 06/2022/ND-CP dated January 7, 2022 of the Government
government regulations to reduce greenhouse gas emissions and protect the ozone layer;**Pursuant to Decree No. .../2025/ND-CP dated... month... year 2025 of the Government amending
and supplementing a number of articles of Decree No. 06/2022/ND-CP dated January 7, 2022 of the
Government regulating the reduction of greenhouse gas emissions and protection of the ozone layer;
Considering**the proposal to recognize/ adjust the carbon credit generation method at the Company
document number... date... month... year...;**As suggested by (5).***DECISION:****Article 1.** Recognition of carbon credit generation methods applicable to domestic carbon credit exchange and offset mechanisms with the following information:

- Method name:.....
- Method code:.....
- Detailed information on the method is in the attached Appendix.

Article 2. The method stated in Article 1 is applied to projects registered under the carbon credit exchange and offset mechanism (2).**Recipient:**

- Other recipients (if any);
- Save:...

HEAD OF THE AGENCY*(Sign, print full name and stamp)*

Note:

- (1) Name of the method accreditation body;
- (2) Name of the method proposed for recognition/adjustment;
- (3) The head or chief of (1);
- (4) Name of the document regulating the functions, tasks, powers and organizational structure of (1); (5) Title of the head or head of the agency assigned to organize the assessment.

(Continued in Official Gazette No. 771 + 772)

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