



**MINISTÈRE DE  
L'ENVIRONNEMENT,  
DÉVELOPPEMENT DURABLE  
ET NOUVELLE ÉCONOMIE  
DU CLIMAT**



**RCC West and Central Africa**  
Collaboration for Climate Action

## **TERMS OF REFERENCE**

### **OPERATIONALIZATION OF CARBON TAX AND ENHANCEMENT OF READINESS FOR ARTICLE 6 OF THE PARIS AGREEMENT WITH A FOCUS ON Paris Agreement Crediting Mechanism (PACM) IN DEMOCRATIC REPUBLIC OF CONGO (DRC)**

With financial and technical support from the UNFCCC under the CiACA Initiative  
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#### **1. The CiACA initiative**

Carbon pricing is an effective approach for addressing GHG emissions as it puts a price on carbon creating an incentive for investments into more climate friendly solutions. A growing number of Parties are considering carbon pricing instruments as an approach for implementing their climate action under the Paris Agreement, even among those which did not mention carbon pricing instruments in their National Determined Contributions (NDC). The Paris Agreement explicitly recognizes the important role of providing incentives for emission reduction activities, including tools such as domestic policies and carbon pricing (decision 1/CP.21, paragraph 136).

In addition, as the Paris Agreement enables cooperative action, jurisdictions are also considering putting in place carbon pricing/market approaches to enable future participation in regional and global carbon markets for a variety of reasons: selling mitigation units, attracting funding for their mitigation actions, and achieving their targets more flexibly and more cost-effectively.

The CiACA (Collaborative Instruments for Ambitious Climate Action) initiative was announced during COP22 in Marrakesh, with the objective to support Parties in the development of carbon pricing approaches for implementing their NDC under the Paris Agreement while fostering collaboration. The initiative is purely on a voluntary basis and does not create obligations for jurisdictions supported or for its donors. It is currently funded from voluntary contributions provided by the Governments of Germany, through the Federal Ministry for the Environment, Climate Action, Nature Conservation and Nuclear Safety (BMUKN). The initiative is jointly managed by the UNFCCC (United Nations Framework Convention on Climate Change) Secretariat and its regional collaboration centres (RCCs).

Under this project, one of the countries supported by RCC West and Central Africa is The Democratic Republic of Congo (DRC).

#### **2. National context**

The DRC's revised NDC (2021–2030) submitted in 2021 updates the strengthening of its mitigation and adaptation ambitions. Initially, the 2015 NDC aimed for a conditional 17% reduction in GHG emissions (CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O) compared to Business As Usual (BAU) Scenario in the Energy, Agriculture, and Forestry sectors. With the Paris Agreement, this NDC became the first NDC in 2017. The revised version now sets a target of 21% (19% conditional and 2% unconditional) compared to BAU, incorporating a fourth sector: Waste; and building on improved data collection, in-depth technical analysis, and broader stakeholder engagement.

To meet its commitments, the DRC recognizes the need for targeted institutional and technical support to further develop and operationalize market-based mechanisms in line with international best practices. In this context, the Government has already taken a significant step by introducing a carbon tax under the 2026 Finance Law and its carbon market regulatory authority (ARMCA). These elements position the country as a strong candidate for support under the CiACA initiative.

At the same time, while the carbon tax is referenced in the 2026 Finance Law (Loi des Finances No 25/060 du 29 décembre 2025), the available 2026 budget documents suggest that this reference remains at a high level and does not yet fully define the practical scope, implementation arrangements, institutional responsibilities, or the legal and administrative modalities required for its operationalization. In particular, the draft 2026 finance law documents indicate that the carbon tax was envisaged as a non-fiscal revenue instrument linked to greenhouse gas emissions above a regulatory threshold, but without yet setting out the detailed parameters needed for implementation. Therefore, there is a need to support the Government in translating this legal reference into an operational and realistic carbon pricing instrument, taking into account national institutional capacities, available data, administrative feasibility, and domestic resource mobilization considerations. In parallel, the study will also contribute to strengthening the country's readiness for Article 6 of the Paris Agreement, with particular emphasis on the Article 6.4 Paris Agreement Crediting Mechanism (PACM), including through reflection on the legal and institutional framework that may be required for future implementation.

Against this background, the Government of the DRC through the Ministry of Environment, Sustainable Development and New Climate Economy (MEDD-NEC) requested the UNFCCC through its Regional Collaboration Centre for West and Central Africa (RCC WAC Africa) to provide support through the UNFCCC CiACA initiative. This request is fully aligned with the DRC's revised NDC and reflects the country's commitment to advance concrete action towards the development of a national strategy under Article 6 of the Paris Agreement, including carbon pricing approaches and related institutional strengthening. In line with this national ownership, recommendations developed under the study shall respect the sovereign prerogatives of the Democratic Republic of the Congo with regard to national carbon governance and mechanisms related to Article 6 of the Paris Agreement.

### **3. Objectives**

The primary objective of this project is to support the Government of DRC, through the MEDD-NEC and in coordination with relevant national institutions, in advancing the operationalization of the carbon tax introduced under the 2026 Finance Law. The assignment shall also ensure a clear distinction between domestic fiscal instruments, voluntary carbon markets and mechanisms under Article 6 of the Paris Agreement, including the Article 6.4 Paris Agreement Crediting Mechanism, in order to avoid conceptual and institutional ambiguity in future recommendations.

Specifically, the DRC seeks support to:

- Undertake a readiness assessment for Article 6, with particular emphasis on PACM, and for the operationalization of the carbon tax under the 2026 Finance Law;
- Assess the legal, institutional, technical, administrative and measurement, reporting and verification (MRV) conditions required to operationalize a pilot carbon pricing instrument in DRC;
- Develop options and recommendations for the detailed design and phased implementation of the carbon tax / pilot carbon pricing instrument, including a defined scope in terms of sectors, gases and liable entities;
- Develop a national strategy and roadmap for market-based mechanisms and the implementation of carbon pricing in DRC; and
- Support RCC WAC Africa, in collaboration with MEDD-NEC and the National UNFCCC Focal Point, in stakeholder engagement and targeted capacity-building activities to be

conducted as part of the study, aimed at informing the potential development and strengthening of the legal and institutional framework for Article 6 implementation, with a strong focus on PACM.

The RCC WAC Africa and the Government of DRC seek to hire a consultant to carry out activities related to the technical analysis, assessment, and drafting required under this assignment. Stakeholder engagement and targeted capacity-building activities under the project shall be led by RCC West and Central Africa in collaboration with the Government of DRC. In this context, the consultant shall provide technical support through the preparation of analytical inputs, consultation materials, technical presentations, facilitation notes, and summaries of stakeholder feedback and identified capacity gaps. The consultant shall remain responsible for the substantive technical analysis, drafting and formulation of recommendations under the assignment.

#### 4. **Scope of work**

The assignment shall adopt a phased implementation perspective, recognizing that while a carbon tax has already been introduced in the 2026 Finance Law, DRC may require a gradual and practical approach to clarify scope, institutional roles, legal instruments, administrative procedures, and implementation sequencing.

##### a) **Kick-Off Meeting and Work plan**

- Upon the contract becoming effective, the kick-off meeting shall be organized under the coordination of MEDD-NEC and the National UNFCCC Focal Point, in collaboration with RCC WAC Africa, with technical support from the consultant. During this initial meeting, the consultant will introduce the proposed work plan, expected deliverables, timelines, required information to be gathered, and overall methodology for the successful execution of the assignment.

The inception/workplan shall result in a detailed work plan and methodological framework for the assignment, including:

- the analytical framework and decision criteria for selecting pilot scope options;
- a legal and institutional and policy review plan;
- a stakeholder consultation and interview plan;
- a data request matrix;
- a risk and mitigation matrix;
- a proposed approach for ensuring coherence with existing national systems and ongoing work related to climate transparency, the Enhanced Transparency Framework, national GHG inventories and MRV/MNV arrangements under development in the DRC;
- a proposed approach for linking carbon tax operationalization with Article 6 readiness, including PACM-related institutional considerations.

##### b) **Stakeholder identification and mapping**

The consultant shall prepare a stakeholder mapping and stocktaking note identifying the relevant ministries, agencies, regulators, technical institutions, and other stakeholders involved in carbon pricing and Article 6 implementation in the DRC. This note shall further take stock of the relevant emitting sectors and gases, available data sources, institutional mandates, and initial gaps relevant to the design and operationalization of the carbon tax / pilot carbon pricing instrument. The mapping shall also consider the interface of these stakeholders with existing transparency, ETF, national GHG inventory and MRV/MNV systems under development in the DRC.

In addition, this task shall include the identification and assessment of institutions with responsibilities relating to fiscal policy, tax administration, customs, treasury, budget execution, environmental regulation, sector oversight, measurement, MRV, and Article 6 governance. The assessment shall clarify their respective mandates, capacities, coordination needs, and potential roles and implications for the effective operationalization of the carbon tax / pilot carbon pricing instrument in the DRC context. The consultant shall work in close coordination with the National UNFCCC Focal Point and the relevant technical structures of MEDD-NEC to ensure that the institutional mapping reflects national ownership and existing mandates.

**c) Undertake a readiness assessment for Article 6 (with an emphasis on Paris Agreement Crediting Mechanism) and the operationalization of the carbon tax under the 2026 Finance Law.**

The consultant shall prepare a readiness assessment report covering DRC's preparedness for participation in Article 6 of the Paris Agreement, with particular emphasis on the PACM, as well as the readiness conditions for the operationalization of the carbon tax and broader carbon pricing implementation.

The readiness assessment should primarily address the legal, policy, institutional, technical, governance, MRV, and coordination dimensions relevant to the operationalization of carbon pricing in DRC, with particular emphasis on the carbon tax introduced under the 2026 Finance Law. It shall identify the main gaps, opportunities, risks, and enabling conditions for effective implementation, including through a preliminary analysis of the national emissions profile and sectoral mitigation potential to inform the identification of priority sectors and gases of phased implementation. The assessment shall ensure consistency with existing and emerging national systems related to climate transparency, the Enhanced Transparency Framework, national GHG inventories and MRV/MNV arrangements.

The assessment shall further consider aspects relevant to enhancing readiness for Article 6 of the Paris Agreement, with a particular focus on the PACM, including possible legal, institutional and procedural arrangements for governance, authorization, oversight, MRV, tracking and coordination. It shall also identify the additional legal, regulatory, administrative and institutional instruments that may be required for the effective operationalization of the carbon tax under the 2026 Finance Law. In doing so, recommendations shall respect DRC's sovereign prerogatives in defining national carbon governance and Article 6-related institutional arrangements.

**d) Report on the operationalization and detailed design of the carbon tax / pilot carbon pricing instrument**

Building on the Finance Law basis already established in DRC, the consultant shall develop a report on the operationalization and detailed design parameters of the carbon tax or pilot carbon pricing instrument. This report should define the possible scope of application in terms of sector(s) and gases, identify potential liable entities and institutional responsibilities, and set out the main technical and administrative parameters required for implementation. It should also present options and recommendations regarding implementation arrangements, compliance logic, reporting needs, and sequencing for phased roll-out in the DRC context. The report shall clearly distinguish the domestic fiscal nature of the carbon tax from voluntary carbon market approaches and Article 6 mechanisms, while identifying relevant interfaces where appropriate.

As part of this work, the consultant shall assess the status of existing measurement, reporting and verification (MRV) arrangements in the selected pilot sector(s), including facility-level MRV where applicable, and develop recommendations for a national MRV system capable of

supporting the implementation of the pilot carbon tax while allowing for future expansion to additional sectors beyond the pilot phase. Recommendations should be coherent with national transparency and ETF-related processes, including national GHG inventories and MRV/MNV arrangements. This shall include:

- a desk review of key documents and relevant experience;
- interviews with sector actors, facility managers, government officials and other relevant stakeholders;
- recommendations on standard approaches and tools for harmonizing existing MRV arrangements onto a common platform for effective monitoring;
- recommendations for the operationalization of MRV in support of the recommended carbon tax / carbon pricing instrument; and
- where feasible, the development of a standard MRV design for the selected pilot sector(s), including approach options, measurement boundaries, key parameters, methodology, tools, resource needs, personnel, operational cycle, reporting arrangements and key constraints.

The report shall present alternative design options and assess them against criteria such as legal feasibility, institutional feasibility, data availability, administrative simplicity, revenue relevance, and compatibility with DRC's broader Article 6 and PACM readiness objectives. It shall recommend a preferred phased implementation option and clearly identify the steps, responsibilities, and legal and administrative measures required for implementation.

The possible design elements the consultant must address:

- point of regulation;
- liable entities;
- tax base;
- reporting obligations;
- compliance cycle;
- enforcement logic;
- possible sequencing and pilot expansion.

**e) Develop a national strategy and roadmap for market-based mechanisms for the carbon tax implementation**

The consultant shall prepare a draft national strategy and roadmap for market-based mechanisms, including Article 6-related opportunities and the implementation pathway for carbon pricing in DRC. The roadmap shall distinguish between short-, medium-, and long-term actions, identify institutional responsibilities, sequence reforms and implementation steps, and identify capacity-building priorities and practical actions required to move from readiness to implementation. The roadmap shall clearly distinguish between domestic fiscal instruments, voluntary carbon markets and mechanisms under Article 6 of the Paris Agreement, including PACM.

The roadmap shall also indicate which measures may be pursued through domestic institutional and budgetary efforts and where additional technical or financial support may be required. It shall further identify institutional actions relevant to the possible development and strengthening of the legal and institutional framework for Article 6 implementation, with particular emphasis on PACM. It shall be developed with respect for DRC's sovereign prerogatives over national carbon governance and Article 6-related decisions.

**f) Stakeholder engagement and targeted capacity-building on Article 6 of the Paris Agreement, with a focus on the Article 6.4 PACM**

RCC WAC Africa, in collaboration with MEDD-NEC and the National UNFCCC Focal Point, shall conduct stakeholder engagement and targeted capacity-building activities under this study aimed at strengthening institutional understanding of Article 6 of the Paris Agreement, with a particular focus on the Article 6.4 PACM, and at informing the potential development and strengthening of the related legal and institutional framework in the DRC.

In this context, the consultant shall provide technical support to RCC WAC Africa for the preparation of substantive inputs for such activities, including technical briefing materials, presentations, facilitation notes, and summaries of stakeholder feedback and identified capacity gaps, as relevant.

These activities shall, as appropriate, contribute to improving stakeholder understanding of:

- the role of Article 6 in supporting implementation of the Paris Agreement and national climate action;
- the main features and operational implications of the Article 6.4 mechanism / PACM;
- possible legal, institutional and procedural considerations relevant to host country participation in PACM, including governance, authorization, oversight, MRV, tracking and coordination; and
- issues of relevance to the DRC context, including possible implications for institutional arrangements, legal development and future readiness needs.

The outcomes of these stakeholder engagement and capacity-building activities shall feed into the readiness assessment, the national strategy and roadmap, and the broader recommendations of the study.

**g) Validation workshop**

RCC WAC Africa, in collaboration with MEDD-NEC and the National UNFCCC Focal Point, shall lead the validation workshop process. The consultant shall support the preparation of technical materials, present the main findings and recommendations, and revise the draft outputs in light of the comments and observations received during the validation process.

**h) Submission of final report**

Upon successful completion of the validation workshop, the consultant shall submit a final report containing comprehensive, consolidated, and synthesized information on elements reviewed and information obtained from stakeholders. This report will integrate comments received from the Government of DRC, RCC WAC Africa, and other relevant stakeholders. The final report shall include the finalized readiness assessment, the operationalization and detailed design proposals for the carbon tax/pilot carbon pricing instrument, the national strategy and roadmap, and a summary of stakeholder engagement and validation outcomes.

The final report will be published in the CiACA website under the UNFCCC website.

**5. Deliverables**

The work will be conducted in several stages over a period of **up to 32 weeks from June 2026 ending February 2027:**

Task #	Deliverables	Timeline
Phase 0	<b>Inception report</b> , including methodology, detailed work plan, stakeholder consultation plan, interview guide, data	Within 03 weeks after signing the contract

	request matrix, analytical framework for pilot option assessment, and risk/mitigation matrix	
Phase 1	<b>Diagnostic and stocktaking:</b> (i) Stakeholder mapping and identification (a stakeholder mapping and stocktaking note; the identification and assessment of institutions with responsibilities) (ii) Report on the readiness assessment for Article 6 (with an emphasis on Paris Agreement Crediting Mechanism) and the operationalization of the carbon tax under the 2026 Finance Law (a report on the operationalization and detailed design parameters of the carbon tax or pilot carbon pricing instrument; a readiness assessment report) (iii) A technical support package for RCC WAC Africa-led stakeholder engagement and targeted capacity-building on Article 6, with a focus on Article 6.4 PACM, including technical briefing materials, facilitation notes and identification of stakeholder capacity gaps.	Within 14 weeks after signing the contract
Phase 2	<b>Design and strategic development of carbon tax / pilot carbon pricing instrument:</b> (i) Report on the operationalization and detailed design of the carbon tax / pilot carbon pricing instrument. (ii) Develop a national strategy and roadmap for market-based mechanisms for the carbon tax implementation	Within 24 weeks after signing the contract
Phase 3	<b>Final report</b> , incorporating comments from RCC West and Central Africa, the Government of DRC and other relevant stakeholders, together with a <u>summary of validation outcomes</u>	02 weeks after the validation workshop (within 32 weeks from contract signing)

All deliverables, including the final report, must be submitted in **English and French**.

## 6. Qualifications and Competences:

### Academic background:

The Consultant(s) should have an academic background and professional experience with relevance to carbon pricing and/or carbon markets, such as economics, energy economics, public policy, climate policy, law, or a related field.

### Required professional expertise

Required:

- Knowledge on UNFCCC climate change negotiations, with particular focus the Paris Agreement including Article 6 & NDC Implementation;
- Familiarity with GHG mitigation instruments, especially economic and market-based instruments;
- At least 5 years of experience working with government and non-state stakeholders in

- national and/or regional policy development and implementation of climate change activities;
- Strong analytical and critical thinking abilities;
- Fluency in English, French and strong drafting skills.

**Desired expertise:**

- Familiarity with carbon pricing approaches, including carbon taxes and emissions trading systems;
- Experience in the design, assessment or operationalization of carbon pricing or fiscal climate policy instruments;
- Familiarity with legal, institutional and administrative aspects of policy implementation, including public finance or tax administration processes;
- Familiarity with Article 6 operationalization and institutional issues related to PACM;
- Strong knowledge of the institutional, legal and policy context of the DRC, including existing climate governance and low-carbon development structures, would be a strong asset;
- Good communication and presentation skills, including the ability to communicate complex issues in a clear and accessible manner;
- Fluency in both English and French is highly desirable;
- Experience working in francophone African contexts would be an advantage.
- Where the lead consultant is international, the team should include national expertise or demonstrate structured collaboration with national experts.

**7. How to apply**

Interested candidates with qualifications and experience that match the job description must send the following requirements to [RCCWACAfrica@unfccc.int](mailto:RCCWACAfrica@unfccc.int) with a copy to [YWabo@unfccc.int](mailto:YWabo@unfccc.int) and [Mkpeto@unfccc.int](mailto:Mkpeto@unfccc.int):

- A technical proposal that will have a description of the methodology for implementing the assignment and the tasks therein;
- A financial proposal that will constitute a budget for the work described in this ToR, with a proposed payment schedule;
- A timetable for the completion of the work aligned with the reporting requirements and tentative timeline;
- CVs of the expert(s) to be engaged for the assignment, if possible, highlighting only relevant experience/expertise;
- Evidence of up-to-date knowledge on carbon pricing.

Kindly indicate “**OPERATIONALIZATION OF CARBON TAX IN DRC**” in your email subject.

**8. Duty Station:**

The consultant(s) will work from his/her place of residence with missions to DRC (If the Consultant is not based in DRC) where necessary, for the following purposes:

- Necessary fact-finding and interviews with relevant stakeholders;
- Presentations of interim results; and
- Participation to inception and final validation workshop to present the results to MEDD-NEC, the National UNFCCC Focal Point and UNFCCC RCC WAC Africa or other relevant stakeholders.

**9. Implementation and Reporting:**

The assignment shall be implemented based on a mutually agreed timeline. All deliverables shall be submitted to RCC WAC Africa and to the designated focal point(s) within MEDD-NEC and the National UNFCCC Focal Point for quality control and inputs.

The assignment shall be guided by RCC WAC Africa in close coordination with MEDD-NEC and the National UNFCCC Focal Point through designated focal points. The consultant shall work in close and regular coordination with the National UNFCCC Focal Point and the relevant technical structures of MEDD-NEC throughout the assignment. The National UNFCCC Focal Point of the DRC, in coordination with MEDD-NEC, shall contribute to the strategic orientation and technical follow-up of the assignment and support the coherence of the work with the DRC's international commitments under the UNFCCC and the Paris Agreement. Periodic technical review meetings shall be held at key milestones to review progress, validate assumptions, discuss preliminary findings, and guide subsequent phases of the work. Stakeholder engagement and targeted capacity-building activities under the assignment shall be led by RCC WAC Africa in collaboration with MEDD-NEC and the National UNFCCC Focal Point, with the consultant providing technical support as required.

**Interested applicants must submit their applications no later than 15 June 2026**

**Only short-listed applicants will be contacted.**