



RCC East and Southern Africa

Collaboration for Climate Action

TERMS OF REFERENCE

Development of the Carbon budget and knowledge sharing on sectoral mitigation and carbon market opportunities in Mauritius

October 2026

1. The CiACA initiative

Carbon pricing is a straightforward approach to addressing greenhouse gas emissions, as it puts a price on carbon, creating an incentive for investment in more climate-friendly solutions. A growing number of Parties are considering carbon pricing instruments to implement their climate action under the Paris Agreement, even among those that did not mention them in their Nationally Determined Contributions (NDCs). The Paris Agreement explicitly recognizes the important role of providing incentives for emissions-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, including mobilizing finance for their mitigation actions, facilitating the transfer and deployment of low- and zero-emission technologies, and achieving their targets more flexibly and cost-effectively.

The Collaborative Instruments for Ambitious Climate Action (CiACA) initiative was announced during COP22 in Marrakesh to support Parties in developing carbon pricing approaches to implement their NDCs under the Paris Agreement and foster collaboration. The initiative is purely voluntary and does not create obligations for the jurisdictions supported or for its donors. It is currently funded through voluntary contributions from the Government 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 Secretariat and its Regional Collaboration Centres (RCCs).

2. National context

- **Regional and national context:**

Mauritius, as a small island developing state, is currently facing a dual challenge. An increasing need for stronger economic resilience while accelerating the transition to a low-carbon, climate-resilient development model. The NDC 3.0 of Mauritius sets an enhanced, economy-wide mitigation target to reduce greenhouse gas emissions by approximately 40% by 2035 relative to a business-as-usual scenario. The energy sector remained the largest contributor, accounting for 78.3% of total GHG emissions, followed by the waste sector at 11.8%, the industrial processes and product use sector at 8.7%, and the agriculture sector at 1.2%. The energy sector is the main mitigation priority, targeting around 60% renewable electricity by 2035 and a 10% improvement in energy efficiency. Transport measures focus on vehicle electrification and the expansion of public transport to reduce fossil fuel use. In the waste sector, mitigation includes landfill gas capture, composting, and circular economy

measures to reduce methane emissions. AFOLU actions enhance carbon sequestration through afforestation, reforestation, and improved land management.

- **Progress and scope:**

The Government of Mauritius communicated its strong intent to participate in the emerging global carbon markets under Article 6 of the Paris Agreement. Efforts are underway to develop the institutional, regulatory, and technical foundations to engage in high-integrity carbon markets. Mauritius intends to pursue Article 6.2 to engage in cooperative approaches to attract climate finance and strengthen priority sectors. Under Article 6.4, the country aims to create space for projects that deliver both emission reductions and sustainable co-benefits. With regard to carbon pricing, Mauritius¹ does not levy an explicit carbon price. In implicit terms, fuel excise taxes accounted for 59.3% of GHG emissions in 2023. Fossil fuel subsidies continued to cover 13.5% of GHG emissions. As a result, in 2023, 60.4% of GHG emissions were subject to a positive net effective carbon rate. In 2023, the net effective carbon rates in Mauritius averaged EUR 13.84 per ton of CO₂e. To support the operationalization of its emerging carbon market strategy, the Government of Mauritius seeks to strengthen the analytical basis for its climate policy through the development of a national carbon budget, while drawing on relevant experiences from countries that have already developed carbon market frameworks. This work will complement ongoing technical assistance and support informed consideration of carbon pricing and carbon market opportunities in the context of Mauritius' NDC implementation.

- **Counterpart or stakeholder of the CiACA study:**

The main stakeholder is the Ministry of Environment, Solid Waste Management and Climate Change of Mauritius. Further national counterparts will be approached, including the Ministry of Finance, the Central Bank of Mauritius, the research community, private-sector associations, and CSOs. Along with RCC Eastern and Southern Africa (EAS Africa), the Government of Mauritius has made relevant progress in advancing the foundations for carbon markets and Article 6 participation, with technical support from the *Organisation internationale de la Francophonie*, modelling work to strengthen its NDC developed by *UNEP-CCC*², and the preparation of the investment plan for its NDC supported by the *World Bank*³. As the UNFCCC Secretariat and its RCC EAS Africa are recognised as leading providers of technical guidance on Article 6 implementation and carbon market development, the Ministry of Environment, Solid Waste Management and Climate Change of Mauritius requested RCC support to contribute technical expertise and strategic advice to the ongoing framework development process.

3. Objectives

The primary objective of this assignment is to strengthen the analytical basis for carbon pricing and carbon market development in Mauritius through the development of a national carbon budget and knowledge sharing on sectoral mitigation and carbon market opportunities. Specifically, the assignment will:

- Develop a national carbon budget under alternative scenarios for carbon pricing instruments; and
- Facilitate knowledge sharing on sectoral mitigation and carbon market opportunities.

¹ See the analysis undertaken by OECD, https://www.oecd.org/en/publications/effective-carbon-rates-2025_0226ef7a-en/mauritius_954ed878-en.html

² <https://unepccc.org/project/support-for-the-development-of-mauritius-ndc-3-0-2025-2035/>

³ <https://openknowledge.worldbank.org/entities/publication/7cd40926-75de-42af-a2ea-1a59fe22557b>

4. Scope of work

The assignment will contribute to broader efforts to support the Government of Mauritius in developing a coherent national carbon market framework that aligns climate policy objectives, economic development priorities, and emerging international carbon market opportunities. Through the development of a national carbon budget, analysis of carbon pricing pathways and knowledge sharing on sectoral mitigation and carbon market opportunities, the assignment will help establish the analytical and policy foundations necessary for informed decision-making on the use of market-based instruments. The work aims to support Mauritius in mobilising climate finance, attracting private-sector investment, and strengthening its capacity to engage in international carbon markets, while facilitating the achievement of its NDC and longer-term decarbonisation objectives.

The consultant shall be responsible for the following tasks. Under this assignment, the consultant is required to ensure broad and inclusive participation of all relevant stakeholders in any workshops or consultation conducted as part of the assignment, if applicable.

a) Inception workshop and Work plan

The inception workshop shall be organised under the coordination of the National UNFCCC Focal Point and Ministry of Environment, Solid Waste Management and Climate Change of Mauritius, in collaboration with RCC EAS Africa, with technical support from both consultants. During the workshop, the consultants will present the proposed work plan, methodology, expected deliverables, implementation timeline, and the information and data required to successfully carry out the assignment. The discussions and feedback received during the workshop will inform the finalisation of a detailed work plan and methodological framework, which will be submitted as part of the inception report.

- **Deliverable 1:** Inception report, including a detailed workplan and methodological framework

b) Develop a national carbon budget under alternative scenarios for carbon pricing instruments.

Building on existing national strategies, greenhouse gas inventories, NDCs and long-term climate objectives, the consultant will develop a **national carbon budget** that quantifies the cumulative greenhouse gas emissions compatible with achieving Mauritius' climate commitments. The analysis will establish baseline and sectoral emissions trajectories and identify the emissions reductions required across key sectors, including energy, transport, industry, buildings, agriculture, waste and other priority sectors. The resulting carbon budget will provide the analytical foundation for subsequent carbon pricing analysis and inform carbon market opportunities.

The carbon budget will be designed with attention paid to the review of the existing policy framework on implicit and explicit carbon pricing, including the role of energy and emissions-related taxes as proxies for carbon pricing. The analysis will also assess the implications of reforming the current mix of taxes and subsidies, considering the Government's fiscal space and broader fiscal policy objectives. It will evaluate how alternative carbon pricing levels and policy configurations influence emissions reductions, investment decisions, government revenues, fiscal sustainability and private-sector participation. In addition, the assessment will examine the interaction between domestic carbon pricing instruments and participation in international carbon markets under Article 6 of the Paris Agreement.

- **Deliverable 2:** National carbon budget under alternative scenarios for carbon pricing instruments, including the analysis of existing policy framework on implicit and explicit carbon pricing

c) Facilitate knowledge sharing on sectoral mitigation and carbon market opportunities

Building on the national carbon budget and other relevant policies, strategies and analytical work, the consultants will facilitate **knowledge sharing on sectoral mitigation and carbon market opportunities**, with a focus on relevant experiences from countries that have already developed carbon market frameworks, including methodologies used to identify and prioritise sectoral mitigation and carbon market opportunities for both compliance and voluntary purposes.

The consultants will identify and review relevant methodologies used by other countries to identify and prioritise sectoral mitigation and carbon market opportunities and facilitate a virtual knowledge-sharing workshop[s] with around four countries that have already developed their carbon market frameworks. The workshop[s] will provide an opportunity to exchange experiences and lessons learned on methodologies used to identify and prioritize sectoral mitigation and carbon market opportunities, the identification of potential mitigation activities and the development and implementation of carbon market frameworks.

The activities under this task will be limited to knowledge sharing and will not include a separate comprehensive assessment or prioritization of sectoral mitigation or carbon market opportunities in Mauritius, in order to avoid duplication with technical assistance provided by other organizations.

- **Deliverable 3:** A knowledge-sharing report summarizing relevant methodologies used to identify and prioritize sectoral mitigation and carbon market opportunities in preparation for the virtual workshop[s], as well as key insights and lessons learned from the virtual workshop[s] with around four countries that have developed carbon market frameworks.

d) Validation workshop

The **validation workshop** will present the draft final outputs of the assignment, including the key findings and recommendations. The workshop will provide an opportunity for government institutions, development partners, representatives of civil society organizations, the private sector, and other relevant stakeholders to review and validate the draft outputs. Feedback received during the workshop will be incorporated into the final deliverables to ensure their technical quality, practical relevance, and broad stakeholder ownership. The workshop will also strengthen stakeholders' understanding of the proposed framework and support consensus on the priority actions required for its implementation.

- **Deliverable 4:** Validation workshop report

e) Submission of final report

Upon successful completion of the validation workshop, the consultant shall submit **a final report** containing comprehensive, consolidated, and synthesised information on elements reviewed and information obtained from stakeholders. This report will integrate comments received from the Government of Mauritius, RCC EAS Africa, and other relevant stakeholders. The final report will be published on the CiACA website.

- **Deliverable 5:** Final report

5. List of deliverables

No.	Deliverable	Timeline	Payment schedule (%)
1.	Inception workshop and inception report, including a detailed workplan and methodological framework	Within 2 weeks after signing the contract	10%
2.	National carbon budget under alternative scenarios for carbon pricing instruments, including the analysis of existing policy framework on implicit and explicit carbon pricing	Within 6 weeks after signing the contract	30%
3.	Knowledge-sharing report and key insights and lessons learned from the virtual workshop[s]	Within 11 weeks after signing the contract	30%
4.	Validation workshop and validation workshop report	Within 16 weeks after signing the contract	30%
5.	Final report		

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

6. Implementation and reporting

The assignment shall be implemented according to a mutually agreed-upon timeline. All deliverables shall be submitted to RCC EAS Africa and the Technical Committee established by the Ministry of Environment, Solid Waste Management and Climate Change, which comprises key stakeholders involved in this study, for quality control and input. 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.

7. Qualifications and competencies

Eligible applicants:

The consultancy is open to individual consultants, consulting firms, and research institutions or think tanks. Individual consultants may also submit applications as part of a proposed team. In such cases, applicants should clearly specify the team composition, including the number of team members, their respective roles, and the qualifications and relevant experience of each member. The proposed team's collective qualifications and expertise will be evaluated against the requirements set out in these TOR.

Academic background:

The consultants 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 for consultant:

- Knowledge of UNFCCC climate change negotiations, with particular focus on the Paris Agreement, including Article 6 and NDC implementation.

- Strong familiarity with GHG mitigation instruments, especially economic and market-based instruments.
- At least 8 years (5 years for national consultant) 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 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 Mauritius, 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.
- Experience working in East African region and understanding of Mauritius context is a strong advantage.

8. Duty Station

The consultant will work from his/her place of residence. Subject to the needs of the assignment and the availability of budget, mission travel to Mauritius may be undertaken for the following purposes:

- Collection of relevant data, information, strategic documents, and exchanges with relevant stakeholders of the project.
- Participation in the final validation workshop to present the results to the National UNFCCC Focal Point, Ministry of Environment, Solid Waste Management and Climate Change, and UNFCCC RCC EAS Africa or other relevant stakeholders.
- Additional activities and exchanges may be organized depending on the needs and available resources.

9. How to apply

Interested candidates with qualifications and experience that match the job description must send the following requirements to RCCEASAfrica@unfccc.int with a copy to WOtieno@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 a 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, Article 6 cooperative approaches and PACM.

Kindly indicate **“CiACA Mauritius 2026 Application: Development of the carbon budget and knowledge sharing on sectoral mitigation and carbon market opportunities in Mauritius”** in your email subject.

Interested applicants must submit their applications no later than 13th November 2026.

Only short-listed applicants will be contacted.