JURISDICTIONAL PROGRAMMES IN BRAZIL AT A GLANCE

IETA Business Brief

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EXECUTIVE SUMMARY

Brazil's jurisdictional REDD+ landscape is gaining momentum, with Acre, Pará and Tocantins advancing through ART TREES verification and moving towards credit issuance. Supported by Brazil's evolving carbon market framework, jurisdictional programmes are attracting growing interest from governments, investors and carbon credit buyers, while key issues around nesting, safeguards and market access continue to develop

Noteworthy jurisdictional systems and policies	Six Brazilian states - Acre, Amapá, Maranhão, Mato Grosso, Pará, and Tocantins - have submitted concept notes to ART TREES to develop subnational JREDD+ programs. Many of those have advanced and are currently in different stages of development. Brazilian states generally have experience with REDD+ results-based payments (RBPs), particularly through the REDD Early Movers (REM) program, the Amazon Fund, and bilateral agreements (e.g., Norway, Germany, UK). Some of these states (notably Acre and Mato Grosso) developed early jurisdictional REDD+ frameworks, which have informed their current ART TREES programs. Additionally, Amazonas, Roraima, and Piauí have signalled interest in developing JREDD+ programs.
State of implementation	• Acre submitted its Registration Document (2023–2027 crediting period) and Monitoring Report for 2023 to ART, both accepted in late March 2026. Expected issuance: approximately 6.48 million credits for 2023. • Pará submitted its Registration Document (2023–2027 crediting period) and Monitoring Report for 2023 to ART, both accepted in February 2026, with translated versions also published in February 2026. Pará has worked actively on a robust nesting framework to integrate private projects within its jurisdictional program. • Tocantins submitted its Registration Document (2020–2024 crediting period) and Monitoring Report (covering 2020–2023) to ART, both accepted in October 2025, Expected issuance: approximately 21.21 million credits across 2020–2023. Tocantins is partnered with Silvania (a flagship initiative backed by Mercuria). • Mato Grosso has partnered with Walmart and the Earth Innovation Institute for technical support in the registration of its program. • Engagement with the LEAF Coalition varies by state. Pará is the most advanced, having signed an Emission Reduction Purchase Agreement (ERPA). Amapá and Mato Grosso have signed Letters of Intent, while Maranhão has signed a MoU. Acre previously signed a Term Sheet with LEAF, but its exclusive credit sale agreement with Standard Chartered (August 2025) means it is unlikely to pursue LEAF offtake for its ART TREES credits.
Crediting approaches	Acre, Pará, and Tocantins have now submitted Monitoring Reports and are in formal verification under ART TREES. All three reported results are emission reductions, none of the three programs have reported removals to date. Amapá, Mato Grosso, and Maranhão remain at concept note stage; their crediting approach has not yet been finalised. Under the TREES v2.0 standard, both emission reductions and carbon removals are eligible for crediting. Some states, such as Amapá, may be eligible for HFLD (High Forest, Low Deforestation) crediting pathways under TREES due to their exceptionally low historic deforestation rates.
Actors and Institutions engaged	The federal **National Commission for REDD+ (CONAREDD+)** plays a central oversight role for all subnational JREDD+ programs. As per **Law 15,042/2024**, CONAREDD+ shall be consulted regarding REDD+ methodologies, safeguards, and program accreditation. It also records and monitors both non-market and market-based REDD+ initiatives. Each State also has state-level institutions that are operationalising the JREDD+ programs, such as: 1. Acre's Institute of Climate Change and Regulation of Environmental Services (IMC) 2. Amapá's State Secretariat for the Environment (SEMA) 3. Maranhão's State Secretariat for Environment and Natural Resources (SEMA) 4. Mato Grosso's State Secretariat for the Environment (SEMA/MT) 5. Pará's State Secretariat for Environment and Sustainability (SEMAS) 6. Tocantins' State Secretariat for Environment and Water Resources (SEMARH) The Brazilian Federal Public Prosecutor's Office (MPF) also has a role to play in safeguarding community rights in JREDD+. In May 2025, the MPF issued a 96-page guidance instructing its prosecutors to strengthen the protection of Indigenous Peoples and Local Communities (IPLCs) rights within Brazil's carbon projects, including JREDD+ programs. Importantly, this guidance is directed at federal prosecutors to support IPLC rights, it does not directly govern program developers or project design.
Geographic Scope and Jurisdictional Level	Jurisdictional programs in Brazil have been developing at the subnational level. There is no national-level market-based REDD+ program; however, Brazil's federal law (Law 15,042/2024) enables state-level participation in market-based REDD+ and recognises jurisdictional approaches.

Legal and regulatory Framework	1. Brazil's Law 15042/2024 • Recognises JREDD+ programs developed for market finance • Requires implementing states to obtain FPIC from communities who are part of the program and requires communities, private owners and other stakeholders who are part of JREDD+ programs to obtain a share of program benefits • Restricts the advance sale of JREDD+ credits; however, it is permitted to enter into contracts establishing commercial terms for the sale of carbon credits generated from the verification of already-achieved results • Recognises the right of private projects and landowners to withdraw from a subnational JREDD+ program at any time by communicating it to CONAREDD+ 2. CONAREDD Resolution No. 14 of Nov 2023 • Establishes a technical working group (GTT) to develop rules for implementing safeguards in REDD+ activities 3. CONAREDD Resolution No. 15 of Mar 2024 • Establishes a technical working group (GTT) to develop rules for MRV related to REDD+ activities. 4. CONAREDD+ Resolution No. 19/2025 Formally published (May 28, 2025). Establishes binding guidelines for jurisdictional REDD+ programs and private forest carbon projects on public lands and collective territories, including: mandatory FPIC per ILO Convention No. 169; prohibition on restrictions to traditional land use; requirements for independent legal and technical support for communities; and community autonomy over carbon commercialisation.
Funding Sources and Financial Mechanisms	Brazilian jurisdictional REDD+ programs have received results-based finance from: • The REDD Early Movers (REM) Program, supporting state-level JREDD+ in Acre and Mato Grosso. • The LEAF Coalition, with several states (e.g. Pará, Acre, Amapá) progressing through agreements for jurisdictional credit purchases under ART TREES. • Bilateral cooperation Despite the prohibition on advanced sales of unverified JREDD+ credits under Law 15,042/2024, private sector initiatives have stepped in to fill the upfront investment gap through pre-arranged offtake agreements for future verified results. Silvania has partnered with Tocantins and Piauí, Standard Chartered signed an exclusive credit purchase agreement with Acre in August 2025, covering up to 40 million credits and the LEAF Coalition has also piloted an advance payments mechanism for jurisdictional transactions,
Safeguards and Co-benefits	Safeguards and co-benefit approaches vary considerably by state. • Most states are designing benefit-sharing mechanisms and FPIC protocols, often with community consultation (e.g. Acre, Pará). • At the national level, CONAREDD+ Resolution No. 14/2023 established a technical group to define safeguard rules for REDD+ programs. CONAREDD+ Resolution No. 19/2025 establishes binding guidelines for jurisdictional REDD+ programs and private carbon projects on public lands and collective territories, including mandatory FPIC per ILO Convention No. 169 and community autonomy over carbon commercialisation. • Co-benefits under discussion include biodiversity protection, IPLC inclusion, and climate resilience, though no impact assessments are yet available.
Risk Mitigation and Permanence Mechanisms	Risk mitigation and permanence strategies vary by state and continue to evolve. Acre, Pará, and Tocantins have now submitted Monitoring Reports under ART TREES, providing initial public disclosure of their approaches to permanence, buffer reserves, and reversal risk management. Approaches differ significantly across the three jurisdictions; a detailed comparative analysis is beyond the scope of this brief. At the national level, Law 15,042/2024 and ART TREES requirements continue to guide permanence obligations (e.g. 100-year accounting, non-reversals).
Market Linkages and Demand Side Engagement	Brazilian states are collaborating with the LEAF Coalition and other buyers such as Mercuria, indicating a preference for the voluntary carbon market. • Acre has indicated a willingness to engage with Article 6 in accordance with terms, conditions, and legislation developed at the national level. • Para will "*prioritise the three transaction pathways defined by the LEAF Coalition focused on the voluntary market, which does not require corresponding adjustments to Brazil's NDC*." • Mato Grosso "*does not intend to participate in transactions of TREES credits to meet NDC goals according to Article 6 of the Paris Agreement or for conformity, including CORSIA.*"

	• Tocantins' Monitoring Report (2020–2023) now explicitly references both the LEAF Coalition and the voluntary carbon market as potential offtake channels. Amapá and Maranhão's preferred usage for TREES credits remains unclear from their concept notes. The Article 6 landscape for Brazilian states is evolving. Brazil's draft ITMO Resolution (open for consultation mid-2026) will determine the national framework for ITMO authorisation, including a 50% per-project ceiling on international transfers. States' definitive positioning will depend on the relative price premium of Article 6 pathways versus voluntary market offtake. Beyond LEAF, states are engaging directly with corporate and institutional buyers seeking high-integrity forest credits.

MAJOR DEVELOPMENTS

Brazil's JREDD+ landscape is dynamic, with several states advancing programs while facing challenges related to consent, nesting, and legal oversight.

Key Developments
National Context and Regulatory Landscape:
Brazil's Law 15042/2024, which governs the carbon market, was approved in December 2024. It addresses certain aspects of JREDD+ market mechanisms (outlined in the table above).

CONAREDD+ Resolution No. 19/2025 (published May 28, 2025) subsequently established binding safeguard guidelines for JREDD+ programs and private carbon projects on public lands and collective territories, including mandatory FPIC per ILO Convention No. 169 and community autonomy over carbon commercialisation.

At the federal level, DIMER (Departamento de Instrumentos de Mercado e REDD+) was created within MMA by Decree No. 12,678 (October 2025), establishing a dedicated unit for Article 6 and forest carbon instruments and reinforcing federal governance capacity for JREDD+ oversight.

Brazil's draft ITMO Resolution (open for public consultation mid-2026) has direct implications for JREDD+ programs pursuing Article 6 pathways: it establishes a 50% per-project ceiling on ITMO authorisation and requires credits to be registered as CRVEs in the SBCE Central Registry before international transfer, with the overall authorisation process managed by MMA as DNA.
In May 2025, the Brazilian Federal Public Prosecutor's Office (MPF) issued detailed guidance (96 pages) to its prosecutors, emphasising the need to strengthen the protection of Indigenous Peoples and Local Communities (IPLCs) rights within Brazil's carbon projects, including JREDD+ programs.

Legal Clarity on Upfront Financing Mechanisms
One area of emerging complexity within Brazil's jurisdictional REDD+ landscape relates to the interpretation of Law 15.042/2024, which prohibits the advance sale of JREDD+ credits. While this provision aims to ensure environmental integrity and delivery certainty, its practical implications have led to differing interpretations among federal and state authorities, legal institutions, and project developers.

This legal ambiguity has created uncertainty around the structuring of early-stage Emission Reduction Purchase Agreements (ERPAs) and other results-based finance instruments. In particular, the lack of clarity is impacting the ability of jurisdictions to access upfront financing - often critical to support early implementation, stakeholder engagement, safeguard systems, and monitoring frameworks.

Efforts are underway to clarify these provisions, as legal certainty will be essential to unlock private capital and support the long-term viability and credibility of jurisdictional programs across Brazil.

MARKET COMMENTARY

Brazil's jurisdictional REDD+ market is at an early yet promising stage, characterised by growing engagement from subnational states, a diverse range of financial partnerships, and emerging demand from innovative buyers. The landscape is shaped by strong political and regulatory momentum, alongside evolving market mechanisms and stakeholder dynamics. JREDD+ credits became a reality for VCM at the end of 2022, when Guyana issued its first TREES credits.

The Brazilian JREDD+ market is poised for expansion as more states progress from concept notes to reporting on expected carbon credit issuance. The interplay of jurisdictional programs with national climate goals, evolving market standards, and emerging demand from sustainability-focused buyers creates a fertile environment for growth. The novelty of these jurisdictional frameworks means operational risks remain, including those related to nesting projects, benefit-sharing, and community engagement. To address these challenges, robust joint efforts between subnational authorities and multilateral international organisations are underway to provide comprehensive technical guidance and enhance regulatory certainty, aiming to safeguard investors and support market scaling. While a nesting approach is still under development in Brazil, states like Pará, with their scale, technical ambition, and early engagement, are well positioned to become global reference cases. If successful, their models could inform and benchmark the scaling of jurisdictional REDD+ implementation in other tropical forest countries.

USEFUL LINKS

Carbon Market – Ministry of Finance
Lei 15.042/2024
Plano Clima
Brazil's Nationally Determined Contribution (2024)
CONAREDD+ Resolution No. 14, 2023

Race to Belém

REFERENCES

Acre TREES Concept Note
Amapá TREES Concept Note
Maranhão TREES Concept Note
Mato Grosso TREES Concept Note
Pará TREES Concept Note
ART Accepts TREES Documents Submitted by Acre, Brazil (26 March 2026)
ART Accepts TREES Documents Submitted by Pará, Brazil (18 February 2026)
Pará Submits Translated TREES Documents (27 February 2026)
ART Accepts TREES Documents Submitted by Tocantins, Brazil (8 October 2025)
Tocantins Submits Translated TREES Documents (19 February 2026)
ART Publishes TREES Concept for Acre, Brazil on the ART Registry (September 2024)
ART Registry — artredd.org
ART March 2026 Newsletter

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