THE GENERAL TAX CODE

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INTRODUCTORY PROVISIONS
GENERAL PROVISIONS

Section 1: (1) This Law shall institute the General Tax Code.

(2) Book I contains the various type of taxes (Sections 2 to 613).

(3) Book II contains the Manual of Tax Procedures (Sections M.1 to M. 146).

(4) Book III contains the local fiscal system (Sections C.1 to C. 149)

(5) For the General Tax Code, instead of:

- Director of Taxes, read Director General of Taxes ;
- Taxation Department, read General Taxation Department ;
- Main Taxation Centre, read Regional Taxation Centre ;
- Main Taxation Head, read Regional Taxation Centre Head ;
- Uniform Act on OHADA Accounting Law read OHADA uniform Act on Accounting and Financial Reporting (UAAFR).

BOOK ONE:
TAXES AND DUTIES

PART I
DIRECT TAXES

CHAPTER I:
COMPANY TAX:

DIVISION I:
GENERALITIES

Section 2.- A tax shall be levied on all profits or income made by companies and other corporate bodies.

This tax shall be known as company tax.

DIVISION II:
SCOPE OF APPLICATION

Section 3.- Subject to the provisions of Section 4 below and the special tax schemes, the following shall be liable to company tax:

(1) Joint stock companies and limited liability companies, co-operative societies, public establishments or bodies:

- irrespective of their object, public limited liability companies, joint stock companies, co-operative societies and their unions;
- public establishments, State bodies with financial autonomy and any other corporate bodies carrying out one or more gainful activities.

(2) Civil companies:

(a) even if they do not fall under the type of companies referred to in paragraph 1, civil companies carrying out commercial, industrial, non-industrial or agricultural activities, in particular:

- when they are involved in intermediary transactions for the purchase or sale of property or businesses, shares or holdings of real estate companies, or when they buy generally on their own behalf assets intended for resale;
- when they parcel and sell lands acquired in return for payment following development and provision of services;
- when they give out for rental a commercial or industrial establishment possessing the furniture and equipment necessary for its operation, whether the rental comprises or not all or part of the intangible elements of the goodwill;
- when they let or sublet entire or part of furnished buildings which they own or manage.

(b) civil companies whose members include one or more companies with share capital or which opted for this form of taxation;

(c) civil companies which have opted for company tax under the conditions fixed for partnerships.

(3) Partnerships which have opted for company tax:

- partnership firms;
- limited liability partnerships;
- joint-ventures;
- financial syndicates.

The option is irrevocable and may not be applied by unincorporated companies or by partnerships originating from the previous

transformation of partnerships. For the option to be valid, it shall be signed by all the partners and notified to the tax inspector of the area within three months of the beginning of the financial year. Failing an option, the company tax shall be levied on the share of profits corresponding to the rights of:

- partners in limited liability partnerships;
- partners not indefinitely liable or whose names and addresses have not been communicated to the Administration in partnership firms, joint-ventures and financial syndicates.

(4) Public establishments and regional and local authorities:

Public establishments other than scientific, educational and aid bodies, as well as associations and regional and local authorities not subject to company tax by virtue of another provision, due to the rental of their built-on and non-built-on estates, revenue from floating capital not liable to tax on revenue from the transferable securities they possess as well as any other gainful activity. These provisions shall apply to the companies, associations and bodies referred to in Section 4. Such revenue and activities shall be subject to separate accounting in accordance with the rules and procedures governing commercial law.

(5) Microfinance institutions irrespective of their legal form and their nature.

Section 4.- The following shall be exempt from company tax:

(1) Co-operative societies engaged in the production, processing, conservation and sale of agricultural and livestock produce, together with associations of such co-operatives, functioning in pursuance of the relevant statutory provisions but excluding the following operations:

- selling in retail stores distinct from their main premises;
- processing goods or by-products other than those intended for human or animal consumption, or likely to be used as raw materials in agriculture, livestock or industry;
- business done by the above-mentioned cooperative societies or associations with non-members.

(2) Agricultural and pastoral unions, supply and purchase co-operatives operating pursuant to the provisions governing them.

(3) Agricultural mutual credit funds.

(4) Mutual-aid societies and associations.

(5) Deleted.

(6) Deleted.

(7) Deleted.

(8) Deleted.

(9) Deleted.

(10) Non-profit private education establishments. This exemption shall equally apply under the same conditions to industrial and commercial profits.

(11) Deleted.

(12) Open-end investment companies (SICAV), mutual investment funds and mutual credit funds for profits made as part of their legal activity.

(13) Economic interest groups, for the share of their profits distributed to their members that are natural persons.

(14) Deleted.

DIVISION III: TAXABLE PROFITS

Section 5.- Profits liable to the company tax shall be determined with sole regard to profits earned by businesses carried on or transactions effected in Cameroon, subject to the provisions of international conventions.

Section 5 (a).- (1) The following shall be deemed to be operating in Cameroon;

- Undertakings headquartered in Cameroon or with effective management office in Cameroon
- Undertakings that have a permanent establishment in Cameroon;
- Undertakings that have a dependent representative in Cameroon.

(2) The profits of the undertakings that do not fulfil the conditions referred to in paragraph (1) above shall be taxable in Cameroon where they carry out activities that form a full business cycle in Cameroon.

Section 6.- (1) The taxable profits shall be the net profits determined according to the results of all transactions of any kind effected by the undertaking during the period of assessment including, in particular, the transfer of any assets in the course of or on the completion of trading.

(2) The net profit shall consist of the difference between the value of the net assets at the closing and opening of the period whose results will serve as a basis for assessment, reduced by the additional assets brought in and increased by the drawings effected by members during this period. By net assets is meant the surplus of the value of assets over the total liabilities made up by third-party claims, depreciation and justified provisions.

(3) Stocks shall be valued at cost price; if the market price is lower than the cost price, the undertaking shall make provisions for depreciation of stock. Work in hand shall be valued at cost.

Section 7.- Net taxable profit shall be established after deduction of all charges directly entailed by the exercise of activities subject to assessment in Cameroon, in particular:

A- Overhead expenses

All types of overheads, expenses on staff, labour, offices, equipment and furniture, sundry and exceptional expenditure, insurance premiums, acts of liberality, gifts and subsidies.

However, the following expenses shall be treated thus:

(1) Sundry remunerations and provision of services:

a) The remuneration granted to salary and wage-earners shall be

deductible from the results in so far as they are not excessive in comparison to the service rendered, correspond to effective work, and are in conformity with conventional norms.

This provision shall apply to all direct and indirect remuneration, including compensations, allowances, benefits in kind and reimbursement of expenses.

Nevertheless, a deduction to the tune of 15% shall be made on the basic salary excluding other social welfare contributions representing only employers' dues paid abroad for the compulsory constitution of the pension of an expatriate.

b) The attendance fees granted to the members of the board of directors shall be deductible only in so far as they represent remuneration for work done.

c) The fixed allowances which a company grants to its managerial or senior staff as entertainment and travelling expenses shall be excluded from such deductible expenses in the assessment of tax, when they include the usual type of expenses reimbursed to the persons concerned.

The sums paid to the managerial or senior staff of a company as employment or service expenses allowance which do not correspond to a real expense on the duty performed shall be reinstated in the operating results. For the implementation of this provision, managers shall mean active partners and members of partnerships and joint-ventures.

All expenses relating to hunting, angling, the use of pleasure boats, tourist planes and pleasure homes shall equally be excluded from the deductible expenses whether they be in the form of fixed allowances or reimbursement expenses.

d) Subject to international agreements, the following shall be regarded as expenses on condition that they are not exaggerated:

- Head office overheads for operations carried put in Cameroon and the remuneration of certain effective services (studies; technical, financial or accounting assistance) provided to Cameroonian firms by foreign or Cameroonian natural persons or corporate bodies.

On no account shall there be accepted on this basis any sum exceeding 2.5% of the taxable profit before deducting the expenses concerned.

In the event of a deficit, this provision applies to the results of the last financial year for which the statute of limitations has not expired. **However, for companies in a continuous deficit situation and new companies in a deficit situation, the limitation applies to turnover at the rate of 1%. If there is no turnover, the basis for calculating the cap is the total amount of annual expenses incurred by the company.**

The ceiling stipulated above shall be fixed at 1% of the turnover for the firms specialized in public works and 5% of the turnover for design firms operating in accordance with the

regulations relating to design firms and consulting engineers.

- Commission or brokerage on goods purchased by enterprises situated in Cameroon, shall be to the benefit of these enterprises within the limit of 5% of the purchase price. This commission should be billed and the receipt attached to that of the suppliers.
- The amounts paid for the use of valid patents, brands, designs and models within the overall limit of 2.5% taxable profit before the deduction of expenses claimed. This ceiling shall not apply to the amounts paid to firms not participating directly or indirectly in the management or capital of a Cameroonian firm.

Nevertheless, when these amounts are profitable to a firm located outside the Central Africa Economic and Monetary Community (CEMAC) and participating in the management of a Cameroonian firm in which it hold shares, they shall be considered as sums accrued from the distribution of profits.

When their partners on the payroll of the firm are on leave, companies shall be authorized to deduct from their profits, on condition that the journey was made, the transport expenses to and fro of the said partners, their spouses and dependent children.
Under no circumstances shall such expenses give rise to a depreciation allowance account.

(2) Rental Expenditure

The amount for rentals granted to a company shall be regarded as part of the expenses on condition that it is not exaggerated in comparison with the rentals usually paid for similar property or facilities.

Nevertheless, when a partner has at least 10% of the holdings or shares of a company, the proceeds from the rentals other than those from the property granted to such company shall not be considered as expenses of the firm.

For the implementation of this provision, the holdings or shares held as property or as usufruct by the spouse, relatives in the ascending or descending line of the partner, shall be deemed to belong to the partner.

(3) Taxes, charges and fines

Only the professional taxes issued for collection during the financial year and which are to be borne by the firm in relation to the operations carried out in Cameroon shall be subject to deduction.

Company tax and personal income tax shall not be considered as deductible expenses for the levying of taxes.

Rebates granted on the deductible taxes shall fall under the revenue of the financial year during which the company shall be notified of the authorization of payment thereof.

Compounding fees, fines, confiscations, any penalty concerning persons who violate the legal, economic and fiscal provisions shall not be deducted from the profits subject to taxation.

(4) Insurance Premiums

The following shall be deducted from the taxable profits and specifically

relating to the share of operations carried out in Cameroon:

- insurance premiums contracted for the company where the very risk covered leads directly to a net reduction of assets;
- insurance premiums which, themselves, represent operating costs;
- sickness insurance premiums paid to local insurance companies for members of staff and their spouses and dependent children, where the reimbursement of expenses to the very persons fails to appear under deductible charges;

But, the sums raised by the company with a view to taking out its own insurance policy shall not be deductible from taxable profits.

- Premiums paid by firms to local insurance companies undercontracts relating to career wind-down allowances.

(5) Acts of liberality, gifts and subsidies

Acts of liberality, gifts and subsidies shall not represent the charges deductible from profits.

However, payments made to research and development bodies and to collective philanthropic, educational, sports, scientific, social and family institutions and bodies, on condition that the latter are situated in Cameroon, shall be deductible as soon as there is proof of payment and as long as they do not exceed 0.5% of the turnover for the financial year.

Donations, grants and subsidies awarded to clubs participating in elite national competitions, or to recognized organizations responsible for the organization of official sports competitions are deductible when they are justified and within the limit of 5% of the annual turnover.

However, shall be totally deductible when justified, the sums granted to:

- the State or Decentralized Territorial Collectivities for the fight against HIV/AIDS;
- authorize research and development bodies located in Cameroon and exercising in the health, agriculture and animal husbandry domains.

Similarly, gifts made on the occasion of a disaster, shall be deducted in the form and conditions determined by order of the Minister of Finance.

B - Financial Costs

Interest on sums of money left or placed at the disposal of the company by partners in addition to their capital shares, irrespective of the form of the company, within the limit of those calculated at the rate of Central Bank advances increased by two percentage points and subject to the following conditions:

- Existence of a written and duly registered loan agreement;
- Subscribed share capital fully paid up.

However, such deduction shall possible with respect to partners who directly or indirectly own at least 25% of the share capital or corporate voting rights only if:

- The sums of money made available by all the partners do not

exceed one and a half times the amount of equity. Otherwise, interest on the excess amount shall not be deductible;

- There interest paid to the said partners does not exceed 25% of profit before corporate tax and before deduction of the said interest and amortizations taken into account in determining such profit. Otherwise, the excess amount of interest shall not be deductible.

C - Actual losses

The following shall be deductible from profits:

- losses on items of fixed or realizable assets, except losses resulting from misappropriation by a partner or a manager of the enterprise, or where misappropriation is as a result of negligence on the part of managers;

- **losses due to the transfer of the liabilities of the dissolved company to the acquiring company, in the event of a change of activities following restructuring;**

- losses due to bad debts for which all ways and means of amicable or forced recovery provided for by the OHADA Uniform Act Organizing Simplified Recovery Procedures and Enforcement Measures have been exhausted.

  However, losses due to bad debts of an amount less than CFAF 500 000 which has been provisioned over a minimum period of five (5) years shall be deducted automatically, without having to justify the exhaustion of the amicable or forced recovery procedures provided for by the regulations in force.

- **provided that they are not the result of negligence or manifest imprudence on the part of the taxpayer, as established by the competent authorities or bodies,** losses relating to damage, duly established and validated in the presence of a tax official having at least the rank of controller, under the conditions defined in the Manual of Tax Procedures.

  However, for damages and breakages incurred by companies in the brewing sector, the related losses shall be deducted at a flat rate of 1% of the total production volume.

D - Depreciation

Depreciation actually computed in consideration of the probable period of usage according to the norms of each operation, including those which might have already been deferred in times of deficit without using rates which may not exceed those fixed below.

Depreciation rates specific to certain sectors of activity may be fixed by a separate joint instrument of the ministers in charge of finance and the sector concerned.

Depreciation deferred regularly during a deficit period must be charged from the first surplus financial year. In any case

their deduction may not be allowed beyond a period of ten year.

Small equipment and tolls.

The threshold for small equipment and tools which should be recorded under assets shall be fixed at five hundred thousand (500, 000) CFAF.

E - Provisions

Provisions constituted to meet clearly specified losses or charges rendered probable by the course of events, provided that they are actually shown in the annual accounts and appear in the statement of provisions specified in Section 18 hereafter.

Besides the general conditions for deduction of the provisions provided for above, the provisions for doubtful debts must:

- consist of receivables recorded on the assets side of the balance sheet and not covered by real guarantees;

- have given rise, against the debtor, to the implementation of the amicable or forced recovery procedures and means provided for by the OHADA Uniform Act on the organization of simplified recovery and enforcement procedures.

For the specific case of credit establishments, with the exception of provisions for bad debts whose allocation is optional, the deduction of provisions for bad debts and doubtful commitments shall be effected as follows:

- over a two years period, for bad debts and doubtful commitments whose risks are not covered either by collateral securities or State guarantee. In this case, deduction may not exceed 50% of bad debts and commitments per annum ;
- over a three years period, for bad debts and doubtful commitments whose risks are not covered by collateral securities. In this case, deductions may not exceed:

- 25 % for the first year,
- 50 % for the second year,
- 25 % for the third year.

The situation of these provisions must be definitely determined at the end of the third year of their constitution, with the exception of those which concern bad debts and doubtful commitments brought before law courts.

In no event shall any provision be constituted for charges accountable, by their nature, in the year in which they are incurred.

F - Claims and debts expressed in foreign currency

Losses incurred during exchange transactions may not require the accumulation of deductible provisions.

However, currency conversion margins, claims and debts expressed in foreign currencies, as opposed to the amounts initially entered into the accounts, shall be assessed at the end of each financial year, taking into account exchange rates which are used to determine the taxable turnover for the financial year.

Currency conversion margins concerning less than one year old debts expressed in foreign currencies shall be deductible in determining the

taxable turnover for the same financial year.

But currency conversion margins concerning long-term debts expressed in foreign currencies shall be deductible at the rate of actual reimbursements. The same shall be true for short and medium term claims.

Section 8.- ***Repealed***

Section 8 a.- (1) The expenses referred to in Section 7 above equal to or greater than one hundred thousand (100,000) CFA francs per transaction shall not be deductible when paid in cash.

(2) The following taxes shall also be non-deductible:

- Expenses supported by invoices not bearing a single Identification number on the tax payers card, to the exclusion of invoices submitted by foreign suppliers;
- Expenses justified by invoices issued outside the tax authorities' electronic invoicing monitoring system;
- Expenses relating to remunerations of all kinds paid to liberal professionals exercising in violation of the regulations governing their respective profession.
- Expenses relating to remuneration of any kind paid to taxpayers who, on the date of the transaction, are not on the tax authorities' list of active taxpayers.

Section 8 (b) (new).- (1) The cost and remunerations of all types posted in the accounts records by a natural persons or legal entity resident or established in Cameroon and linked to transactions with natural persons or legal entities resident or established in a territory or state considered to be a tax haven, shall not be deductible in determining the company tax or income tax of individuals in Cameroon.

(2) However, property and merchandise required for production purchased in their country of production and which have been cleared at the customs, as well as remuneration for services rendered in relation thereto shall be deductible.

(3) Any state or territory wherein the tax on income of a natural person or legal entity is less than a third of that paid in Cameroon, or any state or territory considered not to be cooperative in matters of transparency or exchange of information required for fiscal purposes by the international bodies responsible for promoting transparency and exchange of information for tax purposes.

Section 9.- Capital gains, other than those realized on merchandise, resulting from the gratuitous allocation of shares, founders' shares, partnership shares or debentures on the merger of companies and limited liability companies, even where they operate as sole proprietorships, shall be exempt from tax levied on company profits provided that the company taking over or the new company has

its registered office in Cameroon or another CEMAC State.

The same rule shall apply where a company or a limited liability company transfers the whole of its assets to two or more companies formed for the purpose (split) or assigns part of its assets to another company constituted in any of the said forms (partial contribution of assets) on condition that:

- the assignee companies have their registered office in Cameroon or in another CEMAC country;
- the contributions resulting from these conventions shall take effect on the same date for the various assignee companies and shall thus entail the immediate dissolution of the assignor company in the event of merger or split.

However, the application of the provisions of this Section shall be subject to the obligation established in the instrument of merger or contribution, to calculate in respect of assets other than merchandise included in the contribution, the annual depreciation to be set against profits and the subsequent capital gains resulting from the realization of such assets on the basis of their cost to the merging or contributing companies, less any depreciation already shown by them.

This obligation shall bind the new company or the company taking over in the case mentioned in paragraph 1, and either respectively the assignee companies proportional to the value of the assets assigned or the company benefiting by the contribution, in the case mentioned in paragraph 2.

Section 10.- Notwithstanding the provisions of Section 6 (1) of this Code and in the case of total or partial sale, transfer or termination of the activity, the net capital gains, i.e. those obtained after the deduction, if any, of realized losses, sustained in the transfer of fixed assets, and allowances in exchange or as compensation for the cessation of the practice of the profession (activity) or transfer of the clientele, are taxed as follows:

- For half of their value when the cessation, transfer or termination takes place less than five years after the creation, purchase of the business or clientele;
- For a third of their value otherwise.

Section 11.- In the case of cooperative societies, bonuses realized from transactions with members and shared among them proportionately to their order shall be deductible from profits.

Section 12.- (1) Any loss sustained in a given year shall be considered a charge on the following year and deductible from profits made in that year. Should this profit be inadequate for the deduction to be made in its entirety, the loss still outstanding shall be carried forward to subsequent years up to the fourth year after initial loss.

(2) For credit institutions and State portfolio companies undergoing restructuring, the deficit surplus may be carried forward until the end of the sixth year following the deficit year.

Section 13.- Where a joint stock company or a limited liability company owns either registered stock in a joint-stock company or shares in a limited liability company, the net proceeds of the shares in the second company paid to the first during the financial year shall be deducted from the total net profit of the latter, less a percentage for costs and charges.

This percentage shall be fixed at 10% of the total amount of the said proceeds.

However, this provision shall apply only:

- When the stocks or shares owned by the parent establishment represents at least 25% of the capital of the subsidiary firm.
- When the parent and subsidiary firms have their registered office in a CEMAC State.
- When the stocks or shares allotted at the time of issue are still registered in the name of the participating company which undertakes to retain them for two consecutive years at least in registered form.

Any breach of this undertaking shall result in the assessment of the improperly exempted income, without prejudice to the penalties enforceable for inadequate returns.

Concerning banking and credit establishments, firms engaged in the investment or management of transferable securities, all arrears, and interest of other proceeds exempt from the tax on income from securities shall be excluded from the deduction above.

DIVISION IV: PLACE OF ASSESSMENT

Section 14.- The company tax shall be established under a single assessment in the name of the corporate body or association for all taxable transactions in Cameroon, either at its registered office or, failing that, at the place of its principal establishment.

However, for undertakings under a specialized management unit, filing of tax returns and payments shall be done therein.

In the case of corporate bodies situated outside Cameroon and having a direct or interdependent relationship with other corporate bodies or undertakings established in Cameroon, the place of assessment shall be the same as that of the corporate bodies or undertakings with which they have these relations. The latter shall be jointly and severally responsible for the payment of the tax payable by corporate bodies established outside Cameroon.

In the cases referred to in Section 3 (3) of this Code, the tax shall be established in the name of the company or of the manager known to third parties and at the base of the common headquarters or of the principal establishment.

DIVISION V:
PERIOD OF ASSESSMENT

Section 15.- The company tax shall be assessed on the profits realized during the twelve-month period correspond- ding to the financial

However, companies that start their business within the six (06) months preceding the prescribed closing date may draw up their first balance sheet at the end of the financial year following the twelve-month period in which they started activities.

Section 16.- Where successive balance sheets are drawn up during the same fiscal year, the results shall be added together for the assessment of the tax due for the following financial year.

DIVISION VI:
CALCULATION OF TAX:

Section 17.- (1) The rate of the tax applicable shall be 30%.

(2) However, for companies under the dispensational tax regime, a special incentive tax regime or any other tax advantage, the rate applicable shall remain that in force as of 1 January 2014.

(3) In calculating the tax, any fraction of the taxable profit less than CFAF 1,000 shall be disregarded.

(4) Where a company has received income from movable or capital gains on disposal of property subject to a 5% flat-rate tax as provided for in Section 90 of the GTC, the tax thus calculated shall be reduced by setting off the tax already paid on such income. This system shall not apply to companies referred to in section 13 above.

Section 17a: (1) The provisions of Section 17 above notwithstanding, the rate of company tax for taxpayers with a turnover equal to or below CFAF 3 (three) billion shall be 25%.

(2) The rate provided for in paragraph 1 shall apply to as from the financial year closed at 31 December 2022.

DIVISION VII:
OBLIGATIONS OF TAXPAYERS

Section 18.- (1) Concerning the assessment of the present tax, taxpayers are expected to submit a declaration of revenue derived from their business venture during the period serving as tax no later than

- 15 March **for taxpayers belonging to the structure responsible for large businesses;**

- **15 April for taxpayers reporting to medium-sized business tax centres and specialised tax centres;**

- **15 May for taxpayers in divisional tax centres.**

This declaration must be presented in conformity with the OHADA accounting system.

(2) Liable taxpayers must also furnish the documents established in conformity with the OHADA accounting scheme.

(3) The declaration referred to in Section 17 (1) must be accompanied by the Employee Information Document (DIPE) which must be

presented following the model provided by the administration.

(4) Companies shall equally communicate within the same period, all movements in their stock for the given exercise alongside the software used for the management of their stock. For those who keep computerized accounts, the movements in the stock should be produced in an electronic format.

(5) These obligations shall equally be applicable to corporate bodies who have not opted for the company tax or who are exempted from the said tax.

Section 18 (a) New.- (1) Public limited companies shall equally keep a register of the securities they issue. The register is kept and updated by each company or person designated to that effect.

(2) The register numbered and initialed by the court registry where the company is located shall contain the following information:

- Transactions relating to the transfer, conversion, pledging and sequestration of securities;
- Date of transaction;
- Surnames, given names and residence of the former and new holder of securities, in the case of transfer;
- Surnames, given names and residence of holder of securities, in the case of conversion of securities to bearer of registered securities.

(3) In the case of transfer, the name of the former holder of the securities may be replaced by a serial number that helps to locate this name in registers. All information contained in the registers must be signed by the legal representative of the company or his delegated person.

(4) In case a commercial company issue securities to the holder, the former is bound to the obligations provided for in the OHADA accounting schemes relating to the rights of commercial companies and economic interest groups.

Section 18 (b).- (1) Enterprises falling under the entity responsible for the management of large scale enterprises that are controlled by or which control other undertakings within the meaning of section 19a of this code shall be required to make an annual return on transfer pricing by electronic means, in accordance with the model established by the administration, within the period provided for in section 18 of this Code.

(2) The declaration referred to in the preceding subsection shall include notably:

(a) General information on the group of associated enterprises, including:

(i) a statement of their holdings in other Cameroonian or foreign companies;

(ii) a general description of the activities carried out, including changes in the course of the financial year;

(iii) general description of the group's transfer pricing policy;

(iv) a list of the intangible assets held by the group and used by the reporting enterprise, as well as the

corporate name of the company that owns or co-owns the assets and it's state or territory of residence for tax purposes;

(b) Specific information concerning the reporting enterprise, including:

(i) a description of the activity carried out, including the changes made in the course of the financial year;

(ii) a summary statement of transactions with **associated** companies within the meaning of Article 19 a of this Code. This statement includes the nature of the **relationship** and the amount of the transactions, the corporate name and the State or territory of residence for tax purposes of the **associated** enterprises concerned by the transactions and of the beneficial owners of the related payments, the transfer pricing method applied and the changes made during the financial year;

(iii) a statement of loans and borrowings made with **associated** enterprises within the meaning of Article 19 a of this Code;

(iv) a summary statement of transactions carried out with **associated** undertakings within the meaning of Article 19 bis of this Code, for no consideration or for a non-monetary consideration;

(v) a summary statement of transactions carried out with **associated** enterprises within the meaning of Article 19 a of this Code, which are the subject of an advance transfer pricing agreement or a tax rescript concluded between the associated enterprise concerned by the transaction and the tax authorities of another State or territory.

(3) Failure to file the annual transfer pricing declaration within the prescribed time limit, or filing an incomplete or non-compliant declaration, will result in the application of a fixed fine as provided for in Article M 104 (2) of the Manual of Tax Procedures.

Section 18 c.- (1) Any company established in Cameroon is required to file, within twelve (12) months of the end of the tax year, by electronic means, a country-by-country declaration, in accordance with a format established by the tax authorities, including the country-by-country breakdown of profits of the group of multinational companies to which it belongs and tax and accounting data as well as information on the place where the activities of the companies in the group are carried out, when:

a. it holds, directly or indirectly, an interest in one or more undertakings such that it is required to prepare consolidated financial statements in accordance with applicable accounting legislation, or would be required to do so if its interests were listed on the Central African Stock Exchange (BVMAC);

b. it has annual consolidated sales excluding tax of at least four hundred and ninety-two billion

(492,000,000,000) CFA francs for the financial year preceding that to which the declaration relates;

c. no other undertaking holds, directly or indirectly, a participation in the aforementioned undertaking within the meaning of point (a) of this paragraph.

(2) Any company established in Cameroon which meets one of the following conditions is also required to file the declaration provided for in this article within the time limit and in accordance with the procedures and format referred to above:

a. it is directly or indirectly owned by a company established in a State which does not require the filing of a country-by-country declaration but which would be required to file such a declaration if it were established in Cameroon; or

b. it is owned, directly or indirectly, by an enterprise established in a State which is not on the list provided for in paragraph 8 of this Article but with which Cameroon has concluded an agreement for the exchange of information on tax matters.

3) Any enterprise established in Cameroon which is owned, directly or indirectly, by an enterprise established in a State included in the list provided for in paragraph 8 of this Article, which is required to file a country-by-country declaration under the legislation in force in that State or which would be required to file such a declaration if it were established in Cameroon, shall also be required to file the declaration provided for in this Article when it is informed by the tax authorities of a systemic failure in the State of residence for tax purposes of the enterprise which owns it directly or indirectly.

4) An enterprise established in Cameroon, other than the ultimate parent entity of a multinational enterprise group, shall not be required to file the country-by-country declaration in respect of a tax year in the event of substitution filing in another jurisdiction by the multinational enterprise group, provided that the following cumulative conditions are met for that tax year:

- **the jurisdiction of residence for tax purposes of the reporting entity requires the filing of a country-by-country declaration similar to that provided for in this Article;**

- **the jurisdiction of residence for tax purposes of the reporting entity has concluded an agreement authorising the automatic exchange of country-by-country declarations with Cameroon which is in force on the date on which the country-by-country declaration is due to be filed;**

- **the tax jurisdiction of residence of the reporting entity has not informed Cameroon of a systemic failure;**

- **the country-by-country declaration is exchanged by the jurisdiction of residence for tax purposes of the reporting entity with Cameroon;**

- **the jurisdiction of residence for tax purposes of the reporting entity has been informed by the constituent entity resident for tax purposes in its jurisdiction that the latter has been designated by the multinational enterprise group to file the country-by-country declaration on its behalf;**

- **a notification from the constituent entity resident for tax purposes in Cameroon has been received by the tax authorities, indicating the identity and tax residence jurisdiction of the declaring entity.**

5) Where two or more enterprises established in Cameroon belonging to the same multinational enterprise group meet one or more of the conditions referred to in paragraphs 2 and 3 of this Article, one of them may be designated by the multinational enterprise group to file the country-by-country declaration provided for in this Article, subject to informing the Tax Authorities that the purpose of such filing is to fulfil the declaratory obligation imposed on all the enterprises of this multinational group of enterprises which are established in Cameroon.

6) The content of the country-by-country declaration provided for in this article shall be determined by order of the Minister of Finance.

7) The country-by-country declaration provided for in this Article may be exchanged automatically with States or territories which have concluded an agreement to this effect with Cameroon.

8) The list of States which have concluded an agreement with Cameroon authorising the automatic exchange of the country-by-country declaration provided for in this article shall be determined by order of the Minister of Finance.

9) Failure to lodge, or incomplete or inaccurate lodging of, the country-by-country declaration within the stipulated period shall result in the application of a fixed fine as provided for in Article M 104 (2) of the MTP.

Section 18 e.- (1) Financial institutions and similar bodies, including banks and financial establishments, as well as insurance and reinsurance undertakings, are required to identify the tax residence of all

financial account holders. They must also identify, in the required manner, the tax residence of the natural persons who control these accounts, where applicable.

(2) Financial institutions and assimilated bodies shall communicate to the tax authorities, by means of a declaration conforming to the model prescribed by the tax authorities, all the information required for the application of conventions concluded by Cameroon allowing automatic exchange of information on financial accounts for tax purposes. They must also report any lack of information.

This declaration contains, in particular, information relating to the identification of the holders of financial accounts and, where applicable, that of the individuals who control them, as well as financial information relating to these accounts, including income from movable capital, account balances, the surrender value of insurance and annuity contracts, capitalisation bonds or contracts and similar investments, and the proceeds of sales or redemptions of financial assets.

(3) Financial institutions are required to keep records of actions taken to meet the obligations referred to in this article, as well as the supporting documents, self-certifications and other evidence used for this purpose, for a period of five (05) years following the end of the period during which they must provide the information required.

Section 18 g.- As from 1 January 2025, natural persons or entities opening financial accounts with financial institutions shall be required to submit a self-certification establishing their tax residence and, where applicable, the tax residence of the natural persons controlling them.

Section 18 h - (1) Where a person enters into a scheme or engages in a practice the principal purpose or one of the principal purposes of which may reasonably be considered to be to avoid an obligation imposed by the provisions of sections 18 quinquies and 18 g above or their implementing legislation, the said provisions shall apply as if the person had not entered into the scheme or engaged in the practice.

(2) The notion of "scheme" is defined as any arrangement, contract, practice, transaction or series of transactions, in whatever form, having one or more principal objectives, one or more of which is to evade one of the obligations imposed by the provisions of Articles 18 f and 18 g above or their implementing texts.

Section 18 h.- (1) Information collected by the tax authorities from the bodies referred to in section 18 i above may be communicated to the tax authorities of countries that have concluded agreements with Cameroon permitting automatic

exchange of information on financial accounts for tax purposes.

(2) Information shall be communicated in accordance with the conditions laid down in the agreements concluded with the countries concerned.

Section 18 j - (1) Failure to comply with the identification and declaration obligations set out in Sections 18 quinquies and 18 sexies shall be punishable by a fine of FCFA 5 million per account. This penalty also applies to late, incomplete, insufficient or erroneous declarations.

(2) Natural persons or entities who fail to provide financial institutions with the self-certification provided for in Section 18e are liable to a fine of FCFA 1 million per account holder. The deliberate self-certification of erroneous information by an account holder or a natural person controlling the account holder constitutes forgery, punishable by the penalties provided for in the Criminal Code.

(3) Failure to keep the information and documents provided for in Article 18d is punishable by a fine of FCFA 1 million per year and per account subject to declaration. Failure to comply with the retention period provided for in Article 18 quinquies shall be treated as equivalent to failure to keep records.

Section 18i - The procedures for implementing the automatic exchange of information provided for in Sections 18 quinquies et seq. of this Code shall be specified by regulation.

(vi) DIVISION VIII: ASSESSMENT

Section 19.- (1) For the assessment of corporation tax due by companies which are dependent on or which control companies located in Cameroon **or outside Cameroon** within the meaning of Section 19 bis of **this Code**, profits indirectly transferred to the latter either by way of an increase or decrease in purchase or sale prices, or by any other means, are included in the results of these companies. The profits indirectly transferred are determined by comparison with those which would have been made in the absence of dependence or control.

(2 The condition of dependence or control **referred to in paragraph 1 of this Article** shall not be required where the transfer of profits is made to undertakings which are:

- either established or resident in a State or territory considered to be a tax haven within the meaning of section 8 ter (new) of this Code;

- or subject to a privileged tax regime.

Companies are deemed to be subject to a preferential tax regime in a State or territory if they are not taxable there, or if their income tax is less than half of that which they **would have been liable to pay in**

Cameroon if they had been domiciled or established there.

(3) Deleted.

Section 19 a.- Dependency or control relationships shall be deemed to exist between two enterprises:

(a) where one holds directly or by proxy 25% of the share capital or voting rights of the other or actually exercises decision-making powers in the other; or

(b) where both are placed, under the conditions defined in point (a) above, under the control of the same enterprise or person.

Section 19 b: Implementing instruments shall specify, where necessary, detailed rules for the application of the provisions of sections 18b, 19 and 19a.

Section 20.- As concerns exportation and related activities, the FOB value of goods shall serve as the minimum turnover to be taken into consideration for the assessment of the taxable result.

DIVISION IX: PAYMENT

Section 21.- (1) The company tax shall be paid on the initiative of the taxpayer not later than the 15th of the following month, in accordance with the terms below:

(a) For persons subject to the actual earnings tax system, one installment representing 2% of turnover realized each month shall be paid no later than the 15th day of the following month. Such installment shall be increased by 10% as levy for additional council tax;

(b) For production companies falling under the regulated profit margin, one instalment representing 2% of turnover realized after 50% abatement. Such instalment shall be increased by 10% as levy for additional council tax. They are companies in the following sectors:

- milling sector;
- pharmaceutical sector;
- fertilizer sector.

(c) For distribution companies under the regulated profit margin, one instalment representing 14% of gross margin shall be paid not later than the 15th of the following month. The instalment shall be increased by 10% as levy for additional council tax. They are companies that distribute:

- petroleum products and cooking gas;
- milling products;
- pharmaceutical products;
- press products;
- fertilizers.

(d) For persons subject to the simplified system, one installment representing 5% of turnover realized during each month, and paid not later than the 15th day of the following month. Such installment shall be increased by 10% for additional council tax.

(e) For companies not registered in a taxation center, the instalment rate shall be 10%. This rate shall be increased to 20% for forestry companies where, in addition, they do not provide evidence of possessing a logging permit duly issued by the competent authority.

(2) The installment referred to in section 21 (1) above shall be deducted at source by the public accountants and persons of equivalent status during the settlement of bills paid by the budget of the State, regional and local authorities, public administrative establishments, public or semi-public corporations, **non-profit organisations** as well as private sector enterprises, the list of which shall be established by regulation.

Notwithstanding the provisions of section 21 (1), the rate of the deduction representing the company tax instalment shall be fixed at 5% increased by 10% for additional council tax, irrespective of the tax system of the service provider for invoices relating to public procurement amounting to less than CFA five million francs.

For forestry companies, it shall be deducted at source during payment of undressed or sawn timber purchase invoice

The tax deducted shall be paid to the Collector of Taxes under the same conditions as taxes payable spontaneously.

(3) The following shall be subject to advance payment:

- Imports by traders, including those under the flat-rate tax,
- purchases from industrialists, importers and lumbermen;
- the purchase of oil products by service station operators and commodities by exporters;
- The operations carried out by enterprises without a tax-payer's card.

The following shall not be subject to a withholding tax:

- Imports by taxpayers under the specialized management units of the Directorate General of Taxation;
- purchases made by the State, councils and persons residing abroad from industrialists, farmers, importers, wholesalers, semi-wholesalers, logging companies;
- **…….deleted ;**
- local purchase of petroleum products by marketers registered in the active taxpayer logbook of the department in charge of major enterprises;
- purchases made by non-profit organizations;
- retail purchases from importers-distributors.

The advance payment rate shall be:

- *Deleted;*
- 14% on the gross margin for the purchase of goods with regulated prices referred to in paragraph 1.c above;

- 10% of the amount of transactions, for taxpayers not registered with a taxation center;
- 10% of the amount of transactions, for taxpayers subject to the flat rate tax system and engaged in import activities;

Purchases made by non-professionals directly from industrialists or in bulk from importers who are not distributors, shall be deemed to have been made for resale purposes. As such, they shall be subject to advance payment on purchase at a rate of 10%.

- 5% of the amount of transactions carried out, for traders falling under the simplified tax system as well as by taxpayers falling under the discharge tax system;
- *deleted;*
- 2% of the amount of transactions, for traders subject to the actual earnings tax system;

The advance payment basis for imports shall be the customs valuation of goods. Deduction shall be levied as follows:

- As to what concerns importation, related to the customs services, it respects the same criteria as the customs duties;
- in the other cases, by the supplier or buyer of in-bond goods, they must make such advance payment within the first fifteen (15) days of the month following the date in which the transaction was carried out.

The advance payment or prepayment is not recoverable on the price. It shall be calculated without adding the council tax.

For persons subject to the company tax or personal income tax, the sum deducted in advance as down payment shall represent an installment of the monthly or quarterly installments.

(4) Excess payments shall be deducted from subsequent down payments. In case of cessation of activities, they shall be reimbursed.

DIVISION X: TAXPAYER'S OBLIGATIONS

Section 22.- (1) For the payment of the taxes collected, industrialists, importers, wholesalers, semi-wholesalers and forestry companies must:

- keep a register of purchases and a register of sales or documents in lieu thereof;
- make payments using counterfoil books issued by the taxation services;
- send to the Taxation Service at the same time as their tax returns, the statement of sales per customer, except retail sales.

In order to deduct the advance payment made at the time of purchase, taxpayers shall be bound to attach to their returns the list of names of suppliers, showing the amount of purchases and that of the tax deducted at source.

(2) The amount of tax owed by each company or council shall not be less than the tax resulting from the application of the 2% or 14% rate to the reference base as defined in Section 23 below.

This minimum tax shall be increased by 10 % as levy for additional council tax.

This amount constitutes the minimum tax rate as to regards the payment of the company tax.

Regarding taxpayers subject to the simplified tax system, however, this rate shall be increased to 5%.

(3) Any withholding tax deducted on account of income tax or withholding tax on purchases gives rise to the issue of a withholding tax certificate. This certificate must be generated from the tax authorities' computer system.

Section 23.- The reference base for calculating the minimum tax shall represent the overall turnover for the previous financial year.

The base thus obtained shall be rounded to the nearest thousand francs.

"Overall turnover" shall mean the gross sales excluding the taxes realized on all transactions directly linked to the company's activities.

For enterprises engaged in the regulated profit margin activities defined in section 21 above, the reference base for calculating the minimum tax shall be the gross profit margin, gratuities and commissions of any nature received.

CHAPTER II:
PERSONAL INCOME TAX

DIVISION I:
GENERAL PROVISIONS

Section 24.- (1) A Personal Income Tax, assessed on the basis of the income earned, is hereby instituted.

(2) The following categories of income shall be considered as income referred to in Sub-section 1 above:

- salaries, wages, pensions and life annuities;
- income from stocks and shares;
- income from real estate;
- profits from handicraft, industrial and commercial activities;
- profits from farming business;
- profits from non-commercial and related professions.

SUBDIVISION I: PERSONS LIABLE

Section 25.- Subject to the provisions of international conventions and those of section 27 below, personal income tax is payable by all individuals whose tax domicile is in Cameroon on their worldwide income.

The following shall be deemed to have their tax domiciled in Cameroon:

a) persons having a home or principal place of residence in Cameroon;

b) persons engaged in a salaried or non-salaried professional activity in Cameroon, unless they can prove that this is being done only accessorily;

c) persons who have the core of their economic interest in Cameroon;

- civil servants or State employees working in a foreign country and

who are exempt from taxes in the said country shall be considered as having their tax domicile in Cameroon;

- persons whose tax domicile is situated out of Cameroon shall be liable to the Personal Income tax for any profits made in Cameroon;
- persons of Cameroonian or foreign nationality, with or without a tax domicile in Cameroon, who earn profits or income taxable by Cameroon under the terms of an international convention to avoid double taxation, shall also be liable to the Personal Income Tax.
- The staff of international organizations, diplomatic and consular missions recruited locally or not and not having the status of diplomatic personnel pursuant in international conventions shall automatically be liable to Personal Income Tax in Cameroon.

Section 26.- Partners in general partnerships and active partners in limited liability partnerships who do not opt for the company tax system shall be personally liable to the Personal Income Tax for the proportion of the corporate earnings corresponding to their shares in the company.

The same shall apply to partners in non-trading companies (natural persons), joint-ventures and de facto firms not liable to company tax.

SUBDIVISION II: EXEMPTIONS

Section 27.- The following persons shall be exempt from the Personal Income Tax:

(1) The heads of diplomatic missions, consuls, personnel of diplomatic and consular missions of foreign nationality holding a diplomatic card issued by the Ministry of External Relations, only in so far as the countries represented by the said diplomatic and consular missions grant similar benefits to Cameroonian diplomatic and consular personnel;

(2) Staff members of international organizations with diplomatic status, insofar as the Established Convention or headquarters Agreement of such international organizations explicitly makes provision of such exemption;

(3) The administrative and technical staff of diplomatic missions, consular posts and international organizations where it is established that they are subject to income tax in their countries of origin;

(4) Natural persons, exclusively for their activities that are subject to the discharge tax.

SUBDIVISION III: PLACE OF ASSESSMENT

Section 28.- Where the taxpayer has a single place of residence in Cameroon, the tax shall be assessed at such place of residence.

Where he has several places of residence in Cameroon, he shall be

assessed where he is deemed to have his principal place of residence.

Persons resident abroad, as well as civil servants and State employees working in a foreign country, who do not own a residence in Cameroon, shall be assessed at the place which has their main interest in Cameroon for the former, and at the Seat of their supervisory service, for the latter.

DIVISION II: BASIS OF ASSESSMENT OF THE PERSONAL INCOME TAX:

Section 29.- The basis of assessment of the personal income tax shall be the sum of each type of category of net income earned by the taxpayer within one fiscal year, after an abatement of a fixed amount of CFAF 500 000 concerning wages and salaries.

The categories of net income are defined in the provisions herein below.

SUBDIVISION I: SALARIES, WAGES, PENSIONS AND LIFE ANNUITIES

I -TAXABLE INCOME

Section 30.- Income from salaries, wages, allowances, emoluments, pensions and life annuities as well as profits earned by insurance agents, travelling salesmen-representatives, where the remunerated activity is carried out in Cameroon, shall be liable to Personal Income Tax.

Pensions and life annuities shall be deemed to be received in Cameroon where the beneficiary is based in the country.

II - EXEMPTIONS

Section 31.- The following income shall be exempt from the tax:

(1) Special allowances intended to cover inherent duty and service expenses insofar as they are effectively used for the intended purpose and not overstated;

(2) Family allowances or benefits;

(3) Allowances and benefits paid in any form by the State, councils and State institutions by virtue of the laws and decrees governing assistance and insurance;

(4) Temporary allowances, benefits and life annuities paid to victims of industrial accidents and their rightful claimants;

(5) Life annuities paid as damages by virtue of a court judgment ordering compensation for bodily injury leading to total permanent disablement, compelling the victim to rely on third party assistance to carry out the most ordinary acts of life;

(6) Fixed salary supplement paid to civil servants;

(7) Injury and disability pensions paid to ex-servicemen;

(8) Scholarships;

(9) Funds received as pension or death benefits or as cumulative compensation for death or injury;

(10) Salary increases resulting from the application of the salary adjustment index to civil servants and State employees working in

diplomatic and consular missions abroad;

(11) Bonuses paid to workers during the award of labour medals by the Minister in charge of Labour;

(12) The share of the severance pay granted as damages pursuant to the labour legislation excluding the sums intended to cover the compensation for loss of salary.

III - BASIS OF ASSESSMENT

Section 32.- The basis of assessment shall be the gross amount of salaries, allowances, emoluments, wages, pensions and life annuities as well as benefits in kind or in cash granted to the persons concerned.

Section 33.-(1) Benefits in kind shall be valued according to the following scale, applicable to the gross taxable wage:

- housing	15%
- electricity	4%
- water	2%
- each servant	5%
- each vehicle	10 %
- food	10%
- telephone	5 %
- fuel	10 %
- security guard	5 %
- internet …..	5 %.

Benefits in kind not listed in paragraph 1 of this article are estimated at their actual cost.

(2) Any cash allowance representing benefits in kind shall be included in the basis of assessment for its actual amount, unless they are specifically exempted by a contrary provision.

Section 34.- (1) The net taxable income shall be determined by deducting the gross amount paid and the benefits in kind or cash granted, the business expenses calculated at a fixed rate of 30%, as well as the contributions paid to the State, the National Social Insurance Fund (NSIF) for compulsory retirement.

(2)The amount resulting from the application of the flat rate provided for in the first paragraph above is capped at FCFA four million eight hundred thousand (4,800,000) per year.

SUBDIVISION II: INCOME FROM STOCKS AND SHARES

I -TAXABLE INCOME

Section 35.- The following capital shall be taxed as income from stocks and shares :

a) proceeds from shares, stocks and similar income;

b) income from bonds;

c) income from assets, deposits, surety-bonds and current accounts;

d) profits from the transfer of shares, bonds and other kinds of shares.

e) income from digital assets.

A -Proceeds from stocks and shares income considered as such

Section 36.- All profits not ploughed back into the company shall be

considered as distributed income. They include notably:

(1) All proceeds or profits not place in reserve or included in the share capital. Profits and capital gains become taxable when they are refunded to partners by deducting capital;

(2) All sums and stock put at the disposal of shareholders and not deducted from profits including:

a) except otherwise stated, sums allocated to partners directly or through intermediate persons or companies as advance payment, loans or installments; where such sums are reimbursed to a corporate body, they shall be deducted from the taxable income for the corresponding assessment period of reimbursement;

b) sums or stocks allocated to shareholders and equity shareholders representing redeemed shares for those exceeding their original values;

c) undisclosed earnings and profits;

d) sundry earnings and benefits granted to Partners of joint stock and limited liability companies and ploughed back into profits under the provisions of section 6 above.

(3) The remunerations granted to board members of limited companies, excluding salaries and industrial property royalties.

Subject to international conventions, the profits of companies whose location or head office is not in Cameroon shall be deemed to be shared every fiscal year to persons not resident or not having their registered office in Cameroon.

Section 37.- The following shall not be deemed to be distributed income and shall be exempt from tax in the category of income from movable assets:

(1) Distributions in the nature of refund to partners or shareholders of contributions or issue premiums, provided that such distribution takes place only when all profits and reserves other than the statutory reserve have previously been distributed.

For the purposes of this provision the following shall not be deemed to be contributions:

a) Reserves incorporated in the capital ;

b) Amounts incorporated in the capital or reserves (merger bonuses) in the case of a company merger.

(2) Redemption of all or part of their capital, interest shares or capital investments made by authorized agents of the State, councils or other public authorities where such redemptions are justified by the lapsing of all or part of the corporate assets especially through gradual decline or through the obligation to return the concession to the granting authority;

(3) Reimbursement following the liquidation of the company and relating to the redeemed capital up to the amount which, at the time of the redemption, has been liable in Cameroon to the personal income tax.

(4) Amounts made available to shareholders by way of remuneration for loans, services or duties and duly deductible for the assessment of the company tax.

(5) Sums granted to shareholders by open-end investment companies for the repurchase of their shares.

Section 38.- In the case of company mergers, the gratuitous allotment to members of the company taken over of shares or capital stock in the company taking over or in the new company shall not be deemed to be taxable allotments for the purposes of Section 36 (2) (b) of this Code where the company taking over or the new company has its registered office in Cameroon.

Section 39.- Where a joint-stock company or a limited liability company owns either the registered shares of a joint-stock company or shares in a limited liability company, the personal income tax shall be assessed on all the dividends and other distributed proceeds. However, where the sums distributed for a financial year correspond to the proceeds from the said shares received during that same financial year, the tax borne by these proceeds shall be deductible from the amount of the tax owed by the above company.

The benefit of the foregoing provisions shall be granted on condition that:

(1) the stocks or shares owned by the parent company represent at least 25% of the capital of the subsidiary company;

(2) the parent companies and their subsidiaries have their registered office in Cameroon or another CEMAC Member company;

(3) the sum total of taxation borne by the subsidiary company shall be equal to that which it would support in the State of parent company;

(4) the stocks or shares allotted on issue have always been registered in the name of the holding company, and, where the shares concerned were not allotted on issue, that this company undertakes to keep them in registered form for two consecutive years at least.

(5) Any breach of this commitment shall be penalized by the taxation of income unduly applied for inadequate returns.

B -Income from bonds

Section 40.- The following shall be considered as income from bonds for the purpose of the present provisions:

- interest, back payments and other proceeds from debentures, government stocks, and other negotiable loan stock issued by councils and public establishments in Cameroon, associations of every kind and any companies, firms or enterprises of a financial, industrial, commercial or civil character of Cameroonian nationality;
- prize bonds and redemption premiums paid to holders of bonds issued in Cameroon.

They shall be liable to both personal income tax and, where necessary, company tax.

C -Income from financial assets, deposits and securities

Section 41.- Interest, back payments and all other proceeds from the following shall be deemed to be income from securities where they are not included in the earnings from an industrial, commercial, non-commercial, handicraft, agricultural or mining activity:

(1) financial assets in the form of mortgage debts, preferential debts or unsecured debts, other than those evidenced by bonds, government stock or negotiable loans under Section 40 above;

(2) Sight or fixed term deposits with any depository and for any purpose whatsoever;

(3) Cash garantes;

(4) Current accounts.

D - Profits from transfer of stocks, bonds and other capital shares

Section 42.- The following shall be taxable as income from movable capital, net overall capital gains realized in Cameroon or abroad during the transfer, even the indirect transfer of stocks, shares and bonds of enterprises governed by Cameroonian law including notably any transfer made in Cameroon or abroad between two foreign companies under the same consolidation scope when one of the entities of this scope, completely or partially, holds the share capital of an enterprise governed by Cameroonian law, including entitlement relating to natural resources.

The tax must be paid prior to the registration formality using a form provided by the taxation department.

E. Income from digital assets.

Section 42 a - The methods of taxation of income derived from digital assets are specified by a specific text issued by the Minister in charge of Finance.

II - EXEMPTIONS

Section 43. - The following shall be exempt from personal income tax:

- interest accruing on negotiable securities in respect of loans issued by the State and regional and local authorities;
- interest accruing on savings accounts containing deposits of not more than CFAF 50 (fifty) million francs;
- interest on savings accounts for housing purposes;
- interest on cash vouchers;
- net overall capital gains referred to in Section 42 of this Code, where such amounts do not exceed 500,000 (five hundred thousand) CFA francs.

III –ASCERTAINMENT OF TAXABLE BASIS

Section 44.- Taxable income shall be assessed in respect of:

(1) Proceeds of stocks, capital shares and related income, by the gross amount of allotted dividends;

(2) Bonds, government securities and loans by interest or income shared out in the financial year;

(3) Repayment premiums, by the difference between the amount reimbursed and the loan issue rate;

(4) Income from loans, deposits and sureties, by the gross interest, arrears and any other proceeds of the securities referred to in Section 41 of this Code;

(5) Transfer of shares, bonds and other stocks by the net overall capital gains arising from and losses recorded during the financial year on each type of security held by the taxpayer.

(6) Income from indirect transfers referred to in Section 42 above, through the capital gain obtained from the transfer price quota corresponding to the shares of the foreign entity in the Cameroonian company's capital.

The capital gain or loss on each disposal transaction carried out during the financial year is calculated as the differential between the transfer price for secureties concerned and the purchase price or the allotment value in the case of the acquisition of these securities when a company is formed or its capital is increased. Under no circumstances may **the amount to be taken into account as the transfer price, for the determination of the capital gain or loss be less than the value of the shares sold.**

In the event of net overall losses recorder in a financial year, such losses shall be offset by any net overall profits recorded in the next four financial years.

IV - UNDISCLOSED INCOME

Section 45.- Companies and other corporate bodies liable to company tax shall be subject to the Personal Income Tax levied on the global amounts which such companies or corporate bodies have paid out directly or through a third party to persons of undisclosed identity during the period considered for the establishment of the Company Tax.

The highest rate of Personal Income Tax shall be levied on such income. Such levies shall be accompanied by a 100% non-negotiable penalty.

The application of the personal income tax to the said companies or corporate bodies shall not bear assessment of the amounts specified above in the name of the beneficiaries where they can be identified by the authorities.

SUBDIVISION III: INCOME FROM PROPERTY

I - TAXABLE INCOME

Section 46.- The following shall be included in the category of income from property where they are not included in the profits of an industrial, commercial or handicraft concern, agricultural undertaking or a noncommercial profession:

(1) Income from the renting out of built-on or non-built-on property situated in Cameroon;

(2) Capital gains realized from built-on or non-build-on property acquired against payment or free of charge;

(3) Interest earned by shareholders of a realty partnership that did not opt for company tax.

II - EXEMPTIONS

Section 47. - Income from real estate owned by the State or local and regional authorities shall be exempted from personal income tax.

III – ASCERTAINMENT OF TAXABLE BASIS

Section 48.- (1) The net taxable income from property shall be equal to the difference between the amount of gross income earned and the total amount of charges attached to the property that are deductible.

(2) The charges attached to property that are deductible in assessing the net income are fixed at 30% of the gross income, unless where real expenses are justified.

(3) The taxable capital gains provided for in Section 46 (2) above shall be calculated using the difference between the price declared by the parties and the value of the property at the last transfer. The value of the property at the last transfer shall, where applicable, include building and/or transformation costs duly justified.

In fixing the basis of assessment of the capital gains, the following shall be considered as deductible charges:

- real cost relating to the last transfer, where such was done against payment;
- real cost relating to the last transfer, excluding registration duties, where such transfer was done free of charge.

(4) Where the last transfer was made through direct registration, the value considered as basis for the assessment of capital gains shall be that stated in the deed by the parties.

In fixing the basis of assessment of the capital gains, the following shall be considered as deductible charges:

- either a lump sum abatement of 30% for persons not subject to accounting;
- real costs relating to the last transfer, excluding registration fees, for persons subject to accounting.

Section 49.- On the assumption that the determination of the assessable basis as defined in Section 48 above results in a deficit, such deficit shall be borne by the land revenue of the next four financial years.

SUBDIVISION IV: HANDICRAFT, INDUSTRIAL AND COMMERCIAL PROFITS

I - TAXABLE INCOME

Section 50.- Profits made by natural persons operating in Cameroon and derived from the exercise of an activity in commerce, industry, handicrafts, mining or forestry shall be deemed to be industrial and commercial profits for the purpose of the personal income tax. The same shall equally apply to profits made by:

- holders of mining and quarry concessions;
- lessees and sub-lessees of mining concessions;
- holders of mining and quarry permits;
- oil and gas prospectors.
- non-salaried insurance brokers or sales representatives.

Section 51. - Profits made by the following natural persons shall also be deemed to be industrial and commercial profits:

- persons acting as intermediaries in the purchase and sale of real estate or business property, or who habitually buy and resell the same property in their own name;
- persons who parcel out and sell land they own after site development;
- persons who let out an industrial or business establishment fitted with the furniture and equipment required for its practical use whether or not such letting out includes all or part of the intangible assets of the same business or industry;
- persons who let or sub-let all or part of furnished property in their ownership;
- Persons whose principal or ancillary activity is the operation of games of chance and games of entertainment.

II – ASCERTAINMENT OF TAXABLE BASIS

Section 52 (new).- (1) The taxable profit of taxpayers liable to the simplified system referred to in section 93 (C) below and whose turnover is no less than 10 million and below 30 million shall be calculated on the basis of the operating results posted on the taxpayers accounts kept according to the minimum cash flow system.

Where the taxpayer's turnover is above 30 million and below 50 million, the taxable profit shall be the gross surplus of revenue over the expenses required for operation calculated according to the simplified system.

In the absence of declaration or accounts, the tax assessment shall be done by the tax administration through the application of the taxable rate, fixed by decree on the reconstituted turnover.

(2) The taxable profit of taxpayers liable to the simplified taxation system shall be the gross surplus of revenue over the expenses required for operations.

(3) Business expenses deductible for the assessment of the net income of non-salaried insurance brokers or sales representatives shall be fixed at 30% of the gross income, except where actual costs are substantiated.

SUBDIVISION V: PROFITS FROM AGRICULTURE

I - TAXABLE INCOME

Section 53.- Income earned by farmers, share-croppers, smallholders, or by the actual owners of agricultural undertakings shall be deemed to be profits from agriculture

for the assessment of personal income tax.

II ASCERTAINMENT OF TAXABLE BASIS

Section 54.- *Repealed*

Section 55.- (1) The profit of an agricultural undertaking liable to the simplified taxation system shall mean the surplus receipts from farming, livestock and other proceeds less operating costs incurred during the financial year.

(2) Furthermore, such assessment shall take into account production stores at the close of the year as well as the depreciation of fixed assets pursuant to Section 7 (d) of this Code.

(3) The rules of assessment for capital gains prescribed in sections 8 to 10 of this Code shall also apply.

(4) The rules of assessment for capital gains prescribed in sections 8 to 10 of this Code shall also apply.

SUBDIVISION VI: NON-COMMERCIAL PROFITS

I - TAXABLE INCOME

Section 56.- (1) Earnings from liberal professions, public offices and trusts held by persons without commercial status, from non-salaried income of sportsmen and artists, and from all operations, gainful activities and sources of gain unconnected with any other category of profit or income shall be deemed to be non-commercial earnings or earnings considered as such.

(2) Profits shall notably comprise:

a) income from stock-exchange operations performed by individuals;

b) royalties received by authors or composers or by their heirs or legatees;

c) sums paid to inventors either for the right to use their patents or for the transfer of concession of trademarks or manufacturing formulae;

d) The remunerations granted to board members of public institutions, public and semi-public corporations in any capacity;

e) The allocations of any nature such as allowances, gratuities, compensations and daily subsistence allowances granted, in addition to salaries, by public and semi-public entities, excluding statutory compensations falling under the category of wages and salaries, and reimbursement of costs, the list of which shall be established by decision of the Minister in charge of finance;

f) The amounts, allowances, allocations or remunerations of any nature paid to sports men and artists irrespective of their tax domicile.

g) Income generated on digital platforms by individuals who sell goods, provide services or exchange or share goods on these platforms.

(3) Registrars holding a public office shall be liable to the tax on non-commercial earnings, pursuant to the rules applicable to earnings from trusts and public offices, on the basis of the sum total of their net earnings, calculated as salaries and allowances paid which shall be placed in the category of salaries and wages.

II – ASCERTAINMENT OF TAXABLE BASIS

Section 57.- Except for liberal professions, profits of taxpayers liable to the simplified taxation system shall be made up of the surplus of total receipts less expenses occasioned by professional practice. However, as regards payments representing studies, consultancy or assistance fees made to persons domiciled abroad, deductible expenses shall fall within the limit of 15% of turnover.

Subject to the provisions of section 8 of this Code, taxable earnings shall take into account all gains and losses due either to the realization of assets used in professional practice, or to transfers of trusts and offices, as well as any compensation received for discontinuance of business or assignment of clientele.

Section 58.-*Repealed*

Section 59.- As concerns literary, scientific and artistic productions, income from which is not collected annually, the taxable profit may, at the taxpayer's request, be determined by deducting the average expenditure for the year of assessment and the two previous years from the average receipts for these same years.

Taxpayers who adopt this method of assessment for any given year may not go back on their option for the following years and are compulsorily assessed on the basis of actual earnings for income accruing from their literary, scientific or artistic productions.

SUBDIVISION VII: PROVISIONS COMMON TO HANDICRAFT, INDUSTRIAL, COMMERCIAL, AGRICULTURAL AND NON-COMMERCIAL PROFITS

I- ASSESSMENT SYSTEMS

A- GENERAL PRINCIPLE

Section 60.- *Repealed*

Section 61.- *Repealed*

Section 62.- *Repealed*

Section 64.- *Repealed*

I- CALCULATION OF PROFITS OF TAXPAYERS ASSESSED UNDER THE ACTUAL EARNINGS SYSTEM

Section 65.- *Repealed*

Section 65 a: Where, in the course of a financial year, a taxpayer realized an income which, by its nature, may not be made available to him annually and where the amount of such special income exceeds the average net incomes on the basis of which the taxpayer was liable to the Personal Income Tax for the previous three years, the tax payable by the person concerned shall be calculated by adding one quarter of the net

special income to his net taxable income and multiplying the additional tax thus obtained by four.

Where the amount of the exceptional income is above the income threshold subject to the marginal rate of personal income tax, the tax payable by the taxpayer is calculated on the basis of the overall net taxable income, plus the net exceptional income after a 25% allowance.

The employer shall be bound to transmit to the taxation centre of his place of assessment, for tax returns purposes, all the elements that served as basis for calculating the special income tax. These elements must be attached to the returns filed by the employer for the month of payment of the special income.

The above provision shall apply only to the special or deferred income taxed according to the graduated schedule provided for in Section 69 of this code.

SUBDIVISION VIII: ASSESSMENT BASED ON OUTWARD SIGNS OF WEALTH

Section 66.- The Personal Income Tax based on outward signs of wealth shall be payable automatically by any taxpayer whose personal conspicuous or acknowledged expenditure exceeds his declared income, and by any taxpayer who, under the same conditions, did not file any return.

The total taxable income shall be determined by applying the scale below to some components of his lifestyle. In case of disagreement, the onus of proof shall lie with the Administration.

The actual amount of the other maintenance expenditure not included in this scale shall be taken into account. The difference between the evaluation of the components of a taxpayer's lifestyle and his personal income tax return shall be established when the fixed amount resulting from the application of the provisions of the foregoing subsections exceeds by no less than 40% of the net overall income return made during any of the last two fiscal years.

For purposes of application of the foregoing provisions, the actual rental value shall be determined from duly registered written leases, or by comparing the premises for which rents have been regularly recorded or generally known.

Where the taxpayer has at least four typical lifestyle components, the fixed income corresponding to such components shall be increased by 25%. Where the gross income is assessed through water, electricity and telephone bills, the taxpayer is authorized to indicate his deductible expenses.

The elements used to determine the basis of assessment of a taxpayer shall include those of his or her spouse or his or her direct ascendants or descendants where the latter do not declare their income.

However, where the determined income arises in whole or in part from the fact that the taxpayer has income expressly exempted from personal income tax by virtue of a special provision, such taxpayer may, provided he shows proof thereof, be granted a deduction of the said exempted income.

SCALE FOR DETERMINING FIXED INCOME ACCORDING TO COMPONENTS OF LIFESTYLE

COMPONENTS OF LIFE STYLE	CORRESPONDING FIXED INCOME
1. Rental value of principal residence, excluding official or company accommodation, less the value of professional premises.	Twice the actual rental value
2. Rental value of secondary residences within and out of Cameroon.	Twice the actual value
3. Domestic servants and other employees, for each person less than 60 years old.	300,000 CFAF
4. Motor vehicles for the transportation of persons, according to horsepower :	
a) Vehicles of no more than 6 hp	180,000 CFAF
b) Vehicles of 7 to 10 hp	360,000 CFAF
c) Vehicles of 11 to 15 hp	540,000 CFAF
d) Vehicles of more than 15 hp	720,000 CFAF
In all the above cases	A 1/3 abatement for vehicles of 5 to 10 years old and 2/3 abatement for those more than 10 years.
5. Yachts or pleasure boats of a capacity of not less than 3 gross tons : for each gross ton.	1, 000,000 CFAF
6. Pleasure and touristic trips abroad	Five times the transport fare per trip
7. Swimming pool	500,000 CFAF
8. Private aircraft per hp of the aircraft	500,000 CFAF
9. Water, electricity and telephone bills	5 % of gross income

SUBDIVISION IX: ACTS CONSTITUTING LIABILITY AND LIABILITY FOR PAYMENT

Section 67.- Every taxpayer shall be liable to personal income tax on the basis of his personal acquired income. Acquired income shall be understood as accrued earnings constituting an entitlement pending the actual earning of such income.

Section 68.- (1) Personal income tax as regards salaries, wages, pensions, life annuities, income from movable capital and non-trading profits for taxpayers assessed under the simplified taxation system, as well as from property, shall fall due upon payment.

(2) Taxpayers assessed under the actual earnings taxation system shall be liable to personal income tax accruing from industrial and commercial profits, agricultural profits and non-trade related profits. Such deductions shall be made from the actual earnings.

DIVISION III: TAX CALCULATION

Section 69.- (1) Subject to international conventions, personal income tax applied to salaries shall be calculated by applying the following scale on net wages, salaries, pensions and annuities:

- from 0 to 2, 000,000 CFAF …10%
- from 2, 000,001 to 3, 000,000 CFAF ……15%
- from 3, 000,001 to 5, 000,000 CFAF…… 25%
- more than 5, 000,000 CFAF ……... 35%

(2) For taxpayers earning industrial and commercial profits, non-commercial profits referred to in section 56 (2) a, b, c, agricultural benefits and real estate income, the tax shall be calculated by applying the rate provided for in Section 17 of this Code.
The tax thus calculated shall not be less than 2% of the current year's turnover, increased by 10 % as levy for additional council tax.

The above minimum tax shall be increased to 5% for taxpayers subject to the simplified tax system.

Section 70.- (1) In the specific case of income on stocks and shares, a 15% flat rate shall be applicable to taxable income.

The rate shall be increased to 30% for income on stocks and shares paid to a natural or legal person resident or established on a territory or a State considered as tax paradise within the meaning of Section 8c of this Code.

2) However, this rate shall be fixed at 10 % for the non-commercial income and profits referred to in Section 56 (2) d, e and f. It shall be reduced to 5% for the income referred to in article 56 (2) h.

Section 71.- The calculated tax and the minimum, payment rates laid down in Sections 69 and 70 above shall be increased by 10% representing additional council taxes.

Section 72.- The tax per vehicle payable by road transport operators assessed under the simplified system shall be equal to one quarter of the

highest taxable amount provided for Category C discharge tax times the number of seats.

The tax thus calculated shall imply exemption from personal income tax and value added tax.

However, such road transport operators shall be liable to the business license tax.

DIVISION IV: ACCOUNTING OBLIGATIONS

Section 73 (new).- (1) Taxpayers are liable to the simplified taxation system and shall prepare their accounts in accordance with the minimum cash flow requirements set out in the OHADA Uniform Act relating to Accounting law and Financial information.

(2) Taxpayers assessed under the actual earnings regime shall prepare their accounts with the standard accounting methods set out in the OHADA law and keeping the provisions of section 19 of this Code.

DIVISION V: OBLIGATION TO FILE RETURNS

Section 74.- All professional taxpayer liable to Personal Income Tax shall file annual returns of their income during the past year no later than 15 March of each year.

Individual holdings falling under the specialized management units shall file their returns to these entities.

Where an individual farm does not belong to a specialized management unit but has several establishments spread over the territory of several taxation centres, it shall, in addition to its monthly returns to each of these centres, compulsorily file to the tax office where its main establishment is found a summary tax return showing its turnover by establishment.

The annual summary tax return shall lead to adjustments, where applicable.

Section 74a: (1) Non-professional taxpayers who receive income from salaries, wages, pensions, life annuities, and/or capital and property income, and generally speaking from any passive income, shall file an annual summary income tax return no later than 30 June of each year with the tax office of their place of residence.

(2) The annual summary income tax return can be directly filed online using a form provided by the administration. It is listed by income category:

- amount of income earned during the past financial year;
- deductions at source already made or advance payments made;
- balance to be paid, if any.

(3) Any annual summary income tax return showing a balance of personal income tax to be paid must be accompanied by means of payment. The said payments shall be made in accordance with the procedures defined in Section M 7 of the Manual of Tax Procedures, i.e. electronically by mobile phone, by bank transfer,

by electronic payment or in cash at bank counters.

(4) After validation by the competent services, the annual summary tax returns which show that an excess amount has been collected shall give rise to a refund or deduction from future taxes at the request of the taxpayer.

Section 75.- For couples married under the joint property regime, any real estate earnings may be declared by either spouse.

Section 76.- The return referred to in Section 74 above shall indicate, where necessary, the mode of payment.

Section 77.- With respect to real estate income, where the return shows a tax credit, such credit may entail clearing compensation.

Section 78.- As concerns income from securities, any natural or legal person that claims to pay interest, dividends or other income from stocks and shares or whose claims include accessory transactions of such nature may not for this reason, make any payment nor open any account without requesting from the claimant proof of his identity, indication of his actual domicile and his Single Identification Number.

Furthermore, he shall be bound to send to the Director General of Taxation or to the head of the competent Taxation Centre during the month following that of the distribution, a statement of the sum paid by him in any form. Such statement shall indicate, for each claimant, their full name, actual domicile and net amounts or the value of the benefit in kind received by him in any form. Such statement shall indicate, for each claimant, their full name, actual domicile and net amounts or the value of the benefit in kind received by him.

The same obligations shall be incumbent upon local authorities for the dividends and interests from their own shares and stocks or bonds paid to individuals or companies other than those charged with servicing their coupons.

The natural or legal persons subject to the provisions of this Section and who fail to comply with it or who knowingly misrepresent the facts in the statements submitted to the tax authority shall be liable to the penalties provided for in the Manual of Tax procedures.

Section 79.- Any person, company or association habitually holding in trust securities shall be bound to send to the Director General of Taxation or the head of the competent Taxation Centre notices of opening and closure of any deposit account for securities, bonds or cash, current account and other. Persons who contravene the provisions of this section shall be liable to the penalties provided for in Section M104 of the Manual of Tax Procedures.

DIVISION VI:
PAYMENT OF TAXES

Section 80.- Personal income tax shall be payable at the end of the financial year under the conditions provided for in Section 74 above.

However, it shall be paid by installments or deductions at source made during the financial year under conditions laid down in Sections 81 *et seq*.

SUBDIVISION I: SALARIES, WAGES, PENSIONS AND LIFE ANNUITY

Section 81.- Tax payable by wage-earners in the public and private sectors shall be determined under the conditions laid down in Sections 30 *et seq* of this Code and deducted at source by the employer at the time of each payment of taxable sums and clearly indicated on the wage-earner's pay slip.

However, employers shall be exempted from making the above deduction from the wages of employees earnings less than CFA 62,000 francs a month.

Section 82.- Personal Income Tax deducted at source in the manner stipulated in Section 81 above shall be paid no later than the 15th of the following month at the Tax Office of the employer's tax centre.

Section 83.- Each payment shall be accompanied by a payment form detached from the Information Document on Employed Personnel (DIPE) provided by the tax authority.

Section 84.- Employers under a specialized management unit and operating several establishments shall be authorized to make payments of taxes deducted from the salaries of all their employees exclusively to the account of the collector of Taxes of the place of their registered office.

SUBDIVISION II: INCOME FROM SECURITIES

Section 85.- (1) Personal income tax levied on capital gains from securities calculated in accordance with Section 69 of this Code shall be deducted at source by the person paying the proceeds mentioned in Sections 35 *et seq* of this Code. **The deduction thus made gives rise to the issue of a certificate of deduction at source which must be generated from the tax authority's computer system**.

It is paid to the tax collection office of the place of location of the head office of the person who filed the return 15 days after the beginning of payments for such products.

Whatever the case and pursuant to Section 146 of the OHADA uniform Act relating to commercial enterprises and EIG, dividends paid out by the General Assembly shall be deemed as distributed to the beneficiaries after a lapse of 9 (nine) months following the close of the financial year, unless an extension is granted by the president of the court having jurisdiction.

(2) Income distribution and other income referred to above, except for dividends earned by investment companies, shall remain subject to personal income tax deduction at source for companies exempted from company tax on capital gains from securities.

Section 86.- Personal income tax from capital gains from foreign securities earned by natural persons or corporate bodies domiciled, resident and based in Cameroon shall

be deducted at source by the person paying such tax in Cameroon.

Where such payments are made abroad, the beneficiary must indicate such information on the yearly return provided for in Section 74 of this Code and spontaneously pay the corresponding tax.

SUBDIVISION III: REAL ESTATE INCOME

Section 87.- A 15% deduction at source shall be levied on gross real estate income calculated in compliance with the provisions of section 48 of this Code.

The withholding tax is levied exclusively by public administrations and establishments, legal entities and sole proprietorships subject to the actual system of assessment, the simplified tax regime or the regime for non-profit-making organisations (NPOs).

Rents paid to enterprises assessed on the basis of actual earnings and depending solely on the specialized management units shall be exempt from the deduction.

Section 88.- The deduction shall be made by the person paying the rents who shall be responsible for payment of the said amount to the Taxation Centre of the place of location of the building, using an official counterfoil book, not later than the 15th of the month following the actual payment of the rents.

The withholding tax on rent gives rise to the issue of a withholding tax certificate which must be generated from the tax administration's computer system.

Section 89.- Rents paid by taxpayers falling under the deduction at source tax system provided for in Section 87 above shall be liable to property income tax at the discharge rate of 10%, increased by 10% representing additional council tax.

This tax shall be paid upon declaration by the owner or beneficiary of the rents no later than the 15th of the month following the end of each quarter.

Section 90.- The capital gains referred to in section 46 (2) shall be subject to a 5% flat rate deducted by the notary for the vendor and paid at the same time as the registration fees. This rate is increased to 10% when the transaction is made in cash.

However, the buyer may also pay the capital gains tax on behalf of the seller.

SUBDIVISION IV: HANDICRAFT, INDUSTRIAL, COMMERCIAL, AGRICULTURAL AND NON COMMERCIAL PROFITS

Section 91.- The Taxpayer shall spontaneously pay the personal income tax at the taxation Centre with jurisdiction, using special forms provided by the tax authority, as follows:

(1) Simplified tax system

A 5% deduction of the turnover of each month shall be paid no later than the 15th of the following month. This

deduction shall also be increased by 10 % for additional council tax.

(2) Actual earnings taxation system

An initial payment of 2% of the turnover for the month shall be due not later than the 15th of the following month, on the basis of a return made on a form provided by the tax authority which shall acknowledge receipt thereof.

However, for enterprises subject to the actual earnings taxation system or the simplified tax system falling under regulated profit margin sectors, the turnover used as basis for calculating the company tax instalment shall be determined as provided for in Section 21 above.

The down payment mentioned in subsections 1 and 2 above shall be increased by 10% to include additional council taxes.

The down payments made during the financial year shall be deducted from the annual tax payable. The balance shall be paid spontaneously in a single payment no later than the 15 March using the return form mentioned in Section 74 above.

The sums paid in excess shall be deducted from future installments. Where the business closes down such payment shall be refunded.

The provisions of Section 21 of this Code relating to advance payment on the purchase of goods shall also apply to personal income tax. However, the above mentioned payment is raised to 3% for purchases made by taxpayers who are not assessed under the actual earnings system and 5% for purchases made by taxpayers who are not assessed under the actual earnings system.

Section 92.- The installments referred to in Article 91 shall be deducted at source by public accountants and persons of equivalent status during the settlement of bills paid from the budget of the State, regional and local authorities, public administrative establishments, public or semi-public corporations as well as well as non-profit organisations and private sector enterprises, the lists of which shall be established by regulation.

Notwithstanding the provisions of Section 91 above, the rate of deduction as instalment on personal income tax shall be fixed at 5% increased by 10% as additional council taxes, regardless of the service provider's tax regime for invoices relating to public procurement of amount less than F CFA five million.

Section 92 (a).- A 5% installment shall be deducted at source by the State, regional and local authorities, administrative public establishments, public or semi-public companies, private enterprises and non-profit organisations on the fees, commissions and emoluments paid to members of liberal professions, irrespective of their legal form or tax system.

For the application of the deduction provided for above, the list of liberal

professions shall be fixed by regulation.

The deduction referred to above shall also be applied to remunerations for occasional or non-occasional services granted to natu-ral and legal person's resident in Cameroon and subject to the simplified tax system or the discharge tax.

Section 92 (b) (new).- The tax due pursuant to the provisions of Section 56 (2) d, e, f shall be deducted at source by the entity that makes the payment or the **operator of the digital platform**.

The amount deducted shall be paid not later than the 15th of the following month to the taxation office with jurisdiction.

Section 93.- Tax owed by road transport operators shall be paid within 15 days following the end of each quarter using a card bearing the full name and address of the taxpayer.

Section 93(a) .- (1) Tax owed by non-salaried workers, sales agents or representatives, including those of the insurance sector shall be deducted at source at flat rate of 10% on the amount of the remunerations granted them after deduction of the business expenses provided for in section 34 of this code.

(2) Notwithstanding the provisions of section 93 (a) (1) above, tax owed by beneficiaries of remunerations as part of direct network sales shall be deducted at source at a flat rate of 10% of the amount at such remunerations.

The calculated tax shall be increased by 10% representing additional council tax.

Section 93a A.- The deductions made at source in respect of the income tax instalment provided for in sections 92, 92a, 92 ter (new), 93 and 93a give rise to the issue of a deduction at source certificate which must be generated from the tax administration's computer system.

CHAPTER III: GENERAL AND COMMON PROVISIONS ON COMPANY AND PERSONAL INCOME TAX

DIVISION I: ASSESSMENT REGIMES

Section 93 (b).- Natural or legal persons shall be assessed according to the following systems, determined on the basis of the turnover realized:

- Flat rate taxation system ;
- Simplified taxation system ;
- Actual earnings taxation system;
- non-profit organizations system.
- **Non-professional taxpayers**.

Section 93 (c).- (1) Sole proprietorships with an annual turnover of below 10 million, except for logging companies, professional officers and liberal professions, shall be liable to the flat rate taxation system.

(2) The following shall fall under the simplified system, sole proprietorships and corporate bodies with annual turnover equal to or above 10 (ten) million and below 50 (fifty) million, save for passenger transporters and games of chance and entertainment enterprises referred to in Section 93 (g) and 93 (h) of this Code.

(3) Sole proprietorships and legal persons with an annual turnover, exclusive of tax of 50 million francs and above shall be liable to the actual earnings taxation system.

(4) To determine the tax regime for the individual holding referred to above, all incomes earned from its various establishments shall be taken into account.

Section 93 (d).- Enterprises with turnover below the ceilings referred to in section 93 (C) above shall remain in their initial systems for a period of two years.

Section 93 (e).- In any case, the profits of the companies referred to in section 26 shall be assessed under conditions provided for in the case of sole proprietorships and legal persons, according to the actual earnings taxation system as provided for in sections 93 (b) 93 (c), except real estate non-trading companies that are assessed under income from property where they do not opt for company tax.

Associates or partners of these companies shall be deemed to have received their share of profits by the close of the company's accounting year.

Section 93 (f).- The following taxation systems shall be applicable to inter-urban passenger transporters:

(1) Notwithstanding the provisions of sections 93 (b) and 93 (c), natural and legal persons engaging in interurban passenger transportation using minibuses and buses with less than 50 seats and operating no more than 5 vehicles shall be assessed under the simplified taxation system.

(2) Natural and legal persons engaging in the following activities shall be liable to the actual earnings taxation system:

- Inter-urban and road passenger transportation using minibuses and buses with less than 50 seats and operating more than 5 vehicles;

- Inter-urban road passenger transportation using buses with at least 50 seats, irrespective of the number of vehicles.

Section 93 (g).- Specific taxation system for enterprises engaging in games of chance and games of entertainment.

(1) The following natural and legal persons shall fall under the simplified taxation system: operators of baby foot having between 10 and 25 machines, operators of pinball and video games having between 5 and 15 machines and operators of slot machines having between 3 and 10 machines.

(2) The following natural and legal persons shall fall under the actual earnings taxation system: operators of baby-foot having more than 25 machines, operators of pinball and video games having more

than 15 machines and operators of slot machines having more than 10 machines.

Section 93 (h).- The taxable profits of taxpayers assessed on the basis of actual earnings and legal persons falling under the simplified taxation system shall be determined as that for company tax.

Section 93 h bis: (1) Any public, private or confessional entity with or without legal personality, including foundations, whose goal is not to make profit for distribution among its members and whose activity does not compete with the activities of for profit entities, shall fall under the non-profit organizations system. They include:

(a) subject to conventions, international bodies and non-governmental organizations;

(b) public establishments and regional and local authorities, as well as their public utilities boards;

(c) companies or organizations recognized as being of public purpose;

(d) public low-cost housing agencies;

(e) all types of de jure or de facto associations, mutual societies, clubs and private clubs;

(f) social welfare and social security organizations;

(g) public and denominational educational and health establishments;

(h) generally, any organization with or without legal personality and whose main goal is not to carry out commercial activities.

(2) Non-profit organizations shall be subject to the tax registration obligation referred to in Section M 1 of this Code.

Section 93 decies: (1) Subject to the provisions of paragraph (4) above, non-profit organizations as defined in section 93 h of this Code shall be exempted from:

- the business licence tax;
- company tax;
- land tax.

(2) Subject to the exemptions provided for in this Code, the organizations referred to in Section 93 h (1) of this Code shall remain liable to:

- Value Added Tax on goods and services acquired as part of their functioning;
- registration fees and stamp duties;
- income tax on investments in movable capital;
- deduction of taxes and levies for which they are statutorily liable.

(3) Non-profit organizations shall be liable to Value Added Tax where they carry out taxable transactions in accordance with the provisions of Sections 125 et seq. of this Code.

(4) Income tax shall be levied at a preferential rate of 15%, increased by 10% representing additional council tax, on the share of commercial activities of non-profit organizations.

A monthly instalment of 1% of the turnover of the commercial activities

of non-profit organizations shall be paid to the tax centre under which they fall. The said instalment shall be increased by 10% representing additional council tax, and shall constitute the minimum collection amount.

(5) Non-profit organizations shall be bound by the obligation to file monthly tax returns, including those for which they are only statutorily liable.

(6) Before 15 March of each year, non-profit organizations shall file a statistical and fiscal return, a model of which is provided by the taxation services, together with a detailed statement of all sums paid to third parties during the past fiscal year.

(7) In all cases, non-profit organizations must keep separate accounts for their commercial activities.

Section 93 undecies. - (1) Non-professional taxpayers shall be persons who receive only income from salaries, wages, pensions, life annuities and/or income from movable capital and income from property, and in general any passive income.

(2) Subject to the exemptions provided for in this Code, persons covered by the non-professional taxpayer regime are shall be liaible to the payment of the following taxes for which they are actually or statutory taxpayers:

- in their capacity as actual taxpayer: personal income tax in the categories of salaries and wages and property income, registration duties, tax on landed property and tax on real estate wealth;

- in their capacity as statutory taxpayers: special income tax, salary deductions.

(3) Non-professional taxpayers shall be required to file an annual tax return in accordance with the provisions of section 74 a of this Code.

TRANSFER OR CESSATION OF ACTIVITY OR DEATH

Section 94.- All taxes due shall be immediately paid in the event of transfer or cessation of activity or death.

Section 95.- Within thirty days following the transfer or cessation of activity, the taxpayer shall file a return of taxable profits up to the date of transfer or cessation, specifying the effective date thereof and the full name, business name and address of the transferee.

In the event of death, the rightful claimants shall file a return within six months with effect from the date of decease.

Section 96.- Except for the special time-limits specified in Section 95 above, all the provisions relating to the obligations of the taxpayer, assessment procedure and penalties shall apply in the event of discontinuance, transfer or death.

In any case the declaration must be accompanied by the payment of the corresponding duties.

Section 97.- In the event of death, the total amount of taxes levied pursuant to Section 94 above shall not exceed three quarters of the net assets of the estate prior to payment of transfer duty on death.

The taxes thus established and all other taxes owed by the heirs of the deceased shall be a charge on the assets of the estate. They shall not be deductible from the heirs for the purpose of assessing the personal income tax to which they are liable.

Section 98.- The continuation by the direct heirs or the spouse of a deceased taxpayer of the business formerly undertaken by him shall not be deemed to give rise to capital gain, provided that the new manager (s) maintain all the asset items shown in the last balance sheet drawn up the deceased.

The establishment of a partnership by the heirs or spouse of the deceases shall not bar the application of the above provision.

The same shall apply to the establishment of a limited liability company, provided that the articles of association shall specify the non-transferability of shares to third parties who do not belong to the estate.

DIVISION II:
DEPART URE FROM CAMEROON

Section 99.- No person may leave Cameroonian territory without first making a return on income earned up to the departure date.

Such return shall be made no later than 30 (thirty) days before the application for a passport or exit visa shall, in principle, entail immediate assessment.

The passport or exit visa shall be granted only on production of a certificate issued by the competent taxation Centre of the taxpayers place of residence.

Any passport or exit visa issued in breach of this provision shall entail the joint and several liability of the person concerned and of the taxpayer for the payment of the taxes whose collection is deferred or impaired, without prejudice to disciplinary action for dereliction for duty.

However, the exit visa referred to above shall not be required of wage earners of Cameroonian nationality travelling abroad on a temporary basis.

DIVISION III:
PLACE OF ASSESSMENT

Section 100.- Failing a return duly made by the taxpayer, any tax may be assessed at any place deemed appropriate by the authority.

In the event of any change in the place of residence or principal establishment, the assessments still outstanding under the company tax personal income tax, either for the year in which the change occurred or for the previous years not barred by limitation may be validly established at the new location.

DIVISION IV:
OBLIGATIONS OF BUSINESS OWNERS

Section 101.- Before 15 March each year or one month before departure from Cameroon of this salaried workers, every business owner shall, using provided by the tax authority, make an individual return for each worker on the following sums paid during the past financial year:

a) emoluments and supplementary benefits of all kings paid to each member of their paid staff;
b) any in excess of 250,000 (two hundred and fifty thousand) francs paid to any other person as commission, brokerage, rebate, fees, charges, copyright or inventor's royalties or any other remuneration, whether casual or not;
c) the list of purchases per supplier showing their identification number and the amount of purchases for the financial year;
d) a list of sales by customer, indicating their single identification number and the amount of sales for the financial year.

Section 102.- Such returns shall specify:

- the full name, business name and address of the payer;
- the full name, business name, single identification number and address of the payee;
- the amount paid, broken down by nature as indicated on the forms provided by the tax authority;
- the period covered by the payments.

Section 103.- Any infringement of the provisions of Sections 101 and 102 above shall give rise to a fine of 5% of the amount not declared. Such fine shall be recoverable in the same way as the taxes specified in the chapter above.

Furthermore, after serving a notice to make returns in accordance with the provisions of the Manual of Tax Procedures, failure to make a return on the sums specified in Section 101 above shall entail forfeiture of the right to include them as expenses in the determination of the profit or loss of the enterprise.

Section 104.- All the provisions defined above concerning the company and the personal income tax are applicable on enterprises having their head offices abroad but on activities located in Cameroon.

Section 104 a.-(1) Personal income tax owed by partners of partnership companies and, generally, by partners of fiscally transparent corporate bodies, with the exception of partnership companies which have opted for company tax, shall be withheld at source and paid by the company that realized the said income pursuant to the personal income tax scale provided for in Section 69 of this code.

(2) For purposes of application of this provision, liability shall be determined according to the categories of income realized, as mentioned in sections 80 *et seq* of this code.

Section 104 b.- The managers of foreign trusts domiciled in Cameroon shall also provide all information on the identity of the persons linked to the said trusts as well as the shares of the said trusts within the deadline provided for in Section 101 above.

Section 104c: (1) Any company which, in addition to its main activity, carries out, on an ancillary basis, another activity that can be the subject of an independent operation such as transportation, by an industrial company, of its products for distribution shall be bound to keep separate accounts showing the result of each activity.

(2) For the ancillary activity, the company shall be required to pay, as appropriate, the taxes specific to the activity.

(3) Profits indirectly transferred from one activity to another through increase or decrease in purchase or selling prices shall be incorporated into the results of the main activity.

DIVISION V: TAX INCENTIVES

A - MEASURES RELATING TO YOUTH EMPLOYMENT PROMOTION

Section 105 (new).- Firms falling under the actual earnings tax system which recruit Cameroonian graduates below 35 years for first-time jobs or pre-employed internship on open-term contract basis shall be exempted from taxes and contributions on the salary paid to such young people, excluding social security contributions.

Such exemption shall only be granted to firms falling under the actual earnings tax system or members of an Approved Management Centre.

This measure shall apply for a period of 3 (three) years from the date of signature of the employment contract or admission to a pre-employment internship.

Section 106 (new).- To benefit from the advantages provided for in Section 105 above, firms shall submit to the tax authority, as tax return, the list of the persons recruited, together with valid supporting documents.

DIVISION V INCENTIVES

A- MEASURES RELATING TO YOUTH EMPLOYMENT PROMOTION

Section 107: (1) Allowances paid by companies that offer pre-employment internships to young graduates within the framework of a

training and socio-professional integration assistance programme, in particular one implemented by the National Employment Fund, shall be exempted from tax deductions.

(2) The duration of the pre-employment internship shall not exceed two years.

B - STOCK EXCHANGE TAX SYSTEM

Section 108 (new): Companies whose ordinary shares are listed on the Central African Stock Exchange shall be entitled to the following company tax reduction rates:

(a) A reduced corporate tax rate of 25%;

(b) A reduced rate of 1.5% on down payment and minimum company tax collection.

Section 109.- Companies that issue stocks on the Central African Stock Exchange shall be entitled to a reduced company tax rate of 25%.

Section 109 a .- Companies known to be involved in public issues in accordance with the provisions of the OHADA Uniform Act relating to Commercial Companies and Economic Interest Groups, and which list all or part of their equity interest or debt obligations on the Central African Stock Exchange, shall be entitled to a reduced company tax rate of 25%, with effect from the date of listing on the stock market.

Section 110.- The striking off of shares of companies referred to under Section 108 and 109 above within 4 (four) years, with effect from the date of listing, shall entail forfeiture of company tax reduction and reimbursement of duties previously exonerated, plus penalties provided for by the tax legislation in force.

Section 111.- (**1)** Notwithstanding the provisions of Section 70 of this code, the tax rate on dividends and interests on bonds with a maturity of less than 5 (five) years as well as other proceeds from the stocks of natural or legal persons listed on the Central African Stock Exchange shall be fixed at 10%.

This rate shall be fixed at 5% for proceeds from private or public company bonds with a maturity of five (5) or more years.

(2) Provided that the following shall be exempted from company tax, tax on income from movable capital or any other similar tax or deduction.

a) interest on government bonds;

b) interest on bonds of regional and local authorities;

c) net capital gains realized by natural or legal persons on the Central African stock market.

Pursuant to this provision, capital gain shall be the surplus on the transfer price less the purchase value and management charges on the bonds transferred.

Section 112.- Agreements and acts concerning transfer of the securities quoted on the stock market shall be exempted from registration duties.

C. PUBLIC CONTRACTS TAX REGIME

I - TAX REGIME OF PUBLIC CONTRACTS FUNDED WITH OWN RESOURCES

Section 113 (new).- (1) Public contracts shall be concluded inclusive of all taxes.

(2) They shall at the date of their conclusion be subject to the taxes, duties and levies provided for by the laws in force, notably the value added tax (VAT) and registration duties.

(3) Contracts fully funded with own resources of the State shall under no circumstances be exempted from taxes or duties exemption or payment of such duties and taxes by the State.

Section 114 (new).- The project owner shall be bound to budget allocations for the payment of taxes and duties for which it is liable under public contracts, in accordance with the provisions of Article 113 above.

II - TAX REGIME OF PUBLIC CONTRACTS FUNDED WITH EXTERNAL OR JOINT RESOURCES

Section 115 (new).- (1) Taxes and duties on contracts funded with external or joint resources shall be charged to the budget of the successful bidder.

(2) Financing agreements including public contracts funded with external or joint resources must be concluded inclusive of taxes.

Section 116 (new).- (1) The tax regime defined in section 115 new above shall apply to all financing agreements entered into as from 1 January 2019.

(2) Ongoing projects shall continue, where appropriate, to be subject to payment of the value added tax on the basis of the provisions in force at the time of conclusion of their financing agreement.

(3) The liability amount shall not exceed that of the official VAT rate applied to the contract amount.

Section 116 a (new).-*Repealed*

Section 116 b (new).- *Repealed*

III - TERMS AND CONDITIONS FOR COLLECTING PUBLIC EXPENDITURE TAXES AND DUTIES

1. Ordinary expenditure execution procedure

Section 116 b.-(1) Each authorizing officer of a public expenditure shall be obliged to make the budgetary commitment of the taxes and dues payable at the same time as the service itself, including start-up advances.

(2) The taxes and dues committed in accordance with the provisions of Section (1) above shall be collected through deduction at source by the public accountant during payment of invoices, including those of start-up advances, by the State, Territorial decentralized collectivities and public establishments.

2. Special expenditure execution procedures

Section 116 c.- (1) The taxes and duties payable on expenditure executed in accordance with the procedures for cash imprest, cash advances, release of funds, works under government supervision, direct interventions, works executed through State mission agencies and special appropriation accounts shall be collected through deduction at source during the provision of funds.

In the particular case of provision of funds, orders for payment to the authorising officer shall be limited exclusively to the tax-free part. The amounts corresponding to taxes and duties shall be deducted at source by the public accountant.

(2) The taxes and duties payable in special expenditure execution procedures shall be paid on the basis of expenditure memoranda. They shall be regularized by the cashier or the managers of the funds after the effective execution of the expenditure. Such regularisation may give rise to the repayment of additional taxes and duties in the event of insufficient initial deduction tax by the public accountant.

(3) Taxes deducted at source as regularization shall be declared and remitted by the cashiers and managers of public funds to their relevant taxation centre not later than the 15th day of the month following deduction at source.

Section 116 d.- Public bodies or enterprises making payments for the State shall also be bound to deduct taxes and duties at source.

3. Obligations of fund managers and cashiers

Section 116 e.- (1) Each cashier or manager of funds shall be required to report to the taxation centre responsible for managing the tax records of public administrations and public bodies within 15 days from the date of their appointment.

(2) Cashiers and managers of funds shall be required to submit to their taxation centre, not later than the 15th day of the month following the end of each quarter, a detailed statement of the expenses paid from the funds received as well as taxes and duties deducted at source during the provision of the said funds, as well as any taxes and duties deducted and remitted by them as regularization.

(3) Cash funds held by cashiers and managers of funds as taxes and duties shall be compulsorily repaid into bank accounts in the name of the Tax Collector of the relevant taxation centre.

Section 116 f.- Taxation services shall control the repayment of taxes and duties payable during the execution of expenditure on the budget of the State, regional and local authorities and administrative public establishments.

4. Tax regime for public procurement executed by a consortium.

Section 116 g.- In the specific case of public procurement by a consortium, the applicable tax regime shall vary depending on whether it is a joint-liability or a joint-and-several liability consortium.

Where the consortium is jointly and severally liable, the tax regime applicable to the contract shall be that of the consortium's lead company.
For a joint-liability consortium, each member shall be liable to tax payment according to the tax regime that corresponds to its status.

Section 117.- The tax provisions contained in the mining, gas and petroleum codes as well as the tax provisions relating to public private partnership contracts shall be assimilated into the provisions of the General Tax Code.

Section 118.- (1) Approved Management Centers (AMCs) shall provide management assistance and guide members in the accomplishment of their tax obligations.

(2) Natural persons or legal entities who realize an annual turnover, net of taxes, less than or equal to 100 (one hundred) million CFA francs may be members of the Approved Management Centers.

(3) AMC membership fees shall be freely fixed by promoters within a bracket ranging from CFAF 25 000 to CFA FRANCS 50 000 per year.

(4) Annual contributions shall be freely fixed by promoters within a bracket ranging from:

- CFAF 50 000 to CFAF 150 000 per year for simplified tax system taxpayers;
- CFAF 50 000 to CFAF 250 000 per year for actual earnings tax system taxpayers.

D. MEASURES RELATING TO TAX SUPPORT TO SMALL- AND MEDIUM-SIZED ENTERPRISES

I.PROMOTION OF APPROVED MANAGEMENT CENTERS

Section 119.- (1) Members of Approved Management Centers shall benefit from the following measures:

- a 50% abatement on the basis of withholding tax calculation on the purchases of distributors, where such purchases are made from wholesaler producers or distributors whose list shall be established by order of the Minister in charge of finance. The withholding tax paid in this case shall be the minimum collection provided for in this code.
- exemption from on-the-spot tax controls for the non-prescribed period for any AMC membership before 31 December 2016,
- application of bona fide penalties for tax controls covering the period before AMC membership.

(2) A member shall forfeit the right to the benefits provided for in Subsection (1) above where his profit or income tax return is not filed on schedule.

(3) Promoters of AMCs with at least one hundred (100) active members shall benefit from the following incentives:

- a 50% abatement of company tax or personal income tax with respect to the share of the revenue earned from AMC activities, without the tax owed being below the minimum collection provided for in this Code.

II. INTEGRATED TAX PARTNERSHIP

Section 119a: (1) The tax administration may established partnerships with groups of taxpayers to foster tax compliance and support such groups in fulfilling their tax obligations.

(2) Partnerships established pursuant to Section 119a (1) shall give rise to reciprocal obligations between the parties.

(3) The obligations of groups of taxpayers shall include commitments to broaden the tax base, fulfilment of declaration and payment obligations, and improved declaration quality.

(4) The obligations of the tax administration shall include tax control expenditure, grant of penalty remissions and preferential payment deferments.

(5) The conditions for implementing the Integrated Tax Partnership mechanism shall be laid in a separate instrument.

E. INCENTIVES FOR EDUCATION, VOCATIONAL TRAINING AND HEALTH

Section 120.- Without prejudice to the provisions of Section 4 (10) , 93i and 128 (5) of this Code, lay or faith-based private educational, training and health establishments duly approved by the competent authority shall be subject to the following tax system:

- *as individual taxpayers:*
  - business license tax waiver;
  - waiver from payment of property tax on buildings used for their activities, where such buildings fully belongs to them;
  - exemption from company tax and industrial and commercial profit tax, where their activities are not profit-making.
- *as corporate taxpayers:*
  - deleted;
  - obligation to deduct at source and pay the personal income tax of their employees based on the salary deduction scale;
  - obligation to deduct at source and pay the property income tax where they are tenants of the property used for their different activities.

F. INCENTIVES FOR THE REHABILITATION OF DISASTER AREAS

1- Measures to promote new investments in an economic disaster area

Section 121.- (1) Companies that carry out new investments in an economic disaster area shall be exempted from the following taxes and duties:

- *in the installation phase that may not exceed 3 years:*
  - business license tax waiver;
  - exemption from VAT on purchases of goods and services;
  - exemption from registration fees on project establishment-related property transfers;
  - exemption from property tax on buildings used for the project.

- *during the first 7 years of operation:*
  - exemption from business license tax;
  - exemption from VAT on purchase of imputs for production;
  - exemption from company tax and minimum collection;
  - waiver from taxes and contributions on salaries paid to staff.

(2) To be granted the tax benefits referred to in section 121 (1) above, the investments must meet the following alternative criteria:

- lead to the creation of at least ten (10) direct jobs;
- use the raw material produced in the said zone, where necessary.

(3) Where new investments are carried out by an old company, the exemptions provided for in Section 121 (1) above shall apply only to operations and profits related to such new investments. In such a case, the company shall be bound to keep separate accounts.

(4) Enjoyment of this system shall be subject to prior approval of the planned new investments by taxation authorities.

(5) Based on the actual implementation of the investment plan, the taxation authorities shall compulsorily issue a discharge at the end of each financial year for the renewal of the above tax incentives.

(6) In case of non-compliance with the approved investment programme, the company shall lose the tax incentives granted and be required to settle unpaid taxes and duties without prejudice to late penalties and interests.

(7) Disaster areas shall be specified by regulation.

2- Measures to support the revival of the production tool of enterprises in an economic disaster area.

Section 121 a.- (1) Companies that carry out investments aimed at reconstituting their production tool in an economic disaster area shall benefit from a tax credit of 30% of incurred expenses. It shall be capped at CFA 100 000 000(one hundred million) francs and chargeable up to three financial years following the one under which the expenses were incurred.

(2) Expenditures that give the right to benefit from the tax credit shall be those which directly contribute to the rehabilitation or strengthening of the production tool.

(3) Expenditures that led to the establishment of a tax credit shall first be submitted for validation by the tax administration

Section 121 b.- Existing enterprises whose registered office and activities are located in an economically affected area as at 31 December 2018 shall benefit from a 75% discount on their tax arrears as at 31 December 2018, with the possibility of spreading the payment of the balance over a period of 24 months without carrying it forward.

G- MEASURES RELATIING TO THE PROMOTION OF THE **IMPORT-SUBSTITUTION POLICY**

1. PROMOTION OF THE AGRICULTURAL SECTOR

Section 122: Companies involved in agriculture, stock breeding and fisheries shall benefit from the following tax incentives:

a. At the investment phase:

- waiver from taxes and contributions on wages paid to seasonal agricultural workers;
- exemption from VAT on the purchase of pesticides, fertilizers and inputs used by farmers, as well as for agriculture stock breeding and fisheries equipment and materials listed in the Annex attached to this part;
- exemption from registration fees on transfers of land used for agriculture, stock breeding and pisciculture;
- exemption from registration fees for loan agreements to finance agriculture, stock breeding and fishing;
- exemption from land tax for property belonging to agriculture, stock breeding and fishing companies and used for these activities, excluding office building.

b. At the operation phase:

(1) Individual farmers, including where they are established in the form of cooperatives or common interest groups (CIGs), and whose activity is agricultural production, stock breeding and fisheries, shall enjoy the following benefits:

i. During the first 5 (five) years of operation:
   - exemption from business tax;
   - exemption from tax instalment and from minimum collection of income tax;
   - exemption from income tax.

ii. After the fifth (5^{th}) year:
   - exemption from business tax;
   - payment of a flat income tax levy at the rate of 0.5% of turnover, increased by 10% as levy for additional council tax.

(2) Companies operating in the agricultural, livestock and fisheries sectors that do not fall under the category referred to in paragraph 1 above may be granted the tax benefits provided for in the law of 18 April 2013 establishing private investment incentives, subject to the conditions as to content and form provided for by the said law.

H- deleted.

2- PROMOTION OF LOCAL PROCESSING

a. Local construction materials

Section 123: Public establishments promoting local building materials

shall be granted the following tax benefits:

- exemption from VAT on purchases of equipment and materials used to manufacture local building materials as well as on the sale of products manufactured from such materials;
- liability to a reduced company tax rate of 20%;
- application of a 50% abatement; based on monthly deposit of company tax.

b. Local beverages

Section 124: (1) New beverages duly approved, produced and packaged exclusively using local material, save where an ingredient is absolutely unavailable on the local market duly established by the relevant authorities, shall be subject only to ad valorem excise duty, excluding the specific excise duty referred to in Section 142 (8) 1.

In any case, the percentage of raw material derived from local agriculture shall not be less than 40% of the components used, and the material used for packaging shall necessarily be recycled in Cameroon if it is non-returnable.

(2) New beverages shall be those placed on the markets as from the 1st of January 2017.

(3) In the event of unavailability or insufficient availability of local raw material established under the conditions referred to in paragraph 1 above, with respect to duly approved products, the Minister in charge of finance may grant occasional and time-limited waivers within the required 40% threshold.

(4) Local beverages that meet the conditions referred to in Section 124 (1) and (2) above shall benefit from a 30% abatement of the tax base for ad valorem excise duty during the first three years of operation.

(5) The tree-year period referred to in paragraph 4 above shall run from the date of promulgation of this law for already approved new beverages.

C- Other local products

Section 124 A: (1) Companies in the following sectors that undertake raw material processing within the national territory shall benefit from a 50% abatement as monthly instalment, income tax and minimum collection:

- agricultural sector;
- livestock sector;
- fisheries sector;
- leather products sector;
- woodworking sector.

The abatement provided for in Section 124 A shall be valid for a five-year period from 1 January 2023.

(2) Benefit from the regime provided for in paragraph 1 above shall be contingent on the validation by the tax administration of belonging in these sectors of activity.

I. INNOVATION INCENTIVES

Section 124 (a).- Companies falling under the actual earnings tax system may benefit from tax credit for the

research and innovation expenses they incur.

The following shall be research and innovation expenses eligible for tax credits:

- provisions for depreciation of fixed assets acquired in a new state and allocated to scientific and technical research operations;
- personnel expenditure related to researchers and research technicians directly and exclusively assigned to such operations;
- gifts and acts of liability to independent researchers;
- expenditure related to the acquisition of the right to use inventions by Cameroonian researchers;
- expenditures incurred in relation to research and innovation activities carried out by public and private research organizations, higher education institutions, or independent researchers approved by the ministry in charge of research.
- The tax credit shall be 15% of the research and innovation expenditure above. It shall be capped at CFAF 50 (fifty) million and payable within three financial years following that in which the expenditure was committed.

J. INCENTIVES FOR DIGITAL ECONOMY PROMOTION

Section 124b: (1) Innovative start-ups in the field of information and communication technologies, grouped within management structures set up as approved management centres, shall enjoy the following tax advantages:

a) During the incubation phase, which must not exceed 5 years: exemption from all taxes, duties, levies and payments with the exception of social security contributions;

b) At the end of the incubation phase:

i. In the event of the sale of the "start-up": application of a reduced rate of 10% on the capital gain on the sale;

ii. In the event of entry into the operation phase, the company shall, for a period of five (5) years, benefit from:

- exemption from the business licence tax;
- exemption from registration fees on the incorporation, extension or capital increase instruments;
- exemption from all tax and employer's charges on salaries paid to their employees with the exception of social security contributions;
- application of a reduced company tax rate of 15%;
- application of a 50% rebate on the basis of the assessment of the advance payment and the minimum company tax collection;
- income tax credit of 30% of research and innovation expenses

capped at one hundred (100) million CFA francs.

- application of a reduced rate of income tax on movable capital revenue of 5%, on dividends paid to shareholders and interest paid to investors.

iii. Beyond the fifth year of operation: application of the ordinary law tax system.

(2) Eligibility for the benefits of the start-up promotion scheme is subject to the approval issued by the Approved Management Centres dedicated to start-ups.

(3) The specific obligations of the Approved Management Centres dedicated to start-ups shall be specified by an instrument issued by the Minister in charge of finance.

ANNEX: LIST OF AGRICULTURAL, STOCK BREEDING AND FISHERIES EQUIPMENT EXEMPTED FROM VAT

I. SEEDS

Tariff Heading	Product Identification
1) Plant Seeds	
120911 00 000 to 120999 00 000	Seeds
070110 00 000	Potatoseeds
060210 00 000	Unrootedcuttings and grafts
060220 00 000	Grafted or engrafted edible fruit-bearing trees, shrubs and bushes
060230 00 000	Grafted or engrafted rhododendrons and azaleas
060240 00 000	Grafted or engrafted rose bushes
060290 00 000	Other live plants (including their roots) other cuttings, mushrooms spawn
070110 00 000	Fresh or chilled seed potatoes
071331 00 100	Dry beans seed of the species Vignamungo (L.) Hepper or vignaradiata (L.)…..
080270 10 000	Seed Kola nut (cola spp.)
090111 11 000	Arabica coffee seed
090111 21000	Robusta coffee seed
090111 31 000	Excelsa coffee seed
090111 41 000	Liberia coffee seed
090111 51 000	Indénié coffee seed
100111 00 000	Hard wheat seed
100191 00 000	Meslin seed
100210 00 000	Rye seed
100310 00 000	Barley seed
100410 00 000	Oat seed
100510 00 000	Corn seed
100610 10 000	Seed rice in husk (paddy rice)
100710 00 000	Grain sorghum seed
100810 10 000	Buckwheatseed
100821 00 000	Semence de Mille Milletseed
100830 10 000	Canary grassseed

120100 10 000	Soya beanseed
120230 00 000	Groundnutseeed
120721 00 000	Cotton seed
120910 00 000	Sugar beet seed for sowing
120921 00 000	Alfalfaseed for sowing
120922 00 000	Clover seeds (Trifolium spp.) for sowing
120929 00 000	Other fodder seeds used mainly for flowers
120930 00 000	Herbaceous seeds used mainly for flowers
120991 00 000	Vegetableseeds for sowing
120999 00 000	Other seeds, fruits and spores, for sowing
120923 00 000	Fescueseed for sowing
120924 00 000	Kentucky bluegrass (Poapratensis L.) seeds for sowing
120925 00 000	Ryegrass (Loliummultiflorum Lam., Loliumperenne L.) seeds for sowing
120710 10 000	Nuts and kernels for sowing
120720 10 000	Cotton seed
Animal seeds	
010121 00 000	Live pure-bred breeding horses
010130 10 000	Live pure-bred breeding donkeys
010221 00 000	Live domestic pure-bred breeding cattle
010310 00 000	Live pure-bred breeding animals of the porcine species
010231 00 000	Live pure-bred breeding buffalos
010290 10 000	Other live pure-bred breeding animals of the bovine species
010310 00 000	Live pure-bred breeding animals of the porcine species
010511 00 000	Live roosters and hens of domestic species, not weighing more than 185 g
010599 00 000	Live domestic ducks/geese/turkeys/guinea fowls, weighing>185 g
03019900.000	Mature broodstock, larvae and fry of Tilapia
03019900.000	Mature broodstock, larvae and fry of Clarias
03019300.000	Mature broodstock, larvae and fry of Carp
03011900.000	Broodstock of other exotic or endogenous fish species for breeding
03019900.000	Broodstock larvae and fry

II. FERTILIZERS

284290 10 000	Lead arsenate for agriculture and horticulture in drums and containers of 1 kg plus
310100 10 000 to 3105590 00 000	Fertilizer

III. PESTICIDES

271012 60 000	Agricultural or planting oil, used as a fungicide
280200 11 000	Sublimed sulphur for agricultural use
3808	Herbicides, insecticides, nematicides and fungicides for agricultural use

IV. SOIL PREPARATION AND CULTIVATION MATERIALS AND EQUIPMENT

Tariff heading	**Equipment Identification**
270300 00 000	Peat (including peat litter) (growing media)
843210 00 000	Ploughs
843221 00 000	Diskharrows (sprayer)
843229 00 000	Scarifiers, cultivators, grubbers, hoes, weeders, tillers and other harrows
843230 00 000	Seeders, planters and prickers
843280 00 000	Other agricultural, horticultural or forestry equipment and machinery, for tillage or cropping
843290 00 000	Parts of agricultural, hyorticultural or forestry equipment and machinery
843359 00 000	Other machinery or equipment for the harvest of agricultural products, including straw or fodder presses
870110 00 000	Rototillers
870190 11 000	Wheeled tractors (except 87.09 tractors), with cpmbustion engines or internal combustion
871620 00 000	Wagons, trailer or semi-trailer wagons for agricultural purposes

V. FARM TOOLS AND EQUIPMENT

820110 00 000 to 820190 00 000	Small farm equipment
842481 10 000	Motor appliances for projecting, dispersing or spraying liquids or powders used for agricultural or horticultural purposes

842481 90 000	Mechanical appliances for projecting, dispersing or spraying liquids or powders used for agricultural or horticultural purposes
842489 10 000	Other motor appliances for projecting, dispersing or spraying liquids or powders used for agricultural or horticultural purposes
842489 90 000	Other mechanical appliances for projecting, dispersing or spraying liquids or powders used for agricultural or horticultural purposes
842490 00 000	Parts of heading n° 8424 equipment or devices
843240 00 000	Manure spreaders and fertilizer distributors
940600 00 000	Prefabricated buildings (Screen shades and shade structures only)
84335900.000	Castrator
84.36 to 84.38	Gyro-mill
84.36 to 84.38	Crusher-mixer
84.36 to 84.38	Shell-Crushing Machine
84193100.000	Grain Dryer
8433	Sheller Machine

VI. PROCESSING MATERIALS AND EQUIPMENT

843320 00 000	Harvesting and threshing equipment (including elbow mower bars for tractor mounting)
843359 00 000	Other machinery for harvesting agricultural products, including straw or fodder presses
843680 00 000	Other machinery for agriculture, horticulture, forestry or beekeeping, including germination plant fitted with mechanical or thermal equipment
843699 00 000	Parts of machinery for agriculture, horticulture, forestry or beekeeping
843710 10 000	Machines for sorting grain
843710 90 000	Machines for cleaning, sorting or grading pulses
84335900.000	Castrator
84.36 to 84.38	Gyro-mill
84.36 to 84.38	Crusher-mixer
84.36 to 84.38	Shell-Crushing Machine
84193100.000	Grain Dryer
8433	Sheller Machine

VII. MATERIALS AND EQUIPMENT FOR IRRIGATION

842481 10 000	Motor appliances for projecting, dispersing or spraying liquids or powders for agricultural or horticulture (Irrigation networks)
842490 00 000	Parts of irrigation network
841381 00 000	Liquidpumps (pumps)
841391 00 000	Parts of liquidpumps

VIII. PACKAGING AND BRACING MATERIALS

390110 00 000	Polyethylene having a density less than 0.94, in primary forms
390210 00 000	Polypropylene, in primaryforms
392010 00 000	Other plates, ... non-cellular and not reinforced,..., ethylene polymers (Ribbons and plastic sheath)
392020 00 000	Other plates, sheets, non-celluler and not reinforced…., propylene polymers (straps)
392021 00 000	Bags, satchels and cones, ethylene polymers
392329 00 000	Bags, satchels and cones, other plastic materials
392330 90 000	Other carboys, bottles, flasks and similar plastic articles
392350 00 000	Stoppers, lids, caps and other closures, of plastic materials
481910 00 000	Cans and boxes, of corrugated paper or paperboard
482110 90 000	Labels of all kinds, on other media, paper or cardboard, printed
540110 00 000	Sewing thread of synthetic filaments, whether or not put up for retail sale
560749 90 000	Other twine, cordage, rope polyethylene/polypropylene, plaited not …. Rubber/Plastic
650533 00 000	Bags and packaging bags, textile synth/art blade/similar polyethylene/ Polypropylene
630539 00 000	Other sacks and bags, of synthetic or artificial materials
732690 90 000	Other iron or steel items (strap clips)
843139 00 000	Parts suitable for other machines/equipment of heading 84.28 (staying accessories)

IX. SMALL AGRICULTURAL AND LIVESTOCK MATERIALS AND EQUIPMENT

392310 00 000	Boxes, cases, crates and similar articles of plastics
481920 00 000 to 481960 00 000	Boxes, cartons and bags for packing and packaging of eggs and chickens
842790 00 000	Fork-lift trucks
843120 00 000	Parts of machines and apparatus of 8427
843360 00 000	Parts recognized as designed for fork-lift trucks
843360 00 000	Machines for cleaning/sorting eggs/fruits/other agricultural products, except machinery and equipment of heading n°84.37
843390 00 000	Parts of machinery, appliances and equipment under heading 84.33
843410 00 000	Milking machines
843420 00 000	Diarymachinery and equipment
843490 00 000	Parts of milking machines and diary machinery
843610 00 000	Machinery for preparing food or provender for animals
843621 00 000	Incubators and brooders
843629 00 000	Other machinery for poultry farming
843680 00 000	Other machinery for agriculture, horticulture, forestry, beekeeping, mechanical thermal hotbeds (laying battery)
843691 00 000	Parts of poultry machinery or appliances, incubators and brooders
843699 00 000	Parts of machinery for agriculture, horticulture, forestry or beekeeping
843850 00 000	Machinery for working on meat
901890 00 000	Other instruments and devices for medicine, surgery, dentistry, veterinary medicine, medical electronic devices (Veterinary laboratory materials and reagents)
84193100.000	Mobile grain dryer
87168010.000	Towing carts
84361000.000	Fish feed production machine/Feed production machine
84798900.000	Appliances or equipment for automatic fish feed distribution
84193100.000	Fish processing equipment (Smokers and dryers)
84163000.000	Small smoking equipment
84213900.000	Ultraviolet and biological filter

84191600.000	Aerator
84368000.000	Electric chopper
38089110.100/38089190.100	Insect Destroyer
90183900.000	Hatchery vaccination machine

X. SMALL FISHING TACKLES

291511 00 000	Formicacid
293790 00 000	Other hormones…, their derivatives…, including chain modified polypeptides (Pituitary hormone carp)
540211 10 000	Aramid fishing lines, with high tenacity nylon/other polyamides, not put up for retail sale (Fishing lines)
540219 10 000	Other fishing lines, with high tenacity nylon or other polyamides, nprs
540220 10 000	Fishing lines of high tenacity polyester, nprs
540245 10 000	Simple fishing lines of other nylon/polyamides, untwisted or with a twist of<= 50 tr/m, nprs
540246 10 000	Simple fishing lines, polyesters, partially oriented twist<= 50 tr/m, nprs
540249 00 000	Other simple fishing lines untwisted/ with a twist of<= 50 turns per metre, nprs
540419 10 000	Fishing lines >= 67 decitex, cross-sectional dimension of<= 1 mm
560750 10 000	Cordage, ropes and cables of other synthetic fibres, plaited or not, rubber, plastic, for fishing
560811 00 000	Fishing nets, of synthetic or artificial textile
560790 10 000	Other twine, cordage, ropes, plaited or not, even treated, coated in rubber, plastic, or fishing
78 04 11 00 00	Lead sheet
950710 00 000	Fishingrod
950720 00 000	Hooks, evensnelled
950740 00 000	Fishingreels
950790 00 000	Other items for fishing ; decoys (except No.92.08/97.05) and similar hunting (Dip nets)
8902. 00 00 000	Fishing boats. factory ships and other vessels for processing or canning fishery products
8407. 21 00 000 ; 8408. 10 10 000	Speedboats propeller engines

XI. HATCHERY EQUIPMENT

90278000.000	Water testing equipment or kit
84131900.000	Equipment or apparatus for pumping and aerating water intended for fish farming
84362100.000	Equipment or apparatus for the incubation of fish eggs
84362100.000	Fish egg incubator
84362100.000	Artemia Incubator
95079000.000	Landing nets
84362100.000	Hatcher
84368000.000	Automatic troughs and feeders
38089410.000/ 38089490.000	Products for disinfection of aquaculture environments
702000.000/39269000.00	Fibreglass or plastic hatching, rearing and breeding tanks for fish
38220000.000	Products and other laboratory and hatchery reagents
38119000.000	Anti-agglomerating egg treatment
84362100.000	Incubation substrate
90291000.000	Counting and sorting equipment for fish eggs
84336000.000	Fish Sorter
90178000.000	Ichtyometer
84362100.000	Fish hatchery furniture
90192000.000	Oxygenator and oxygen concentrator
90192000.000	Ozone Generator, Doser and Destroyer
84212100.000	Biological filtration systems and substrates
84186100.000	Heat pump
85162900.000	In-pipe heating
90291000.000	Fry counters
84212100.000	Water treatment plant
84212100.000	Water recycling system
84192000.000	UV sterilisation systems

84212100.000	Mechanical filtration systems
84336000.000	Egg transfer table with engine
84388000.000	Chain feeding system
84388000.000	Food manufacturing chain
84362100.000	Incubators
150420 00 000	Fish oil
293621 to 293690	Premix for fish

PART II:
VALUE ADDED TAX AND EXCISE DUTY

CHAPTER I:
SCOPE OF APPLICATION

DIVISION I:
PERSONS LIABLE

Section 125.- (1) VAT shall be levied on natural persons or corporate bodies, including regional and local authorities and bodies governed by public law, which automatically, habitually or occasionally carry out taxable transactions falling within the scope of application of the said tax as defined below.

(2) The persons referred to in (1) above shall be liable to VAT regardless of their legal status, their situation in relation to other taxes and the nature or form of their activities.

(3) *Deleted*

DIVISION II:
TAXABLE TRANSACTIONS

Section 126.- (1) Only transactions carried out within the context of an economic activity against payment shall be liable to VAT.

(2) Economic activities shall mean all activities relating to production, importation, provision of services and distribution, including mining activities, agriculture, agro-industry, forestry, handicraft as well as activities of liberal or related professions.

Section 127.- The following transactions shall be taxable:

1) supply of goods and supplies to oneself:

a) supply of goods shall mean the transfer of power to dispose of tangible property as owner, even if such transfer is effected at the behest of a public authority; exchanges, assets brought into business, hire purchase sales shall all be deemed to be supply of goods;

b) supply of goods to oneself shall mean transactions carried out by taxpayers either for the benefit of their enterprise or for other professional needs. However, such transactions shall exclude supplies made for the normal needs of the manager of a private enterprise for himself and supplies made to himself by any individual for his own needs or to itself by any group for the personal needs of its members, where such supplies are done in the premises constituting the main place of residence.

2) Provisions of services to third parties and services rendered to oneself:

a) services provided to third parties shall mean all activities related to industry rental contracts or work contracts by which a person undertakes to perform a given job in return for payment and, generally, all transactions other than supplies of tangible property;

b) services rendered to oneself shall mean services performed by taxpayers to satisfy either the needs of their enterprise or other

needs related to their normal professional activities;

3) transactions related to the importation of goods;

4) real estate activities;

5) all types of real estate transactions carried out by real estate developers. The following persons shall be considered real estate professionals:

- institutional developers;
- persons approved for the profession of real estate developer under the conditions laid down by the law in force;
- people who usually engage in transactions as intermediaries for the purchase or sale of real estate or business assets, share or share in real estate companies;
- people who usually purchase, on their behalf, real estate or business assets, shares or shares in real estate companies for resale;
- people who usually parcel and sell, after carrying out development work, land acquired in return for payment;
- persons who usually engage in the leasing of commercial or industrial establishments provided with furniture and equipment necessary for their operation, whether the lease includes or not all or part of the intangible assets of the business or industry;
- persons who let or sublet furnished buildings for residential purposes which they own or manage.

6) sales of second-hand articles and materials by professionals;

7) transfers of assets not included in the list of exempted goods referred to in Article 241 of the Customs Code;

8) transactions carried out by enterprises approved under the Free Zone regime;

9) sales of petroleum products imported or produced in Cameroon;

10) games of chance and games of entertainment;

11) leasing transactions with or without option to purchases;

12) commercial subsidies, whatever their nature, received by the taxpayer by virtue of their taxable business;

13) loan forgiveness and commercial debt write-offs;

14) the commissions received by travel agencies for the sale of domestic flight tickets;

15) sales of goods and services in Cameroon or through foreign or local e-commerce platforms;

16) commissions received by e-commerce platform operators for carrying out the transactions referred to in Subsection 15 above.

DIVISION III: EXEMPTIONS

Section 128.- The following shall be exempted from VAT:

1) The following transactions, provided that they are subject to registration fees:

a) real estate transactions of all kinds carried out by non-professionals;

b) transfer of real estate rights in rem and transfer of business assets subject to the transfer duty or an equivalent tax;

c) *Deleted*

d) *Deleted*

e) *Deleted*

2) International traffic transactions concerning:

a) ships and boats used for industrial or commercial activities in the high seas;

b) lifeboats and assistance boats;

c) aircraft and ships used for maintenance and refuelling operations;

d) interstate transit operations and services related thereto, in accordance with the provisions of Article 158 *et seq*. of the CEMAC Customs Code.

3) the importation or sale by the State of fiscal stamps, postage stamps and stamped papers;

4) sums paid by the Treasury to the Central Bank which has the currency-issuing privilege, and also the proceeds from the transactions of this bank in connection with the issue of notes;

5) tuition and boarding fees collected within the normal framework of the activities of schools and university institutions duly authorized by the Minister in charge of national education or the Minister in charge of higher education, as the case may be;

6) a- essential goods listed under Annex 1, notably:

- pesticides, fertilisers and inputs, as well as agricultural, livestock and fishery inputs used by producers;

- small fishing gear, seeds, agricultural machinery and tools as well as spare parts for plants manufacturing the said machinery and tools.

- Pharmaceutical products, the inputs thereof as well as the materials and equipment used in the pharmaceutical industry ;

- local products sold directly by farmers, livestock breeders and fishermen.

b- The exemption provided for in paragraph 6 (a) above does not apply to the following products:

- parboiled rice of tariff subheading 1006.30.90.200;

- perfumed rice of tariff subheading 1006.30.90.300;

- ornamental fish of tariff subheadings 0301.11.00.000, 0301.19.00.000;

- chilled trout of tariff subheading 0302.11.00.000;

- fresh or chilled salmon of tariff subheadings 0302.13.00.000, 0302 .14.00.000, 0302.19.00.000;

- livers and roes of fish of tariff subheading 0302.91.00.000;

- frozen salmon of tariff subheadings 0303.11.00.000, 0303.12.00.000 and 0303.13.00.000;

- frozen trout of tariff subheadings 0303.14.00.000 and 0303.19.00.000;

- livers, roes, fins, heads, tails, swim bladders and other offal of edible fish of tariff subheadings 0303.91.00.000, 0303.92.00.000 and 0303.99.00.000;

- livers and roes of fish, dried, smoked, salted or in brine of tariff subheading 0305.20.00.000;

- salmon, dried, salted or in brine of tariff subheading 0305.41.00.000;

- trout, dried, smoked, salted or in brine of tariff subheading 0305.43 .00.000;

- cod of tariff subheading 0305.62.00.000.

7) leasing transactions carried out by credit establishments for borrowers towards the acquisition of specialized agricultural equipment to be used in farming, livestock, breeding and fishing;

8) sales of oil products for refuelling the aircraft of companies which have a registered office in Cameroon;

9) water and electricity consumption for the benefit of households whose consumption does not exceed:

- 20 m³ per month for water;
- 220 kw per month for electricity.

10) the composition, printing, import and sale of newspapers and periodicals, except proceeds from advertising, inputs and capital goods for these transactions, acquired by press, newspaper and periodicals companies. The list of such inputs and capital goods shall be drawn up by the Minister in charge of finance after consultation with the Ministers concerned;

11) imports of exempted goods under Article 241 of the CEMAC Customs Code;

12) tests, consultations, health care, hospitalization, medical and biological analysis and the provision of prosthesis in health facilities;

13) contracts and commissions on life insurance products with a savings component;

14) deleted

15) HIV/AIDS control equipment, under the conditions laid down by regulation.

16) subject to reciprocity, head-quarters agreement and quotas laid down by the competent authorities, all goods and services destined for the official use of foreign diplomatic and consular missions and international organizations.

17) materials and equipment used in harnessing solar and wind energy.

18) interest on real estate loans contracted by natural persons to

acquire low-cost houses, provided that it is their first dwelling house, on the basis of a clearance issued by the tax authority.

19) the sale of low-cost houses to natural persons acquiring their first dwelling house subject to a clearance from the tax authority.

20) service deliveries billed on AMC members by the promoters;

21) materials and equipment specifically designed for persons with disabilities, the list of which shall be established by regulation;

22) urban public transport by bus;

23) universal postal service-related services rendered by postal service providers under the terms and conditions laid down by the regulations in force;

24) interest on negotiable debt securities issued by the State and regional and local authorities.

(25) Interest paid on loans less than CFA francs 2,000,000 (two millions) granted by first category microfinance institutions to their members.

(26) purchases of basic foodstuffs from farmers, livestock breeders and fishermen by public entities responsible for regulating or managing security stocks.

Section 128 a.- Notwithstanding the provisions of Section 128 above, some transactions may be optionally liable to the Value Added Tax. This is particularly the case of mass urban public bus transport operations.

Section 128c: The exemptions provided for in sections 122 and 128 of this Code shall apply automatically, without giving rise to prior issuance of an exemption certificate.

DIVISION IV: TERRITORIALITY

Section 129.- (1) Transactions carried out in Cameroon and not listed among the exemptions in Section 128 above shall be liable to VAT even when the residence or head office of the real taxpayer is situated outside Cameroon.

(2) A transaction shall be deemed to have been carried out in Cameroon:

a) where, in the case of a sale, goods are delivered in Cameroon;

b) where, in the case of other transactions, the service provided, the rights transferred or the object hired is used or operated in Cameroon.

(3) As a special measure concerning inter-CEMAC transport only, transactions shall be deemed to be carried out in Cameroon if the carrier is resident in Cameroon or if his head office is located therein, even when the bulk of the transactions take place in another member state.

(4) Commissions shall be deemed to be paid in Cameroon in the event of sale of tickets by travel agencies or enterprises engaged in activities of this nature regardless of the destination or means of transport may be or wherever the head office of the transport company may be.

Section 130.- (1) VAT shall be established where the service is provided or utilized, or where the product is manufactured or first put on the market.

Where such place is different from the head office or the main establishment, the taxpayer shall be bound to appoint a solvent representative accredited to the tax authority of the said place, resident in Cameroon and who shall be jointly and severally liable to VAT.

(2) In case of failure to appoint a representative, VAT and, where applicable, the attendant penalties, shall be borne by the client on behalf of the taxpayer having no fixed or permanent professional establishment in Cameroon.

Section 130a: (1) For the purposes of Section 130 (1) above, a distinction must be made according to whether service delivery can be located tangibly or is intangible.

(2) Services that can be located tangibly in Cameroon shall be taxable in Cameroon at the general rate provided for in Section 142 of the General Tax Code, irrespective of the place of establishment of the lessee. These include in particular:

- means of transport rental;
- provision of services related to a building;
- port services carried out in the port area as well as on national territorial waters;
- intra-Community carriage of movable tangible goods by road or rail;
- services incidental to the intra-Community carriage of movable tangible goods;
- cultural, artistic, sporting, scientific, educational and recreational services, accommodation and sales for consumption on the spot;
- work and valuations of movable tangible goods;
- services of intermediaries acting in the name and on behalf of others.

(3) Intangible services shall be taxable at the place of establishment or residence of the customer. These are in particular:

- transfers and concessions of copyright, patents, licences, trademarks and other similar rights; rentals of movable tangible property other than means of transport; advertising services;
- the services of consultants, engineers and firms in all fields, including those of the organisation of research and development;
- the services of chartered accountants;
- data processing and information supply;
- banking, financial and insurance or reinsurance operations, with the exception of safe deposit box rentals;
- staff placement;
- the services of intermediaries who act in the name and on behalf of third parties in the provision of the services described above;
- telecommunications services;

- radio and television broadcasting services;
- services provided by electronic means;
- access to, and supply through, electricity or natural gas transmission and distribution networks and all other directly related services.

(4) Notwithstanding the provisions of paragraph (3) above, intangible services shall be taxable in Cameroon at the general rate provided for in Section 142 of the General Tax Code where the lessee is not liable to Value Added Tax.

DIVISION V: EXCISE DUTY

Section 131: (1) An excise duty applicable to the products listed in Annex II is hereby instituted. The terms and conditions for its application are set out in the following Sections.

(2) The exemption provided for in paragraph (1) above shall not apply to the following products:

- Hydroquinone of tariff subheading 2907. 22 00 000;
- Maize groats of tariff subheading 1103.13 00 000.

Section 131a: Inputs of products subject to excise duty shall not be subject to excise duty, provided that they are purchased by local production enterprises subject to excise duty.

CHAPTER II: METHODS OF CALCULATION

DIVISION I: ASSESSMENT

Section 132 (new).- The Value Added Tax shall be levied only on natural and legal persons who are assessed on the basis of actual earnings as defined in section 93(c) above.

DIVISION II: ACTS CONSTITUTING LIABILITY AND LIABILITY FOR PAYMENT

A - Acts constituting liability

Section 133.- (1) An act constituting liability to VAT and excise duty shall be defined as one satisfying all the legal conditions for liability to the tax.

The following shall constitute liability to VAT:

a) the delivery of goods and merchandise, in the case of sale, goods exchanges, and custom work;

b) the performance of services and work or parts of services and work, in the case of services and construction work;

c) the payment of the price in the case of other taxable transactions;

d) bringing of goods and merchandise into the national territory as defined by the CEMAC Customs Code, in the case of imports;

e) the exchange or transfer of ownership, for real estate

transactions carried out by real estate agents;

f) transfer, usufruct or entry into usufruct, for leases of non developed land or bare premises carried out by real estate developers.

(2) Notwithstanding the provisions of (1) above, the following shall constitute liability to the tax:

a) first use, in case of supplies to oneself;

b) debts for building contractors who expressly opt for this system.

(3) The following shall constitute liability to excise duty:

a) the supply of goods and services by the producer or his distributor or by the wholesaler, in the case of sale or exchange of goods;

b) the putting of goods to home use, in the case of imports.

B - Liability

Section 134.-(1) Liability for payment of VAT and excise duty shall mean the right that may be exercised by the services responsible for collecting the said taxes, to claim payment from the taxpayer at a given time. The tax shall be due as follows:

a) on supplies of goods when the chargeable event takes place;

b) the receipt of payment, instalments or advances, including start-up advances, with respect to delivery of services and construction works, operations that contribute to social housing and the development of industrial zones, as well as portions of services and works, including those of suppliers to the State, government services with subsidiary budgets, public establishments and enterprises, and decentralized local and regional authorities;

c) on transfers of landed property, on the date of conveyance or transfer of the property; however, as concerns hire-purchase by property developers within the context of low-cost housing, and transfer of possession of developed land and bare premises by real estate developers, liability shall be effective on the date each payment falls due;

d) on importation or entry of goods and merchandise into Cameroon, at the time of registration of the statement of home use entry;

e) on consumer credit or leasing transactions carried out by financial establishments, on the date when the interests or leases fall due.

(2) Any VAT invoiced shall be due for payment.

DIVISION III: CALCULATION

A - Basis of assessment

Section 135.- (1) The basis of assessment of VAT and excise duty on supplies of goods and provision of services within the national territory shall be as follows:

a) for the supply of goods: all sums or valuables, all profits, goods or services received or to be received in return for the supply of the goods; for the specific case of

beverage deliveries, the bases of assessment shall be the sale price recommended by the production companies.

b) for the provision of services: all sums and benefits received and, where applicable, the value of materials consumed during the execution of the services;

c) for the exchange of goods: the value of the products received in return for payment for the goods plus, where applicable, the value of the additional payment;

d) for construction works: the amount stipulated in the contract, bill or invoice.

e) for leasing transactions with or without option to buy, by the amount of rents billed by leasing companies and, by the end of the contract, by the transfer price agreed upon in the contract when the purchase option is exercised by the lessee or by the transfer price where sale is to third party;

f) for transactions carried out by the enterprises of chance and entertainment games, by the total proceeds of such games.

(2) The basis of assessment for supplies to oneself shall be constituted by:

a) the purchase price, exclusive of taxes, of goods bought and used as is;

b) the cost price of the extracted, manufactured or processed goods.

Section 136.- The following shall be included in the basis of assessment as defined under Section 135 above:

1) ancillary cost of supply of goods and services charged to the customer;

2) taxes, duties and levies excluding VAT;

3) miscellaneous additional charges included in the price paid by the buyer or customer.

Section 137.- The following shall be excluded from the basis of assessment as defined under Section 135 above :

1) discounts, rebates and commissions, provided that they appear on an initial invoice or on a rectified bill;

2) free distribution of goods for advertisement or sales promotion;

3) disbursements which are merely refunds to the buyer or customer of the exact amount invoiced;

4) cash receipts such as interest in arrears or damages for non performance of contract terms which are not payments for any business transaction.

Section 137 a (new).- (1) Goods given away during advertising or sale promotion as referred to in section 137 (2) new of the present Code, are deducted from the assessment base of excise duty within the limit of 3% of the overall production.

(2) Any excess given shall be submitted to excise duty which is deductible from taxable profit for the calculation of company tax.

Section 137 b (new). For the calculation of excise duty, scrap yards shall be excluded from the tax base, within the limit of 1% of the

enterprise's overall production volume.

Section 138.- (1) The basis of assessment for imports shall be determined by adding the amount of customs and excise duties to the taxable value as defined by Articles 23 to 26 of the CEMAC Customs Code.

For goods entering the territory of a member state, the basis of assessment shall be the ex-works value, excluding forwarding costs.

(2) The basis of assessment for imports shall be determined by adding the amount of customs and excise duties to the taxable value as defined by Articles 23 to 26 of the CEMAC Customs Code.

Section 139.- (1) The sums collected by the taxpayer as deposit on unidentifiable, returnable and reusable packaging shall be included in the assessment of VAT but not in that of excise duty as defined under Section 135 above.

(2) Where the returnable and reusable packaging is identifiable, the deposit shall be excluded from the basis of assessment.

(3) Where, on expiry of the time lapse observed in the trade, such packaging is not returned, VAT shall be claimed on the basis of its selling price.

Section 140.- (1) The basis of assessing VAT and, where applicable, excise duty on public contracts financed from State budget or through loans or subsidies of any origin whatsoever shall be the contract amount inclusive of taxes, excluding VAT and excise duty.

(2) The provisions of paragraph (1) above shall also apply to contracts relating to public establishments of an industrial and commercial or administrative, cultural or scientific nature; parastatals, councils and public bodies with or without a legal personality and financial autonomy.

(3) The methods of collecting VAT and, where applicable, excise duty on the contracts referred to in paragraphs 1 and 2 above shall be determined by decree.

Section 140 a (new).- Deductions initially made as excise duties shall be considered by tax officials when importers, wholesalers, semi-wholesalers and retailers are reselling throughout the national territory, in accordance with the provisions of Sections 135 and 142 of this Code.

Section 141.- For the calculation of VAT or excise duty, the basis of assessment shall be rounded down to the nearest thousand francs.

Section 141 a (new).- For the specific case of the beverages listed below, the basis of assessment of excise duty shall be determined after applying an abatement of:

- 10 % for carbonated beverages;
- …… (deleted).

B – Rates

Section 142.- (1) VAT and excise duty rates shall be fixed as follows:

a) Value Added Tax :
- General rate ……..... 17,5 %
- Zero rate …..…….....0 %.

b) Excise Duty:
- Super high rate……..…50%
- High rate……..…30%
- General rate …….. 25 %
- Avarage rate …….... 12.5%
- Reduced rate……..…… 5%
- Extra abated rate……..2%.

(2) The rates shall apply both to locally produced goods and/or services and to imported goods. The additional council taxes included in the general rate shall apply to local goods and/or services and to imports.

(3) The VAT general rate shall apply to all transactions not subject to the zero rate.

(4) The zero rate shall apply to exports of taxable products.

(5) The excise duty general rate shall apply to goods and services listed in Annex II of this Code, exclusive of those subject to super high, high, abated and extra-abated rates.

(6) **a)** The abated rate of excise duty shall apply to:

- private vehicles with a cylider capacity less than or equal to 2500 cm³, aged more than ten years and less than 15 years;
- passenger vehicles with a cylinder capacity exceeding 2500 cm³, from 0 to 15 years of age;
- utility vehicles, public transport vehicles, trailers and tractors other than agricultural vehicles of any cylinder capacity, aged more than 15 (fifteen) years and less than 25 years;
- motorcycles with a cylinder capacity of more than 250 cm³ of tariff headings 8711.30, 8711.40 and 8711.50;
- parts of all motorcycles of tariff headings 8714.10, 8714.91 to 871499;
- hair, wigs, wools, beards, eyebrows, eyelashes, locks and other textile materials **imported** for the manufacture of wigs or similar hair of tariff headings 6703. to 6704;
- second hand articles of tariff heading 6309.00.00.000 and used tyres of tariff headings 4012.20.00.100 to 4012.20.00.900.
- packages of programmes and digital audio-visual content;
- imported cattle, goat, sheep and poultry meat and edible offal;
- imported cocoa butter, including for use as input.
- **refined vegetable oils imported under tariff subheadings 1507.90.00.000, 1508.90.00.000, 1509, 1510.90.00.000, 1511.90.00.000, 1512.19.00.000, 1512.29. 00.000, 1513.19.00.000, 1513.29.00.000, 1514.19.00.000, 1514.99.00.000, 1515.19.00.000, 1515.29.00.000, 1515.30.00.000, 1515.50.00.000, 1515.90.00.000 and 1516.20.00.000;**
- **imported cocoa beans, including those intended for use as raw materials of tariff heading 1801;**
- **imported dog or cat food of tariff subheading 2309.10.00.000;**
- **imported charcoal of tariff heading 4402**.

b) The reduced excise duty rate shall apply to:

- games of chance and games of entertainment not subject to the special tax on games of chance and games of entertainment referred to in section 206 *et seq*. of this Code, on the turnover realized;
- cocoa-free sweets of heading 1704;
- chocolate and other food preparations with a high cocoa content of tariff heading 1806.20 to 180690;
- motorcycles with a cylinder capacity less than or equal to 250 cm^3;
- preparations for consumption of tariff headings 2103 to 2104;
- ice cream of tariff heading 2105;
- maize groats imported from tariff sub-heading 1103.13 00 000;
- Mayonnaise imported from subheading 2103.90 00 000.
- **imported cereal products (corn flakes) and food preparations obtained from cereal flakes of tariff subheadings 1904.10.00.000 and 1904.20.00.000.**

c) The extra abated rate shall apply to the tax free turnover of mobile telephone communication and internet services companies.

d) The super-high rate shall apply to hydroquinone of tariff heading 29072200000 and imported cosmetic products of Chapter 33 containing hydroquinone.

e) The high rate shall apply to cigars, cigarettes and other tobacco of Chapter 24; pipes and their parts, tobacco and pipe preparations of tariff headings 2403.11.00.000, 2403.19.90.000, 324.90.00.0000 and 9614.00.000 respectively.

(7) In the specific case of tobacco, the amount of excise duty arising from the application of the 25% rate referred to in paragraph (1) b may not be less than CFAF 5 000 per 1000 rods of cigarettes, concerning imported finished tobacco products.

(8) (new). In the specific case of alcoholic beverages, the excise duty amount resulting from the application of the 25% rate referred to in subsection 1 (b) above, shall contain another specific tax rate.

The amount of additional excise duty arising from the application of the specific taxation system shall be:

- CFAF 75 for all 65 centiliters of beer and 37.5 CFAF for all 33 liters of beer;
- For locally produced wines, spirits, whiskies and champagnes;
  - 2 CFAF per centiliter for spirits known as mixed liquor;
  - 2 CFAF per centiliter for wines;
  - 8 CFAF per centiliter for whiskies;
  - 25 CFAF per centiliter for champagnes;
- For imported wines, spirits, whiskies and lower quality champagnes:
  - 3 CFAF per centiliter for spirits known as mixed liquor;
  - 3 CFAF per centiliter for whines;

- 10 CFAF per centiliter for whiskies;
- 30 CFAF per centiliter for champagnes;

- For imported wines, spirits, whiskies and premium champagne:
  - 6 CFAF per centiliter for spirits known as mixed liquor;
  - 6 CFAF per centiliter for wines;
  - 20 CFAF per centiliter for whiskies;
  - 60 CFAF per centiliter for champagnes.

(9) For the specific case of non-returnable packaging, a specific excise duty shall be applied according to the following tariffs:

- CFAF 15 per unit of non-returnable packaging for soft drinks and alcoholic beverages;
- CFAF 5 per unit of non-returnable packaging, capped at 5% of the value of the product, for all other products.

(10) *Deleted*

(11) In the specific case of imported carbonated beverages, sodas and other non alcoholic beverages, in addition to the excise duty referred to in paragraph (1) (b) above, a specific excise duty of 2.5 CFAF per centiliter shall be applied.

C - Deductions

Section 143.- (1) Value Added Tax applied upstream on the price of a taxable operation, shall be deductible from the final tax applicable to such transactions, as concerns registered taxpayers assessed on the basis of actual earnings, in the following manner:

a) The value Added Tax which was applied to the price of the taxable transaction shall be deducted during the corresponding month.

b) To be deductible, VAT should appear:

- on a bill duly issued **via the tax authority's electronic invoicing tracking system** by a registered supplier, **entered in the taxpayer's file active at the time of invoicing**, subject to the actual tax regime and mentioning its unique identification number. However, these conditions shall not apply to suppliers abroad;
- in the case of imports, on the home use entry statement (D3, D43, T6a);
- in the case of supplies to oneself, a special return filed by the taxpayer himself.
- In the event of deduction at source on a certificate of deduction at source.

c) The right to deduction shall arise once the supplier's tax payments fall due.

d) For taxable transactions of at least CFAF 100 000 (one hundred thousand), the reduction authorization shall be on condition that the said transactions are not paid in cash.

(2) The right to deduction shall be exercised until the end of the second financial year following the one in which VAT fell due.

(3) The deduction shall concern VAT levied on:

a) raw materials and supplies used in producing goods and services;

b) services which are real factors of production, on condition that the providers thereof are themselves registered taxpayers assessed on the basis of actual earnings;

c) the purchase of goods and merchandise used for business purposes;

d) capital goods used for business purposes, excluding private vehicles, the spare parts and costs of repair thereof;

e) VAT levied on goods used by a concessionaire but belonging to the conceding authority.

(4) The exportation of products shall entail a right to deduction and, where applicable, a tax credit where VAT on such products was pre-paid. The same shall apply to the services provided directly at the manufacturing processing or packaging stages of exported products, as well as to the transportation and transit operations relating thereto. The deductions shall not be final until proof of actual exportation and prepayment of VAT is shown.

VAT deductions at source shall be made upon production of the certificate of deduction at source issued by the entity authorized to deduct taxes and levies at source **via the tax authority's computerised system**.

Any withholding tax certificate issued outside the tax authority's IT system shall not give entitlement to VAT deduction.

(5) *Deleted*

Section 144.- Taxes paid on the following shall not entail deductions:

1) Expenses for housing, lodging, catering, receptions, shows and costs of hiring a private car or passenger transport vehicle.

The above exclusion does not concern expenses borne by taxable activities carried out by professionals in tourism, restaurant, show spectacles and the renting out of vehicles.

2) Importation of goods used for business purposes but which are unused and re-exported as is;

3) Goods and services purchased by the enterprise but which are used by third parties, the management or employees of such enterprises;

4) Services relating to goods exempted from the right to deduction;

5) Expenses linked to the purchase of fuel.

Section 145.- A taxpayer shall be liable for part of the previous deduction where property which had been subject to deduction under fixed assets ceases to be part of the assets of the enterprise as a result of transfer before the end of the fourth year with effect from the time it was acquired.

Such part shall be equal to the amount of deduction, less one fifth for each year or part thereof from its time of acquisition.

VAT initially deducted shall be paid in full in the case of goods and services which are not fixed assets, where such goods and services were used for transactions not liable to VAT.

The full repayment of the Value Added Tax initially deducted shall also be required where the goods and services concerned were the subject of misappropriation or fraud committed directly or indirectly by a partner or a manager of the company.

Section 146.- VAT paid on sales or services which are subsequently rescinded, annulled or unpaid shall be recoverable by charging it to tax owed for transactions carried out subsequently.

For annulled or rescinded transactions, the tax already paid may be recovered by preparing and sending to the client a new invoice to replace the initial one.

For unpaid transactions, where the credit is actually and definitely not recoverable, rectification of the invoice shall consist in sending a duplicate of the initial invoice bearing with the statutory entries over which shall be written the following: *"invoice unpaid in the amount of corresponding to price excluding VAT and in the amount of corresponding to VAT which may give rise to a deduction".*

Section 147.- For taxpayers not exclusively carrying out transactions giving a right to deduction, the deduction shall be made proportionately. Such deduction shall apply to fixed assets and to goods and services. It shall be calculated from the fraction of turnover pertaining to taxable transactions.

The fraction shall be the ratio in which:

- to the numerator, the amount of the income corresponding to the transactions liable to the Value Added Tax, including exports of taxable products;
- denominator, the amount of all income realized by the taxpayer.

When they pertain to goods liable to tax by nature, the following transactions shall feature in the numerator:

- transactions referred to in section 128 (16) of the General Tax Code;
- transactions exempted from VAT within the framework of specific conventions signed with the State.

However, as regards the specific case of haulers engaging in interstate freight forwarding operations and related services in the CEMAC region, the specific turnover of these operations shall appear in both the numerator and denominator.

The proportional deduction thus defined shall be determined provisionally on the basis of the income and revenue from the previous year or, for new taxpayers, on the basis of the income and revenue of the current year.

The final amount of the proportional deduction shall be fixed not later than 31 March each year. Any deductions already made shall consequently be regularized within the same time-limit.

A deduction shall be acceptable only following verification of the proportional deduction.

The estimated proportional deduction for existing enterprises shall be acceptable only upon presentation of the final proportional deduction for the previous year serving as a basis, or, for new enterprises, accounting estimates.

Any positive or negative difference between the provisional and final proportional deduction shall be subject to an additional VAT or deduction. Where the proportional deduction falls below 10%, no deduction shall be allowed.

Any taxpayer not engaged in exclusively taxable transactions shall submit a return showing the calculation of the proportional deduction applicable to such transactions.(omission)

Section 148.- Different sectors of activity may be taken into account where a taxpayer carries out activities not subject to the same VAT provisions, on condition that separate accounts are kept for each sector of activity. VAT shall be fully deductible or not depending on the sector of activity.

Non-compliance with this condition shall entail a review of the option and the proportion shall apply as of right.

CHAPTER III:
RULES OF PROCEDURE

DIVISION I:
METHODS OF PAYMENT OF THE TAX:

Section 149.- (1) Value added tax shall be paid directly and voluntarily by the taxpayer upon filing their returns into the coffers of the Collector of taxes with jurisdiction over his head office, his main establishment or his authorized representative. However, companies under the specialized management unit shall declare and pay value added tax to the latter.

These payments are transferred to an account domiciled at the Bank of Central African States "BEAC" whose net balance is intend paid into the public treasury. The working condition of this account is stipulated in a convention signed between BEAC and the monetary authorities.

For suppliers of the State, Regional and Local councils, Administrative public Establishments and publics and Semi-public Enterprises, and some private sector enterprises the lists of which are drawn up by regulation, Value Added tax is deducted at source during the settlement of invoices and transferred to the tax office or, otherwise, the accounting post with territorial jurisdiction under the same conditions and time-limits applicable to the other transactions. Such deductions shall concern both initial invoices and credit notes relating to commercial discounts. **The deduction thus made gives rise to the issue of a certificate of**

deduction at source which must be generated from the tax authority's computer system.

(2) Notwithstanding the provisions of sections 93 quarter and 132 of this Code, deduction at source of the VAT shall be applied to all the suppliers of public entities referred to in this paragraph, without consideration of the tax regime.

Provided that, the Minister in charge of finance may, as and when necessary, exempt certain enterprises potentially in structural credit situation from the above mentioned deduction at source.

(3) Tax credits resulting from the deduction mechanism shall be chargeable to the VAT due for subsequent periods until fully paid and without any deadline.

The tax administration may, at any time carry out a validation check of a VAT credit presented by a taxpayer.

For general trade activities which by their nature are not likely to generate a structural credit value added tax, any carry-forward credit on subsequent returns shall not be accepted beyond a period of 3 (three) months after prior approval by the relevant tax administration services.

VAT deductions made at source may be authenticated only on production of attestations of deduction at source.

(4) No application for refund or offsetting of the value added tax (VAT) may be submitted based on receipts of payments in cash.

Accrued quarterly credits exceeding CFA francs 50 million, for enterprises falling under the Large Tax Department, and exceeding CFA francs 20 million for the other enterprises, shall be forwarded to the relevant taxation center for authentication. They shall be carried forward to subsequent periods starting from the month following that in which they are authenticated.

Non chargeable VAT credits shall, on the request of their holders and on the express authorization of the Director General of Taxation, be offset for the payment of VAT, excise and customs duties, on condition that the said holders show proof of an uninterrupted activity for the past two years and more at the time of the request and that they are not currently undergoing a limited or general audit of their books.

VAT credits may by offset and, where applicable, refunded, on condition that their beneficiaries do not owe any taxes duties whatsoever which can be swapped and, that the credits are justified.

They shall be refundable:

- within a period of three months to firms having a structural credit status due to the deduction of tax at source;

Any withholding tax certificate issued outside the tax administration's computer system does not give entitlement to reimbursement.

- within a period of three months to international organizations signatories to an agreement with the State of Cameroon, exclusively for the share of professional

expenses directly related to their official missions;

- within 3 (three) months of filing the application, to industrialists marketers and leasing establishments where the latter renounce the charging mechanism;
- to exporters within a time-limit of not more than 2 (two) months from the date the application for reimbursement is lodged;
- at the end of the financial year, after validation by the relevant tax office, to public purpose non-profit organizations managed voluntarily and selflessly for any person, where their operations are social, sporting, cultural, religious, educational or philanthropic, in accordance with their purpose.

However, the amount of refundable VAT credit is limited to the amount of VAT calculated by applying the general rate in force to the exports carried out.

Exporters are required to attach to their returns the customs references of exports made, the attestation of effective export issued by the administration in charge of Customs, as well as the attestation of repatriation of funds issued by the administration in charge of the Treasury on export sales for which they are applying for reimbursement.

Applications for the offsetting or refund of tax credits shall be forwarded along with a zero-debt statement of the tax situation.

(5) In merger-absorption transactions, the absorbed company may transfer to the absorbing company the pending validated Value Added Tax credits at its disposal on the date on which it legally ceases to exist.

Section 149 a.- (1) Applications for reimbursement of eligible VAT credits, together with supporting documents, submitted electronically to the competent tax authorities, shall be admissible.

(2) VAT credit refunds shall be made within the time limits referred to in Section 149 above and in accordance with the following terms and conditions:

(a) For low-risk companies, reimbursement shall be automatic without the implementation of a prior validation control procedure;

(b) For medium-risk companies, reimbursement shall be made after a credit validation control procedure;

(c) For high-risk companies, refunds may only occur after a general accounting audit procedure that must be completed within one month after submission of the application for refund.

(3) For the purpose of paragraph 2 above, low-risk enterprises shall be those fulfilling the following cumulative criteria at the time of submission of their application:

- belong to the portfolio of the Large Tax Department;
- not have tax arrears, including in a tax litigation;

- have regularly benefited from refunds of value added tax credits in the last three (3) years not contested during a tax audit.

Medium-risk enterprises shall be those fulfilling the following cumulative criteria at the time of submission of their application:

- belong to the portfolio of the Large Tax Department or the Medium-Sized Enterprises Taxation Centre;
- have no tax arrears or have a stay of payment;
- have regularly benefited from refunds of value added tax credits in the last three (3) years not contested during a tax audit.

High-risk businesses shall be those that do not fall under any of the above categories.

Section 149 b.- (1) Low-risk companies that have benefited from automatic reimbursement shall be subject to ex-post validation control of their credits.

(2) Medium-risk companies that have received reimbursement after validation control shall undergo a general accounting audit following the rules laid down by the Manual of Tax Procedures.

(3) Without prejudice to the downgrading of the taxpayers concerned, VAT adjustments made during ex-post control of low-risk taxpayers having benefited from credit reimbursements without prior control shall give rise to the application of penalties of 150% increased with interest on late payment without ceiling and without possibility of remission.

(4) VAT adjustments made during a general accounting audit of medium-risk taxpayers having benefited from credit reimbursements after validation control shall give rise to the application of the penalties of 100% increased with interest on late payment without a ceiling.

Section 149c: (1) The VAT due on the sale of goods and services provided through e-commerce platforms shall be calculated, declared and paid into the Treasury by operators of these platforms, on behalf of the suppliers.

The VAT due on commissions received on sales in Cameroon through e-commerce platforms shall be declared and paid into the Treasury by the operators of these platforms.

(2) To fulfil the above-mentioned tax obligations, operators of e-commerce platforms shall be required to apply for registration with the tax authorities.

The registration, declaration and payment of taxes collected by operators of e-commerce platforms can be carried out online through the tax administration's Internet portal.

(3) Without prejudice to the penalties provided for in the Manual of Tax Procedures, failure to comply with the obligations provided for in Section 149c (1) and (2) above shall give rise to the suspension of access to the platform from the Cameroonian territory.

(4) An implementing instrument shall lay down the procedures for the implementation of these provisions.

DIVISION II: TAXPAYER'S OBLIGATIONS

Section 150.- Taxpayers liable to the VAT must:

1) be registered;

2) *Repealed*;

3) *Repealed;*

4) keep accounts in accordance with the standard system provided for by the OHADA accounting law;

5) Issue to their clients bills that must bear the following indications:

- the single identification number of the supplier and customer;
- the date of billing, name, company name, full address and trace register number of the supplier;
- the full identity of the customer;
- the nature, purpose and details of the transaction;
- the price excluding tax;
- the rate and amount of the corresponding tax;
- the total amount, tax inclusive owed by the customer;
- the words "exempted" or "taken care of by the State" where appropriate, per product.

Section 151.- (1) Any person using either habitually or occasionally for transactions carried out in Cameroon, the services of an enterprise which has neither a head office nor any fixed establishment or business contact in Cameroon must declare the fact within 15 (fifteen) working days following the conclusion of any written or verbal agreement binding him to that enterprise.

(2) The declaration must specify the name of the solvent official accredited to the taxation authority by the foreign enterprise. Failing such declaration, he shall be jointly and severally liable to any VAT due from the enterprise as a result of the agreement in question.

Section 152.- Value added tax (VAT) and excise duty shall be settled as follows on the basis of the return forms supplied by the taxation authorities:

1) *Repealed*

2) Taxpayers liable to the simplified taxation system or assessment based on actual earnings shall be bound to submit their returns within 15 days of each month following the month during which the relevant transactions were conducted.

3) Tax returns must be submitted to the competent tax collection office of the area along with the appropriate amount to settle the taxes due.

4) All returns filed must be dated and signed by the taxpayer or his duly authorized fiscal representative.

5) Where, during a month or quarter, no taxable transaction has been carried out, a return shall nonetheless be filed bearing "NIL" on the "taxable transaction" line.

Section 153.- The fiscal and customs provisions in the establishment conventions concluded with the State before the date of promulgation of Law No. 98/9 of 1 July 1998: Finance Law of the Republic of Cameroon for the 1998/1999 financial year, in Section 8 thereof relating to VAT and excise duty shall remain in force, save amendment by agreement between the State and signatory companies.

ANNEX TO PART II:
ANNEX I: LIST OF BASIC COMMODITIES EXEMPTED FROM VAT

TARIFF No			TARIFF DESCRIPTION
010511	00	000	Live cocks and hens, domestic species, not exceeding 185 g
010594	00	000	Live cocks and hens, domestic species, exceeding 185 g
030211 to 030569	00	000	Fish
040110	00	000	Milk and cream, not concentrated nor containing added sugar or other sweetening matter :- of a fat content, by weight, not exceeding1%
040120	00	000	Milk and cream, not concentrated nor containing added sugar or other sweetening matter: of a fat content >1% and <=6%
040140	00	000	Milk and cream, not concentrated nor containing added sugar or other sweetening matter: of a fat content =>6% and <=10%
040150	00	000	Milk and cream, not concentrated nor containing added sugar or other sweetening matter: of a fat content >10%
040210	00	000	Milk and cream, concentrated or containing added sugar or other sweetening matter: in powder, granular or other solid forms, of a fat content <=1,5%
040221	00	000	Milk/ cream, concentrated not containing added sugar or other sweetening matter: in powder, granular or other solid forms, of a fat content >1,5%
040229	00	000	Other milk and cream, concentrated nor containing added sugar or other sweetening matter: in powder, granular or other solid forms, of a fat content >1,5%
040291	00	000	Other milk and cream, concerntrated, not containing added sugar or other sweetening matter
040299	00	100	Other milk and cream, concerntrated, not containing less than 40% of sugar or other sweetening matter
040711	00	000	Gallus domesticus poultry, fertilized for incubation
040719	00	000	Eggs of other birds, fertilized for incubation
100110	00	000	Other fresh chicken eggs in shells
100119	00	000	Other fresh bird eggs in shells
100590	00	000	Other preserved or cooked bird eggs in shells
100610	10	000	Other durum wheat
100610	90	000	Other meslin
100620	00	000	Other corn

100630	10	000	Semi-milled or milled rice, even polished or glazed, packaged for retail sale (deleted)
100630	90	100	Semi-milled or milled rice, even polished or glazed, in less than 1kg packaged but not more than 5kg package (deleted)
100630	90	900	Semi-milled or milled rice, even polished or glazed, packaged otherwise (deleted)
100640	00	000	Broken rice (deleted)
110100	10	000	Wheat flour
110100	20	000	Meslin flour
190110	11	000	Preparations for infant feed, cvd ; made from flour, semolina, starch,…, not containing cocoa, ndca
190510	00	000	Preparations for infant feed, made from flour, oatmeal, semolina, starch, …, containing cocoa less 40% in weight
190590	90	000	Preparation for infant feed, made from 0404 products not containing cocoa powder
230110	00	000	Preparation for infant feed, made from 0401 to 0404 products not containing cocoa powder less than 5% in weight
230120	00	000	Crisp bread even containing cocoa
230220	00	000	Other heading N°1905 products (plain bread, wholemeal bread)
230230	00	000	Flours, meals, pellets, of meat/offal, unfit for human consumption; greaves
230240	00	000	Flours, meals, pellets, of meat/crustaceans, unfit for human consumption
230250	00	000	Bran, sharps and other residues, whether in the form of pellets or not…of wheat treatments
230400	00	000	Bran, sharps and other residues, whether in the form of pellets or not… treatment of other cereals
230620	00	000	Bran, sharps and other residues, … of legumes treatments
230630	00	000	Seed cakes and other solid residues, even crushed…, from soybean oil extraction
230641	00	000	Seed cakes and other solid residues, from fat/flax seed oil extraction
230649	00	000	Seed cakes and other solid residues, from fat/sunflower seed oil extraction
230650	00	000	Seed cakes and other solid residues…, rape/colza seeds, with low erucic acid seed oil extraction
230690	10	000	Other seed cakes and other solid residues, …from rape or colza seeds
230690	90	000	Other seed cakes and other solid residues, …from fat or coconut or copra oil

230990	10	000	Other seed cakes and other solid residues, …from fat or corn germ oil
230990	90	000	Other seed cakes and other solid residues, …from fats or vegetable or oils
250100	90	100	Feed mill food preparations, with a concentration of equal or more than 2%
270900	10	000	Other feed mill food preparations
271012	23	000	Raw bulk salts
271113	00	000	Crude petroleum oils
293712	00	000	Kerosene
293920	00	900	Liquefied butanes
294110	00	000	Natural or synthesized insulin and its salts
294120	00	000	Quinine and its salts
294130	00	000	Penicillin and their derivatives, with a penicillanic acid structure ; salts thereof
294140	00	000	Chloramphenicol and its derivatives ; salts thereof
294150	00	000	Erythromycin and its derivatives ; salts thereof
294190	00	000	Other antibiotics
3001 to 3006			Pharmaceuticals
3101 to 3105			Various fertilizers
340700	10	000	Dental waxes in all forms ; other plaster-based compositions for dentistry
370110	00	000	Plates and sheet films, photographic films, sensitized, unexposed, for X-ray
370210	00	000	Sensitized photographic film in rolls ; photographic film for X-ray development
380850	00	000	Chemically constituted goods defined as mentioned in Note 1 of subheading Chap 38
380891	10	100	Insecticides and similar products cvd or in packages <= 1 kg, or in the form of agricultural items
380891	90	100	Other insecticides and similar products in readiness, for agricultural use
380892	10	100	Fungicides and similar products cvd or in packages <= 1 kg, or in the form of agricultural products
380892	90	100	Other fungicides and similar products in readiness, for agricultural use
380893	10	000	Herbicides, anti-sprouting products, cvd or in packaging <= 1kg, or in the form of articles

380893	90	000	Other herbicides, germination inhibitor, plant growth regulator and similar products in readiness
380894	10	000	Disinfectants and similar products cvd or in packages<= 1 kg, or in the form of articles
380894	90	000	Other disinfectants and similar products in readiness, for agricultural use
3822	00	000	Diagnostic or laboratory reagents
401410	00	000	Condoms
401490	00	000	Other hygienic or pharmaceutical items (+ teats), made of vulcanized rubber other than hard rubber…
401511	00	000	Gloves, mittens and mitts, made of vulcanized rubber other than hard rubber, for surgery
480100	00	000	Newsprint, in rolls or sheets
480269	10	000	Paper, paperboard, including +10% in fiber weight obtained mechanically or chemically-mechanically, for newspapers…
490110	10	000	Books and school brochures, in single sheets, even folded
490110	90	000	Other books, brochures and similar printed matter, in single sheets, even folded
490191	00	000	Dictionnaries and encyclopaedias, even in the form of manuals
490199	10	000	Books and school brochures other than in single sheets, even folded
490199	90	000	Other books, similar brochures and printed materials
630493	00	100	Mosquito nets, in synthetic fiber
630499	00	100	Mosquito nets, in other textile material
701510	00	000	Corrective glasses, curved, hollowed… not optically processed
701710	00	000	Lab, hygiene/pharmacy glassware, even graduated/calibrated, made of quartz/other fused silica
701720	00	000	Lab, hygiene/pharmacy glassware, made of another glass with <5x10-6 K between 0°C and 300°C conditioning
701790	00	000	Other laboratory, hygienic or pharmacy glassware even graduated or calibrated
841920	00	000	Medical, surgical or laboratory sterilizers... except ovens and …n°8514
871310	00	000	Wheelchairs and carriages for disabled persons, without propulsion mechanisms
871390	00	000	Wheelchairs and carriages for disabled persons, with motor/other propulsion mechanisms
871420	00	000	Part and accessories for the wheelchairs or other carriages for disabled persons

901 180	00	000	Microscope
901811	00	000	Electrocardiographs
902212	00	000	Tomography equipment controlled by an automatic IT Machine
902213	00	000	X-ray equipment for dentistry,, + photofluorography/radiotherapy equipment
902214	00	000	X-ray equipment for medical/surgical/veterinary use,, + photofluorography/radiotherapy equipment
902219	00	000	X-ray equipment for other use,, + photofluorography/radiotherapy equipment
902221	00	000	Alpha/beta/gamma radiation equipment, for medical/surgical/dental/veterinary use …
902229	00	000	Alpha/beta/gamma radiation equipment, for other uses, + photofluorography/radiotherapy equipment
902230	00	000	X-ray tubes, for tests or treatment
902290	00	000	Other X-ray/voltage generator, control box… ; parts and accessories of equipment and dispo of 90.22
940210	10	000	Dentists' chair and spare parts
940290	00	000	Medical/surgical/dental/veterinary furniture ; spare parts thereof

ANNEX II: LIST OF PRODUCTS SUBJECT TO EXCISE DUTIES

TARIFF No.	TARIFF DESCRIPTION
2009	Natural fruit juice
2201 to 2202	Soft drinks, imported mineral water
2203 00 00	Beer made from malt
2204	Wine of fresh grapes... the whole heading
2205	Vermouth and other wine of fresh grapes
2206 00 00	Other fermented beverages (for example, cider, perry, mead)
2208 20 00 to 2208 90 92	Spirits, whiskies, rum, gin and other spirits, etc., except: 2208 90 10 "undenatured ethyl alcohol..." 2208 90 10 "undenatured ethyl alcohol..."
2402	Cigars, cigarillos and cigarettes, of tobacco or of tobacco substitutes
2403 99 10	Chewing tobacco and snuff
2403 99 90	Other manufactured tobacco
16022010	Foie gras
16043000	Caviar and its substitutes
03021200	Fresh or chilled Pacific, Atlantic and Danube salmon
03021900	Other salmon
03031900	Other Frozen Pacific Salmon
03032200	Frozen Atlantic Salmon
03054100	Dried, salted, or in brine Pacific, Atlantic and Danube salmon
7101 10 00 to 7105 90 00	Fine pearls, precious stones
7106 10 00 to 7112 90 00	Precious metals
7113 11 00 to 7117 90 00	Jewellery
8703239100 to 8703249001 and 8703329100 to 8703339001	Passenger cars with an internal combustion engine of a cylinder capacity of 2000 cm3 or more
	Mobile telephone communications and Internet services.

870321 to 870324 870331 to 870333 870390	Passenger vehicles with internal combustion engine more than ten (10) years old
870120 870190 870421 to 870423 870431 to 870432 870490 870210 to 870290	Commercial vehicles and road tractors over fifteen (15) years old excluding agricultural tractors
030390 00000	livers and roes of fish of heading 03.03, frozen
030520 00000	fish livers and roes, dried, smoked, salted or in brine
	Non-returnable packaging
	Games of chance and entertainment, including lotteries and pari-mutuel betting games or simple bets
6309.00.00.00.000	Second Hand Goods
4012.20.00.100 to 4012.20.00.900	Second-hand pneumatic tyres
9614.00.000 2403.11.00.000 2403.19.90.000 3824.90.00.000	Pipes and parts thereof, tobacco and pipe preparations
	Perfumes and cosmetics
	Passenger vehicles with a cylinder capacity not exceeding 2 500 cm3 , more than 10 to 15 years old
	Passenger vehicles with a cylinder capacity exceeding 2 500 cm3 , 1 to 15 years old
	Other commercial vehicles, public transit vehicles, trailers, tractors, excluding agricultural tractors of any engine size, over 15 to 25 years old
	Passenger vehicles with a cylinder capacity not exceeding 2 500 cm3 , more than 15 years old
	Passenger vehicles with a cylinder capacity exceeding 2 500 cm3 , more than 15 years old
	Other commercial vehicles, public transit vehicles, trailers, tractors, excluding agricultural tractors of any engine size, over 25 years old
2403.11.00.000, 2403.19.90.000, 324.90.00.0000 and 9614.00.000	Pipes and parts thereof, tobacco and preparations for pipes of the respective tariff headings
8711.30, 8711.40 and 8711.50	Motorcycles of a cylinder capacity exceeding 250 cm3

8714.10, 8714.91 to 871499;	motorcycles spare parts
6703. to 6704	Hair, wigs, wool, beards, eyebrows, eyelashes, locks and other textile materials **imported** for the manufacture of wigs or similar articles of human hair
1704	Sugar confectionery without cocoa
1806.20 to 180690	Chocolates and other food preparations with a high cocoa content
	Motorcycles with a cylinder capacity not exceeding 250 cc
2103 to 2104	Preparations for consumption
2105	Ice cream for consumption
29072200000	Hydroquinone and cosmetic products of Chapter 33 containing hydroquinone
9504	Video game consoles and machines, articles for parlour games, including motorized or motion games, billiards, special tables for casino games and automatic bowling alleys
	Packages of digital audiovisual content and programs
…….	Imported perfumes and cosmetics
……	……..
29072200000	Hydroquinone and cosmetic **imported** products from Chapter 33 containing hydroquinone
…..	……..
4418. 10 00 000 ; 4418.20 00 000 ; 4418.73 00 000 to 4418.74 00 000 ; 9403. 30 00 000 ; 9403.50 00 000; 9403.60 00 000	Imported wooden articles and furniture
3401. 19 10 000 to 3402.90 00 000	imported soaps, organic surface-active preparations and cleaning preparations
4818. 10 00 000	imported toilet paper
1602.41 00 000 ; 1602.42 00 000 ; 1704.10 00 000 ; 1704.90 90 000 ; 1806.90 00 000 and 1905.	imported food products

3923.10. 00 000 ; 3923.21 00 000 and 6305.	imported plastic articles and packaging
5514.to 5516.	imported woven fabrics of synthetic and artificial staple fibres
0603.to 6702.	imported natural and artificial flowers
3926.90 90 000 and 4421.99 00 000	toothpicks in all imported materials
2103.90 00 000	the imported mayonnaise
1103.13 00 000	imported maize grits
0409.00.00.000	Imported natural honey
0701.90.00.000; 0710.10.00.000	Imported Irish potatoes
0801. to 0814.	Imported edible fruits
0902.	Imported tea
Tariff Number	Tariff Description
0901.11.12.000 to 090111 19; 090111 22 to 0901.11.49.000; 0901.11.52.000 to 090112.00.000; 0901.21.00.000 and 0901.22.00.000	Imported coffee
0904.	Imported peppers and chillies
0910.11.00.000 and 0910.12.00.000	Imported ginger
0201. to 0210.	Imported cattle, goat, sheep and poultry meat and edible offal
1804.00.00.000	Imported cocoa butter, including for use as input
4421.20.00.000 and 4421.99.00.900	**Wooden coffins and other wooden articles**
9403.10.00.000	**Metal furniture used in offices**
9403.40.00.000	**Wooden furniture of the types used in kitchens**
9403.70.00.000	**Plastic furniture**
1904.10.00.000 and 1904.20.00.000	**Imported cereal-based products (corn flakes) and food preparations obtained from imported cereal flakes**
1507.90 00 000, 1509.20 00 000, 15.09.20 00 000,	**Imported refined vegetable oils**

1508.90 00 000, 1509. 90 00 000, 1510.90 00 000, 1511.90 00 000, 1512.19 00 000, 1512.29 00 000, 1513.19 00 000, 1513.29 00 000, 1514.19 00 000, 1514.99 00 000, 1515.19 00 000, 1515.29 00 000, 1515.30 00 000, 1515.60 00 000, 1515.90 00 000 ;	
1801	**Imported cocoa beans, including those intended for use as raw materials**
2309.10.00.000	**Imported food for dogs and cats**
4402	**Imported charcoal**
0901.11.12.000 to 0901.11.19 ; 090111 22 to 0901.11.49.000 ; 09011.11.52.000 to 090112.00.000 ; 0901.21.00.000 and 0901.22.00.000 ; 2101	**Imported coffee**

PART III
COUNCIL TAXES

From section 154 to section 205 refer to book three on Local fiscal Systems

PART IV:
DIVERSES TAXES AND DUTIES

CHAPTER I:
TAX ON GAMES OF CHANCE AND GAMES OF ENTERTAINMENT

DIVISION I:
COMMON PROVISIONS

Section 206.- A tax shall be paid on proceeds from games of chance and games of entertainment to the State and councils, regardless of the type of establishment generating such proceeds.

Section 207.- The said tax shall be payable by natural persons or corporate bodies operating on the national territory, as their principal or secondary activity, games which, regardless of their names:

- are founded on the hope of winnings in kind or cash through luck or any other means;
- are meant purely for entertainment.

Section 208.- These provisions shall apply to the following games:

- games of chance, bowls, twenty three, roulette, *trente* and *quarante*, blackjack, crap and the like;
- games known as "club games", such as baccarat, *chemin de fer*, the two gaming table baccarat with a ceiling on the bank, *écarté*;
- American baccarat, the two gaming table baccarat with no ceiling on the bank, and the like;
- slot machines or machines which are operated by slotting a coin or token whether or not the player wins cash;
- games organized via mobile phones.

DIVISION II:
SPECIFIC PROVISIONS FOR CASINOS

Section 209.- Proceeds of games shall comprise:

- for counterpart games, the difference between the amounts collected at the end of the game and the initial stake;
- for club games, the total amount of the pot.

Section 210.- (1) The tax base shall comprise all gross proceeds of games, including miscellaneous income, consistent with accounting records for each type of game which the operator is bound to keep.

(2) The terms and conditions for keeping accounting records referred to in paragraph 1 above shall be defined by regulation.

Section 211.- The tax on games of chance and games of entertainment shall be calculated at the rate of 15% applicable to the turnover made during the tax period and determined in accordance with Section 210 above.

The tax on games of chance and games of entertainment shall be deducted to obtain the taxable income. It shall not be exclusive of any other taxes provided for under the specifications which stipulate the obligations of the operator towards the Council in whose area of jurisdiction he operates.

Section 212.- Any persons liable to the tax shall be bound to make a declaration at the competent Taxation Service of the area in accordance with Section M. I of the Manual of Tax Procedures.

The tax shall be paid within fifteen days following the month of taxable operations using a special form available in taxation services.

Section 213.- Where the operator's head office is located abroad, he shall be bound to make a deposit at a bank. The amount of such deposit shall be determined by the Minister in charge of finance.

The Taxation Service shall verify the levying. To that end, officials of at least the rank of inspector and duly assigned for that purpose at any time shall have free access to gaming rooms and can check the proceeds at any time during business hours.

Section 214.- Any late payment or non-payment of the tax shall be punished in accordance with the provisions of the Manual of Tax Procedures.

Where the operator puts new machines in service during the year, he shall file an additional tax return form and pay the tax within 30 days following the event.

Section 215.- Upon presentation of a receipt, the competent taxation service shall issue a tax license for each machine according to its category. Such tax license shall be displayed visibly on the machine.

Any operator who fails to display the license shall be punished with a fine of 25,000 CFAF per machine.

Any operator who displays a license of a category lower than the required standard shall be required to pay the remainder of the tax. He shall be punished with a fine equivalent to 50% of the tax.

Any operator who displays a fake license and the offence is established by police report, shall be required to pay all arrears of the principal tax. He shall be punished with a fine equivalent to twice the amount of the above-mentioned tax, without prejudice to any legal action that may be taken against him.

DIVISION III: PROVISIONS GOVERNING GAMES OF ENTERTAINMENT AND SLOT MACHINES

Section 216.- The operation for profit of slot machines and appliances referred to in Section 208 of this Code shall be subject to payment of an annual flat-rate tax, non exclusive of the payment of other taxes, particularly the income tax and VAT. It shall be deductible when calculating the taxable income.

Section 217.- Whatever the tax system the tax shall be paid as follows:

- category 1: baby-foot: 20,000 CFAF per machine per year;
- category 2: pin-ball machines and video game machines: 40,000 CFAF per machine per year;
- category 3: slot machines: 100,000 CFAF per machine per year.

Section 218.- Any person liable to the tax shall be required to file a tax return between 1January and 31 March at the taxation service of the area where the machine is operated. The service shall assess the taxes due.

The tax shall be paid, at the latest, on 31 March of the same year.

Section 219.- A document bearing the identification of the machines shall be issued for each of them. Such document shall be displayed on the corresponding machines and mentioned on all declarations of payment.

Any operator who fails to display the tax license shall be punished with a fine of 25,000 CFAF per machine.

Section 220.- Late payment and partial or non-payment of such fine shall be punished in accordance with the provisions of the Manual of Tax Procedures.

Any change in the operation of equipment or machines including the assignment, disposal or transfer thereof must be declared to the competent Taxation Service within 15 (fifteen) days. Failure to declare shall be punishable with a fine of 25,000 (twenty five thousand) CFAF.

CHAPTER II: TOURIST TAX:

Section 221.- A tourist tax is hereby instituted and based on overnight stays in accommodation facilities classified or not.

A tourist tax shall be payable by the accommodated persons and collected by the accommodation facility, namely hotels, motels, inns and furnished residence cum hotels.

The tourist tax shall be paid monthly at the taxation center managing the accommodation facility no later than the 15th day of the month following that when the transactions were carried out.

Section 222.- The rate of the tourist tax is fixed as follows:

- 5 star hotels: CFAF 5 000 per night;
- 4 star hotels: CFAF 4 000 per night;
- 3 star hotels: CFAF 3 000 per night;
- 2 star hotels: CFAF 1 000 per night;
- 1 star hotels and other unclassified accommodation facilities: CFAF 500 per night.
- Furnished establishments and other heels: CFAF 2000 per night.

Section 223.- The tourist tax revenue shall be allocated as follows:

- State: 35%;
- Special Appropriations Account for the support and development

of tourism and leisure activities: 35%.

- Council in which the accommodation facility is located: 30%.

Section 224.- The procedures for tourist tax control, recovery and litigation shall be those provided for by the Manual of Tax Procedures.

CHAPTER III:
SPECIAL INCOME TAX:

Section 225.- (1) Subject to international tax treaties, a special tax is hereby instituted at an overall rate of 15% on income paid to natural persons or corporate bodies domiciled out of Cameroon, by natural persons or corporate bodies based in Cameroon, the State or regional and local authorities, as:

- copyright related to all literary or artistic works regardless of the mode, value, genre or purpose, particularly literary works, musical compositions with or without lyrics, dramatic works, dramatic-musical works, choreographies works, pantomimes created for the stage, audiovisual works, drawings, paintings, lithography, etching or wood engraving and similar works of art, sculptures, bas-reliefs and mosaics of all types, architectural works both drawings and models as well as the building itself, tapestries and objects created through arts and applied arts like sketch or model just as the work itself, maps as well as scientific or technical graphic and plastic drawings and reproductions, photographic works including works produced by processes similar to photography;
- remunerations of all types for public procurement, excluding that for medicines or medical supplies, where the successful bidder is not domiciled in Cameroon;
- remunerations paid for the use or transfer of use of software, construed as computer applications and programs relating to the operation or functioning of an enterprise;
- the sale or leasing of exploitation licenses of patents rights, trademarks, processes and secret formulate;
- the leasing of, or right to use cinema films or TV programs and films;
- remuneration for supply of information relating to industrial, commercial or scientific experiments and the leasing of industrial, commercial or scientific equipment;
- remuneration for studies as well as technical, financial or accounting assistance;
- remuneration paid to companies engaged in drilling, research or assistance work on behalf of oil companies and, in general, specific services of any nature where such companies waive assessment on the basis of their returns, in accordance with the provisions of Sections 18 of this Code. In this respect, they must

first obtain authorization from the Director General of Taxation;

- audiovisual services with digital content;
- generally, amounts paid abroad, as remuneration for various services provided or used in Cameroon;
- remuneration for the provision of assistance, rental of equipment and materials and all services rendered to oil companies, including the research and development phases;
- remuneration for assistance services, equipment and material rentals and any other services provided to oil companies, including the exploration and development phases.

(2) Holders of petroleum contracts and their subcontractors shall be exempted from the Special Income Tax, in the research and development phase with respect to remuneration for assistance, rental of equipment and material, and all other services rendered to them in connection with oil operations by foreign service providers, provided that the foreign service providers:

- do not have a permanent establishment in Cameroon;
- provide the said services at cost price.

The conditions for applying the above exemption shall be subject to annual checks by tax administration services.

(3) Notwithstanding the provisions of paragraph (2) above, holders of petroleum contracts and their subcontractors in the research and development phase may opt for the abated rate of the Special Income Tax of 3% provided for in section 225 c of this Code.

Section 225 a (new).- (1) The admission of an enterprise to the Special Income Tax regime shall not exempt it from the obligations of:

- paying taxes other than corporate tax to which it is truly liable;
- deducting taxes, duties and charges at source to which it is only legally liable.

(2) The enterprise admitted to the Special Income Tax regime must, among others:

- keep a supporting documentation that enables the tracing of the due tax base;
- mandatorily display on all its bills the gross amount of transactions, the Special Income Tax to be deducted at source and paid into the Cameroon Public Treasury by its customers and the net amount to be paid to it.

Section 225 b.- (1) Subject to international tax treaties, the rates of the Special Income Tax are set as follows:

- general rate: 15%;
- average rate: 10%;
- reduced rate: 3%.

(2) The general rate of the Special Income Tax applies to all remuneration subject to this tax:

The average rate of special Income Tax shall apply to remunerations for spontaneous supply of goods paid to non-resident companies having renounced taxing following assessment

The reduced rate of the Special Income Tax shall apply to:

- remunerations under a public procurement, the successful bidders of which are not domiciled in Cameroon;
- remunerations paid abroad for the provision of access to digital audio-visual services;
- remunerations for all kinds of services provided to oil companies during the research and development phases;
- remunerations for all types of services provided to oil companies during research and development phases;
- remunerations paid by maritime transport companies governed by Cameroonian law for the rental and chartering of ships, the rental of space on foreign ships and for commissions paid to port agents abroad;
- commissions paid to money transfer companies located abroad, after deduction of the share due local partners.

The super reduced rate of SIT applies to:

- remunerations paid by shipping companies governed by Cameroonian law for the rental and chartering of ships;
- remunerations paid by shipping companies governed by Cameroonian law for the rental of space on foreign vessels;
- remuneration paid by shipping companies governed by Cameroonian law as commissions paid to port agents abroad.

Section 226.- The above proceeds shall be taxable where they are paid by natural persons or corporate bodies situated in Cameroon or by the State or regional and local authorities to persons having no permanent or fixed establishment in Cameroon, or where they are factored as deductible charges for the calculation of the results of the payer. Where deduction of such proceeds as charges is not allowed, they shall be considered as distributed profit and taxed accordingly.

Section 227.- The basis of assessment shall be the gross amount of the levies and remuneration referred to above. Gross amount shall mean various kinds of remuneration including the special income tax.

Section 228.- The tax on royalties and other remuneration shall be deducted from the taxable sums by the establishment concerned, which shall be responsible for paying the proceeds into the Treasury. Payment of this tax shall be made on or before the 15th day of the month after the act constituting liability at the competent taxation office.

Penalties for inadequate return, failure to make a return and late payment, shall be those provided for in the Manual of Tax Procedures. The provisions of the said manual shall also lay down conditions for collection of additional charges and dispute settlement procedures.

CHAPTER IV
MONEY TRANSFER TAX

Section 228 a: A tax on money transfer transactions is hereby instituted.

A. Scope of application

Section 228 b: The following shall be liable to the money transfer tax:

- money transfer transactions carried out through any means or technical medium leaving a trace, in particular by electronic means, mobile telephony, telegraph or by telex or fax, with the exception of bank transfers and transfers for the payment of taxes, duties and levies;
- cash withdrawals following money transfer to financial institutions or telephone companies.

B. Basis of assessment

Section 228 c: The basis of assessment of the money transfer tax shall be the amounts transferred or withdrawn.

C. Tariff

Section 228 d: (1) The tax shall be assessed at the rate of 0.2% of the amount transferred or withdrawn.

(2) For postal money transfer transactions, the amount of money transfer tax shall be capped at the amount of the commission received by the service company.

D. Methods of Payment

Section 228 e: (1) The money transfer tax shall be collected by the service providers and paid in monthly to their relevant tax centre no later than the 15th of the month following that in which the transactions were carried out.

(2) The procedures for controlling, collecting and litigating the money transfer tax shall be those provided for in the Manual of Tax Procedures.

PART V:
SPECIAL TAXES

CHAPTER I:
SPECIAL TAX ON PETROLEUM PRODUCTS

Section 229.- (1) A special tax on the sale of the following petroleum pro- ducts is hereby instituted:

- premium grade petrol;
- gas-oil;
- industrial natural gas, excluding gas purchased by electricity generation companies intended for the public and gas intended for local production of liquefied petroleum gas.

(2) Refineries and oil storage enterprises using petroleum products for their own operations, or for other needs shall also be liable to special tax on petroleum products.

Section 230.- The special tax on petroleum products shall be payable by companies which distribute taxable products.

Section 230 (a).- Diplomatic and consular missions, international organizations and their staff of diplomatic rank shall be exempt from the special tax on petroleum products, within the limit of quotas set by regulation, subject to a formal reciprocity agreement or headquarters agreement.

Section 231.- The rates of the special tax on petroleum products shall be as follows:

- 110 CFAF per liter of premium grade petrol;
- 65 CFAF per liter of gas-oil;
- 60 francs per cubic metre of industrial natural gas.

Section 232.- The taxable event for the special tax on petroleum products shall be:

- removal of taxable products at the Cameroon Oil Storage Company (SCDP);
- delivery by the National Oil Refining Corporation (SONARA) of taxable products not transiting through the SCDP warehouse;
- the introduction of taxable products on the territory, as defined in the CEMAC custom code, with regard to imports;
- first use of petroleum product in the case of self deliveries;
- supply of taxable products by natural gas production or distribution companies.

Section 233 (new).- The special tax on petroleum products shall be deducted at source by the SCDP during removal by distributing companies and by the National Refining Company SONARA for its deliveries to natural persons other than distributing companies, and by companies that produce or distribute industrial natural gas for supply to local companies.

Section 234 (new).- The proceeds of the Special Tax on Petroleum Products shall be partially allocated to the Road Fund in accordance with the annual ceiling set by the Finance Law.

However, the proceeds of the Special Tax on Petroleum Products levied on industrial natural gas shall be fully allocated to the State.

Section 235 (new).- The special tax on petroleum products collected by SCDP, SONARA or industrial natural gas production or distribution companies shall be transferred to the tax collector with territorial competence.

Section 235 a: (1) Marketers who fail to pay the Special Tax on Petroleum Products within the prescribed time-limits shall immediately be suspended from collecting petroleum products from

the companies in charge of managing petroleum depots or refining, and such information shall be transmitted to tax authorities to establish the tax debt vis-à-vis the actual taxpayer.

2) For the implementation of paragraph (1) above, the companies in charge of managing oil depots or refining are bound to transmit to their tax centres, within five (5) days following the deadline for payment of the Special Tax on Petroleum Products, the list of defaulting marketers and the corresponding amounts.

Section 235 b: Notwithstanding the provisions of Article 233 of this Code, the debt shall be established by Collection Notices and the forced recovery measures provided for by the Tax Procedures Manual initiated against marketers, who are actually liable for the Special Tax on Petroleum Products within the framework of the implementation of the joint payment procedure.

Section 235 c: - Any subsequent collection of products made in violation of the provisions of paragraph (1) of Section 235a above shall result in the issuance of a Collection Notice to the company in charge of managing oil depots or refining, if necessary in its capacity as legal debtor, and the immediate implementation of forced recovery measures against it.

Section 236.-The share of the proceeds of the Special Tax on petroleum Products allocated to the Road Fund shall be deposited by the Treasury in a special account known as "Road Fund", opened in the Bank of Central African States (BEAC).

Section 237.- (1) The special tax on petroleum products collected by SCDP, SONARA, taxable product importers or industrial natural gas production or distribution **companies** shall be transferred monthly no later than the twentieth (20th) of each month for transactions carried out during the previous month, on presentation of the tax return made by the taxpayer.

Deleted.

(2) *Deleted*.

(3) *Deleted*.

Section 238.- The penalties and disputes arising from the special tax on petroleum products shall be governed by the provisions of the Manual of Tax Procedures.

CHAPTER II: PROVISIONS RELATING TO THE MINING SECTOR

Section 239 (new).- The assessment, collection and inspection of mining taxes, duties and royalties shall exclusively fall under the jurisdiction of the tax authority.

Section 239 a.- The rates of mining duties, taxes and royalties shall be those fixed by the Mining Code.

Section 239 b.- (1) The fixed charges for the grant, renewal or transfer of all mining titles, annual area royalties, the ad valorem tax, the extraction tax on quarry products and the royalties on the production of spring water, mineral

water and thermal spring water shall be paid exclusively to the competent tax collector.

However, the ad valorem tax on mineral substances and the corporate tax payable by companies engaged in less or semi-mechanized non-industrial mining may be collected in kind by deduction from the gross production of the said companies. An order of the minister in charge of finance shall determine the conditions for recording of collections in kind.

The Minister of Finance may, as appropriate, authorise any body or entity in charge of supervising mining activities to assist the tax authorities in collecting in kind of the ad valorem tax on mineral substances and corporate tax.

The terms and conditions of application of this authorisation are defined jointly by the Ministers in charge of Finance and Mines.

(2) The annual area royalties owed by mining title holders shall be paid within sixty (60) clear days from the date on the assessment statement prepared by the competent services of the Ministry in charge of mines for the first year. From the second year, the annual area royalties shall be paid spontaneously by the taxpayer latest 31 January.

In case of failure to pay within the prescribed timeframe, the tax authority shall, on the basis of the area stated on the title, establish the State's claim and initiate legal proceedings in accordance with the provisions of the Manual of Tax Procedures.

(3) The services of the Ministry in charge of mines shall be bound to provide the tax authority with information on the quantities of minerals extracted monthly by each mining company no later than the 5th of every month.

(4) Penalties for failure to comply with the obligation to file returns and pay the extraction tax on quarry products, area royalties, the ad valorem tax and the royalties on water production shall be those provided for by the Manual of Tax Procedures.

Section 239c.- (1) No one shall be authorized to export mining products or obtain a mining title renewal or transfer without first paying the taxes and duties provided for by the laws in force.

(2) Compliance with the payment obligations referred to in Section 239 (1) above shall be established by a valid debt clearance certificate.

Section 239 d.- The proceeds from the *ad valorem* tax on spring water, mineral water, thermal spring water production and extraction tax on quarry products shall be broken down and allocated as follows:

- 25% as compensation to the population affected by such activity for the benefit of the relevant council;
- 10% as cost of assessment, recovery and support for the

technical monitoring and control of the activities concerned, broken down as follows: 50% for the tax authority and 50% for the Ministry in charge of mines.

- 65 % for the Public Treasury.

Section 239 e.- Pursuant to the rules of the Manual of Tax Procedures, the tax authority shall inspect mining taxes and duties. With the support of Ministry in Charge of mines.

Section 239 f.- The rules applicable in case of mining tax disputes shall be those laid down by the Manual of Tax Procedures.

Section 240 (new).- Where the mining title is not used by the holder of the mining permit, the annual area royalty shall be jointly paid by the holder and the actual user of the mining permit.

CHAPTER III: FORESTRY TAXES

Section 241.- Pursuant to the provisions of Law No. 94/1 of 20 January 1994 to lay down forestry, wildlife and fisheries regulations, the rate or amount, as the case may be, of forestry taxes, duties and royalties shall be fixed in accordance with the provisions of the following Sections.

DIVISION I: FELLING. TAX:

Section 242.- The felling tax shall be calculated on the basis of the FOB value of undressed timber from all logging licenses, including communal and community forests. The rate shall be 4 percent. This rate shall be set at 3 percent for forestry companies that can prove that they have been duly certified by the competent authorities in terms of sustainable forest management.

Companies that do not hold a logging permit and that purchase log timber on the local market shall be jointly liable to pay the felling tax with the logger. In the absence of proof of payment of the felling tax by the logger, the tax shall be withheld at source by the purchaser when paying the invoice and remitted to the tax office of the company concerned no later than the 15th of the following month.

The felling tax due for a given month shall be payable on the 15th day of the month following the felling of a tree.

Failure to pay the felling tax due shall result in the suspension of exports by the logger in question.

The terms and conditions of assessment, collection and recovery as well as control of this tax shall be specified by decree.

Section 242 a.- The felling tax return shall include the corresponding DF10 under pain of the fine provided for in section M 99 of the Manual of Tax Procedures.

DIVISION II: ANNUAL FORESTRY ROYALTIES

Section 243.- (1) Annual forestry royalties shall be assessed on the basis of the area covered by all logging licenses, including sales of standing volumes granted on the

sites assigned to specific development projects and made up of the minimum price and the financial bid.

The minimum price shall be fixed as follows:

- *sales of standing volume : 2,500 F/ha;*
- *concessions: 1,000 CFAF /ha.*

Annual forestry royalties shall be paid in 3 (three) equal installments in the following deadlines:

- *15th march for the first installment;*
- *15th June for the second;*
- *15th September of each year.*

When the 1st attribution of a forestry exploitation license is issued after the 30th of June, the annual forest royalty is assessed on a prorata temporis basis and paid 45 days after the deposit of the caution.

The annual forestry royalty may also be paid monthly no later than the 15th of each month.

The proceeds of annual forestry royalties shall be allocated as follows:

- State ……...…… 50%
- Council……..…..50% thus :

- Support to recovery: 10% of the 50%, that is 5%;
- Centralization at FEICOM: 36% of the 50%, that 18%;
- Councils on which the logging license is situated: 54% of the remaining 50%, that is 27%.

One quarter (6.75%) of the council of location's share shall be allocated exclusively to development projects run by local populations.

The conditions for controlling and collecting such royalties shall defined by regulation.

(2) The portion paid to FEICOM shall be shared among sub-divisional councils and councils.

(3) City councils are not included in the sharing of the proceeds of annual forestry royalties.

DIVISION III: EXPORT SURTAX AND FACTORY ADMISSION TAX:

Section 244.- An export surtax in replacement of the graduated surtax on the export of some undressed timber species is hereby instituted in accordance with the provisions of the forestry law.

A - EXPORT SURTAX:

The export surtax rates are fixed as follows:

- Ayous…… 5,000 CFAF /m^3;
- First grade promotion timber, other than Ayous.. 4,000 CFAF /m^3;
- Second grade promotion timber..... 1000 F/m^3.

These rates may be the ceilings in a competitive procedure for the award of quotas in terms of volume for the exportation of certain timber species.

The conditions for implementing these provisions shall be laid down by regulation.

B –REGENERATION TAX:

Section 244 a.- (1) The rates of the regeneration tax on non-timber forest products and special products shall be fixed as follows:

- Ebony wood (diospyroscrassiflora hier): CFAF 100/kg;
- Pygeum bark (prunus Africana): CFAF 25/kg;
- Other products: CFAF 10/kg.

(2) The regeneration tax shall be due upon allocation of a quota for the exploitation of non-timber forest products and special products.

The regeneration tax shall be paid in four (4) equal instalments as follows:

- 15 March for the first instalment;
- 15 June for the second;
- 15 September for the third;
- 15 December for the fourth.

(3) Where the allocation of an exploitation quota for non-timber forest products and special forest products occurs after 30 June, the regeneration tax shall be assessed pro rata temporis and shall be paid within forty-five (45) days following the date of signature of the decree allocating an exploitation quota.

DIVISION IV: GUARANTEES

Section 245.- (1) A bank guarantee is hereby instituted covering both the tax and environmental obligations prescribed by the laws and regulations in force, and the obligations laid down in the specifications and the management plans.

The security shall be deposited in a first class bank approved by the monetary authority within 45 (forty five) days with effect from the date of notification of its selection for sale of standing volume, or approval by the competent authority in the granting of concessions, or with effect from the first day of the financial year for old securities.

From the 1st July 2000, all logging licenses that are valid or are in the process of being granted shall be required to provide the security.

However, companies falling under specialized management units shall be exempted from provision of guarantee, subject to the fulfilment of their tax obligations certified by the Director General of Taxation.

Failure to produce a bank security within the prescribed time limit shall entail in addition to the application of the fixed tax fine provided for in sect M104 of the Manual of Tax Procedures, administrative sanctions ranging from suspension to withdrawal of the license.

However, taxes, duties and fees shall continue to be paid pending the decision of the competent authorities.

Its amount shall be equal to one time that of the annual forestry royalty for the license concerned.

Depending on cases, total or partial release can be obtained proportionally to the paid amount of forestry royalties.

It shall be provided each year within the same time-frame as from the first day of the financial year concerned.

However, where the security is entirely or partially provided within a given financial year, the logger shall be bound to make it available within 30 (thirty) days, with effect from the date of notification of the provision of the security, subject to the suspension of the logging license concerned. Where the security is not provided within 30 (thirty) days following suspension of the license, the latter shall automatically be cancelled.

In accordance with Section 69 of Law No. 94/1 of 20 January 1994 to lay down forestry, wildlife and fisheries regulations, guarantee is provided by way of payment into the Treasury.

However, security maybe in the form of a guarantee granted by a bank governed by Cameroonian law and approved by the monetary authority.

(2) The terms and conditions for implementing this section shall be defined by regulation.

DIVISION V:
OTHER DUTIES AND TAXES

Section 246.- (1) The transport tax shall be 100 CFAF /ha.

(2) The selling price of forest products shall be fixed as follows:

a) Felling license; the price shall be fixed on the basis of the FOB value per species.

b) Poles; the price shall be fixed as follows:

- less than 10 cm^3 : …. 10 CFAF per pole;
- from 10 to 20 cm^3: … 30 CFAF per pole;
- more than 20 cm^3: ….. 50 CFAF per pole.

c) Building timber (posts); the price shall be fixed as follows:

- less than 30 cm^3 : ... 2,000 CFAF;
- from 30 to 40 cm^3: .. 3,000 CFAF;
- from 40 to 50 cm^3 ... 4,000 CFAF;
- more than 50 cm^3: ... 5,000 CFAF.

d) Firewood; the price shall be fixed as follows:

- 1 m^3 of firewood: 65 CFAF;
- 1 m^3 under State management: 650 CFAF.

e) Secondary forest products and special species, the price shall be fixed at 10 francs/kg.

f) For drift timber washed ashore, the price shall be fixed on the basis of the FOB value of each species.

Section 247.- The assessment and conditions for controlling and collecting the royalties, taxes, surtaxes, price and security provided for above shall be determined by regulation.

Section 247 a.- (1) Nobody shall be authorized to export processed timber, logs and non-timber, special and medicinal forest products unless he/she first provides evidence of the payment of all the taxes and duties required in the exploitation of these products. They include:

- ordinary law taxes and duties, including those for which the operator is only legally liable;

- internal forestry taxes, notably the annual forestry royalty, the felling tax, the export surcharge and the forest regeneration tax;

- the regeneration tax for non timber, special and medicinal forest products.

(2) *Deleted;*

(3) Where the taxes referred to in Section 247a (1) above are not paid spontaneously, such taxes shall be levied with a 400% penalty and recovered as required, at the time of local sales of the products referred to in paragraph 1 above by any forest operator, irrespective of legal nature, or before the export of the said products.

(4) In any case, the export of the products referred to above may be authorized only on presentation of a debt clearance certificate duly issued by the tax authorities

The same shall apply to the local sale of the above-mentioned products by farmers' associations and common interest groups.

In any case, the local purchase of the above-mentioned products from farmers' associations and common interest groups shall make the purchaser jointly liable for the payment of any taxes, duties and fees that may be due by the latter.

(5) Exporting companies shall be jointly and severally liable for the payment of any taxes, duties and charges which may be payable by the holder of the forestry title from which the products referred to in Section 247 (1) above are derived.

CHAPTER IV:
TAX REGIME FOR PUBLIC SERVICE CONCESSIONS

DIVISION I:
GENERAL PROVISIONS

Section 248.- This chapter lays down the tax regime for public service concessions.

In this connection, it shall define the special tax and accounting rules governing holders of public service and infrastructure concessions.

Section 249.- The concession holders referred to above shall, subject to the provisions of this chapter and those laid down in the specifications, be governed by the tax rules defined under ordinary law.

Section 250.- (1) The assessment of taxable products and the deduction of operating costs shall be carried out in accordance with

the accounting plan applicable to public service concessions.

(2) The accounting plan referred to above shall be adopted by regulations.

DIVISION II:
REGIME FOR TAXABLE PRODUCTS

Section 251.- The termination penalty paid by the licensee to the concession holder shall be a taxable product only in as much as it is not a reimbursement of expenses or investment.

Section 252.- (1) Deficiency subsidies, as well as operating and working capital subsidies shall be taxable under conditions defined by ordinary law.

(2) Non-renewable equipment subsidies paid on non-renewable property shall not affect the taxable output of the concession holder.

(3) Non-renewable equipment subsidies paid on renewable property, technical lifespan of which requires that it be renewed at least once during the concession penalty, shall not be part of taxable products. They shall be paid in a linear manner on depreciation.

(4) Renewable equipment subsidies shall be taxable by equal installments over the period of depreciation of the property they financed and, under the same conditions, as concerns the last renewed property over the period of the concession still to be covered.

DIVISION III:
RULES SPECIFIC TO CHARGES

Section 253.- (1) The charges payable may be transferred temporarily into an account for fixed charges to the tune of the surplus where, during the first 3 (three) financial years, they are in excess of the products sold.

(2) The nature and list of charges payable under this regime shall be defined in the specifications of the concession or any other document negotiated by both parties.

(3) The authorization granted for charges payable shall be submitted for approval to the tax authority which is allowed 1 (one) month with effect from the time of receipt of the request for guarantee to make a decision. Beyond this time-frame, the authorization shall be considered granted.

(4) As from the fourth financial year, fixed charges payable may, pursuant to the provisions of Subsections 1, 2 and 3 above, be considered as depreciation over the 6 (six) financial years that follow.

(5) During the concession period, where a concession holder is made to make new investments or restructuring that require substantial expenditure, he may once again benefit from this regime upon presentation of a file comprising agreements concluded between him and the conceding authority and defining in detail the nature and amount of investments, as well as expenditure to be covered.

The file shall be submitted to the tax authority which is allowed 1 (one) month to make a decision. Beyond this time-limit, the approval shall be considered granted.

(6) Under no circumstance shall the payment of temporarily fixed charges benefit from the tax regime for depreciation deemed to be deferred at the time of a deficit.

Section 254.- (1) The concession holder shall be subjected to all the provisions of ordinary law relating to the depreciation of depreciable property.

(2) Notwithstanding the provisions of Subsection 1 above, the depreciation of the last renewable property which may be returned free of charge at the end of the concession to the conceding authority shall fall under deductible charges.

(3) Subsequent depreciation of renewable property ceded back free of charge to the conceding authority shall not fall under deductible charges.

(4) The concession holder may, over a period of 15 (fifteen) years or the duration of the concession, where such duration is less than 15 (fifteen) years, pay the entry fee to the conceding authority, if need be.

Section 255.-(1) Besides payments made for depreciation, the concession holder may deduct from his taxable profits an amount for depreciation of renewable depreciable property conceded by the concession holder. Such property must be freely returned to the conceding authority at the end of the concession.

(2) The depreciation shall be assessed on the procurement value or the selling price of the first estate acquired or built-on which requires renewal.

(3) It shall be in the form of a linear grant payable over the entire duration of the concession.

(4) The system of depreciation deemed to be deferred at the time of deficit, and applicable to the payments for depreciation referred to in Section 254 above, shall also be applicable to depreciation.

(5) However, the depreciation of the said items shall be applicable only within the limits of the balance between the estimated cost of replacing property at the end of the financial year in which it was granted, and its selling price with a progressive coefficient.

Section 256.- (1) The items budgeted by the concession holder at the time of renewing renewable property shall fall under charges deductible from taxable profits, without requiring their being included in the output at the time of renewing the property concerned.

(2) Provided that the amount of deductible items may not exceed the difference between the estimated cost of replacing the property at the end of the financial year in which it was granted and the selling price of the property which has increased in value due to the items used up to that time.

Section 257.-(1) Deductible charges shall also be applicable to:

- public land occupancy fees and any other fees or rents paid to the conceding authority;
- sums paid as rents on personal property and real estate.

(2) However, the restrictions referred to in Section 7 A (2) of this Code shall not be applicable where the property owner is a partner of the concession holder and has rented out the said property to the latter

(3) The termination penalty payable to the conceding authority by the concession holder shall fall under deductible charges paid by the latter only in so far as they are not considered as damages.

Section 258.- *Deleted.*

Section 259.- The concession holder shall be authorized to enjoy the right of reduction of the value added tax on fixed property belonging to the conceding authority but formed and financed by the concession holder and required to be returned to the conceding authority at the end of the concession.

Section 260.- The contracts on public service concessions shall be registered free of charge, but liable to the graduated stamp duty.

Section 261.- The conditions for implementing the tax regime for public service concessions shall be specified by regulation.

CHAPTER V: TAX REGIME FOR INVESTMENTS

DIVISION I: GENERAL PROVISIONS

Section 262.- *Deleted.*

DIVISION II: INDUSTRIAL FREE ZONE AND SPECIAL FREE ZONE REGIME

Section 263.- (1) Natural and legal persons who carry out activities under the free zone regime as stipulated by Ordinance No. 90/1 of 29 January 1990 shall be granted the following tax benefits:

- total exemption, over the first ten years of operation, from direct taxes and duties in force or to be created, as well as registration and stamp duties, whatever their nature ;
- as from the eleventh year of operation, approved enterprises shall continue to enjoy the benefits provided for above, save as concerns the tax on industrial and commercial profits of which they pay at an overall rate of 15 %.

The tax benefits determined in pursuance of this Code shall be granted upon payment of an amount equal to:

- 25% of the wage bill of employees of Cameroonian nationality during the financial year;
- 25% of investment expenditure made over the financial year.

In the event of a change of the rules governing the basis of assessment of the tax on industrial and commercial-profits, the new provisions shall be applicable to approved undertakings only if such provisions are more favorable to them.

(2) The deficit incurred over the exemption period referred to above shall be considered as charges of the following financial years and deducted from the profits made during the said financial years without limiting the time-limit for carrying forward.

Free zone enterprises shall not be subjected to the obligation to plough-back their special reserve from the re-assessment of fixed assets as stipulated by the laws and regulations in force.

Any sale of fixed assets within the free zone shall be exempted from transfer fees.

Any purchase or sale of currency by a free zone enterprise shall be exempted from any tax on currency transfer.

(3) Pursuant to the provisions of Section 127(8) of this Code, the transactions carried out by undertakings approved under the free zone regime shall be liable to value added tax.

(4) The regime applicable to the free zone shall also be applicable to special free zones.

(5) Besides the customs exemptions defined by the provisions of ordinance No. 90/1 of 29 January 1990, all the imports of a free zone undertaking, namely capital goods, office equipment and furniture, building materials, tools, spare parts, raw materials, intermediary products, and consumer goods shall be exempted from all present and future direct duties and taxes. Private cars and fuel entering into the zone shall not benefit from this exemption.

(6) Besides the customs exemptions defined under the Ordinance referred to above, all the exports of a free zone undertaking shall be exempted from all present and future direct duties taxes, with the exception of VAT payable at the rate of zero percent.

PART VI
REGISTRATION, STAMP DUTY AND TRUSTEESHIP

SUB-PART I: HARMONIZED LEGISLATION IN THE CEMAC ZONE

CHAPTER I:
REGISTRATION FEES AND APPLICATION THEREOF

DIVISION I:
GENERAL PROVISIONS

Section 264.- Registration fees shall be charged in accordance with the rates and regulations laid down in the following Sections.

Section 265.- Registration fees shall be fixed, proportional, progressive or digressive, depending on the nature of the instruments and transfers liable there to.

Fees shall be assessed on the external form of the instruments or the substance of their provisions, without regard to validity or any ground for subsequent rescission or annulment, subject to the exceptions provided for by the present Code.

Section 266.- Fixed fees shall be charged on instruments which contain no obligation or order in respect of money or securities or transfer of ownership, usufruct or enjoyment of personal property or real estate, and in general, on all other instruments which though exempted from registration fees, are voluntarily subjected to this formality.

Section 267.- Proportional, progressive or digressive fees shall be charged on the transmission of ownership, usufruct or enjoyment of personal property and real estate either by gift or on death, on instruments which contain obligations, discharges, orders, allotments and ranking of creditors or payments in respect of money and securities.

For the basis of assessment of the fees, fractions of a thousand francs shall be charged as a thousand francs.

They shall be charged at the rates laid down in Sections 339 *et seq.* of this Code.

DIVISION II: DEPENDENT AND INDEPENDENT PROVISIONS

Section 268.- When any civil, judicial or extrajudicial instrument contains two or more provisions which are independent or do not necessarily arise one from another, a separate registration fee shall be charged on each clause according to its kind. Separate fees shall also be charged when one and the same provision concerns two or more persons with distinct and independent interests.

When an instrument contains two or more dependent clauses charged at different rates, assessment shall be based on the clause subject to the highest fee.

However, for the transmission of property, a receipt or obligation embodied in the instrument in respect of all or part of the contract price shall not be liable to a separate registration fee.

Section 269.- Independent clauses not subject to the proportional fee shall not be liable to more than one fee as provided in the preceding Section.

When an instrument contains several independent provisions liable to proportional and fixed fees respectively, the fixed fee shall not be charged, provided that the minimum charge shall be the highest fixed fee when the amount payable in respect of the proportional fees is lower.

DIVISION III:
REGISTRATION FEES FOR ORIGINALS KEPT BY THE AUTHORITY OR DELIVERED TO THE PART IES CONCERNED AND OTHER ORIGINALS OR DECLARATIONS

Section 270.- Private instruments and those of administrative services, notaries, and judicial or extrajudicial services, as well as declarations shall be registered on the originals.

Section 271.- No registration fee shall be charged for extracts and copies of instruments which have to be registered on the originals.

DIVISION IV:
MINIMUM FEES

Section 272.- The minimum fee may not be less than 2,000 francs for the registration of instruments and transfers of a value not equal to 2,000 francs paid as the proportional, progressive or digressive fees.

However, the minimum fees for judgments and orders shall be fixed by each State.

DIVISION V:
SIMULTANEOUS TRANSFER OF PERSONAL PROPERTY AND REAL ESTATE: SINGLE PRICE

Section 273.- Where a deed of transfer of ownership or usufruct covers both personal property and real estate, the registration fee shall be assessed on the full price, at the rate for real estate, unless a separate price is stipulated for the personal property and the latter is listed and valued item by item in the contract.

DIVISION VI:
COMMON PROVISIONS

Section 274.- For the purpose of the time-limits laid down in Sections 276 to 279 for the registration of instruments and declarations, the date of the instrument, transfer or commencement of estate settlement proceedings shall not be taken into consideration. Months shall be deemed to run from one day of one month to the same day of the next month, the number of days not being taken into account.

Section 275.- Tax Collection Offices shall be open to the public during working hours in each State, every day except Sundays and days deemed to be national public holidays.

The time-limits set by this Code shall be extended until the following working day where the last expiry day falls on a legal non-working day.

CHAPTER II:
TIME-LIMITS FOR REGISTRATION AND DECLARATION

Section 276.- The time-limits for registering instruments shall be determined as follows:

1) From fifteen (15) days to one (1) month with effect from their date for:

a) Instruments of notaries, registrars, bailiffs, valuers or their

alternates, and instruments of all agents authorized to make writs and reports, including settlements and bonds in administrative matters, whether or not taking the place of reports;

b) Writes;

c) Administrative instrument recording agreements between the State or corporate bodies of the State and private persons, in particular purchases, sales, leases, contracts, surety-bonds and concessions. The instruments and reports on capture and ships drawn up by law officials of the Navy.

This time-limit may be extended to 3 (three) months where there is no Tax Collection Office at the place of residence of the law official or civil servant who draws up the instruments.

2) From 1 (one) to 3 (three) months with effect from their date for private instruments recording synallagmatic agreements, in particular leases, sub-leases, transfers thereof, cancellations, subrogations, sales, exchanges, contracts, apportionment, the formation, extension and dissolution of companies, transfer of claims and insurance contracts.

3) Within 6 (six) months of their date for authentic instruments and private instruments concluded outside a CEMAC State, transferring ownership, usufruct or enjoyment of real estate or business situated in such State or forming companies having their head office in that State.

4) From 3 (three) to 6 (six) months with effect from the death of the testator for wills, whether or not deposited with a notary, at the request of heirs, donors, legatees, or executors thereof.

However, for instruments whose validity is subject to signature or acceptance by the administration, the above time-limit shall apply as from the day when the party concerned is notified of such signature or approval; the onus of proof of this date shall lie with the debtor.

Section 277.- (1) Failing written conventions establishing them, transfers by gift and conventional or legal transfers of ownership and enjoyment of real estate and businesses shall be declared in detail and with estimates which are deposited with the Tax Collection Office of each State within the first three months of the financial year in force.

(2) The declaration shall apply to the period from 1st January to 31st December of the preceding financial year.

(3) It shall be submitted by the person who is the owner or usufructuary of the leased property on the first day of the time-limit laid down above, whatever the transfers of ownership effected during the year.

(4) In the event of sub-letting, further declarations shall be filed by each sublessor, main lessee or transferee.

(5) A separate declaration shall be filed for each property, stating:

- the full name, domicile and occupation of the owners or usufructuaries of the property during the period of assessment;

- the full name and occupation of the various lessees having occupied the property during the period of assessment, and the composition of the premises let to each of them;

- for each lessee, the rent, expenses included, for the period in question;

- the starting date of each lease, and the term thereof ;

- the total rent charges included, for all lessees during the period of assessment.

(6) The declarant shall be liable for payment of the fees due, which he may claim from the lessee. However, the parties shall be jointly liable for payment of the ordinary fee and if need be, penalties.

Section 278.- The provisions of the preceding Section shall not apply to verbal leases of residential buildings whose annual rents do not exceed 120,000 francs.

Section 279.- Transfer on death of personal property and real estate situated in a State, and of intangible property situated abroad when the domicile of the deceased is in that State must be declared in detail and in estimate at the relevant Tax Collection Office within one year of the start of the succession.

CHAPTER III:
BASIS OF ASSESSMENT OF PROPORTIONAL, PROGRESSIVE AND DEGRESSIVE FEES

Section 280.- The value of ownership, enjoyment and usufruct of any kind of property or money serving as basis of assessment of progressive and digressive fees shall be determined in accordance with the sections below.

DIVISION I:
LEASES AND RENTALS

Section 281.- For leases, sub-leases, transfers and retrocessions, extensions of leases of personal property, businesses and real estate, the basis of assessment shall be determined by the stated annual price together with the charges imposed on the lessee and normally paid by the lessor.

For fixed term leases, in particular, long-term leases, the value shall be determined by the stipulated annual payments together with the charges imposed on the lessee.

For perpetual annuity leases and leases for indefinite terms, the value shall be determined by a capital sum being twenty times the annuities or annual price with charges.

For leases for life, the value shall be determined by a capital sum being ten times the annual price together with the charges.

When payment on a lease is stipulated in kind or on the basis of the price of certain products, the fee shall be assessed according to the date of the contract or at the

beginning of each specific period as estimated by the parties.

DIVISION II:
MARRIAGE CONTRACTS

Section 282.- For marriage contracts, the fee shall be assessed on the net amount of the personal contributions of the parties.

DIVISION III:
CREDITS

Section 283.- For fixed term credits, and cessions, transfers and instruments relating thereto, the value shall be the capital sum stated in the instrument as being the subject thereof.

DIVISION IV:
LEGACIES

Section 284.- For legacies, the fee shall be assessed on the value of any money or property items bequeathed.

Section 285.- For the assessment of and payment of fees on the transfer personal property and real estate of any nature, the value of such property shall be an estimate of the real market value on the date of exchange, based on the estimated value presented by the parties or a valuator.

Where the property is of unequal value, the exchange fee shall be assessed on the lower value; transfer fees shall be payable on the balance.

Where, within five years preceding or following the exchange or transfer of the real estate, the said property is auctioned by court order or sold voluntarily with outsiders admitted, the fees may not be assessed on a value less than the auction price of including all capital charges, unless it is proved that the composition of the property has meanwhile undergone modifications capable of changing its value.

DIVISION V:
JUDGMENTS

Section 286.- For instruments and final judgments relating to fines, collocation payments or transfers, the value shall be determined by the amount of the sentences.

An annuity shall be settled or pension rights established on a capital sum being ten times the annual amount of the said annuity or pension.

DIVISION VI:
RELEASE OF MORTGAGE

Section 287.- For total or partial releases of mortgages with respect to real estate, vessels operating at sea or on inland waterways, or aircraft, the fee shall be assessed on the amounts which are the subject of the release.

Section 288.- For instruments granting total or partial release of a registration of debt by the seller or the pledgee in matters of sale or pledging of businesses, the fee shall be assessed on the amounts which are the subject of the release.

DIVISION VII:
CONTRACTS

Section 289.- For contracts and agreements, the value shall be the stated price or the valuation of items capable of being valued.

DIVISION VIII:
APPORTIONMENT

Section 290.- For the apportionment of personal property and real estate between joint owners, joint heirs, partners and, in general, for whatever reasons therefore, the fee shall be assessed on the net assets apportioned.

DIVISION IX:
EXTENSIONS OF TERM

Section 291.- For unconditional extensions of term, the fee shall be assessed on the credit of which the term is extended.

DIVISION X:
RECEIPTS

Section 292.- For receipts and all other instruments of discharge, the value shall be the total of amounts or capitals for which discharge is granted.

DIVISION XI:
ANNUITIES

Section 293.- For the settlement of annuities, be they perpetual or pensionable for valuable consideration, the cession, depreciation or repurchase, the basis of assessment shall be determined by the stipulated price or in, its absence, where the price is lower than the capital sum being at least 10 (ten) times the said annuity or pension.

Where the amortization, repurchase or transfer of an annuity or pension settled without consideration is carried out upon abandon of capital higher than the capital sum being ten times the annuity or pension, a supplementary donation fee shall be payable on the balance between the capital and the value imposed at the time of settlement.

The stipulated annuities and pensions payable in kind or on the basis of the prices of certain products shall be assessed on the same capital following a declared estimate of the value of the products at the time of the instrument.

DIVISION XII:
COMPANIES

Section 294.- For instruments to incorporate and extend and increase the capital of companies which contain no obligation, discharge or transfer of personal property or real estate between partners or other persons, the fee shall be assessed on the total amount of property transferred, less the liabilities, at the time of extension, the fee shall be assessed on the net assets of the company, including the reserves.

In case of extension and capital increase by incorporation of reserves, fees shall be assessed on the net assets of the company less the reserves incorporated.

The reserves incorporated shall be liable to the fee on capital increases.

DIVISION XIII:
TRANSFER AGAINST PAYMENT OF PERSONAL PROPERTY AND REAL ESTATE

Section 295.- For sales and all transfers against payment of ownership or usufruct of personal property and real estate, the tax assessment value shall be determined by the price stated in the instrument together with the charges and compensation for the benefit of the transferee, or by way of estimates made by the parties where the real value is higher, or through expert valuation in the cases authorized by this instrument.

DIVISION XIV:
TRANSFER OF BUSINESSES AND NEW GOODS

Section 296.- For transfers of businesses against payment, the fee shall be assessed on the selling price of the goodwill or various elements comprising the business together with charges.

New goods transferred under the same instrument as the business to which they pertain shall be assessed at the appropriate rate provided that they are listed and valued item by item.

DIVISION XV:
TRANSFER INTER VIVOS AND ON DEATH

Section 297.- For transfers inter vivos and on death, the fee shall be assessed according to the valuation by parties or experts inserted in the instrument or declaration of the value of the goods transferred on a given date.

However, if within five years preceding or following either the donation instrument or the starting point of the time-limit for filing a declaration of succession, the estate transferred is auctioned by court order or sold voluntarily with outsiders admitted, the fees may not be assessed on a value less than the auction price including all capital charges, unless it is proved that the composition of the property has meanwhile undergone modifications capable of altering its value.

In the case of transfer on death, the value of household furniture shall not be less than 5% of all other property making up the assets of the estate.

Section 298.- Where the amounts or values to be used as the basis of assessment of the tax are not specified in the instruments or judgments, the parties shall furnish a detailed declaration with estimates of value, certified and signed at the foot of the instrument or, in the case of judgments, submitted to the registrar. If necessary, such amounts or values may be determined through expert assessment.

DIVISION XVI:
DEDUCTION OF DEBTS

Section 299.- For the assessment and payment of fees for transfer on death, the following shall be deducted :

(1) The debts owed by the deceased which can be shown to exist at the commencement of estate settlement proceedings, by documents admissible in court against the deceased.

(2) The expenses incurred during the last illness and the funeral expenses within the limit set by the instruments in force in each State.

The heirs shall furnish all supporting documents.

Any debt for which the government employee considers there to be insufficient proof shall not be deducted from the assets of the estate for the purposes of registration, provided that the parties may subsequently petition for a refund, if need be, within five years with effect from the date of the declaration.

Section 300.- The following shall not be deductible:

debts contracted by the deceased for the benefit of his heirs or intermediaries, persons listed under the relevant provisions of the laws in force in each State shall be deemed to be intermediaries.

However, where the debt so granted by certified or private instruments with an ascertainable date prior to the commencement of estate settlement proceedings, for reasons other than the death of one of the contracting parties, the heirs, donees and legatees and the said intermediaries shall be entitled to prove that the debt is genuine and existed at the commencement of the estate settlement proceedings, in which case the said debt shall become deductible.

DIVISION XVII: OWNERSHIP WITH AND WITHOUT USUFRUCT

Section 301.- The value of ownership with or without usufruct of personal property and real estate shall, for the assessment and payment of fees, be determined according to the age of the usufructuary as follows:

Age of Usufructuary	Value of Usufruct as compared to the value of fullownership	Value of Ownership without usufruct as compared to the valueof full ownership
Under 20 years	7/10	3 / 10
From 20 to 30 years	6/10	4 / 10
From 30 to 40 years	5/10	5 / 10
From 40 to 50 years	4/10	6 / 10
From 50 to 60 years	3/10	7 / 10
From 60 to 70 years	2/10	8 / 10
Over 70 years	1/10	9 / 10

For the transfer against payment of property other than debts, annuities or pensions, through the stated price together with all capital charges;

(1) For marriage contributions, the grant of legacies and transfer inter vivos or on death, through valuation in the following manner:

In determining the value of ownership without usufruct only open usufructs shall be taken into account at the time of transferring such ownership. Provided that in the case of successive usufructs, since the eventual usufruct is just open, the owner without usufruct shall be entitled to a refund of an amount equal to what he would have paid less if the fee he paid had been assessed on the basis of the age of the eventual usufructuary.

The refund process in case of ownership without usufruct shall be prescribed according to the time-limits in force in each State, with effect from the date of death of the preceding usufructuary.

The fixed usufruct shall be estimated at 2/10 of the full ownership for each ten year period of the duration of the usufruct, without fraction and regardless of the age of the usufructuary.

For long-term debts, perpetual or non perpetual, annuities and the labels created or transferred for whatever reason, and for the amortization of such annuities or pensions, by way of a share of the value of full ownership established in accordance with the rules stated in the preceding paragraph, on the basis of the capital determined by Section 293 of the present Code.

Nothing is owed from the mergence of the usufruct and the ownership where such mergence took place as a result of the death of the usufructuary or upon expiry of the time fixed for the usufruct.

CHAPTER IV: OFFICES FOR THE REGISTRATION OF INSTRUMENTS AND TRANSFERS

Section 302.- (1) Notaries, bailiffs and all other officials authorized to make writs or reports shall have their instruments registered at the tax collection office of their domicile, either at the office where such registration was made, or at the tax collection office of his place of work, or at the tax collection office of the place of location of the office where such registration was made, or at the tax collection office of his place of work, or at the tax collection office of the place of location of the property and fees referred to in Section 303 below.

(2) Registrars and clerks of public and municipal services shall register instruments at the tax collection office of their place of work or at the competent tax collection office of the area.

Section 303.- Private instruments transferring ownership or enjoyment of real estate or businesses, as well as the declaration of verbal transfers of businesses and the declaration of verbal transfers of a lease fee or the benefit of a lease promise

concerning all or part of an estate shall be registered at the tax collection office of the place at which the property is situated or at the tax collection office of the area; all other instruments shall be validly submitted for registration to any tax collection office.

CHAPTER V:
PAYMENT OF FEES AND LIABILITY FOR PAYMENT

DIVISION I:
PAYMENT OF FEES BEFORE REGISTRATION

Section 304.- The fees for instruments and transfers shall be paid before registration at the rates and subject to the amounts laid down in this Code. No person may reduce or defer payment on grounds of disputing the amount or for any other reason whatsoever without becoming personally liable; refunds may be claimed where applicable.

DIVISION II:
LIABILITY FOR PAYMENT

Section 305.- Fees for instruments to be registered shall be paid by:

1) notaries, for instruments signed before them;

However, regarding transfers of immovable property, the buyer may, on the basis of a tax notice generated by the information system of the Tax Administration, pay duties for the deeds to which he is liable.

Payments for the deeds referred to herein shall be made exclusively by electronic means, by bank transfer or in cash at bank counters.

Evidence of payment by the buyer shall be made available to the notary to continue the process.

2) bailiffs and others authorized to make writs and reports for instruments of their department;

3) registrars, for instruments and judgments drawn up and received at their registries (except as provided in Section 317 below);

4) clerks of public services for which registration is required, except as provided in Section 309 below.

However, the registration fee for all kinds of contracts, auctions, discounts or call for tenders between administrative authorities, public establishments, development authorities, State corporations and individuals, shall be paid by the latter;

5) the parties and jointly between them, for private instruments and instruments signed outside a State of the Community for which registration is required, orders on petitions or pleadings and certificates immediately issued by judges, and instruments and judgments of arbitrators when not registered by the latter;

6) heirs, donees or legatees, their guardians and trustees and executors, for wills and other instruments concerning gifts *post mortem*, as well as for declaration of transmission on death.

Section 306.- Registrars shall be personally liable for the payment of fees only as provided in Section 316 below. They shall continue to enjoy the right granted by Section 317 in respect of the judgments and instruments listed therein.

Section 307.- The parties shall be jointly liable to the Treasury for payment or ordinary fees, fines and additional fees for judgments or decisions.

However, the plaintiff alone shall be liable if non-suited by the judgment or decision. The parties ordered to bear the costs when the judgment or decision awards compensation for damages caused by an accident, a pension or an annuity in any other matter, alone shall be liable to fees.

DIVISION III: CONTRIBUTION TO PAYMENT

Section 308.- Law officials who, in accordance with Section 305 above, have advanced registration fees on behalf of the parties, may proceed for payment thereof in accordance with the legal provisions relating to the collection of expenses owing to notaries, solicitors and bailiffs.

Section 309.- Fees for civil and judicial instruments being obligations, discharges or transfers in respect of ownership, usufruct or enjoyment of personal property and real estate shall be borne by the debtors and new owners; fees for all other instruments shall be borne by the parties to whom the instruments benefit where, in such diverse cases, other provisions do not stipulate otherwise, and save the implementation of the provisions of Section 305 (4) above relating to contracts.

Section 310.- In respect of leases and lettings, the lessor and the lessee shall, notwithstanding any clause to the contrary, be jointly liable for the ordinary fees and if necessary any penalties incurred.

Section 311.- The fees for declarations of transfer on death shall be paid by the heirs, donees and legatees. Joint heirs shall be jointly liable.

DIVISION IV: PAYMENT OF FEES IN INSTALMENTS

A- Leases of personal property, real estate and contracts

Section 312.-(1) The fee for transfers of enjoyment of real estate shall be payable on registration or declaration.

(2) Provided that the fee may be divided into installments:

- in the case of a fixed term lease, except a long-term lease, in as many installments as there are three-yearly periods during the duration of the lease;
- in the case of a periodic lease, in as many installments as there are periods.

(3) The fee for the first period of the lease only shall be paid on registration of the instrument; the fee for subsequent periods shall be paid according to the rate in force at the beginning of each period; they

shall be paid by the lessee and the owner under the penalty laid down by Section 320 below.

(4) The fee for verbal letting of real estate shall be paid annually by the person responsible for filing the declaration provided by Section 277 of this Code when the said declaration is filed. It shall be assessed on all leases shown in the declaration, at the rate in force on the first day of the period of assessment.

Section 313.- With the exception of long-term leases and contracts whose beneficiaries do not live in the State concerned, the registration fees on leases of personal property and on contracts may be paid in installments under the conditions provided in Section 312 above.

B- Companies

Section 314.- For instruments relating to the formation, extension, or merger of companies, or increases in capital, the fee may be paid in installments as follows: one-third when the instruments filed for registration, and each remaining two-thirds in half-yearly installments within the month following the expiry of the time-limit. Deferred payment may be granted only when the application is accompanied by a guarantee from a banking establishment having its head office in the State of the competent tax collection office.

The sums for which payment is deferred shall be liable to interest of 6% per month or fraction thereof with effect from the day on which registration was required, in accordance with the provisions of the paragraph below.

Failure to pay any installment within the prescribed period shall entail double payment of the said installment, that is the installment and an additional fee, and payment of the other outstanding installments.

Where a company which is paying the said fees in installments transfers its registered office outside the country, all the outstanding fees shall immediately become due.

C - Transfer on death

Section 315.- At the behest of any legatee, donee or joint heirs, the fees on transfer on death may be paid in equal installments, the first of which is made latest one month following the date of the decision authorizing the installment payment of such fees; in this way, payment of final installment may not be made more than 3 (three) months following the expiry of the time-limit for filing the declaration of succession. The benefit of these provisions shall be limited to the part of the fees which cannot be paid forthwith due to the heir's lack of liquid assets. It shall be accepted only if it is forwarded with a complete and duly filed declaration of succession and if the taxpayers provide sufficient guarantees.

CHAPTER VI:
PENALTIES

DIVISION I:
FAILURE TO REGISTER INSTRUMENTS AND DECLARATIONS WITHIN THE PRESCRIBED PERIOD

Section 316.- Notaries, bailiffs or other persons authorized to make writs or reports and registrars and government clerks who, due to negligence, have not had their instruments or judgments registered within the prescribed period, shall personally pay a fine equal and additional to the amount of the ordinary fee, with no remedy at law against the parties in respect of this fee only.

Section 317.- When the parties have not paid the fees over to the registrars and clerks within the prescribed period, the latter may free themselves of the ordinary and additional fees by lodging the instruments and judgments at the competent tax collection office on the day following expiry of the period.

Section 318.- Wills not registered within the prescribed period shall be subject to the double registration fee.

Section 319.- Failing to register or payment of the dues on the instruments and transfers laid down by the Administration in Sections 276 and 277 of this Code within the prescribed period referred to in the said Sections, the former and present owners, or the lessor and lessee, shall jointly and severally, notwithstanding any provision to the contrary, be liable for an additional fee equal to the ordinary fee.

Section 320.- In respect of the instruments and transfers referred to in Sections 312, 313 and 315 of this Code, the fees relating to periods other than the first shall be paid within the period prescribed in the Sections concerned, failing which the parties shall be jointly liable to an additional fee equal to the ordinary fee.

Section 321.- In the event of infringements of Section 276(2) of this Code relating to the registration within a prescribed period of private instruments recording synallagmatic agreements, the parties shall be jointly liable for an additional fee equal to the ordinary fee, notwithstanding any provisions to the contrary.

Section 322.- Heirs, donees and legatees who have not made a declaration of the property transferred to them on death shall be liable to a fine equal to 50% of the transfer fee due. An additional fee shall be paid when the period exceeds one year.

DIVISION II:
OMISSIONS

Section 323.- The penalty for acknowledged omissions in the declarations of property transferred on death shall entail payment of an additional fee.

DIVISION III:
UNDERESTIMATION

Section 324.- Where the price or valuation used as the basis for collecting proportional, progressive and digressive fees seems to be lower than the real market value of real estate, businesses, ships or aircraft whose ownership is transferred, usufruct or enjoyment of real estate, the administration may order an expert valuation to determine the taxable value.

Section 325.-(1) Failing amicable agreement on the valuation, an application for expert valuation shall be made to the civil court of the area in which the property or the head office of the business is situated or the ships, boats or aircraft are registered.

(2) The said application shall be presented within 3 (three) years from the date of registration of the instrument or declaration. This period shall be reduced to one year in respect of sales of businesses. The valuation shall be ordered within 10 (ten) days of the application.

If the party fails to choose an expert, after being formally requested to do so, the said expert shall be appointed by the court. When the experts are divided in opinion, the opinion of a third expert shall be sought. Failing this, the said expert shall be appointed by the court.

(3) The expert's report shall be submitted within 3 (three) months following the court order being notified to the experts or within 3 (three) months following the appointment of the third expert.

(4) The costs of the expert shall be borne by the parties, provided that the assessed value exceeds the price or valuation shown on the contract by not less than one-eighth.

Section 326.- Where the underestimation as acknowledged amicably or determined by the valuation is not less than one-eighth of the declared price or valuation, the parties shall be jointly liable for:

1) the ordinary fee on the additional value;

2) an additional half fee, if the underestimation is acknowledged amicably before the application for valuation is filed;

3) an additional fee, if the underestimation is acknowledged after the application for valuation is filed but before the report is submitted to the court registry;

4) a double additional fee if it is the contrary;

5) costs of the valuation.

No penalty shall be inflicted and the costs of the valuation shall be borne by the Administration when the underestimation is less than one eighth of the declared price or value.

DIVISION IV:
CONCEALMENT

Section 327.- Any concealment of the price of a sale of real estate or of a transfer of business or goodwill, or as to compensatory payment in exchanges or apportionments, shall be punished with a fine equal to half

of the amount concealed, to be paid jointly by the parties, subject to its being shared equally between them. Concealment may be established through all forms of proof acceptable in ordinary law.

Section 328.- Where the existence of a private counter-deed is established, relating to concealments referred to in Section 327 above for the purpose of increasing the price stipulated in a previously registered official or private instrument, a fine equal to three times the fee payable on the amount concealed shall be imposed.

Section 329.- Where it is amicably acknowledged or established by court that the true nature of the stipulations of a contract or agreement has been concealed under stipulations causing lower fees to be assessed, an additional double fee shall be charged. This fine shall be payable jointly by the contracting parties.

DIVISION V:
PRE-EMPTION

Section 330.- The administration shall have the right, within a period of 6 (six) months, to replace the purchaser of a property or the beneficiary of rights under a lease if it so considers necessary and if it considers the price shown on the instrument to be underestimated. Pre-emption shall be as of right after notification served by a bailiff. The administration shall refund the price shown on the instrument, with a supplement of 10%, to the purchaser.

DIVISION VI:
REMISSION OF PENALTIES

Section 331.- Ex gratia remission of fines and penalties may be granted on a duly stamped application and after payment of ordinary fees by the head of the tax collection office, his immediate superior, an inspector examiner, the director or minister having jurisdiction, according to the quotas determined by national instruments.

CHAPTER VII:
REFUND OF FEES-PRESCRIPTION

DIVISION I:
REFUND OF FEES

Section 332.-(1) The parties may apply for the refund of registration fees incorrectly or improperly charged on instruments or which are subsequently revoked or cancelled in pursuance of the provisions of the Civil Code in force in each State, or on contracts rescinded as burdensome or sales cancelled for latent defect; moreover, in all cases where cancellation occurs the fees charged on the instrument shall be refundable only when the cancellation or rescindment is the consequence of a final and enforceable judgment or order.

(2) Assessment errors duly recorded by the service shall lead to an automatic refund of such incorrectly and improperly collected fees.

Section 333.- Heirs or legatees shall be allowed, within 5 (five) years with effect from the time of

declaration, to claim with prescribed supporting documents, a deduction of the debts established through bankruptcy or court liquidation operations or through a final settlement by way of subsequent contribution to the declaration, and be granted a reimbursement of the surplus fees paid.

DIVISION II: PRESCRIPTION

Section 334.- Prescription shall apply in respect of fees:

1) After the last day of a period of 5 (five) years required in each State for the prescription of State debts from the date of registration of an instrument or other document, or a declaration on which the liability to fees is apparent without further investigation being required;

2) At the end of a period of 10 (ten) years or 30 (thirty) years, depending on the State, from the date of death as concerns undeclared transfer on death and from the date of registration for fees relating to instruments registered in debit.

Prescription shall be suspended by signified demands, payment of a deposit, filing of a petition for remission of penalties, and notice of issue for collection.

Section 335.- Proceedings for refund of fees shall end following the prescription time-limits in force in each State from payment of the ordinary and additional fees and fines. Prescription shall be suspended by signified demands, and registered before dateline expires at the Directorate General of Taxation.

CHAPTER VIII: INSTRUMENTS TO BE REGISTERED IN DEBIT

Section 336.- Apart from the instruments designated by law, only the instruments listed below shall be registered in debit as follows:

1) All procedural instruments and documents produced in court in proceedings by any public administration against a private person. Fees shall be recovered from the party against whom judgment is given;

2) All procedural instruments and documents produced in courts of summary jurisdiction or criminal courts, when there is no plaintiff. Fees shall be recovered from the party ordered to pay costs;

3) All procedural instruments produced before the courts by persons receiving legal aid. Fees shall be covered from any part ordered to pay costs who is not receiving legal aid;

4) The first instruments of conservation relating to estates in abeyance where the assets then realized are insufficient;

5) All instruments, pleadings and decisions in administrative cases. Fees shall be recovered from the party ordered to pay costs.

CHAPTER IX: INSTRUMENTS REGISTERED FREE OF CHARGE

Section 337.- The following shall be registered free of charge:

1) in general, all instruments whose registration is to be borne by the State or by a public corporate body of the State, international organisations subject to the contrary provisions of the headquarters agreement with the Community and the Bank of Central African States;

2) all instruments whose registration is to be borne by mutual societies, friendly societies and agricultural mutual loan societies or cooperatives affiliated thereto, provided that the said instruments are not transfers of ownership or tenure;

3) instruments to transfer ownership or tenure of real estate, and, in general, instruments between private individuals or companies and public and private bodies whose goal is to lay down and make available to their members or to outsiders modest conditions for low-cost housing. Provided that the benefit of registration made free of charge may be granted to the bodies referred to in the preceding paragraph only after the approval of the competent minister of each State;

4) instruments, judicial and extrajudicial decisions made in pursuance to labour regulations, family allowances and instruments laying down the procedure for legitimising natural children;

5) judgments passed on procedures followed at the request of the Legal Department in the area of civil status;

6) the swearing in of judicial and legal officers, civil servants and State employees of regional and local authorities;

7) agreements between the State and private enterprises in pursuance of the law instituting the Investment Code or other preferential schemes;

8) orders and registration judgments in the area of landed property;

9) agreements for the repurchase of domestic public debt as well as agreements for the securitization of public debt.

CHAPTER X: INSTRUMENTS EXEMPTED FROM REGISTRATION

Section 338.- The following shall be exempted from registration:

1) instruments of professional organizations which are legally established, and whose articles of association provide for mutual assistance among members;

2) judgments of customary courts, with the exception of those concerning the transfer of ownership, usufruct or tenure of real estate or the establishment of real fees on real estate;

3) instruments of the public authority incorporating legislation or regulations, and all documents and registers kept for the purpose of public services;

4) instruments in respect of proceedings to recover taxes, charges, fees and other amounts owing to the budget of the State of regional and local authorities, and receipts and discharges relating thereto;

5) instruments and documents established for poor persons, when destitution is duly attested by a certificate issued by the administrative authorities of the area of residence;

6) records of counter signature and initialing of business registers, whatever their form;

7) instruments, records and judgments in civil cases, where the Legal Department acts on its own motion in the interests of the law and to ensure the enforcement thereof, in particular in civil status matters;

8) instruments established in pursuance of laws relating to bankruptcy and liquidation by court order, with the exception of instruments transferring assets in cases of bankruptcy and of judgments declaring bankruptcy or liquidation by court order or of those determining the date of cessation of payments;

9) contracts and certificates of employment and all instruments concerning the collective agreements which are not transfers or discharges; all contracts, discharges and documents whatsoever delivered by employers and insurance organisations in pursuance of legislation to prevent industrial accidents and occupational disease shall likewise be exempted from all stamp duty and registration fees;

10) certificates of existence and other documents, not being transfers or ownership or enjoyment, produced to public accounting officers by annuitants and pensioners or in respect of family allowances;

11) instruments and judgments in civil status matters;

12) extract from the civil status registrar, attested affidavits, instruments of approval and publication, deliberations of a family council, certificates to free persons from military service, expenditure on parenthood, marriage or age;

13) instruments and documents intended for the recovery of taxes, fines and orders, and in general all amounts whose recovery is assigned to the treasury service;

14) crew lists and engagements of sailors and merchant seamen, and instruments and judgments in pursuance of the law relating to military recruitment;

15) instruments, judgments and certificates delivered by virtue of legislation relating to the medical assistance program ;

16) instruments relating to procedure by license lawyers before courts of first instance, and writs of the said instruments;

17) instruments relating to procedure for registering as elector and for claims and complaints

against such registration and the poll;

18) printed papers, writings and instruments of any kind necessary for savings bank and postal checks services; certificates of ownership and attested affidavits and other documents required by savings banks or postal checks centers for repayment, transfer or renewal of savings booklets belonging to deceased persons and persons declared missing;

19) extract from criminal records No. 3 (Bulletin No. 3);

20) receipts for taxes, charges, debts, revenue, and fees given by public and municipal administrations:

- orders relating to tax discharges, reductions and rebates, and invoices and copies in respect thereof;
- receipts giving final discharge to public accounting officers;

21) all instruments, decisions and formalities in matters of distraint of the salaries and wages of civil servants, soldiers and other wage earners;

22) all instruments concerning trusteeship on vacant succession and unclaimed property;

23) instruments, documents and writings of any kind concerning the social security fund within the limits of operations to meet its social objectives;

24) instruments established by non-CEMAC embassies and consulates subject to reciprocity.

CHAPTER XI:
DETERMINATION OF FEES

Section 339.- Fees shall be charged on the registration of instruments and transfers in accordance with the Sections below and according to the following classification:

1) high rate;

2) intermediate rate;

3) medium rate;

4) reduced rate;

5) Super reduced rate.

DIVISION I:
PROPORTIONAL FEES

Section 340.- The following shall be charged at the high rate:

1) sales of real estate, whether by private sale, sale by court order or by auction;

2) sales by auction of real estate held indivisum;

3) cancellations of such sales;

4) grants of State land;

5) options to repurchase real estate exercised after the stipulated period;

6) balancing payments in respect of exchanges or partitions of real estate;

7) exchange of real estate;

8) judgments relating to real estate;

9) annuity or pension settlements by transfer of real estate;

10) leases against perpetual annuities, leases for life, and leases

of unlimited term, in respect of real estate; and,

11) in general, all instruments to transfer ownership of or rights in real estate.

Section 341.- A high rate and intermediate rate shall be charged on:

1) Transfers of businesses or goodwill. The said fee shall be charged on the price relating to the sale of the goodwill, the transfer of lease rights, and the moveables or other items used in the operation of the business, with the sole exception of new goods in stock. The said new goods shall be subject to a reduced rate or super reduced rate, provided that they are shown at a specific price and listed and assessed item by item in the contract of declaration.

2) Leases, sub-leases, lease transfers and extensions thereof, and verbal leases or fixed term leases, concerning buildings used for professional, industrial and commercial purposes, as well as rentals granted by companies with a view to housing their staff and executives.

Section 342.- The medium rate shall be charged on:

1) leases, sub-leases, lease transfer and extensions thereof, and verbal leases of personal property and real estate, such as ships, huge equipment and heavy-duty equipment;

2) sales of moveables, whether by private sale, sale by court order or by auction;

3) sales by auction of moveables held indivisum;

4) annuity or pension settlements by transfer of moveables;

5) assignments, delegations and transfers of tangible and intangible property, other than the transfer of debts;

6) exchanges of moveables;

7) balancing payments in respect of exchanges or partitions of moveables;

8) perpetual leases, leases for life, and leases of unlimited term, in respect of moveables;

9) judgments rendered after hearing the parties or by default in police courts, courts of summary jurisdiction and criminal courts, relating to orders, classification of creditors, payments or obligations in respect of moveables and securities and interest between private individuals, and, in general, all judgments and summary orders concerning rights and property.

10) Government contracts and orders below CFAF 5 million charged to the budget of the State, regional and local authorities, public establishments or through external financing.

Section 343.- The reduced rate shall be charged on:

1) occupation of public property;

2) transfer of shares and bonds of commercial or civil companies with registered offices outside the CEMAC zone when the said instruments are utilized or have

consequences in a CEMAC country;

3) transfer of shares and bonds of companies with registered offices in a CEMAC member country;

4) loans on collateral and on mortgage, acknowledgements of debt, transfers, assignments, subrogations, transfers of debts and interest and extensions thereof and taking of mortgages;

5) Government contracts of 5,000,000 CFAF and above paid from the budget of the State, local and regional authorities and administrative public establishments.

Section 344.- The super reduced rate shall be charged on:

1) delivery of legacies;

2) mortgages bought under housing loans;

3) partition pure and simple of personal property and real estate;

4) release of mortgages;

5) receipts and other instruments on the discharge of money and securities;

6) marriage settlements containing no special benefits for either party and all instruments or writings establishing the nature, composition or value of the property of the couple;

7) cash and moveable sureties, moveable guarantees, indemnities of similar nature, assignments, in surety, guarantee instruments and any moveable pledges.

DIVISION II:
FEES ON DOCUMENTS

Section 345.-When a legal decision is taken in respect of an application which was not established by a registered document but was capable of being so established, the fee that would have been charged on the application if a public instrument had been produced shall be charged independently of the fee payable for the instrument or judgment setting out the decision.

DIVISION III:
DEGRESSIVE FEES

Section 346.- Digressive fees shall, for the share of capital to be determined by each State, be charged on instruments relating to the formation and extension of companies which do not contain obligations, discharge or transfers of real estate and moveable property between the partners or other parties, and on instruments relating to increase of capital.

However, in instruments relating to mergers and demergers of public or private limited companies and limited partnerships, the taking over by the combining company or the new company of all or part of the liabilities of the former companies shall be charged only at the fixed rate.

Instruments relating to the transfer of part of the assets of a public or private limited company or limited partnership to another such company or partnership shall, for the purposes of the present Section,

be ranked with merger instruments provided that:

- the merger company or the new company has its registered office in a country of the Community;
- the transfer has previously been approved by the competent Minister from the State concerned;
- the company be granted the benefits of the investment code.

DIVISION IV: PROGRESSIVE FEES

Section 347.- The progressive fee based on the prices fixed by each State and notwithstanding the transfer against payment shall be charged on persons or companies intending to build houses solely for residential purposes, for outright sale or on credit, or to carry out infrastructural works relating to such houses, provided that the sale is carried out within three years of the date of the receipt.

Section 348.- Fees for transfer on death shall be charged on the total net assets of the estates as determined by each State, whatever the relationship of the heirs to the testator, at the progressive rate based on amounts of capital.

The fees shall be allocated among the heirs according to their shares in the estate; provided that the heirs shall be jointly and severally liable for full payment of the fees, which may be required of any one of them.

Section 349.- Fees for transfer inter vivos shall be charged at the progressive rate taking into account the direct line of descent or ascent, transfer between husband and wife, between brothers and sisters, between relatives and, beyond second degree, between unrelated persons.

DIVISION V: FIXED FEES

Section 350.- The fixed fee shall be charged on:

1) *repealed*;

2) *repealed;*

3) the take-over by the combining or new company of all or part of liabilities of former companies as concerns instruments of limited liability merger or demerger.

Section 351.- The low fixed rate shall be charged on the following instruments:

1) final rulings of the Court of Appeal, all judgments and other decisions issued by first degree courts, containing final provisions submitted for registration, irrespective of the court that issued them, and not subjected to proportional fees or subject to a proportional fee rate which is lower than the one provided by this Section; the same shall apply to receipts, releases, withdrawals and, in general, instruments on discharges where the proportional fee rate is lower;

2) marriage contracts containing only declarations of the marriage settlement agreed on by the future couple without

recording any contribution made by them or contribution liable to the lower rate of proportional fee;

3) all registrations or trade register of a trader or company;

4) acknowledgements of debt, grant of credits, bills of exchange, promissory notes, all other negotiable bills and, in general, all instruments on present or long-term sums of money or securities, without generous gift and without the obligation to pay the price for transferring personal property or real estate where the proportional fee rate is lower;

5) promisory notes, bills of exchange and all other negotiable instruments may not be submitted for registration without the protests relating thereto;

6) instruments under private seal in respect of the sale on credit of motor vehicles in the case of a lower proportional fee.

Section 352.- The following instruments shall be registered at a fixed rate which shall not exceed that referred to in the preceding Section:

a) instruments to liquidate companies;

b) wills.

Section 353.- The following instruments shall be registered at a fixed rate, which shall not exceed that referred to in the preceding Section:

1) Rulings which are executory in respect of small commercial debts equal to or less than 250,000 francs;

2) termination of long-term leases;

3) instruments for which no rates have been determined by this Code or for which the amount of the proportional fee is less than 2,000 francs.

CHAPTER XII: DUTIES OF LAW OFFICIALS, JUDGES, ARBITRATORS, PARTIES AND COLLECTORS AS WELL AS SANCTIONS FOR FAILING

DIVISION I: INSTRUMENTS IN CONSEQUENCE AND INSTRUMENTS PRODUCED AT LAW

Section 354.- Notaries, bailiffs, registrars and administration clerks may not issue originals, copies or true copies of any instrument submitted for registration on the copy kept by the authority or the original, or make any other instrument in consequence thereof, before the said instrument is registered, even when the period for registration has not yet expired, under pain of a fine of CFAF 100,000 in addition to the fee.

However concerning court registrars and other public employees, this fine shall be fixed at CFAF 50,000.

Writs and other instruments of that nature which are served on parties or notified by posters or

announcement, and negotiable instruments, shall be exempt.

Provided that the law official may state the date of instruments which he has received, whose registration period has not yet expired, and record that the said instruments will be presented for registration at the same time as the instrument so marked; registration of the second instrument may in no event be requested before that of the first.

Section 355.- No notary, registrar, bailiff, or other law official may make or draw up any instrument by virtue of an instrument by private agreement or an instrument signed in a foreign country, include it in his records, be given custody or issue an extract, copy or true copy thereof unless it has been previously registered, under pain of a fine of CFAF 100,000 and personal liability for the fee, subject to the exemptions mentioned in the preceding Section and in the Sections below.

However, concerning court registrars and other public employees, this fine shall be fixed at CFAF 50,000.

Section 356.- Notaries, registrars, bailiffs, clerks and other law officials may make instruments by virtue and in consequence of unregistered instruments by private agreement and cite them in their instruments, provided that each of the said instruments under private seal shall remain appended to that in which it is cited, that both shall be submitted for registration at the same time, and that the law officials or clerks shall be personally liable for any fines that may be imposed on the instruments under hand only, as well as for registration fees and stamp duty.

Section 357.- Bills of exchange and all other negotiable instruments shall be submitted for registration only with protests thereof under pain of a fine of CFAF 100,000.

Section 358.- Under pain of a fine of CFAF 100,000, notaries and bailiffs shall be prohibited from receiving an instrument without registering it.

Wills deposited with notaries by testators shall be exempted.

However, concerning court registrars and other public employees, this fine shall be fixed at CFAF 50,000.

Section 359.- Reference shall be made to the discharge of the fees by a full literal transcription of the said discharge in all true copies of official, civil or judicial instruments which have to be registered.

The same shall apply to the copies of official, civil, judicial and extrajudicial instruments done by virtue of instruments underhand only and instruments signed in the territory of a member State of the community and submitted for registration.

Each offence shall be punished with a fine of CFAF 100,000.

However, concerning court registrars and other public employees, this fine shall be fixed at CFAF 50,000.

Section 360.- In the event of falsified information pertaining to the registration, either in the original record or the copy thereof, the offender shall be prosecuted by the Legal Department, following denunciation by the official of the Administration, and punished in accordance with the provisions of the law governing forgery.

Section 361.- Any instrument relating to a sub-lease or subrogation, cession or retrocession of a lease shall, under pain of a fine of 2,000 CFAF, contain a literal transcription of the reference to the registration of the full or partial lease.

Section 362.- Judges and arbitrators shall not deliver any judgement, and public services shall not issue any order, in favour of private persons, on unregistered instruments, under pain of personal liability for the fees, except as stipulated under Section 367 of this Code.

Section 363.- During proceedings following extrajudicial notice or request for payment, delivery or execution of any other agreement whose title was not indicated in the said copy, or which was simply stated as verbal, documents (except coupons used as per local practice) accepted bills, invoices, letters or any other document from the defendant which was not registered before the application or request to pay shall be produced. The fee shall be doubled and due, and may be paid during the registration of the judgement passed.

Section 364.- Use may not be made of any instrument drawn up in a country other than a member State of the Community if such an instrument has not been subjected to the same fees as if it were drawn up within the Community for property located within the Community. Where instruments, other than those drawn up in foreign countries, have already been registered, the amount due within the Community shall be an additional fee equivalent to the difference between the fees due within the Community and the amount already paid.

Section 365.- Whenever judgement or an order is to be made on the strength of a registered instrument, such judgement, arbitration decision or order shall state the amount in fees, the date of payment, and the name of the Tax Collection Office where such payment was made. Where such information is lacking, the Collector of Taxes shall require payment of the fees, if the instrument was not registered in his office, except where a refund of such fees is effected within the prescribed time limits for proof of payment of the required fees in respect of the instrument on which the judgement or order is founded.

Section 366.- Courts before whom unregistered instruments are produced shall on the application of the Legal Department or on their own motion order the lodging of these instruments at the registry, for immediate registration.
Acknowledgement of the said

applications by the Legal Department shall be given.

Section 367.- Notwithstanding the foregoing, the presentation of receipts and other supporting documents in proof of payment shall not, in itself, entail compulsory registration.

Section 368.- Parties who submit an instrument by private agreement for registration shall lodge a duplicate thereof on stamped paper, bearing the same signatures as the instrument itself, which shall be kept at the Tax Collection Office when the formality will be required.

A copy or extract of the said duplicate may be issued under the conditions laid down in this Code.

In the event of it being physically impossible to draw up a duplicate, a certified true copy shall be required by the competent authority.

For administrative instruments, a duplicate on stamped paper with the same signatures as the original instrument shall be deposited at the Tax Collection Office.

For notarial instruments, summary injunctions, judgments and decisions given in civil and commercial matters, a duplicate on unstamped paper shall be lodged at the Tax Collection Office. One or more additional copies on unstamped paper shall be required for property situated outside the area of jurisdiction of the notary drawing up the instrument.

Section 369.- Notwithstanding the provisions of the preceding Section, instruments under private agreement for advances on all other securities than bonds drawn on a State of the Community or bonds issued, by the Treasury of such State, shall be exempted from the requirement to submit a copy to the Tax Collection Office.

Section 370.- Instruments relating to the transfer, with or without consideration, of real estate and businesses shall show the civil status, taxpayer's number and full address of the parties, the full identification and previous ownership of the property transferred, and a statement of the occupancy thereof; four copies of the instrument two of which shall be on unstamped paper.

A site plan of the property transferred shall be attached to the instrument, the duplicates and the copies lodged at the Tax Collection Office.

Instruments creating companies shall equally be subject to the requirement of submitting a site plan at the time of registration.

The registration of instruments not fulfilling these conditions shall be deferred until the said instruments are presented in due and complete form. Such deferment shall not bar penalties.

Section 371.- (1) Any declaration of transfer on death lodged by heirs, donees or legatees, their husbands, guardians, trustees or legal administrators shall end with the following text:

"The declarant states that this declaration is sincere and true and further states, under pain of legal

sanctions, that this declaration comprises cash, claims and all other transferable property within CEMAC or abroad which, in his knowledge, belonged to the deceased, either in whole or in part".

(2) Where the declarant does not know or is unable to sign, the Tax Collector shall read to him the prescribed statement in the preceding chapter and cause him to append his finger prints at the bottom of the declaration.

(3) In any instrument or declaration whose purpose is either the sale of real property, the transfer of business, or the transfer or partition of property involving real estate or business, each of the sellers, buyers, parties to the transfer, beneficiaries of the partition, their husbands, guardians or legal administrators shall be bound to end the instrument or declaration with the following text:

"The undersigned party states, under pain of legal sanctions that this instrument (or this declaration) indicates the full amount agreed as balance in cash".

Anyone who falsifies the prescribed statements in the preceeding paragraphs shall be punished in accordance with the provisions of the penal code.

Where the falsification is done by one heir or jointly by several heirs, or where the declaration was submitted by an agent, the other heirs taken jointly or the agent shall be liable to the same penalties, where it is established that they had knowledge of the falsification and where they did not complete the declaration within a six months time limit.

Imprisonment as provided for by the preceding provisions shall run concurrently with penalties provided for under fiscal laws in respect of omissions and concealment.

Proceedings shall be instituted on the basis of a complaint made by the service in charge of Registration within legal prescription time-limits following any declaration deemed to be false.

Such matters shall, if the false statement is in a declaration of inheritance, be brought before the criminal court at the place of residence of the deceased and, in all other cases, before the criminal court either at the place of residence of the offender or of the place at which the offence was committed.

Section 372.- Regardless of the obligation prescribed by Section 371 above, any notary who receives an instrument relating to the sale, transfer, or partition of property shall be bound to read to the parties involved the provisions of the said Section and the penalties provided under the penal code.

Mention of the reading shall be made expressly in the instrument under pain of a fine of CFAF 100,000.

Section 373.- The provisions of Sections 371 and 372 above shall be applicable to contracts relating to

the transfer of lease rights or benefits from a lease promise on all or part of a real property.

DIVISION II: LEGAL AID, TRANSMISSION OF ENFORCEABLE DECISION TO THE REVENUE COLLECTOR

Section 374.- Registrars shall forward to the Tax Collector, within the month of the judgment ordering payment of costs or tax on costs by the judge, the extract of the judgment or the executory clause under pain of a fine of CFAF 50,000 for each extract of judgment or executory clause not forwarded within the said time-limit.

DIVISION III: RIGHT OF ACCESS

Section 375.- Depositaries of civil status registers and tax rolls, and any other persons responsible for records of public deeds shall be bound to allow access on the spot to taxation officials any time they so request and to let them obtain, at no cost, any information, extracts or copies they may require in the interest of the Treasury, under pain of a fine of 2,000 CFAF for refusal of access which shall be duly established by a report of the taxation official.

These provisions shall also be applicable to notaries, bailiffs, registrars and public administration clerks, for instruments of which they are depositaries, except for restrictions arising from the provisions of sub-paragraph below and from Section 377 below.

These provisions shall not apply to wills and other instruments of liberality due to death, drawn up in the lifetime of the testator.

Such access may be requested only on working days.

Section 376.- The only instruments to which taxation employees may request access in local administration and council services shall be those listed in Section 270 of this Code.

Section 377.- Depositaries of registers of bonded warehouses shall be bound to grant taxation employees access thereto under conditions stipulated in Section 376 above and subject to the penalties stipulated therein.

Section 378.- All companies within the Community or abroad irrespective of their nature, managers of all kinds of enterprises, insurers engaged in all kinds of insurance transactions, shall be subject to inspection by the Taxation Department and shall be bound to grant employees thereof ranking at least as Inspector or acting in that capacity at their head offices as well as branch offices, access to their registers, securities, policies, supporting documents for expenditure, accounting documents as well as such other documents as reports, minutes of meetings, holdings, list of coupons, correspondences, etc., to enable these employees to ascertain whether registration regulations have been respected.

Refusal of access shall be established by a report.

Section 379.- Each State shall determine the amount of fine for refusal to grant access under conditions prescribed in the preceding Section.

Regardless of this fine, all parties subject to inspection by taxation employees shall, in case of litigation, be required to re-submit supporting documents which were withheld, under pain of payment of at least 5,000 CFAF per day of lateness. The fine shall be effective from the date of signature by the parties or of notification of the report drawn up to establish refusal to enforce the judgment which was duly notified, it shall cease to be effective only when it is established, by means of an entry made by an Inspector in the main books of the company or establishment, to the effect that the Administration has been granted access as ordered.

The collection of the fine shall follow the procedure in respect of registration matters.

Section 380.- The powers granted to taxation employees under Section 379 above with regard to companies may be exercised in respect of banks by any person(s) from any establishment(s) conducting banking business for the purpose of controlling the payment of taxes by these persons and/or establishment as well as by third parties.

Section 381.- The same provisions shall apply to all law officials and all traders whose turnover level falls within the range of inspected returns, in accordance with the legislation of each State of the Community.

DIVISION IV: REGISTERS OF NOTARIES, BAILIFFS, REGISTRARS, CLERKS, AUCTIONEERS AND BROKERS

Section 382.- Notaries, bailiffs, registrars and public administrative clerks shall keep columnar registers in which they shall each day enter the following, in serial order and without blank lines or interlineations:

1) notaries, all instruments and contracts which they receive, including those delivered to the parties, under pain of a fine of CFAF 100,000 for each omission;

2) bailiffs, all instruments and writs served by them, under pain of a fine of CFAF 100,000 for each omission;

3) registrars, all instruments and judgments whose copy kept by the authority must, in accordance with the present Code, be registered, under pain of a fine of CFAF 50,000 for each omission;

4) clerks, instruments of administrative authorities and public establishments subject to registration by virtue of the provisions of Section 270 above, under pain of a fine of CFAF 50,000 for each omission.

The absence of a register shall be punished with a fine to which shall be added a fine of CFAF 50,000 for the delay.

Section 383.- Each item of the register shall indicate the following:

1) its number;

2) the date of the instrument;

3) the nature of the instrument;

4) the full names of the parties and their place(s) of residence;

5) a brief description of the property concerned, its location and price, in the case of instruments relating to usufruct or possession of property or funds;

6) a reference to payment of the registration fee.

Section 384.- Notaries, bailiffs, registrars and clerks of government services shall submit their registers for countersignature every quarter to the Tax Collector of their place of residence, who shall countersign each register and indicate the number of items recorded therein. The said registers shall be submitted each year during the first two weeks of the months of January, April, July and October, under pain of a fine of CFAF 50,000, irrespective of the length of the delay recorded.

Section 385.- Regardless of the provisions of the preceeding Section, notaries, bailiffs and clerks shall be bound to allow access to their registers to registration employees who show up for verification purposes, under pain of a fine of CFAF 1,000,000 francs for refusal, to which shall be added a penalty of CFAF 100,000 per day of delay.

In case of a refusal, the registration employee, shall establish draw up a report to that effect.

Section 386.- The registers shall be numbered and signed as follows:

- for notaries, by the president or failing this, another judge of the civil court at his place of residence;
- for bailiffs and courts registrars, by the president or the judge he appoints for this purpose;
- for administrative clerks, by the head of the administrative service.

Section 387.- Provisions in respect of the keeping and submission of registers shall be applicable to auctioneers and brokers, but solely with respect to records of sales of movables and goods as well as instruments drawn up as a result of such sales.

Section 388.- Regardless of the obligations binding upon them under Sections 121 *et seq.* of this Code, court registrars shall, subject to the penalties provided for in this Part of the Code, keep an unstamped register, which shall be numbered and signed by the President of the civil court, with daily, columnar entries in serial order and without blank lines or interlineations of all instruments and judgments which are exempted from stamp duty and registration formalities.

Each item of the register shall indicate the following:

- its number;
- the date of the instrument;

- the nature of the instrument;
- the full names of the parties and their place of residence.

Every instrument recorded in this register shall bear its serial number.

Section 389.- Registrars shall, under pain of the penalties provided for in Section 394 below, submit this register for countersigning to the Collector of Taxes in their place of residence, who shall countersign it and indicate the number of the last item recorded. Such submissions shall be effected during the periods prescribed in Section 384 above.

Registrars shall, under pain of a fine of 2,000 CFAF for each omission, record in the special register prescribed in the preceding Section the criminal records which they issue.

DIVISION V:
PUBLIC SALE OF MOVABLES

Section 390.- Furniture as well as goods and chattels, wood, fruits, crops, breeding products and all other movables may be sold by public auction only in the presence of and by law officials vested with such powers.

No legal officer may sell movables by public auction prior to making a declaration thereof to the Taxation Centre with jurisdiction over the place where the auction shall be conducted.

Section 391.- The declaration shall be drafted in two copies, dated and signed by the law official. It shall bear the names, place of residence, rank of the law official, as well as those of the applicant, those of the person whose property shall be sold, and the date and time of the opening of the auction. It shall cover only the property of the person named therein.

The declaration shall be lodged at the Taxation Centre and registered free of charge. One of the copies, drafted on stamped paper and bearing the registration details, shall be given to the law official, who shall append it to the auction report, while the second copy, drafted on unstamped paper, shall be filed at the Taxation Centre.

Section 392.- Each article sold shall be recorded in serial order in a report, with its price in words and in figures on a separate line.

Each auction session shall be reported and signed by the law official.

Where the sale shall be conducted following an inventory, the report shall indicate the inventory date, the name of the notary who conducted it and the payment of registration fee.

Section 393.- Auction sales reports may be registered only at the place where the declarations were lodged.

Registration fees shall be due in respect of the cumulative amounts of various sales reports to be registered within the time limit prescribed in Section 276 *et seq.* of this Code.

Section 394.- Infringement of the provisions above shall be punishable with the following fines:

- 10,000 CFAF for any law official who conducts a sale without lodging a declaration, or any law official who fails to append the declaration to the auction sale report;

- 10,000 CFAF for every article sold and not recorded in the sale report, in addition to payment of the registration fee thereof;

- 10,000 CFAF as well for each modification in the price of articles, noted in the sales report, notwithstanding payment of the fee and penalties for forgery;

- other violations of registration regulations by law officials shall be punishable with fines and payment of the relevant fees;

- fines due from any citizen who violates the provisions of Section 360 (1) of this Code by selling or causing to sell items by public auction without a law official, shall be determined according to the seriousness of the offence; however, the fine may not be less than 1,000 francs or exceed 10,000 CFAF for each sale, in addition to the payment of the fees due.

Section 395.- Taxation employees shall be authorized to go to any site at which sales by public auction are conducted and request that the reports thereof and the copies of prior declaration be presented to them.

They shall prepare reports on any offences they may have noted and established.

Legal proceedings shall follow the procedure prescribed in Chapter 13 of this Code.

Evidence from witnesses may be accepted in respect of sales conducted in violation of the preceding provisions.

Section 396.- Civil servants who conduct the sale of movables of a CEMAC State or its local councils shall be exempted from lodging the declaration stipulated in Section 389 of this Code. Agents responsible for the sale of property forming part of an estate managed by official trustees shall equally be exempted.

DIVISION VI: SPECIAL DUTIES RELATING TO TRANSMISSION ON DEATH, FORM OF DECLARATIONS

Section 397.- Heirs, legatees and donees, or the guardians or trustees thereof, shall be bound to file a signed and detailed declaration on a form supplied by the Administration.

However, with respect to real property situated in areas of jurisdiction of Tax Collection Offices other than those at which the declaration was lodged, the detail shall be presented not in the declaration but separately for each office on a form supplied by the Administration and signed by the declarant.

The declaration shall state the dates and places of birth of all heirs, donees and legatees.

With respect to persons born in a country other than a CEMAC State, the date of birth shall be ascertained prior to the registration of the declaration; failing this, the highest fees due to the Treasury shall be collected, except in the event of a refund of excess payment.

Section 398.- Employees of the registration service may require the heirs and other rightful claimants to clarify issues as well as furnish proof in respect of securities and movable property not recorded in the declaration.

Where the request for proof is forwarded by registered mail with acknowledgement of receipt, the response must be received within the time-limit set by the registration service and such time-limit may not be less than thirty days.

Failure to respond within the set time-limit or in the event of a refusal, proof to the contrary shall no longer be admissible, notwithstanding any refunds which may subsequently be deemed justified.

DIVISION VII: REAL ESTATE: DUTIES OF PURCHASER, NOTARIES AND REGISTRARS OF MORTGAGES AND LANDED PROPERTY

Section 399.-(1) All vendees of real estate located within CEMAC and forming part of inheritance may not pay the purchase price, except upon presentation of a certificate issued free of charge by the Tax Collector to attest either the payment or the exemption from transfer on death taxes, except where he prefers to keep and hold as a treasury guarantee up to the time of presentation of the Collectors' certificate, an amount equal to duties calculated on the basis of the price.

(2) Whoever violates the provisions of Section 399 (1) above shall be personally liable for the fees and penalties due, as well as a fine of 5,000 CFAF, except where a complaint has been lodged against the debtor.

(3) Any notary who receives an instrument establishing the purchase of real estate forming part of an inheritance shall be jointly and severally liable for the fees, fines and levies referred to in Section 399 (2) above.

(4) The office of the registrar of landed property shall not register any instruments or documents establishing the transmission on death of real estate titles or enter, in lands registers, transfers on death of these same titles except on presentation of a certificate issued by the Tax Collector free of charge which attests to payment of or exemption from fees due in respect of transfers on death.

(5) Any registrar who infringes the provisions of Section 399 (4) above shall be personally liable for the fees and penalties due except where there is a petition against the debtor. He shall also pay a fine of 5,000 CFAF.

DIVISION VIII:
NOTICE OF DEATH

Section 400.- Mayors and civil servants ranking as such shall forward to the Collector of Taxes a certified record of death certificates issued by them every quarter.

These records shall be issued on unstamped paper and shall be forwarded during the months of January, April, July and October, under pain of a fine of 2,000 CFAF.

Such records shall also be acknowledged on unstamped paper.

DIVISION IX:
REGISTERED BONDS ISSUED BY A MEMBER STATE OF THE COMMUNITY AND REGISTERED ORDER SECURITIES HELD BY DECEASED TRANSFER

Section 401.- The transfer, conveyance, conversion of securities to bearer bonds, or the refund of registered securities issued by a member State of the Community, or registered securities of companies or of regional and local authorities held from deceased or absent owners may not be effected except upon presentation of a certificate issued without cost by the Tax Collector who receives payment of fees for transmission on death.

Where the transfer, conveyance, conversion, or refund requires the production of a certificate of ownership issued in accordance with regulations governing registered securities, it shall be incumbent on the person drafting the instrument to endorse the certificate issued by the Tax Collector, if necessary, as provided in the preceding paragraph. The responsibility of the certifying official shall, in such case, be substituted with that of the company or local authority.

Anyone acting in contravention of the foregoing provisions shall be personally liable for the fees and fines due, except for appeals against the taxpayer, and shall be liable for an additional fine of 5,000 CFAF.

Section 402.- Where the transfer, conveyance, conversion of registered securities to bearer bonds is effected in order to negotiate the registered security, the certificate of the Tax Collector referred to in the preceding Section may be replaced with a declaration of the parties on unstamped paper, stating clearly the securities in question and indicating that the transfer is done to permit payment of fees for transmission on death and that the proceeds shall be paid directly to the competent Tax Collector so as to receive the declaration of estate through the intermediary responsible for the negotiation.

Any intermediary who fails to effect the payment provided for under the preceding paragraph shall be personally liable to a fine equal to the amounts unduly withheld.

DIVISION X:
FIRE INSURANCE TAKEN OUT BY DECEASED PERSONS

Section 403.- In all declarations of transfer on deaths, heirs, legatees or

donees, shall indicate whether the movables being transferred have been insured against fire under a still valid policy, stating the date of the contract, the insurer's name or corporate name as well as the amount of the coverage.

Any declaration of transfers on death which fails to include this specification shall be deemed to be non-existent.

DIVISION XI: NOTICE BY INSURERS

Section 404.- Companies, insurance companies and all other insurers within the Community or abroad which sign a fire insurance contract or agreement that is still valid at the time of death for movable property located within a CEMAC State and forming part of an inheritance or belonging to the spouse of a deceased person shall, within a fortnight from the day they were informed of the death, forward to the Tax Collector at the place of residence of the deceased, notice containing the following information:

1) insurer's name or corporate name and registered address;

2) full name and address of the insured as well as the date of his death or the death of the spouse;

3) the number, date and duration of the insurance policy, as well as the value of the insured items.

Acknowledgement of receipt thereof shall be required.

Whoever violates the preceding provisions shall be liable to a fine of 5,000 CFAF.

DIVISION XII: OBLIGATIONS OF DEPOSITARIES OR DEBTORS OWING AMOUNTS DUE AS A RESULT OF DEATH

Section 405.- (1) Government services, establishments or all other bodies subject to control by administrative authorities, firms, companies, stockbrokers, money changers, bankers, discounters, law officials or business agents who are depositaries, holders or debtors of title deeds, sums or securities forming part of an estate on which they have initiated proceedings, shall forward, either prior to the payment, return or transfer, or within a fortnight following the transactions, the list of the said title deeds, sums or securities to the Tax Collector at their places of residence. A receipt shall be issued thereof.

(2) National life insurance companies and their branch offices set up within the Community and foreign companies may not pay any amounts, annuities or emoluments to any beneficiary resident in the community following the death of the insured person, except on the presentation of a certificate issued free of charge by the Tax Collector, in accordance with Section 401 (1) of this Code, establishing the payment or exemption from the tax on transfer on death, except where they prefer to hold as Treasury guarantee a sum equal to the

amount of the fees calculated on the amounts, annuities or emoluments due, up to the time they present the certificate issued by the Tax Collector.

(3) Anyone who infringes the provisions of this Section shall be personally liable for the fees and penalties due, except where a petition is lodged against the debtor, as well as an additional fine of 5,000 CFAF.

DIVISION XIII: OBLIGATIONS OF COLLECTORS

Section 406.- Collectors of taxes may not, for any reason, including assessment by experts, defer the registration of instruments and transfers on which fees have been paid at the rates laid down in the present Code.

They may not suspend or halt procedure by withholding instruments or writs; provided that when an instrument or writ of which no copy is available contains information that may be of value in determining liability to fees, the Collector may have a copy made and certified by the official who presented it. In the event of refusal, he may withhold the instrument for not more than twenty-four hours in order to obtain a copy in due form at his expense, subject to claiming these costs back where applicable.

The present provision shall apply to instruments under private seal which are presented for registration, subject to the provisions of Section 369 of this Code.

Section 407.- The receipt for registration shall be placed on the instrument registered or on the declaration of the new owner.

The Collector shall show the date of registration, the register folio number, and the fees charged in words.

When the instrument contains two or more provisions each subject to a separate fee, the Collector shall mention them summarily and show the separate fees charged.

For instruments under private seal which are presented with the original for registration, separate registration fees shall not be charged and the receipt shall be given on each copy.

Section 408.- The Tax Collector may deliver extracts from his registers only by order of the President or the Court, when the said extracts or copies are not requested by a contracting party or an assign thereof; they shall be paid 1,000 CFAF for searching through each year indicated and a year commenced shall be considered as a full year.

Section 409.- No public authority, registration office, or any official thereof, may grant a rebate or reduction of the duties laid down by this Code or suspend or cause the suspension of the collection of such duties, under pain of personal liability.

However, the Tax authority shall reserve the right not to require a declaration in the case of lineal inheritance and between spouses where it can be presumed that such

inheritance did not include fixed property and is not liable to any duty.

DIVISION XIV:
REBATE OR REDUCTION OF FEES AND FINES

Section 410.- Competent authorities in each Member State may grant a rebate or reduction of fees and fines.

CHAPTER XIII:
COLLECTION AND DISPUTES

DIVISION I:
COLLECTION

Section 411(new).- Duties, taxes and, in general, all other levies normally collected by the Directorate General of Taxation shall be collected in accordance with the rules set out in the *Manual of Tax Procedures*.

Such claims shall, failing payment within the time-limit, be made through collection orders issued by the Taxation Centre with territorial jurisdiction.

The taxpayer shall be notified of the Collection Order, which shall serve as an injunction to pay without delay the fees demanded which shall be due forthwith.

The notification of the Collection Order shall stay the statute of limitations against the Tax authority and replace it with the statute of limitation under ordinary law.

Section 412 (new).- The rules of procedure for litigation and collection of stamp duty shall be the same as those set forth in the *Manual of Tax Procedures* with respect to direct taxes, duties and fees.

Section 413.- *Deleted.*

Section 414.- *Deleted.*

Section 415.- *Deleted.*

Section 416.- *Deleted.*

DIVISION II:
PROCEEDINGS BY PART IES AND COURTS

Section 417.- *Deleted.*

Section 418.- *Deleted.*

Section 419.- *Deleted.*

CHAPTER XIV:
STAMP AND STAMP DUTY

DIVISION I:
GENERAL PROVISIONS

Section 420.- Stamp duty in countries of CEMAC is established independent of registration fees, on all papers to be used for civil and legal instruments and documents which may be brought before law courts as proof.

It shall be collected on the basis and in accordance with the rules laid down in this Code.

Section 421.- Stamp duty shall be fixed according to the nature of the instruments subject thereto.

There shall be no exemptions except those expressly indicated in this Code.

Section 422.- Stamp duty shall be paid by use of stamped paper, use of stamping machine, use of adhesive

stamps, or by endorsement for stamp duty, or against declaration or on production of statements or extracts, or at a fixed rate.

Section 423.- Payment of fees of any nature shall be by means of adhesive stamps of a kind and with various face values, of stamped paper, of endorsement for stamp duty, of machine stamping or on production of statements, except as provided for by this Code.

Section 424.- Each stamp shall distinctly bear its price and the legend shall be an inscription of the name of the member State of the Community in which it was produced.

Section 425.- Without prejudice to any special provisions contained in this Code, the following shall be jointly and severally liable for the payment of stamp duty and fines:

- all signatories of sygnallagmatic instruments;
- lenders and borrowers of all obligations;
- law officials who have received and drawn up instruments referring to unstamped instruments.

Section 426.- In general, stamp duty shall be paid by the party whose interest the instrument serves.

Section 427.- Stamp duty on all instruments between regional and local authorities of a Member State or between a public body of the union on the one hand, and private individuals, on the other hand, shall be borne by the latter.

DIVISION II: STAMP DUTY BASED ON PAPER SIZE

A - General rules

Section 428.- Stamp duty based on paper size shall be charged on all paper used for original drafts, extracts and true copies of the following instruments and documents:

1) notarial instruments, extracts and copies thereof;

2) instruments of bailiffs and copies thereof;

3) instruments and judgments of lower courts or other such courts, the police, and arbitrators, extracts and copies thereof;

4) special instruments of lower courts and their registrars, extracts and copies thereof;

5) instruments of defense counsels and proxies recognized by the courts and extracts or copies thereof, except, however, for pleas presented in letter form and giving rise to prior pleadings or petitions;

6) instruments of duly constituted administrative authorities which are subject to registration or issued to citizens and all copies and extracts of instruments, in particular civil status certificates, and extracts of decisions and proceedings of the said authorities, which are issued to individuals;

7) instruments of administrative authorities and public institutions concerning the transfer of ownership, usufruct or

enjoyment, public sale by auction to highest or lowest bidder and by tender and the sureties relating to such instruments;

8) all memoranda, requests or petitions in the form of letters or otherwise, addressed to duly constituted administrative authorities or Government services;

9) instruments between individuals under private contract and copies of private revenue or management accounts;

10) registers of legal offices in which instruments subject to registration of original drafts are recorded as well as registers in registries pertaining to civil and commercial matters;

11) registers of notaries, bailiffs and other law officials;

12) registers of firms and joint stock companies;

13) registers of private establishments and schools;

14) instruments of business agents, directors, managers, creditors' syndics, and suppliers;

15) instruments of post and parcel services;

16) instruments of bankers, merchants, ship owners, traders, manufacturers, brokers, stockbrokers, where they are brought before law courts;

17) bills submitted to the State, semi-public companies, administrative and semi-administrative bodies;

18) in general, all instruments, books, extract and copies, whether public or private, for use in respect of obligations, discharge, evidence, applications or defense; all books, registers and copies of letters such as may be produced in court as being authentic, as well as extracts and copies made of such books or registers;

19) extracts from criminal records;

20) transires;

21) signed plans;

22) copies of title deeds;

23) statements and invoices in excess of 25,000 CFAF submitted to public accounting officers as evidence of expenditure;

24) declarations of verbal leases;

25) declarations of succession;

26) acknowledgements of underestimation.

B - Special applications

Section 429.- Copies of judgments destined to parties appointing notaries, counsels for the defense, registrars, bailiffs, brokers and auctioneers;

1) one of the two copies of the declaration which law officials must submit to the registration office prior to conducting a public sale by auction of movables; the copy subject to stamp duty is the one to be appended to the report of the sale;

2) applications submitted by taxpayers to registrars of administrative courts in respect of

matters of direct taxes and other such taxes;

3) proxies with regard to complaints submitted or defended by others in matters of direct taxes and other such taxes;

4) appeals against decisions of administrative courts in matters of tax complaints;

5) receipts for goods deposited in bonded warehouses;

6) money order payments or verification lists sent to creditors by registrars in registration and taxation matters.

7) such documents shall be drafted on a half sheet of paper, containing thirty-five lines per page of twenty-five syllables per line, compensation being made from sheet to sheet;

8) appeals in respect of ultra vires or breaches of the law, in pension matters;

9) instruments drawn up to establish insurance agreements or life annuities and all additional clauses to these agreements, as well as copies or extracts thereof.

Section 430.- Photocopies and other reproductions using photographic means or others made to serve as copies or extracts shall be subject to stamp duty equal to that of written documents.

C - Special rules relating to copies of writs

Section 431.- Stamp duty on copies of writs, of notifications of all judgments, and of instruments or documents shall be discharged by machine, stamping or by endorsement for stamp duty by the Inspector on the first page of the original of the writ at the time of its submission for registration formalities.

Section 432.- Notwithstanding the entries prescribed by the law in force in each Member State of the Community, bailiffs and process servers shall clearly state at the foot of the original and the copies of each writ or process:

1) the number of sheets of paper used, both for copies of the original and for copies of the documents served;

2) the stamp duty payable based on paper size.

Any omission shall be punishable with a fine of 2,000 CFAF.

Section 433.- It may not be allocated as tax and law officials may not request payment as refund of stamp duty on copies, any amounts exceeding the value of the stamps affixed in implementation of the foregoing provisions.

Section 434.- Paper to be used for producing copies of writs may not be smaller than half the size of a normal sheet of paper.

Section 435.- Copies of writs, notifications of all judgments, and of instruments or documents must be accurate, legible, without blanks or deletions and without abbreviations.

Section 436.- Copies of writs, notifications from defense-counsel to defense-counsel and notifications of any judgment, instrument or document may not contain:

- on half a sheet of normal paper of thirty-five lines per page and twenty-five syllables per line;
- on standard, more than thirty five lines per page and thirty five syllables per line;
- on a register page, more than forty lines per page and forty syllables per line.

Section 437.- Any infringement of the provisions of Section 435 above shall be liable to a fine of 2,000 CFAF.

D - Rates and collection

Section 438.- Paper to be used as official paper for stamp duty purposes shall be produced in the following sizes:

Description	**Format**	
	Length	**Width**
- register page	54	42
- standard paper	42	27 or 29.7
- ½ sheet of normal paper	27 r 29.7	21

They shall bear a special watermark, made of the pulp itself; the mark on official paper shall be at the top left-hand corner of the page.

Section 439.- (1) Persons who desire to use paper other than the official paper types or parchments shall be required to stamp them prior to their use.

In that case, the paper shall be stamped by machine, but the mark shall be on the top right hand side of the sheet.

(2) The stamp duty on administrative documents issued through electronic means shall be paid on-line, in accordance with the procedures specified by regulation.

Section 440.- Tax Collector may substitute the endorsement formality for any kind of stamp duty based on paper size by affixing adhesive stamps.

Paper or parchment to be used in drafting instruments of all kinds and copies issued by law officials may be stamped by affixing adhesive stamps, provided that such paper and parchments are stamped before their use.

The adhesive stamp must be affixed on the top left-hand corner of the f the page.

Section 441.- Wherever this Code permits or requires the use of adhesive stamps, the stamp shall be obliterated by law officials or civil servants for instruments published and by the parties for private instruments not compulsorily subject to the registration requirement.

For instruments which by their nature must be submitted to a service, the obliteration shall be done by the said service.

Section 442.- Obliteration shall consist of an inscription in ordinary black ink across the seal of the date, place at which the stamp was affixed and the signature of the competent person who effected the obliteration.

Obliteration may also consist of signing in thick ink, stating the place of residence, the name or company name of the party, as well as the date of obliteration. This shall be done in such manner that the text, date and signature or seal go over the edge of the stamp on each side.

Section 443.- There shall be an adhesive stamp of a single size for the payment of all fixed general or special rates.

Section 444.- The rate of stamped paper supplied by the administration and stamp duty based on paper size which taxpayers cause to be stamped shall be determined by each State, according to the following sizes:

Description	(Format)	Rate
- register page	(0.42 x 0.54)	-
- standard paper	(0.27 x 0.42)	-
- Half sheet of normal paper	(0.21 x 0.27)	-

Section 445.- Stamp duty shall not exceed 1,600 francs or fall below 300 CFAF, irrespective of paper sizes, whether they exceed register paper or

Section 446.- If paper or parchments that are subject to adhesive stamp are of sizes other than those of official paper, the duty based on paper size shall be paid at the rate of the next higher size of official paper.

E - Prescriptions and prohibitions of stamp duty based on paper size

Section 447.- Notaries, bailiffs, arbitrators and clerks and other public depositaries may use only stamped paper either of half the size of standard paper or the next higher size for copies and extracts they issue in respect of instruments in their custody to serve as originals of those filed or appended.

Section 448.- Paper used for copies may not contain, with compensation from page to page, more lines per page and syllables per line other than as stipulated in Section 435 above.

Section 449.- Parties who draft an instrument by private agreement shall prepare a copy on stamped paper, with the same signatures as those on the instrument itself, which shall be lodged at the Tax Collection Office when so required.

Section 450.- A fine of 2,000 CFAF shall be paid for:

1) any public instrument or copy written on unstamped paper;

2) each instrument or document signed under private agreement and subject to stamp duty based on paper size, but which was written on unstamped paper;

3) each copy which contains a higher number of lines per page than that prescribed under Section 448 of this Code.

Offenders shall, in addition, pay the relevant stamp duties.

DIVISION III: STAMP DUTY ON THE ISSUE OF CERTAIN DOCUMENTS AND MISCELLANEOUS ITEMS

A - Passports, passes, safe-conduct and visas

Section 451.- Fiscal stamp rates for the issue or extension of the validity of passports for individuals or groups of persons shall be fixed by each State.

This rate shall be collected by means of fiscal stamps affixed by the Administrative authority on the passport booklet in use in each Member State.

Section 452.- Authorities responsible for issuing passports shall have the right to extend the validity thereof.

Such extension shall be established by fiscal stamps affixed on the passport.

These stamps shall be affixed close to the extension inscription by the competent authority and shall be obliterated as stipulated in Section 442 of this Code.

Section 453.- The stamps affixed on a group passport shall be valid only for one return trip.

Section 454.- The stamping of an exit visa on a passport may entail payment of stamp duty.

Section 455.- The visa stamped on passports of nationals of countries outside the Community and which are issued through diplomatic or consular services of Member States shall entail payment of stamp duties; the visas involved are:

- non-stop transit visa;
- transit visa for a stay of less than 10 days;
- visa for a short stay of between 10 days and three months;
- tourist visa (less than 30 days);
- visa valid for one year and for a single or multiple entries;
- permanent visa for a stay of more than three months;
- visa on a collective passport;
- re-entry visa;
- re-entry visa valid for one year and for a single entry;
- re-entry visa valid for one year and for multiple entries;
- re-entry visa valid for 18 months and for a single entry;
- re-entry visa valid for 18 months and for multiple entries.

Section 456.- Nationals of Member States of CEMAC shall be exempted from payment of stamp duties referred to in Section 454 above.

Nationals of countries outside CEMAC shall be exempted from payment of stamp duties stipulated in Section 455 above, subject to reciprocity.

Section 457.- Visa fees on national passports issued to foreigners shall be collected by affixing stamps. These stamps shall be affixed on the passport close to the visa inscription. They shall be obliterated by a signature in bold ink indicating the date of obliteration and in such manner that the inscription extends over the edge on both sides of the adhesive fiscal stamp.

Section 458.- Where a passport or a visa is issued without charge by the administrative authority after justification on the person's destitution, it shall be indicated on the passport or near the visa that it had been issued free of charge.

Failing such indication, the holder may be deemed to be using an

unstamped passport and liable to a fine of 5,000 CFAF in addition to the stamp duty stated above.

Section 459.- Passes issued in lieu of passports and safe conducts abroad and which are valid for a short stay and a return trip shall be subject to stamp duty.

B - Identity and residence cards

Section 460.- Identity cards and the duplicates thereof issued in each Member State of the Community, as well as their renewal shall be subject to stamp duty.

Section 461.- Residence cards issued to foreign nationals shall be subject to stamp duty, depending on whether it is:

- a renewal; or
- a duplicate.

Section 462.- Residence permits issued to foreigners shall be subject to a stamp duty at the following rates:

- temporary resident, validity of not more than one year;
- ordinary resident, validity of not more than one year;
- privileged resident, validity of not more than two years.

Section 463.- Stamp duty applicable to identity cards, residence permit issued to foreigners shall be paid by affixing adhesive stamps. They shall be obliterated in accordance with the provisions of Section 442 above.

C - Motor vehicles

1- Stamp duty on driving licenses

Section 464.- A stamp duty shall be charged on driving licenses, depending on whether they are:

- national driving licenses; or
- duplicates thereof.

Section 465.- The issuing of proficiency certificates to drive some urban transportation vehicles, especially taxis, shall be subject to stamp duty.

2 - Vehicle registration licenses

Section 466.- Vehicle registration licenses of motor vehicles and other motorized conveyances and the duplicates thereof shall be subject to a stamp duty.

D - Firearms licenses

Section 467.- Firearms licenses shall be subject to stamp duty at the time they are issued or renewed. This shall also apply to duplicates thereof.

E - Licenses for hunting and like Activities

Section 468.- Licenses for hunting and like activities mentioned below as well as duplicates thereof shall be subject to a stamp duty, as follows:

(a) small game hunting license for residents;

(b) small game hunting license for non-residents;

(c) big game hunting license for residents;

(d) big game license for nonresidents;

(e) license to capture wild animals;

(f) professional photographic hunting license;

(g) amateur photographic hunting license;

(h) professional cine-camera hunting license;

(i) amateur cine-camera hunting license.

F - Transport contracts and bills of lading

Section 469.- Bills of lading drawn up in respect of the transport of goods by river or sea shall be subject to stamp duty regardless of the number of copies.

This duty shall be paid against a declaration during the first month of each quarter for all bills of lading drawn up in the previous quarter.

Section 470.- Contracts for the transportation of goods by road, air or inland waterway established by a waybill or any such other document shall be subject to stamp duty.

This duty shall be collected on the basis of a statement following declaration by the carriers during the first month of each quarter for transport documents used during the previous quarter.

In case of transportation within member States of the Community, this duty shall be collected at the place where the contract was drawn up.

Section 470 a: Contentious and non-contentious claims, applications for deferment of payment, applications for compensation, refund or restitution of taxes, applications for tax incentives and rebates, applications for tax transactions and for approvals or authorisations **of any kind** are subject to a specific stamp duty

DIVISION IV: STAMP DUTY ENDORSED IN DEBIT

Section 471.- A special visa on the instrument in lieu of stamp duty endorsed in debit shall be required for instruments which are subject to special visa in lieu of registration in debit and which are not exempted from stamp duty. All instruments which are subject to registration in debit and not exempted from stamp duty shall be subject to stamp duty endorsed in debit.

Section 472.- The requirement for endorsement in debit shall be concretized by a visa which is dated and signed by the competent Tax Collector. The visa shall state in detail the fees subsequently due in figures and the total thereof in words.

DIVISION V: GENERAL EXEMPTIONS

Section 473.- In addition to instruments which may be exempted by special instruments, the following shall, in general, be exempted:

1) all judgments or judicial decisions regardless of the court concerned, and which are not final;

2) instruments drawn up by virtue and in application of regulations on industrial accidents and occupational diseases, as well as copies of reports of investigations parties may cause to be issued to them in matters of industrial accidents;

3) all instruments drawn up in the implementation of labour law;

4) registers of all public administrative services and public establishments for maintaining order and for general administration;

5) instruments on advances from securities of Member States or securities issued by the Treasuries of these same Member States;

6) application for legal assistance by an individual written on plain paper;

7) application for a police record issued to individuals;

8) checks and bank transfer orders;

9) checks drawn on post office accounts;

10) receipts issued to registrars by Tax Collectors, extracts of judgments which registrars must furnish in the implementation of the laws on registration;

11) indigency certificates, passports and visas on passports issued to indigents who are recognized as being unable to pay the cost;

12) trade registers;

13) service books;

14) military service books;

15) diplomatic and service passports issued to civil servants and employees of member States travelling abroad on mission;

16) receipts of all kinds;

17) instruments drawn up by notaries and certified documents establishing or giving notification of the dissenting voice of ascendants to a marriage to be contracted;

18) opinions of parents of minors whose indigence has been established by competent authorities;

19) quarterly lists of death certificates which mayors forward to Tax Collectors, as well as receipts thereof;

20) petitions and memoranda submitted to constituted authorities, administrative services, as well as petitions for assistance forwarded to constituted authorities;

21) requests for information or routine correspondence addressed to public administrative services;

22) instruments relating to the swearing in of magistrates, civil servants or employees of member States, of their auxiliary services or of their regional and local authorities;

23) instruments or documents for the sole purpose of protecting war orphans;

24) declarations referred to by trade register regulations;

25) civil status registers and annual and ten-year tables of these registers;

26) work certificates issued to workers, employees or servants;

27) the second copy kept in the service in charge of registration of the declaration in respect of the public sale by auction of movables;

28) instruments for purchase, exchange or lease and in general all written documents whose prices and fees are charged to member States as well as their regional and local authorities;

29) tax returns of all kinds;

30) declarations in respect of settlement of taxes and custom duties;

31) all contracts concluded between member States and their regional and local authorities in respect of the recruitment of personnel of administrative services;

32) all instruments and transfers between social insurance bodies in the execution of their social mission and whose fees would have been borne by the said bodies;

33) purchase orders for goods in firms, in accordance with local practices;

34) applications for authorization to transfer capital and import or export goods;

35) procedural instruments in respect of legitimation of children born out of wedlock;

36) notifications by bailiffs in respect of rulings without the requirement for immediate execution for the recovery of commercial claims below 25,000 francs;

37) non assessment certificates, tax returns or copies thereof, issued by administrative services.

DIVISION VI: MISCELLANEOUS PROVISIONS

Section 474.- No person may sell or endorse in debit stamps or stamped papers or use a stamping machine except when so commissioned by the Administration under the pain of a fine of CFAF 1, 000, 000 (one million) in the first instance and CFAF 10, 000, 000 in case of a subsequent offence, without prejudice to criminal sanctions.

Fiscal stamps and stamped paper seized from persons selling them shall be confiscated for the benefit of the Treasury.

Section 475.- Subsidiary outlets may be set up by special regulations enacted in the manner in force in each Member State.

Section 476.- Stamps or stamped paper used on any instrument may not be used for another instrument, even if the paper was not used completely.

Section 477.- No two instruments may be drawn up or dispatched one after the other on the same stamped paper, irrespective of any common practice or regulation to the contrary.

Except for:

- ratification of instruments drawn up in the absence of parties concerned;
- receipts for sales and those for refunds on settlement contracts and obligations;
- reports on acknowledgement and removal of the seals which may be prepared following a report on the affixing of such seal, and the notifications of bailiffs which may be written subsequent to interlocutory judgments and other documents for which copies are issued.

Several authentic receipts may be given or issued by accountants of public funds on the same sheet of stamped paper for advance on one and the same claim or a single period of a leasehold or rents. All other receipts issued on the same stamped sheet of paper may not have more effect than they would have had on an unstamped paper.

Section 478.- The imprint of the stamp may neither be covered nor altered.

Section 479.- It shall be forbidden for notaries, bailiffs, registrars, artists and experts to act, for judges to pronounce any judgment, for public administrative services to draft an order on an instrument, register or bill of exchange which is not on paper stamped at the prescribed rate or not endorsed for stamp duty.

No judge or law official may mark or sign a register subject to stamp duty, if the pages thereof are not stamped.

Section 480.- Statements of fees drawn up by defense counsels, bailiffs, registrars, notaries and clerks must indicate clearly in a separate column and for each disbursement, the amount paid as fees to the Treasury.

Section 481.- Where a bill, share certificate, security, book, note, insurance policy or any other instrument subject to stamp duty and not registered is referred to in a public, judicial or extrajudicial instrument, and should not be presented to the Tax Collector at the time of registration of such instrument, the law official shall be bound to explicitly state in the instrument whether the security has been stamped at the prescribed rate and to indicate the amount of the stamp duty paid.

In case of omission, notaries, defense counsels, registrars, bailiffs and other law officials shall be liable to a fine of CFAF 10, 000 for each offence.

Section 482.- It shall also be forbidden for any Tax Collector to:

- register any instrument which is not drafted on stamped paper at the prescribed rate or which has not been endorsed for stamp duty;
- accept for registration protests of negotiable bills without such bills being presented to him in due form.

Section 483.- Private documents drafted on unstamped paper without breach of stamp duty regulations, though not included in the list of exemptions may not be brought

before law courts without having been either stamped by machine, endorsed for stamp duty or stamped using adhesive stamp, under pain of a fine of CFAF 10, 000 in addition to the stamp duty.

Section 484.- Subject to agreements aimed at avoiding double taxation, any instrument drafted or signed abroad shall be liable to stamp duty before it can be used in a member State of the Community, either in a public instrument, in any declaration or before a judiciary or administrative authority.

Section 485.- All business firms regardless of their form and object, all partnerships, entrepreneurs of any kind of enterprise, all insurance companies for insurance transactions located in member States of the Community shall be subject to control by employees of the Directorate of Taxation and Inspector-Controllers; they shall be bound to grant these employees, who should rank at least as Inspector or, acting in that capacity, at both the head offices and branch offices, access to their books, registers, securities, policies, revenue expenditure and accounting documents and any other document such as minutes, reports, and correspondence to enable them ascertain whether stamp duty regulations are being respected.

Section 486.- The powers granted to employees of the Directorate of Taxation in application of Section 485 above in respect of firms may equally be exercised with regard to any person(s) or establishment(s) engaged in banking activities with a view to controlling the payment of stamp duties owed by the latter as well as third parties.

Section 487.- The same shall also apply to all law officials and traders who make an annual turnover of more than one million (1,000,000) CFAF.

Section 488.- No administrative services in member States, nor their regional and local authorities enterprises transferred or controlled by these States, establishments or bodies whatever subject to the control of the administrative authority, may use professional secrecy to bar employees of registration services ranking at least as Inspector or acting in that capacity, who, for purposes of establishing the amount of taxes owed by virtue of existing instruments, need access to documents of such services.

Section 489.- Any refusal of access shall be entered in a report and shall be punishable by a fine of 50,000 CFAF.

Section 490.- In addition to the fine prescribed in Section 489 above, any firms, partnerships and others subject to control by employees of registration services shall, in case of proceedings, be ordered to present the documents withheld under pain of a minimum penalty of 500 CFAF per day of delay.

This penalty shall run from the date of signature by the parties or of notification of the report drawn up to establish the refusal to execute a duly notified judgment. It shall

cease on the day it is established through an inscription by an employee effecting controls on one of the main books of the firm or establishment to the effect that the Administration has been able to gain access to the documents requested.

Section 491.- Employees of the Directorate of Taxation shall be authorised to seize whatever instruments, registers, bills or documents which violate the stamp duty regulation and which are presented to them. These shall be appended to their report, except where the offenders agree to sign the said reports or pay the fine and the stamp duty on the spot.

Section 492.- Customs, Taxation or Treasury Directorate employees shall have the same powers as employees of the registration service in respect of establishing stamp duty offences in instruments or documents under private agreement and of seizing documents.

Section 493.- Stamp duties and fines for related offences shall be collected by distraint order failing which proceedings shall be instituted and judgment passed in accordance with the registration regulation.

Section 494.- With regard to stamp duty collected by the registration service and which are not subject to the payment of fines for late payment by the instruments in force, interests on overdue payments shall, with effect from the date of the distraint order, be calculated at the rate of 6% per month of delay for overdue amounts. Any month commenced shall count as a full month.

Section 495.- For purposes of collecting stamp duties, additional fees, fines and penalties, the Treasury shall have a preferential right over the debtor's furniture and personal effects.

This right shall be similar to that provided for in respect of registration fees.

Section 496.- Any offences against stamp duty regulations shall be punishable by additional fees, with a minimum of CFAF 10, 000.

Section 497.- Any infringement to the provisions of Section 476 above shall be punishable by a fine equal to five times the value of the stamps used, with the minimum fine being 10,000 francs.

CHAPTER XV:
TRUSTEESHIP OF ESTATES IN ABEYANCE AND UNCLAIMED PROPERTY

DIVISION I:
GENERAL PROVISIONS

A - Official trustees or provisional administrator

Section 498.- Within the territory of each member State of the Community, the management of unclaimed property and trusteeship of estates in abeyance and property declared unclaimed shall be entrusted exclusively to Taxation Services which shall act as official trustees or provisional administrator thereof through its employees.

Section 499.- The duties of official trustee or provisional administrator shall consist of managing and administering property of estates in abeyance and unclaimed property. For this purpose, employees who perform these duties in the capacity of legal proxies shall administer and manage movables and fixed entrusted to them so as to preserve such property and maintain their profitability in the best possible manner, until such time that the said property shall become State property or they shall be handed over to heirs, who make themselves known later.

Section 500.- The administration of the estate of persons who are missing or absent and who have no heirs or duly appointed representatives in the member States of the Community, shall be entrusted to an official trustee or a provisional administrator.

B - General obligations of the official trustee or provisional administrator

Section 501.- Official trustees or provisional administrators shall discharge their duties diligently particularly by:

- ensuring full execution of the clauses of the contract;
- ensuring that timber is conserved;
- ensuring that land, livestock, buildings, furniture, tools and any other objects are entered in the inventory report;
- collecting all sums and securities appertaining to the estate;
- instituting any proceedings necessary against debtors of the estate in abeyance and unlawful holders of unclaimed property;
- keeping the books on their management;
- regularly informing the Trusteeship Council and reporting to the court on their management.

Section 502.- The official trustee or provisional administrator may not repair buildings entrusted to them when the cost of such repairs exceeds the amount set by each member State, unless expressly authorized by the court.

Section 503.- The official trustee or provisional administrator shall be personally liable for any gross negligence he may commit in his management until the accounts are

officially approved and closed. He shall in this case bear any expenses pertaining to the estate.

Section 504.- With regard to title deeds and before instituting legal proceedings, the official trustee or provisional administrator shall obtain the authorization of the Trusteeship Council.

Where the official trustee or provisional administrator acts without such authorization, he shall be deemed to have committed a gross negligence. Authorization shall not be necessary for instruments that are purely provisional in nature.

Section 505.- Where the official trustee or provisional administrator is unavailable, he shall be represented or replaced by another officer.

Section 506.- When property and effects appertaining to the same estate are situated in several jurisdictions, the said property and effects in each jurisdiction shall be administered separately by the official trustee or provisional administrator of that jurisdiction, who shall hand them over to the trustee of the place of settlement of the estate.

C - Remuneration of the official trustee or provisional administrator

Section 507.- Irrespective of his out-of-pocket expenses in respect of taxes and charges, fees and allowances, the official trustee or provisional administrator shall be granted remuneration whose amount shall be determined by each member State of the Community.

The public accounting officer shall receive special remuneration for centralizing the trusteeship receipts.

The remuneration, including out of-pocket expenses, of the official trustee or provisional administrator, as well as that of the public accounting officer shall constitute a preferential claim on the estate. They shall rank with court charges.

The various official trustees or provisional administrators shall pay to the central authority (Department of Taxation) responsible for controlling all Trustee Offices a certain percentage to be determined by each member State, of all remittances collected.

DIVISION II: ESTATE IN ABEYANCE

A - Information of the official trustee or provisional administrator

Section 508.- Under pain of the prosecution and penalties provided for by the law in force in the member States, the director of hospitals, clinics, and hospital establishments, keepers of inns and hotels, and all those in whose premises a person has died shall be bound to inform the civil status registrar thereof, and to declare the sums of money, documents and other moveable effects that were in the deceased's possession at the time of death.

When a death is notified, the civil status registrar shall ascertain whether the heirs of the deceased are absent or unknown and immediately inform the official trustee or provisional administrator who shall, if need be, take possession of the property left by the deceased.

The official trustee or provisional administrator shall inform the President of the court of the place of death.

B - Affixing of seals

Section 509.- The official trustee or provisional administrator, having been informed of a death and established that no heirs, sole or residuary legatee and executor has come forward, may or should, before the expiry of the deadline for filing of a vesting order, request the court to transfer the estate to temporary possession, seek authorization to have seals affixed and assume control of the estate presumed to be in abeyance or the unclaimed property.

C - Advertising

Section 510.- The official trustee or provisional administrator shall as soon as possible have notice of an estate deemed to be in abeyance published free of charge in the Official Gazette or in a journal of legal notices of the member State in which the said estate is found or by any other means.

This notification shall call upon the creditors of the estate to prove their claims either to the official trustee or provisional administrator or, where applicable, to the law official responsible for establishing the inventory, and call upon the debtors to come forward.

The official trustee or provisional administrator shall take all necessary steps to find the rightful claimants.

D– Inventory

Section 511.- Not more than twenty five (25) days after the affixing of the seals, the official trustee or provisional administrator shall have the seals removed and an inventory of the estate in abeyance established.

When the assets of the estate do not exceed an amount set by each member State or consist solely of securities, a description drafted by a judge assisted by a registrar, in the presence of the official trustee or provisional administrator, shall, to avoid expenses, take the place of the inventory.

Section 512.- Any inventory shall begin with an examination of documents in order to identify the heirs who are absent and, if need be, obtain information concerning their place of residence and especially establish the existence or absence of a will.

Section 513.- When the documents of the deceased or absent person listed in the inventory contain information concerning the heirs, the official trustee or provisional administrator shall, without waiting for the end of the inventory operations, immediately notify them by letter, to be marked in the appropriate register, and insofar as

possible, of the assets and liabilities of the estate.

A copy of the said letter shall be kept in the estate file.

Section 514.- Not more than fifteen (15) days after the close of the inventory, the official trustee or provisional administrator shall forward to the taxation authority and the Lands Department a statement setting out:

1) the full name and occupation of the deceased;

2) the date and place of death;

3) the place of birth of the deceased;

4) the full names and addresses of their heirs or spouses if known;

5) the full names and addresses of partners;

6) the names and addresses of the legatees or executors;

7) the date of the will;

8) the content and date of the inventory or description.

DIVISION III: MANAGEMENT OF ESTATES IN ABEYANCE AND UNCLAIMED PROPERTY

A - Management by the official trustee or temporary administrator alone

Section 515.- The official trustee or provisional administrator may cause the moveable effects which are liable to deteriorate to be sold, even before the inventory has been closed, subject to authorization by court order.

The sale shall in principle be by public auction; provided that a private sale may be made subject to court order specifying the names and occupations of the purchasers and the proposed prices.

Section 516.- Real estate may be sold only in exceptional cases by the official trustee or provisional administrator within the framework of his management duties, subject to express authorization by a court ruling or by any other competent authority acting on the reasoned recommendation of experts.

The sale shall be by public auction.

Section 517.- Under pain of nullity, the official trustee or provisional administrator, his relatives or connections shall not, whether directly or indirectly, purchase by private sale or auction any real estate, moveable property or securities appertaining to the estate which he is administering.

Instruments established in violation of this provision shall be null and void.

B- Management by the official trustee or provisional administrator with third parties

Section 518.- Where the person who dies without heirs present or represented holds interests or shares in a company, the official trustee or provisional administrator shall assume the deceased's rights and obligations in the said company.

The official trustee or provisional administrator shall cause to be presented to him the securities which belonged to the deceased in order to certify the rights of the estate in the general inventory.

B - Accounting obligations of the official trustee or provisional administrator

Section 519.- The official trustee or provisional administrator shall, for management purposes, keep the following registers:

- a journal of receipts and expenses;
- a register or accounts ledger.

These registers shall be numbered and initialed by President of the Court with jurisdiction over the Tax Collection Office.

Section 520.- At the end of each month, the official trustee or provisional administrator shall deposit all receipts collected during the month with the Collector of Taxes.

Section 521.- For each estate under this administration, the official trustee or provisional administrator shall draw up a complete list of creditors. The said list shall be submitted to the President of the court in order that payment of the said creditors may be authorized after considering any opposition.

The official trustee or provisional administrator shall pay the creditors:

- against certified statements or accounts signed by him in the case of unsecured debts;
- against proper statements of ranking or collective authorization, in the case of preferred claims or mortgaged debt.

D - Supervisory institutions

1 - Trusteeship council

Section 522.- A Trusteeship Council shall be formed in each judicial area with a Tax Collection Office, comprising at least 3 (three) members as follows:

- President of the court, chairman ;
- a Judicial or Legal Officer member;
- a Government representative member.

Section 523.- The Trusteeship Council shall examine matters to be brought before law courts or any matter which the official trustee or provisional administrator may submit to it.

Grounds shall be stated for the decisions of the Trusteeship Council which shall take the form of opinions; they shall be notified to the official trustee or provisional administrator by the chairman.

Section 524.- The Trusteeship Council shall meet as often as necessary. It shall be convened by its chairman on his own initiative or at the request of the official trustee or the provisional administrator.

The minutes of meetings shall be recorded in a special register signed by the chairman.**2 - Reserved fund**

Section 525.- Where the essential management expenses in respect of an estate, including court charges, cannot be covered by the sums collected, such expenses shall be defrayed from a reserve fund.

Section 526.- It shall be forbidden for the official trustee or provisional administrator to defray the expenses of an estate with funds from another.

Therefore, each year, on the recommendation of the Trusteeship Council and where the need arises, the Minister in charge of Finance shall order a repayable advance to be mad available to the official trustee or provisional administrator, subject to an application by the latter previously endorsed by the Trusteeship Council.

The said advance shall be repaid from subsequent receipts.

Where the expenses are more than the income, the excess expenses shall be provisionally debited to the Treasury, subject to regularization.

Section 527.- The official trustee or provisional administrator shall keep a special account of sums advanced from the reserve fund.

At the end of each fiscal year, he shall append it to the general management account which shall be entered in the books of the public accounting officer of the area.

DIVISION IV:
END OF THE TRUSTEESHIP

A - Handing over of estates in abeyance and unclaimed property

Section 528.- The management of the official trustee or provisional administrator shall be terminated when one of the following occurs:

1) the property of the trusteeship is liquidated and the proceeds paid into the Treasury;

2) the estate is handed over to the State, where the heirs or rightful claimants failed to come forward within the period prescribed by each member State;

3) the estate in abeyance is handed over to the heirs (or to their authorized representatives) whose rights have been recognized after the institution of the estate proceedings.

Section 529.- At the end of the time-limit set by each member State, and after the accounts have been closed following a court ruling, the amounts paid into the Treasury by the official trustee or provisional administrator into a special account shall be transferred to the State, as well as securities and movables held by the official trustee or the provisional administrator.

With respect to unliquidated real estate, the official trustee or provisional administrator shall, at the end of the deadline prescribed by each State, apply to the President of the court for the registration

thereof. The latter shall issue an order to authorize the registration of the said real estate in the name of the State.

If, before the expiry of the deadline prescribed above, the heirs or rightful claimants come forward, they shall contact the President of the court or any other competent authority who shall issue an order to restitute their due.

Section 530.- If, subsequent to the registration of the real estate in the name of the State and prior to the expiry of the prescribed thirty year period the heirs and rightful claimants come forward, they shall contact the President of the court or any other competent authority to request the registration of the said property in their name.

B - Settlement of accounts

Section 531.- Liquidated estates of less than an amount to be fixed by each member State shall, following the settlement rulings, simply be entered as revenue in the State budget.

Section 532.- After the heirs or rightful claimants have been reinstated under Section 529 of this Code, they shall take the movables and real estate as is where the said has not yet been conveyed.

Section 533.- The Department of Taxation shall audit the accounts of the official trustee or provisional administrator each year, at the end of the fiscal year, either on his own initiative, or at the request of the President of the court.

A copy each of the audit report shall be forwarded to the President of the Court and to the trusteeship council.

Section 534.- In the first three months of every fiscal year, the official trustee or provisional administrator shall submit his management account for the preceding fiscal year to the court.

This account shall be lodged at the registry of the court with two copies of a summary inventory of the documents produced. The registrar shall acknowledge receipt on one of the copies. This shall be recorded on the same date in the appropriate registry ledger, or failing this in the register of deeds subject to registration fees.

In the case of gross negligence in lodging the accounts of one or more liquidations for which the trustee is responsible, a fine whose amount shall be determined by each State shall be imposed on the trustee.

The fine shall be imposed by the court responsible for auditing the accounts.

Section 535.- The court shall rule on these accounts within two months of their being lodged at the registry.

Judgment shall be delivered on a judge's report.

The Trustee or provisional administrator may, within one month, lodge an appeal with the Court of Appeal, which shall give its decision in the same form and within the same period.

The accounts of the official trustee or provisional administrator

following the audit by the courts may not be contested by the rightful claimants, or any person or private or public body, except on grounds of incorrect calculation, omission, falsification or duplication.

Section 536.- Where a collective judgment is delivered on several accounts, the judgment shall specify the income and expenses for each account and the position of the official trustee or provisional administrator with regard to the rightful claimants.

Section 537.- The annual decisions dealing with the accounts of the official trustee or provisional administrator shall be confined to determining the accounting position at the end of the year.

Only decisions taken at the end of the period of management of the official trustee or provisional administrator shall give the official trustee or provisional administrator final discharge.

The annual judgment shall, where applicable, rule on the fees due to the trustee for current matters and give the final judgment with regard to completed matters.

Section 538.- In the event of a decision disallowing expenses in the management account of the trustee, the latter may, if proof is subsequently produced, apply for a review to the court which ruled to disallow the expenses.

C - Taking over of the estates and unclaimed property of foreigners

Section 539.- Where the estate of an alien who has died in a member State of the community is presumed to be in abeyance, or where property abandoned by aliens is presumed to be without an owner at the end of the period prescribed by each member State, the official trustee or provisional administrator, after ascertaining with the diplomatic or consular missions that there are no heirs or rightful claimants, shall take over and manage the said property in the same conditions as that of the nationals of member States.

Section 540.- Where the known heirs are neither present nor represented, the estate may be taken in charge by the official trustee or provisional administrator and handed over as soon as possible to the consul of the country of which the deceased person was a citizen, or simply handed over directly to the said consul, on condition that the latter files a declaration at the nearest Tax Collection Office and pays any estate duties due to the member State when the death occurred.

DIVISION V: STAMP DUTY REGISTRATION AND PROCEDURAL EXPENSES

Section 541.- The procedure shall be free of charge and the deeds exempted from stamps duty and registered free, for all liquidations

of the estate managed by the official trustee or provisional administrator.

Heirs who have been reinstated shall settle the fees on the estate liquidate in accordance with the provisions of this Code.

SUB-PART II: UNHARMONIZED LEGISLATION IN THE CEMAC ZONE

CHAPTER I: RATES OF REGISTRATION FEES

Section 542.- (1) Stamp duty on bills of lading and transport contracts as well as on advertising shall be paid at the office of the competent Collector of Taxes of the area within 15 (fifteen) days of the month following that during which the taxable transaction was carried out.

(2) Companies under a specialized management unit shall declare and pay registration fees, on private agreements, stamp duty on advertising and axle tax to the latter.

(3) The rates of the various duties provided under Chapter 11 Part 1 of this Code shall be determined in accordance with provisions of Sections 544 to 547 below.

DIVISION I: PROPORTIONAL DUTIES

Section 543.- The following shall be liable:

a) to the high rate of 15%:

-……. (deleted).

b) At the intermediate rate of 10%:

- instruments and transfers of built-on urban estates;
- instruments and transfers provided for in Section 341 (2) of this Code, excluding leases of buildings in rural areas for business purposes;
- transfers of businesses and good will.
- instruments and transfers of businesses provided for in Section 341 (1), excluding new merchandise which is subject to the reduced rate of 2% when the conditions laid down in the same paragraph have been fulfilled.

c) The average rate of 5%:

- deeds and transfers of non built-on urban and built-on rural estates;
- instruments and transfers provided for in Section 342 including rural leases for business uses and excluding leases of dwelling houses in rural areas;
- any agreement aimed at enabling an entity to carry out an activity that was carried out by a previous holder, even where the said agreement concluded with the latter or his successors in title is not accompanied by a transfer of customers;
- massive disposals of company shares where they do not entail transfer of the business.

The average rate shall be reduced to 2% for rural non-built-on estates under the official price list.

Subject to the provisions of Sections 350 and 545, public contracts of 5,000,000 CFAF and above, paid from the budget of the State, local and regional authorities, and administrative public establishments.

d) The reduced rate of 2%:

- instruments and transfers of non-built-on rural estates;
- transfers, even indirect, in Cameroon or abroad, of shares and bonds of companies with registered offices in Cameroon.

In this case, the stamp duty base shall be the portion of the transfer price corresponding to the foreign entity's share of the capital of the Cameroonian company.

- rural leases for residential purposes;
- decisions of the Court of Appeal pertaining to sentences ranking of creditors, liquidation or obligations in respect of the sums and securities and interests.

e) At the super reduced rate of 1%:

- instruments and transfers provided for in Section 344 above. However, as regards release of mortgages, the tax calculated shall be reduced by three-quarters;
- notwithstanding **the provisions of section 344 of this Code, deeds and transfers of property to associations recognised as being of public benefit and duly authorised religious bodies**.

f) For the specific case of public procurement, the applicable rates shall be as follows:

- 7% for public purchase orders defined as public contracts and others worth less than five millions paid from the budget of the state, decentralized local authorities and public establishments, irrespective of the source of funding;
- 5% for letters of purchase defined as public contracts and orders worth five million or more, but less than fifty millions paid from the budget of the state, decentralized local authorities and public establishments, irrespective of the source of funding;
- 3% for public contracts defined as public orders for amounts equal to or more than fifty millions paid from the budget of the state, decentralized local authorities and public establishments, irrespective of the source of funding.

DIVISION II: DEGRESSIVE FEES AND PROGRESSIVE FEES

Section 544.- A - Digressive fees

The digressive fees provided for in Section 346 of this Code shall be fixed as follows:

- 2% with a maximum of 750,000 CFAF for capital ranging from

0 to 750, 000,000;

- 1.5% with a maximum of

1,500,000 CFAF for capital ranging from 750,000,001 to 1, 500,000,000;

- 1% with a maximum of 3,000,000 CFAF for capital ranging from 1,500,000,001 to 3 ,000,000,000;

- 0.5% with a maximum of 5,000,000 CFAF for capital ranging from 3,000,000,001 and 5 ,000,000,000;

- 0.25% with a maximum of 2,500,000 CFAF for capital above 5,000,000,000 CFAF.

B - Progressive fees

a) Transfers for purposes of building for outright sale or leasing purchase.

Transfers made under the conditions laid down in Section 347 of this Code shall be subject to the following progressive fees:

- fixed fee laid down in Section 353(3) above on prices in the 0 to 5, 000,000 CFAF bracket;
- proportional fee of 2% on prices in the 5,000,001 to 10,000,000 CFAF bracket;
- proportional fee of 5% on prices in the 10,000,001 to 15,000,000 CFAF bracket;
- proportional fee of 10% on prices in the 15,000,001 to 20,000,000 CFAF bracket;
- proportional fee provided for in Section 543 (a) above on prices above 20,000,000 CFAF.

b) Transmission on death.

1) The fees for transmission on death provided for in Section 348 of this Code shall be progressive and charged as follows:

- in the 0 to 2 000 000 bracket …… 2%;

- in the 2 000 001 to 5 000 000 bracket..…….... 3%;

- above 5 000 000. ……...…….…… 5%.

2) Deleted.

c) Donations inter vivos and gratuitously.

The fees on donations inter vivos provided for in Section 349 of this Code shall be charged as follows:

- direct line of descendants or ascendants, or between spouses……..... **5%**

- between brothers and sisters: …**10%**

- between relatives beyond the second degree, or between unrelated persons:……...…**20%**

DIVISION III: FIXED RATES

A - Specific fixed rate

Section 545.-

a) Fixed rate of 50,000 CFAF.

The instruments referred to in Section 350 above shall be subject to a fixed registration of 50,000 CFAF giving rise to graduated stamp duty.

b) Fixed rate of 20,000 CFAF

The under mentioned instruments shall be subject to the fixed registration fee of 20,000 CFAF giving rise to graduated stamp duty:

- *cancelled ;*

- mortgage charges to guarantee debit balance on current account or to guarantee bonds;

- sureties, etc;

- hypothecated security or collateral sums due under a contract;

- assignment of debt;

- car loan agreements concluded with approved bodies, notwithstanding the provisions of Section 351 (5) above;

- guarantee instruments, notwithstanding the provisions of Section 344 (7) above.

c) Fixed rate of 4,000 CFAF

Injunctions ordered in accordance with the instruments in force, in particular Law No. 89/21 of 29 December 1989 to lay down a simplified procedure for the recovery of civil and commercial debts, shall be subject to the fixed rate of 4,000 francs giving rise to graduated stamp duty, the provisions of Section 353(1) above notwithstanding.

B - Fixed rates as minimum payment

The following shall be subject to a fixed rate hereunder regarded as a minimum payment and not giving rise to graduated stamp duty:

a) fixed rate of 20,000 CFAF :

- the instruments and transactions provided for under Section 351 above shall be subject to the provisions of Section 545 (b) above.

b) Fixed rate of 12,000 CFAF

The instruments and transactions referred to in Sections 352 and

546(b) of this Code;

b) Fixed rate of 10,000 CFAF

The instruments and transactions referred to in Section 353(2) above, and instruments authenticated by a notary;

c) Fixed rate of 4,000 CFAF

The unnamed instruments referred to in Section 353(3) above.

DIVISION IV: EXONERATIONS AND EXEMPTIONS

Section 546.- In addition to the provisions of Section 337 above, the following shall be registered free of charge:

A - Registration free of charge

1) Instruments and judgments transferring ownership of mortgaged property and real property rights to banks and microfinance institutions, for the realization of their mortgage, provided that:

- the commitment to resell the estate is made by the bank in a tender or separate instrument;
- the actual resale takes place within 5 (five) years.

2) loan agreements to finance agro-pastoral and fisheries operations.t;

3) Transfer or use of movable or immovable property which is subject to the Value Added Tax;

4) Public service concession agreement;

5) loans on collateral and on mortgage concluded with credit establishments or microfinance institutions of the second or third category, as well as the release of mortgages, sureties and guarantees thereto.

6) instruments of incorporation and company extension as well as instruments on increase in capital;

7) Instruments whose registration is the responsibility of international Organizations except as otherwise provided for in the headquarters Agreement signed with a CEMAC State.

8) Testamentary or inter vivo transfers free of charge to public utility associations, the State and its agencies, as well as denominational bodies duly approved by the competent authority.

B – Exemptions

In addition to the provisions of Section 338 above, the following shall be exempted from registration fees:

1) business instruments other than those expressly referred to under the law;

2) instruments relating to the acquisition and transfer of negotiable public property;

3) notwithstanding the provisions of Section 351(5) above, private agreements establishing the sale of new motor vehicles on credit;

4) notwithstanding the provisions of Section 343 (2) and (3) the transfer of shares bonds and stocks of companies registered in the National stock market;

5) current account contracts, including shareholders current account contracts;

6) instruments established by diplomatic or consular missions foreign to CEMAC, subject to reciprocity;

7) Public orders for fuels and lubricants regardless of the purchase or payment method. The orders shall also be exempted from the application of the fiscal stamp duty;

8) Collateral and mortgage loans with microfinance institutions of the first category, as well as the related releases, surety bonds and guarantees;

9) financial assistance agreements granted to Regional and Local Authorities.

DIVISION V: ADMINISTRATIVE EVALUATIONS

Section 546 a.- (1) Notwithstanding the dispositions of articles 324 and 325 supra, the estimate that served as basis for the levying of the proportional, progressive or digressive duty of movable or immovable property assigned in ownership, usufruct or possession, shall not be lower than that resulting from implementation of the official price list.

In the specific case of transfers resulting from inheritance, division, release from joint ownership and gifts inter vivos in the direct line and between spouses, the value used as a basis for calculating registration duty is determined by applying a discount of 50% to the value resulting from applying the official price list.

(2) In case of a disagreement to the administrative evaluation herein above, the parties may resort to an expert evaluation. The application for an expert evaluation shall be made by a petition to a Civil Court in whose jurisdiction the goods are located or immatriculated, where they are boats, ships or aircrafts.

DIVISION VI:

SPLITTING OF DUTIES

Section 546 b. - Notwithstanding the provisions of articles 304, 312 and 313 of this Code, the amount of the registration fees for a long lease may be divided into as many payments as there are three-year periods in the term of the lease.

Section 546 c. - (1) Where the payment of duties is divided into instalments, the registration formality is granted as and when the instalments are paid and for the amount of each instalment.

(2) Failure by the taxpayer to comply with the terms and conditions for payment in instalments will invalidate the instalments granted and will render the amount of duty still due immediately payable, without prejudice to late payment penalties of an additional duty.

CHAPTER II:
STAMP DUTY RATES

The rates of the various stamp duties as harmonized in the Community shall be fixed as follows:

The maximum and minimum rates provided for in Section 445 above shall be fixed at 1,500 and 1,000 CFAF respectively in Cameroon.

DIVISION I:
STAMP DUTY BASED ON PAPER SIZE

Section 547.- The rate of stamped paper and stamp duties based on paper size referred to in Sections 438 and 444 above shall be fixed as follows:

Description	Format	Rate
Register paper	(42 x 54)	1,500 CFAF
Normal size paper	(29.7 x 42)	1,500 CFAF
Half of normal size paper	(21 x 29.7)	1,500 CFAF

DIVISION II:
SPECIAL STAMP DUTIES PAYABLE ON CERTAIN DOCUMENTS AND OTHER FEES

A - Stamps on passports and visas

Section 548.- Stamp duty on passports and other related documents shall be fixed as follows:

1) National passports

Stamp duty on national passports shall be fixed as follows:

- issue, renewal and extension of ordinary passports: CFAF 110,000;

- issue of laissez-passer: 25,000 CFAF.

2) Visas on foreign passports

Stamp duty for entry and exit visas on foreign passports shall be fixed as follows:

- deleted;
- deleted;
- visa for multiple entries and exits valid for from 0 to 6 months:
  - deleted ;
  - Normal visa: CFAF 100 000;
  - Express visa: CFAF 150 000.
- visa for multiple entries and exits valid for more than 6 months:
  - Normal visa: CFAF 150 000;
  - Express visa: CFAF 200 000.

Collective passports shall be subject to the same stamp duty as individual passports.

The amounts mentioned above may be adjusted by regulation to take into account reciprocity.

3) Exemptions

The following shall be exempted from stamp duty:

- issue of diplomatic and service passports;
- visas for study trips, granted to foreigners for a duration of not more than 6 months;
- transit visas;
- entry and exit visas granted to nationals of CEMAC member countries, for travel within the Community, subject to reciprocity.

Nationals of non-CEMAC countries may benefit from the same exemption, subject to reciprocity.

B - Identity cards and residence permits

Section 549.- National identity cards issued to Cameroonian nationals, as well as residence permits issued to foreign nationals shall be subject to the following stamp duties:

1) National identity cards: 1,000 CFAF.

2) Residence permits:

- CFAF 50 000 for residence permits issued to students;
- CFAF 75 000 for residence permits issued to foreign workers under contract with the state or a local council and to unemployed spouses
- CFAF 150 000 for residence permits issued to nationals of African countries and renewal thereof ;
- CFAF 300 000 for residence permits issued to nationals of non-African countries and renewal thereof.

3) Residence cards:

- CFAF 75 000 for residence cards issued to members of duly recognized religious congregations, to unemployed spouses or minor dependent children of expatriates as well as to expatriate spouses of Cameroonians who have maintained their nationality of origin;
- CFAF 300 000 for residence cards issued to nationals of African countries;
- CFAF 750 000 for residence cards issued to nationals of non-African countries.

4) Exemptions

The following shall be exempted from stamp duty on residence permits and residence cards:

- students with a special status;
- volunteers;
- refugees;
- technical assistance or cooperation personnel, military and police cooperation personnel;
- non-diplomatic personnel of diplomatic missions;
- personnel of international organizations accredited to Cameroon, unemployed spouses of the above exempted persons.

5) Notwithstanding the provisions of Sections 442 and 443 above, the stamp duty on national identity cards, residence permits and residence cards may be collected against a receipt and the amount and references thereof shall be indicated on the card or permit.

A special receipt book shall be provided for that purpose.

Section 550.- (a) National driving licenses and their duplicates shall be subject to a fiscal stamp duty of 10 ,000 CFAF;

(b) Certificates of aptitude to drive certain automobiles in urban areas are subjects to a 10,000 CFAF fiscal Stamp duty.

C - Vehicle registration license

Section 551.- Registration licenses for motor vehicles and other vehicle registration documents "cartes grises", as well as their duplicates shall be subject to stamp duty as follows:

(a) A stamp duty fixed at 3,000 CFAF per horsepower or fraction thereof shall be levied on all receipts showing the declaration of the entry into service of motor vehicles and other motorized conveyances subject to registration

(registration licenses) and transfers of such receipts.

However, as regards commercial vehicles, the rate shall be fixed at 1,000 CFAF per horsepower or fraction thereof.

A commercial vehicle should be understood to mean one that has a payload of more than 1,000 kg.

(b) As regard motorcycles and mopeds, the minimum stamp duty shall be fixed at 3,000 francs.

(c) Receipts showing the declaration of the entry into service of WD and IP series shall be subject to the following duties:

- WD ……..... 50,000 CFAF;

- IP ……..…. 10,000 CFAF.

Receipts showing the declaration of the entry into service of WD and IP series shall be valid for one month. The above duties shall be paid at the time of the monthly renewal.

Section 552.- The stamp duty provided for in the foregoing Section shall be paid at the same time as the customs duty on motor vehicles imported for home use.

D - Firearms licenses

Section 553.- Firearms licenses shall be subject to a fiscal stamp duty of 100,000 CFAF. This same rate shall apply to duplicates and renewals thereof.

E - Licenses for hunting and like activities

Section 554.- Licenses for hunting and the like activities shall be subject to the following fiscal stamp duty:

1) Hunting licenses

a) Sport hunting license for small game

Game birds:

Category A: (Nationals)..... CFAF 100 000;

Category B: (Resident aliens) …... CFAF 150 000;

Category C: (Tourists) ..... CFAF 200 000.

Game animals:

Category A: (Nationals)..... CFAF 100 000;

Category B: (Resident aliens)..... CFAF 200 000;

Category C: (Tourists)..... CFAF 300 000.

b) Sport hunting license for medium-sized game

Category A: (Nationals)..... CFAF 150 000;

Category B: (Resident aliens): CFAF 300 000;

Category C: (Tourists)..... CFAF 400 000.

c) Sport hunting license for big game

Category A: (Nationals) …... CFAF 300 000;

Category B: (Resident aliens) … CFAF 350 000;

Category C: (Tourists)..... CFAF 500 000.

2) License to capture

a) License to capture non-protected animals for commercial purposes:

- Category A: (Nationals) CFAF 3 000 000;
- Category B: (Resident aliens)... CFAF 4 000 000.

b) Scientific license to capture non-protected animals:

- Category A: (Nationals) ..... CFAF 300 000;
- Category B: (Resident aliens) …. CFAF 350 000;
- Category C: (Tourists) ..... CFAF 4 00 000.

3) License to collect

a) ***The duties on the license to collect carcasses and animals in Classes Band C reserved for nationals shall be fixed at a single rate of 300,000 CFAF per quarter.***

b) ***Collection tax for hides and carcasses***

- Varan ..... CFAF 25 000/hide;
- Python .... CFAF 50 000/hide.

c) ***Fixed tax for other products***……..... 75,000 CFAF /hide

4) Scientific research license: …….. 100,000 CFAF

5) Game-farming and game ranching licenses:

……. 300,000 CFAF

6) Hunter guide license

(a) Tenured hunting guide licence

Category A: (Nationals) …….. CFAF 1 000 000;
Category B: (Resident aliens) CFAF 3 000 000.

(b) Assistant hunting guide licence

Category A: (Nationals) …. CFAF 500 000;
Category B: (Resident aliens) ….. CFAF 1 500 000.

7) Photographic hunting license

- Amateur photographer: CFAF 100 000 F CFA;
- Photographer …... CFAF 300 000;
- Amateur film-maker ….. CFAF 500 000;
- Professional film-maker: CFAF 750 000.

Section 555.- A stamp duty of 25,000 CFAF shall be charged per bill of lading irrespective of the number of copies.

F - Stamp duty on transport contracts

Section 556.- Stamp duty on transport contracts shall be fixed as follows:

1) 1,000 CFAF for each waybill issued for contracts pertaining to the transportation of goods within the national territory;
2) 2,000 CFAF per waybill issued for international contracts pertaining to the transportation of goods.

3) **FCFA 10,000 per bill of lading for the carriage of goods by air.**

Stamp duty on transport contracts shall be paid by the transporter exclusively at the Revenue office of his or her Taxation Centre. **In the case of air transport contracts, the stamp duty is collected by the express mail company.**

Section 557.- Registration certificates for appliances subject to the tax on games of chance and leisure, as well as the duplicates thereof shall be liable to stamp duty of 25,000 CFAF.

G – Specific stamp duty on certain documents

Section 557 a: The rate of the stamp duty referred to in Section 470 a of this Code shall be fixed at CFAF 25 000 per application.

CHAPTER III: OBLIGATIONS AND PENALTIES

DIVISION I: TIME-LIMITS, PLACE OF REGISTRATION AND GRANTING OF FORMALITY

Section 558. - Time-limits for the registration of instruments and declarations as stipulated in Section 276 shall be set out as follows:

- a time-limit of 1 (one) month for Section 276 (1);
- a time-limit of 3 (three) months for Section 276 (2);
- a time-limit of 6 (six) months for Section 276 (3) and (4);

For the application of the provisions of Section 276 (1) above, the time-limit for the registration of legal instruments shall be calculated from the date of their transmission to the Registry.

In the event of failure to register instruments and declarations pertaining to the transfer of real estate at the Tax Collection Office having jurisdiction, the notaries or the parties shall be subject to a fine equivalent to 50% of the fees due per offence.

Public contracts shall be registered at the taxpayer's tax collection office, except for public orders which shall be registered at the Special Registration Units.

The notaries or the parties shall be subject to affine of 20,000 CFAF per offence in the event of failure to register at the Tax Collection Office with jurisdiction instruments and declarations pertaining to the transfer of the real estate

Obligations of the parties, law officials and inspectors

Instruments concerning the transfer of ownership or usufruct in respect of an estate or a business shall, where applicable, indicate the market or estimated value of the property at the time of its last transfer or registration.

Similarly, to each copy of the instrument shall be attached a copy of the descriptive statement on the

land certificate, duly signed by the notary.

In the case of the sale of buildings, the price of the land and buildings should be declared separately.

Section 558 a: Notwithstanding the provisions of Section 270 above, the record of registration may be granted electronically. In this case, it shall give rise to the establishment of a registration certificate.

The conditions for the application of this provision shall be specified by a separate instrument of the Minister in charge of finance.

DIVISION II: FUNERAL EXPENSES

Section 559.- Funeral expenses may be deductible up to 2 000,000 **CFAF,** excluding entertainment expenses.

DIVISION III: LIMITATION PERIOD

Section 560.- (1) The current prescription against the Government to apply for fees for transfers upon death shall be thirty (30) years. It shall apply to old inheritances opened and not declared to the tax administration, regardless of the date of death.

(2) Claims by the parties in respect of action for restitution shall lapse after five years.

DIVISION IV: RIGHT OF ACCESS

Section 561.- Any refusal to allow access shall be liable to a fine of 20,000 francs, except as concerns access to the records of law officials for which a fine of 10,000 CFAF shall be imposed.

DIVISION V: REMUNERATION OF TRUSTEES AND PUBLIC ACCOUNTING OFFICERS

Section 562.- The remuneration of a trustee and a public accounting officer shall be fixed as follows:

A - Trustee:

- 3% of the revenue he brought into the estate;
- 3% of the sums he paid to the creditors of the estate or property in abeyance and of maintenance and management expenses;
- 5% of the credit balance corresponding to the net assets of the estate after clearing revenue and expenditure items.

The above fees shall be taxable on the basis of the audit judgment.

The various trustees shall deposit 70% of the total remittances which they have received in a Current account opened in the name of the Director General of Taxation.

- 30% shall be paid to the Director General of Taxation, in his capacity as controller of all Trustee Offices;
- 50% shall be shared to the staff of the Department of Taxation according to the conditions laid down by decree;
- 20% shall be used to set up a fund intended to look for trusteeships,

attachments and confiscations and to finance preemption operations.

B - Public accounting officer

The treasurer shall receive a special remuneration related to the operations of centralizing trusteeship receipts. He shall be granted a 0.5% allowance on all the recovery operations he carries out in respect of the assets of the estate and the property in abeyance, excluding the repayment of reserve funds and the withdrawal of funds.

Section 563.- In addition to the provisions of Section 522 and 525 above, court charges shall be paid to judicial and legal officers, registrars and civil servants appointed to the Trusteeship Council from a special account opened in the books of the accounting officer having jurisdiction.

Section 564.- In addition to the provisions of Section 526 above, advances to the official trustee or provisional administrator for the management of unsettled trusteeships shall be drawn from the trusteeship's account opened in the books of the accounting officer who centralizes trusteeship receipts.

DIVISION VI: REPAIR OF BUILDINGS BY THE TRUSTEE

Section 565.- The maximum cost of repairs undertaken by an official trustee or provisional administrator shall be fixed at 500,000 CFAF, in accordance with Section 502 of this Code.

DIVISION VII: HANDING OVER TO THE STATE OF SECURITIES AND PROPERTY

Section 566.- In accordance with Section 529 of this Code, the following shall become State property after a period of 3 years:

- sums paid into the Treasury;
- securities and real property;
- buildings not constructed by the official trustee or provisional administrator.

Section 566.a-Senior court registrars shall be required to forward to the competent tax authorities, within one month of formalization, the decisions relating to the property seized for the benefit of the state.

Section 567.- Property seized for the State shall be managed as for the trusteeship.

DIVISION VIII: TRUSTEESHIPS OF LIMITED VALUE

Section 568.- The minimum value of the estate referred to in Section 531 of this Code shall be 100,000 CFAF.

Section 569.- A trustee or provisional administrator shall be allowed 6 (six) months from the date of death to ask for the vesting order in accordance with Sections 508, 509, 540 above.

DIVISION IX:
FINE AGAINST THE TRUSTEE

Section 570.- The fine imposed on the trustee for negligence under Section 534 of this Code shall range from 2,000 to 10,000 CFAF.

DIVISION X:
REMISSION, MITIGATION AND INCREASE OF PENALTIES FOR DELAY AND FINES

Section 571.- In accordance with Section 410 of this Code, reduction or ex gratia remission of penalties, fines or obligation shall be granted automatically under the same conditions as those provided for in Sections M 144 (new) and M 145 of this Code:

- Up to CFAF 1,000,000 by Heads of Tax Collection Offices;
- Up to CFAF 5,000,000 by Heads of Regional Tax Collection Offices and the Director of the Large Tax Unit;
- Up to CFAF 20,000,000 by the Director General of Taxation;
- Above CFAF 20,000,000 by the Minister in charge of finance.

The proceeds of the penalties for delay, fines and obligations for violations of the provisions of this Code shall be shared between the State and the staff of the Taxation and Treasury Departments according to conditions laid down by decree.

The Minister in charge of Finance shall be responsible for refunding of duties unduly or irregularly collected under Sections 332 and 335 of this Code.

Sections 572.- (1) The assessment authority may close down the establishment with the assistance of a process server and a law enforcement officer in the following cases:

- non-payment, one month after payment notice, of the duties and taxes governed by this Code and for which the taxpayer is legally liable;
- non-payment of duties and taxes one month after notification of collection order or notice of arbitrary assessment order.

The closure of the establishment shall be established by:

(2) a report signed by the above-mentioned officers. The taxpayer shall constitute the keeper of the sealed property and shall be liable for any unlawful removal or tempering with the seal of the State.

(3) The establishment shall be reopened only after payment of the principal of the duties payable.

Section 573.- The duties payable on a collection order may be collected from tenants, employers, guardians and, in general, from any third party in possession of sums and assets belonging to the debtor.

DIVISION XI:
PROCEDURES FOR COLLECTING REGISTRATION FEES FOR INSTRUMENTS REGISTERED IN DEBET

Section 573 a.- Registration fees and stamp duties due on instruments registered in debit shall be determined on the basis of a taxation notice produced by the tax administration. They shall be paid by the Registrar into the account of the competent tax Collector within one month from the date of their collection.

SUB-PART III: UNHARMONIZED CODE IN CEMAC ZONE

CHAPTER I:
SPECIAL COMPANY TAX:

DIVISION I:
TRANSFER OF SHARES AND INTERESTS SUBJECT TO TRANSFER DUTY

Section 574.- 1) Notwithstanding the provisions of Sections 343(3) and 543 (d) above, some transfers of the shares and interests in a company constituted under civil or commercial law shall be subject to a transfer duty corresponding to the nature of the goods involved. These include:

- transfers of shares, subscriptions or founder's contributions during the period of non-negotiability;
- transfer of interest in companies whose capital is not composed of shares, when these transfers are effected within two years of the final subscription to the company's share capital;
- transfers of shares or interests in any form following a donation or death;
- transfer of shares or interests resulting in the winding-up of the company;
- transfer of the shares of a company given out in compensation for subscriptions in kind.

2) For taxation purposes, each item of the subscription shall be evaluated separately and the number of shares given out in compensation of each item clearly indicated.

In the absence of this evaluation, the rates charged for fixed assets shall be applied.

3) In all cases where the transfer of shares or interest led to the payment of transfer duty in pursuance of this Section, the outright allocation, following the liquidation of the company, of property represented by the transferred securities shall necessitate the payment of a transfer duty only if the property is allocated to anyone other than the transferee.

Section 575.-(1) Within one month of their establishment, companies shall be bound to make, at the Tax Collection Office of the area where their head offices are located, a declaration stating:

- the objective and duration of the company or enterprise;

- the date on which the articles of association were drawn up and the references pertaining to the registration of the said document, a duly stamped and certified copy thereof shall be attached to the declaration;
- the names and local addresses of the directors or managers;
- the exact location of its headquarters and offices.

(2) on the event of an amendment to the company's articles of association, or changes such as the issue of new securities and increase or decrease in capital, these companies must make a declaration within one month of the date of the registration of the instrument at the Tax Collection Office where the initial declaration was made. A copy of the amending instrument shall at the same time be deposited at the said center.

(3) Late submission of the above declaration shall be punishable by a fine of 10,000 francs per month fraction of a month, to which a penalty of 5,000 francs per day may be added until the declaration has been produced. Such penalty shall apply where the failure to make a declaration has been established.

Incomplete or inaccurate declarations shall be subject to the same penalties.

DIVISION II: MISCELLANEOUS PRESCRIPTIONS

Section 576.- The following shall become State property, and shall be declared to the Tax Collection Office under which the company, holder of securities, establishment or authority falls, within three months of prescription:

- interest, coupons and dividends covered by the five-year prescription, relating to shares, founders' shares or negotiable bonds issued by a commercial or civil company or a regional and local authority or private authority;
- shares, founders shares, bonds and other securities of the said regional and local authorities, covered by the thirty-year prescription or an agreed term;
- cash deposits and, in general, all liquid assets in banks, credit establishments and other institutions holding funds in deposit and current accounts, in respect of which rightful claimants have made no transactions or claims for thirty years;
- deposits of securities and, in general, all securities in banks and other institutions holding securities in deposit, in respect to which rightful claimants have made no transactions or claims for thirty years;
- the transfer of registered securities to the State under conditions stipulated in this Section shall be effected on production of the said securities and a certificate from the Director General of Taxation.

CHAPTER II:
PROPERTY TAX

DIVISION I:
SCOPE OF APPLICATION

Section 577.- (1) Property tax shall be levied annually on built-on and non- built-on estates found in Cameroon, in chief towns of administrative units.

Property tax shall also be levied on the above-mentioned estates where they are found in urban areas with such urban infrastructure and amenities as defined below.

Urban infrastructure and amenities shall be construed as tarred or earth road, water supply, electricity and telephone networks.

(2) Property tax shall be levied on natural and legal persons who own built-on and non-built-on estates, including de facto owners.

(3) When a building is rented under an emphyteutic, building, or rehabilitation lease, or is the subject of an authorization of temporary occupation of the public domain which is taxable in the common law jurisdiction, the property tax shall be issued in the name of the emphyteutic construction or rehabilitation lessee, or authorization holder.

DIVISION II:
EXEMPTIONS

Section 578.- The following shall be exempted from property tax:

- property belonging to the State, regional and local authorities or public establishments which are not of an industrial or commercial nature;
- property belonging to denominational, cultural or charity organizations recognized as being in the public interest, where such property is used for non-profit purposes;
- property belonging to public or private hospital and school establishments.
- property belonging to international organizations which have signed headquarters agreement with Cameroon;
- property belonging to diplomatic missions subject to reciprocity;
- land used for the exclusive purposes of farming, stock breeding and/or fishing shall also be exempted.
- To club, sports associations including landed properties deployed for sports activities.

DIVISION III:
PERSONS LIABLE

Section 579.- (1) Owners and de facto owners of built-on or non built-on estates shall be liable to property tax.

(2) Property tax shall be due on the 1st January of each fiscal year. It shall be voluntarily settled no later than 30th june by the tax payers or his trustee, or on the basis of pre-filled return.

DIVISION IV:
BASIS OF ASSESSMENT

I - BASIS OF ASSESSMENT

Section 580.- The basis of assessment of the property tax shall be determined by the value of lands and buildings as declared by the owner:

Failure to file returns or in the event of reduction, the administrative value of the building determined in accordance with the provisions of Section 546 (a) of this Code shall be used as the assessment basis.

DIVISION V: ASSESSMENT PROCEDURE

II - TAX RATE

Section 581.- (1) The property tax rate shall be 0.1%

(2) *Deleted.*

DIVISION VI: PLACE OF ASSESSMENT

Section 582.-(1) Property tax returns shall be filed and the tax paid in the taxation service of the place where the property is located.

However, companies under a Specialized Management Unit shall pay their taxes and duties exclusively by bank transfer or certified check.

DIVISION VII: SPECIAL OBLIGATIONS

Section 583.-(1) Instruments pertaining to property mortgages, transfer of ownership or possession may be registered only upon presentation of evidence that the property tax was duly paid.

Any entry into the land conservation register shall be conditioned upon presentation of a receipt showing payment of property tax or presentation of a tax certificate issued by the relevant taxation service.

(2) Persons liable to property tax as well as those exempted shall lodge with the taxation service with jurisdiction a copy of title deeds, building permits, building cost estimates and any other similar documents, within one month of the date of issue thereof.

The services issuing the documents referred to above shall also forward a copy thereof to the relevant taxation service, within three months of the issue thereof.

Where such documents are issued in the name of a group, the co-partners shall be jointly and severally liable for payment of the tax assessed in the name of their agent. The same procedure shall apply in case of jointly owned buildings.

DIVISION VIII: MISCELLANEOUS PROVISIONS

Section 584.- Procedures for assessment, control, collection, disputes as well as general obligations and sanctions applicable in matters of property tax shall be those provided for in the *Manual of Tax Procedures.*

CHAPTER III:
GRADUATED STAMP DUTY

DIVISION I:
GENERAL RULES

Section 585.-(1) Instruments which contain statements of value but are not subject to proportional registration duty, either by law (registration duty or at a fixed duty) or by reason or suspensory conditions shall be subject to graduated stamp duty.

The following instruments, in particular, shall be subject to graduated stamp duty:

- instruments on which registration fees are borne by the State or a local council;
- land certificates and land registration booklets.
- The value of the property on which stamp duty is assessed shall be estimated by the registrar of landed property who issued the land certificate or land registration booklet;
- loan contracts, credit agreements, joint sureties, assignment of salaries, assignment and transfer of rental, as well as securities which, in compliance with Section 337(3) above, or with a preferential tax system, are registered free of charge or at a fixed fee;
- instruments including a suspensory condition.

(2) Notwithstanding the provisions of subsection (1) above, the instruments of incorporation and continuance of a company as well as instruments to increase capital shall not be subjected to graduated stamp duty.

DIVISION II:
BASIS OF ASSESSMENT AND RATE

Section 586.- Graduated stamp duty shall be charged as follows, for each copy of the document, and according to the maximum value stated in the document, in the case of documents under private seal, for the originals, the minutes and the copies in the case of notarial documents:

- CFAF 25 000 for values between 0 and CFAF 1 000 000;
- CFAF 50 000 for values between 1 000 001 and CFAF 20 000 000;
- CFAF 75 000 for values between 20 000 001 and CFAF 50 000 000;
- CFAF 150 000 for values between 50 000 001 and CFAF 100 000 000;
- CFAF 250 000 for values between 100 000 001 and CFAF 500 000 000;
- CFAF 400 000 for values above CFAF 500 000 000.

Section 587.- The payment of the graduated stamp duty shall not exclude that of stamp duty based on paper size.

DIVISION III:
COLLECTION

Section 588.- Graduated stamp duty shall be paid by machine

stamping, or exceptionally by endorsement for stamp duty.

CHAPTER IV: STAMP DUTY ON ADVERTISING

DIVISION I: GENERAL PROVISIONS

Section 589.- Stamp duty on advertising shall be charged on:

- posters;
- leaflets and handbills;
- advertising hoardings;
- press, radio, cinema and television advertising, and advertising vans with loudspeakers;
- free distribution within the framework of commercial promotion;
- any other tangible or intangible medium.

Section 590.

- **Posters** shall mean pictures or words for the purpose of advertising on paper, whether protected or unprotected, and placed, during a period of six months, in a public place or place open to the public, whether for payment or otherwise, or visible from a public place or on vehicles, and not being neon signs.

- **Leaflets and handbills:** shall mean literature distributed free of charge to the public in public places or in places open to the public whether for payment or otherwise, and not purely technical in character.

- **Advertising hoardings:** shall mean pictures and words for the purpose of advertising whether luminous or not, other than posters, put up in a public place or place open to the public, whether for payment or otherwise, or visible from a public place, or on vehicles and not being neon signs.

DIVISION II: RATES

Section 591.- (1) Stamp duty shall be paid at the rate of 3% of the cost of advertising for each medium, regardless of whether it is printed locally or imported, excluding advertising by vans.

(2) For advertising by vans, the rate shall be fixed at 30,000 CFAF per vehicle with a loudspeaker per month. For vehicles without loudspeakers, the rate shall be 20,000 CFAF per vehicles per month.

(3) For advertising on cigarettes and alcoholic beverages, including in the form of free distribution, the rate of stamp duty shall be 15 percent.

(4) Luminous signs and plaques placed on the façades of commercial and industrial establishments to indicate their locations shall be exempted from stamp duty on advertising.

DIVISION III: COLLECTION

Section 592.- Stamp duty on advertising shall be paid as follows:

1) posters, leaflets, handbills

Stamp duty on advertising made through these media shall be deducted at source by enterprises

under the specialized management units and paid into their centers of attachment under the same conditions as other taxes, duties or charges.

Other advertisers shall declare and pay stamp duties on advertising to an advertising agency. The latter shall pay over the amount collected within fifteen (15) days of the end of the month in which such advertisement taxes are collected.

a) Posters, leaflets and handbills printed in Cameroon:

Printers established in Cameroon shall keep a register countersigned and initialed by the Registration Services in which they shall record all posters, leaflets and handbills which they print.

In the first month of each quarter, they shall file a declaration and pay over the amount of duty collected in the preceding quarter.

Posters, leaflets and handbills shall bear the printer's name and their number in the printing register carrying the duty paid.

b) Posters, leaflets and handbills printed outside Cameroon:

Before the importation of such documents, the users shall declare their nature and quantity to the Tax Collection Office of their area of residence or head office.

The payment shall be made within the month of entry of the posters, leaflets and handbills into Cameroon at the Tax Collection Office where the declaration was made before importation. These documents shall not be used until the stamp duty is paid.

2) Advertising hoardings

Firms and individuals under the specialized management units using advertising hoardings shall make a declaration and payment of stamp duties at their center of attachment under the same conditions as other taxes, duties and charges.

Apart from the firms mentioned above, other advertisers shall declare and pay to an advertising agency at the time as the advertising dues, the required amount of stamp duty for the advertising agency to pay same over within fifteen (15) days of the month of collection.

Such a declaration shall indicate:

a) the purpose of the advertising;

b) the full name, profession or trade name, the residence or head office of the persons or bodies in whose interest the advertisement is being made and, possibly, the producer of the advertising;

c) the exact site of the hoarding.

3) Press advertising

a) Newspapers printed in Cameroon:

Publishers of newspapers printed in Cameroon shall collect the appropriate stamp duty at the same time as payment for the advertisement, and shall declare and pay over to their tax Centre of attachment, at the same time as the voluntary payment tax, the amount collected in the preceding month.

For enterprises under the specialized management units, the stamp duty shall be deducted at source at the time of printing the advertisement. Duties thus collected shall be declared and paid over to the center of attachment under the same conditions as voluntary payment taxes.

b) Newspapers published outside Cameroon but distributed in Cameroon

The publication of an advertisement in a newspaper printed outside Cameroun but distributed in Cameroon shall entail the declaration and payment of stamp duty on advertising at the time of payment of the cost of this advertisement.

4) Radio and television advertising

Radio and television stations shall collect the appropriate stamp duty when receiving payment for advertisements. They shall pay over to the Tax center to which they are attached, at the same time as the voluntary payment tax, the amount collected during the preceding month.

For enterprises under the specialized management units, stamp duty on advertising shall be deducted at source at the time of printing the advertisement. Duties thus deducted shall be declared and paid at the relevant center under the same conditions as other taxes, duties and charges.

The declaration shall specify:

- the purpose of the advertisement;
- the full name, address and location of the beneficiary of the advertisement;
- the unit or fixed cost and the number of times it was broadcast;
- the duration, date and period of advertising.

Radio and television stations shall keep a register countersigned and initialed by the Registration Service for the purpose of controlling advertisements. The register shall show, for each advertisement, the amount of stamp duty collected and references of the payment receipt.

5) Cinema advertising

Cinema operators shall collect the appropriate stamp duty when receiving payment for advertising. They shall declare and pay same to the Tax Centre to which they are attached at the same time as the voluntary payment tax, the amount collected during the preceding month.

For companies under the specialized management units, stamp duty on advertising shall be deducted at source at the time of insertion. The stamp duty deducted shall be declared and paid to the attachment center under the same conditions as for other taxes, duties and levies.

The declaration shall specify:

- the purpose of the advertisement;
- the full name, address and location of the beneficiary of the advertisement;

- the unit or fixed cost and the number of projections;
- the duration, date or period of projection of the advertisement;
- the existence of any contract between the parties.

Cinema operators shall keep a register, countersigned and initialed by the Registration Service, showing the various projections made, their cost, the amount of stamp duty collected and references of their payment.

6) Advertising using vehicles equipped with a public address (PA) System or not

Before starting to use an advertising van with loudspeakers, the proprietor shall declare it at the Registration Service, which shall issue him a receipt to be presented at each inspection by the Registration Service. The declaration shall specify:

- the full name, address and location of the proprietor of the van;
- the characteristics of the van and the date it was put on the road in Cameroon;
- its registration number;
- the date of initial use as advertising van with loudspeakers.

Stamp duty on advertising due for a van with loudspeakers whether attached to its body or not shall be paid upon the declaration of its proprietor:

- within the month following the quarter during which the van was initially used for advertising;
- within the first month of each quarter for subsequent payments.

The declaration shall be made at the Tax Collection Office of the proprietor's residence or head office.

7) Advertising using intangible devices

For the collection of stamp duty on advertising using intangible devices, advertisers shall submit their declarations on a monthly basis to their attachment taxation centers;

8) Free distribution within the framework of commercial promotion;

Stamp duty on advertising shall be payable by companies for the free distribution of the products within the framework of commercial promotion. It shall be declared and remitted to the tax centre of the company to which they belong no later than the 15th day of the month following the month in which the distribution was made.

DIVISION IV: PENALTIES

Section 593.- (1) Any infringement of the provisions concerning the stamp duty on advertising shall be subject to an additional duty with a minimum equal to the amount laid down for the medium concerned.

2) Complete absence of the register or receipt provided for under Section 592 shall be subject to a fine of 50,000 CFAF plus an additional fine of 5,000 CFAF a day for each day of delay until the register or receipt is produced.

3) The registers shall be submitted for endorsement during the quarter following that in which the advertising was made, under pain of a fine of 5,000 CFAF for each endorsement omitted.

4) Each item in the register shall show the payment references for the stamp duty on advertising, under pain of a fine of 2,000 CFAF for each reference omitted.

Each poster, leaflet or handbill shall bear the printer's name and the serial number of the advertisement in the printing register which carries the duty paid, under pain of a fine of 2,000 CFAF for each reference omitted and for each poster, leaflet or handbill.

5) Posters, leaflets or handbills which do not comply with the Code shall be seized on a report on the offence and destroyed within three months following such seizure in the presence of a commission whose composition and functioning shall be fixed by regulation.

6) Any person caught in the act of putting up a poster in a public place or in a place open to the public shall be solely liable to pay the required duties and fines.

CHAPTER V: STAMP DUTY ON MOTOR VEHICLES

Section 594.- Stamp duty shall be charged on motor vehicles and on two or three-wheeled motorized vehicles in Cameroon.

Section 595.- The following shall be exempted from stamp duty on vehicles:

- Two or three-wheeled vehicles, not motorized;
- administrative vehicles;
- vehicles whose owners enjoy diplomatic or consular privileges, and vehicles under temporary admission and used exclusively for international cooperation projects;
- test vehicles with "WG" registration;
- transit vehicles with WT registration;
- vehicles used for the maintenance of law and order with registration plates specific to the armed forces, gendarmerie and the national security;
- Ambulances;
- vehicles registered abroad whose owners have a passport with a tourist visa for a period of not more than three months, or with an authorization to be used in Cameroon for a period of not more than three months, issued by the Road Transport Service.

Section 596.- The duty shall be charged annually, the year running from 1 January of one year to 31 December of the following year.

Section 597.- (1) The rates of stamp duty on motor vehicles shall be fixed as follows:

A. For public passenger and goods transport vehicles

- vehicles of 2 to 7 HP …… CFAF 15 000;
- vehicles of 8 to 13 HP …… CFAF 25 000;
- vehicles of 14 to 20 HP …… CFAF 50 000;
- Vehicles of more than 20 HP: CFAF 150 000.

B. For other vehicles

- vehicles of 2 to 7 HP …… CFAF 30 000;
- vehicles of 8 to 13 HP …… CFAF 50 000;
- vehicles of 14 to 20 HP …… CFAF 75 000;
- Vehicles of more than 20 HP: CFAF 200 000.

(2) The application of the rates provided for in paragraph 1A of this Section shall be conditional upon the presentation of a transport licence duly issued by the competent authority.

Insurance companies collect the automobile stamp duty at the rate referred to in Section 597 above from the first payment of the insurance coverage during the year, whether such payment is partial or total.

Section 598 - Automobile stamp duty is collected by insurance companies at the time of subscribing to a third-party liability insurance policy.

The collection of the automobile stamp duty is subject to the issuance of a receipt by the insurance company, generated by the tax authorities' computer system.

The stamp duty on motor vehicles collected shall be declared and paid in to the Revenue Collection Officer of the Taxation Centre having jurisdiction over the insurance company no later than the l5th day of the month following the month during which it is paid by the insured person.

Section 598a: Insurance companies shall, under pain of the fine provided for in Section M 104 of the Manual of Tax Procedures, be bound to enclose in their annual returns, the record of their intermediaries indicating their names or business name, single identification number, address and location.

Failure to issue a certificate of payment of the automobile stamp duty in the tax administration's computer system shall be subject to the fine provided for in Section 104 (1) of the Manual of Tax Procedures.

Section 598 b: The rates of stamp duties on motor cycles shall be fixed as follows:

- Two-wheeled motorcycles: ……..… CFA 10 000;
- Three-wheeled motorcycles: …CFA 15 000.

Section 598 c: The automobile stamp duty on motorcycles shall be subject to a single levy collected by dealers during the sale of the motorcycles and paid to the Revenue Collection Officer of the Taxation Centre of the competent taxation centre no later than the l5th day of the month following the day during which the sale took place.

However, the import of motorcycles by individuals shall lead to the calculation and levying of stamp duty by customs services.

Section 598 d: Notwithstanding the provisions of sections 598a and 598b above, the tariffs and methods of collection for motorcycles whose fiscal power is equal to or more than 2 horsepower shall be those applicable to vehicles.

Section 599.- The rules for assessment, control, collection, litigation as well as the general obligations and penalties applicable for the stamp duty on motor vehicles shall be those set forth in the Manual of Tax Procedures.

Section 600.- The new rules for the collection of the stamp duty on motor vehicles shall enter into force as from 1 January 2017.

Section 601.- (1) Failure to provide proof of payment of the automobile stamp duty by presenting **a payment receipt of the said stamp duty generated by the tax authority's computer system** to the officials in charge of inspection shall constitute a second-class offence and is punishable under Section 362 (b) of the Penal Code.

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(2) Duly established failure to pay the motor vehicle stamp duty shall constitute a third class offence, provided for and punishable under Section 362 (c) of the Penal Code.

In addition to the penalty provided for in Sub-section (1) above, the owner of the vehicle shall also be liable for additional stamp duty as penalty over and above the duty payable.

Section 602.- In addition to duty empowered officials of the Directorate General of Taxation, all staff of insurance companies working in conjunction with the Tax authority and all police officers authorized to book for traffic offences shall be responsible for recording the infringements laid down in Section 601 above.

Section 603.-(1) Legal proceedings shall be instituted in compliance with section 426 above;

(2) An additional duty as penalty shall also be applied in the event of non-payment of motor vehicle stamp duty by the insured person who fails to take out or renew his insurance policy after a financial year.

CHAPTER VI: EXEMPTIONS FROM STAMP DUTY

Section 604.- In addition to instruments designated by law, the following shall be exempted:

1) From graduated stamp duty:

(a) the instruments designated under Section 337 of this law, with

the exception of paragraphs 1, 2, 3 and 7;

(b) instruments subject to Section 338 of this Code;

(c) instruments subject to the special rate of registration duty provided for under the second Subsection (2) of Section 351 of this Code;

(d) extra-judicial instruments;

(e) loan contracts, credits, agreements, and joint sureties and guarantees attached to loan contracts made by financial institutions to farmers to operate, improve or develop farming or stockbreeding enterprises;

(f) mortgages amounting to not more than 10,000,000 francs;

(g) gifts to the State as well as regional and local authorities.

2) From stamp duty on advertising:

(a) posters of the State, regional and local authorities;

(b) posters relating to local authorities, provincial and divisional loans;

(c) posters of mutual benefit societies;

(d) electoral posters containing the candidate's election address, a circular signed by him, or simply his name;

(e) posters relating to job applications or vacancies;

(f) posters displayed for reasons of tourism, art, charity, sport or culture, exclusive or any commercial advertising.

Exemption shall be subject to the approval of the Director General of Taxation;

(g) Posters, printed or otherwise, of the State Insurance Fund which:

- make known legislation which the Fund has to apply;
- encourage prevention of accidents at work and occupational diseases;
- publish reports on the operation of the Fund;
- Shop signs containing no commercial advertising.

CHAPTER VII: AIRPORT STAMP DUTY

Section 605.- An airport stamp duty is hereby instituted for all commercial flights departing from Cameroonian territory.

Section 606.- Airport stamp duty shall be fixed at:

i. For international flights within the CEMAC zone:
   - CFAF 25 000 per person per trip

ii. For international flights out of the CEMAC zone:
   - CFAF 40 000 per person per trip in economy class;
   - CFAF 120 000 per person per trip in business class.

iii. For domestic flights: CFAF 1 000 per person per trip

Section 607 (new).- (1) Airport stamp duty shall be collected by airlines for all the passengers boarding a plane in Cameroon.

(2) It shall be based on the number of passengers holding an air ticket for which payment was made, irrespective of where the said ticket was bought.

(3) Airport stamp duty shall be collected by airlines at the time of purchase of the ticket, and paid to the Tax Collector of the area where the airlines are located no later than the 15th of the following month.

(4) Airlines without a permanent office in Cameroon shall be bound to appoint a solvent representative accredited by the tax authority for the payment of such duties.

Section 608 (new).-(1) Crew members, aircraft staff as well as direct transit passengers shall be exempted from airport stamp duty.

(2) Diplomatic missions shall, subject to reciprocity, and under conditions set out by regulation, benefit from airport stamp duty reimbursement.

Section 608 a (new).- The rules and regulations governing returns, collection, control and disputes, as well as penalties applicable to airport stamp duty shall be those laid down by the *Manual of Tax Procedures*.

CHAPTER VIII:
AXLE TAX:

Section 609.- Deleted.

Section 610.- Deleted.

Section 611.- Deleted.

Section 612.- Deleted.

Section 612 (a).- Deleted.

Section 613.- Deleted.

TRANSITIONAL AND FINAL PROVISION

Section 614.- All previous provisions relating to dates of submission of income declarations shall apply to income earned as at 30 June 2002.

This law, which repeals all previous provisions repugnant thereto, notably those contained in all previous general or specific laws or regulations, shall be registered, published according to the procedure of urgency, and inserted in the Official gazette in English and French.

The President of the Republic,

(ed) Paul Biya

NOTES PERSONNELLES

BOOK TWO
MANUAL OF TAX PROCEDURES

SUB-PART I:
BASIS OF ASSESSMENT

SINGLE CHAPTER:
OBLIGATIONS OF TAXPAYERS

DIVISION I:
OBLIGATIONS TO FILE RETURNS

SUBDIVISION I:
GENERAL PRINCIPLE

Section M 1.- Any natural or legal person liable, as a statutory or actual taxpayer, to payment of a tax, duty or levy or an instalment thereof, by virtue of the provision of the General Tax Code, shall be required to register within 15 (fifteen) working days following the start of his activities, and to provide the Tax Administration with a location map, the subscription **references of the public water or electricity distribution service concessionaires, where applicable, the telephone number and** a valid e-mail address.

At the completion of the registration procedure, a registration certificate stating the single identification number, the tax system and the taxpayer's tax centre is issued to the taxpayer **by** the tax administration.

The Single identification number shall be permanent. However, it may be changed during a general re-registration procedure decided by the competent authority.

Any significant modification affecting the business (change of manager, cession, cessation, modification of business name, modification of business activity), and/or the place of business shall also be declared within (15) fifteen working days from the modification.

Any substantial change affecting operations *(change of manager, direct or indirect transfer of shares or company shares, cessation, modification of business name, change in the structure of capital or shareholding, modification of business activity and/or change of business place)*, as well as changes to the email address should also be declared within fifteen (15) working days following such modification. The time-limit shall be extended to three (03) months where the modification was affected abroad.

This obligation to file returns shall also apply to public and private sector salaried employees, foundations, associations, non-profit organizations, managers or beneficiaries of trusts, insurance trusts or similar entities as well as foreign taxpayers operating in Cameroon without a head office therein. Accordingly, they must appoint a solvent representative accredited by the tax authority.

Section M 1 a.- (1) It shall be obligatory for the single identification number to be mentioned in any document showing any business transaction.

(2) Public or private corporate bodies shall be required to present it during any payments being effected or where necessary, for any other material or intangible transaction.

(3) Any physical or moral person referred to in section M 1 of this Code may not carry out the following transactions unless he has a single identification number:

- the opening of an account in credit and microfinance establishments;
- subscription to any type of insurance contract;
- the signing of contracts for connection and subscription to water and/or electricity networks;
- registration of real estate;
- certification in a regulated profession.

Section M 1 b.- (1) The single identification number shall be attributed under the conditions laid down by law.

(2) To assign the single identification number, the services of the Directorate General of Taxation may take the finger prints and a photograph of the person to whom the number is being attributed.

(3) The process provided for under the preceding paragraph shall apply equally to corporate bodies, the main manager and to each partner having over 5% of the share capital.

Section M 2 - (1) Any physical person or legal entity liable, in their capacity as a legal debtor, to the payment of a tax, duty or charge or an advance payment of a tax, duty or charge, or designated to withhold tax at source pursuant to legal or regulatory provisions, is required to submit declarations, **including the Statistical and Tax Returns (STR)**, in accordance with the model provided by the Cameroon Tax Administration, appended by compulsory supporting documents, within the time limits stipulated by law.

(2) The returns **referred to in paragraph 1 above must** be electronical. In this case, the tax notice generated serves as the basis for payment of the corresponding taxes.

(3) ……. ……..(Deleted).

Section M 2 a.- (1) Notwithstanding the provisions relating to the system of declaration, the tax Authority may send to any natural or legal person liable pay a tax, duty or levy as per the laws and regulations in force, in the event of a clear absence or inadequacy of a return, a pre completed return of collected revenue of any other taxable item, with the tax amount owed.

(2) The pre-filled tax return shall be filed against a signature. Mention shall be made of person refusal to sign, where applicable.

(3) The party that accepts the terms of a pre-filled return must file same, together with payment thereof within thirty (30) days, to the assigned Taxation Centre.

(4) The taxpayer that feels overtaxed or wrongfully taxed under a pre-filled tax return procedure shall submit a request for correction to the competent Taxation Centre within one month of receipt of such return. In such case, the tax authorities and the taxpayer shall have 30 (thirty) days within which to decide the final taxes established by a collection notice (CN).

The taxpayer shall, within 15 (fifteen) days of receiving the CN, settle the debt.

Where there is disagreement, the taxpayer may challenge the CN in accordance with the provisions of Section M116 *et seq*. of the General Tax Code.

(5) Failure to pay or respond to a pre-filled tax return on time shall be tantamount to accepting the terms thereof.

Section M 2 b: (1) Up-to-date taxpayers shall be entered in the register of active taxpayers of the General Directorate of Taxation.

Newly registered taxpayers shall be entered in the database of active taxpayers shall take with effect from the date of filing of the first return.

In the event of failure to file returns by a taxpayer over a period of two consecutive months, the latter shall automatically be deleted from the said database. Automatic deletion shall take place from the first failure to file annual returns for the non-professional taxpayer. He/she may be reinserted therein only after regularizing his/her tax situation.

(2) No professional taxpayer may carry out import or export transactions without being entered in the active taxpayers' register of the General Directorate of Taxation and does not own a certificate of tax compliance.

SUBDIVISION II: NOTICE TO FILE RETURN

Section M 3.- Any taxpayer who fails to file a return within the time-limit prescribed by law shall receive a letter reminding him to do so. He shall then have 7 (seven) days within which to regularize his situation, following reception of the letter, the postmark or signed mail register, in case of direct delivery, being authentic. Failing this, and without prejudice to the penalties that may apply, the basis of assessment may be determined arbitrarily by the tax authority under the conditions provided in Section M 29 *et seq*. of this Manual.

DIVISION II: OBLIGATION TO PRESERVE DOCUMENTS AND PERIOD OF PRESERVATION

Section M. 4.- Taxpayers shall be bound to produce, at the request of the tax authorities, all mandatory accounting documents and records supplemented, where necessary, by the accounting items applicable to the nature of the activity undertaken, in order to establish the genuineness of the information mentioned in the tax return.

These obligations shall also apply to accredited representatives appointed under the conditions

provided for in Section Ml above, as well as managers of trusts, insurance trusts, or similar entities established in Cameroon.

Section M. 5.- The books, registers, documents over which the right to control, right of access and right to investigate may be exercised by the tax authority, and any form whatsoever, must be preserved for a period of 10 (ten) years, from the date of the last operation they recorded therein or from the date when the documents were drawn up.

Section M 6.- Registers of transfer of stocks and shares, attendance sheets, minutes of shareholders' meetings and board meetings, the management report duly approved by shareholders or partners, and where applicable, regulated agreements as well as auditors' reports must be produced at the request of tax authorities.

Whenever requested by the taxation authority, enterprises shall also be bound to present the internal audit procedures, general ledger, the accounting procedures and organization special ledger as well as the data-processing procedures.

Section M 6(a) - Notwithstanding the provisions of Section M 6 of this Code and mindful of the application of the penalty provided for in Section M 104 (2) of the Manual of Tax Procedures, the taxpayer is required to spontaneously transmit to his tax centre within fifteen (15) days:

- **The auditor's reports, as soon as the company has been notified of them;**
- **Inventories, duly signed and initialled, from the date on which they submitted to court registries.**

DIVISION III: OBLIGATION TO PAY TAXES

Section M 7.- Any person liable to a tax, duty, levy, royalty or advance payment of a tax or levy, as well as to the payment of taxes collected by deduction at source from third parties on behalf of the State or any other legal entity under public law, must pay their debt to the tax Revenue office within the time limits set by law.

The aforementioned taxes and duties shall be paid as follows:

- In cash or through electronic means, for sums less than CFA francs one hundred thousand (100,000);
- Through certified check, bank transfer or electronic means, for sums not less than CFA francs one hundred thousand (100,000);
- By bank transfer or electronic means for companies under a specialized management unit, notably the Large Tax Department, Taxation Centers for Medium-Sized Enterprises and specialized taxation centers.
- In cash at bank counters.

In the specific case of companies with specialized management units, notably entities managing medium-sized and large companies, taxes, duties and fees must be paid by electronic payment.

Section M 7 a.- (1) No one may invoke a claim on the state to shirk their return and payment obligations.

(2) Under no circumstances may taxes deducted at source or for which the taxpayer is only legally liable to be subject to clearing of any kind.

(3) No person may refuse to pay a tax, duty or levy, or request for an exemption on the basis of the destination or allocation of the proceeds of such tax, duty or levy.

Section M 7 b.- Agreements and specifications may not contain tax provisions, except under conditions specified by the laws and regulations to institute duly established special tax regimes.

Section M 8.- (1) All payments shall be acknowledged by a receipt. These receipts shall be exempted from stamp duty. A duplicate thereof may be issued to the taxpayer upon request.

The receipt corresponding to the payment of taxes, duties and fees shall be exclusively generated by authorized information systems, in accordance with the terms and conditions laid down by a special decree of the Minister of Finance.

(2) Every tax, duty, fee or levy payment made by bank transfer must bear clear indications on the taxpayer's identity and type of tax and fee for which payment is made.

For every payment of tax, fee, duty or levy by bank transfer, the financial institution shall issue a transfer certificate specifying the tax concerned. In case of transfer of several taxes, duties fees or levies, the transfer certificate must be accompanied by a summary statement of the payments per type of tax, duty, fee or levy paid, and bear the official stamp of the financial institution.

Upon producing the transfer certificate, together with the summary statement, a payment receipt shall automatically be issued to the taxpayer at the time of filing his returns.

The date indicated on the transfer certificate shall be deemed to be the date of payment. Transfer certificates which lead to entry of the corresponding amounts in the public Treasury account beyond the deadline for payment of the tax or which turn out to be unsuccessful, shall trigger the application of the penalties and default interest provided for under Section M 106 of this Code.

The taxpayer and the financial institution shall be jointly liable for payments made in the above mentioned conditions resulting in the issuance of a receipt by the tax authority and shall be liable to the penalties in case of default.

(3) Where a tax, duty or fee is paid electronically, the date of payment shall be deemed to be that of entry of the amount credited to the single

Treasury account domiciled at the Central Bank.

DIVISION IV: ADMINISTRATIVE OBLIGATIONS

Section M 8 a.- (1) Corporate billing **and production** shall be monitored electronically by the tax authority under conditions laid down by order of the Minister in charge of finance.

This shall apply in particular to businesses in the information and communication technology sector (ICT), trade, electricity, games of chance and entertainment, insurance, drinks, oilseed products and digital bouquets sectors, as well as all enterprises under the entity responsible for managing large enterprises of the tax authority.

To implement the system of electronic monitoring of invoicing and production of enterprises, the tax administration may use external experts under the conditions defined by agreement between the parties.

(2) Irrespective of their status or nature, companies shall be bound to comply with the electronic monitoring system referred to in paragraph (1)

Without prejudice to the recovery of taxes evaded, together with the penalties and criminal sanctions provided for in Section L 108 and others of the Manual of Tax Procedures, failure to comply with the obligations relating to the electronic invoicing or production monitoring system is punishable by a fine equal to:

- **The value of the invoices in question, in the case of electronic invoice tracking;**
- **The production value concealed as a result of the breach, in the case of electronic production monitoring.**

(3) Charges owed to financial establishments during the payment of their taxes, including receipts for payment are compelled to fall within the range of 500 to 10 000 F CFA. In no circumstance shall the charge exceed 10% of the tax and levy paid.

(4) Financial institutions that do not comply with the ceilings established in paragraph 3 above shall be liable to a non-discountable fine corresponding to the amount of the excesses billed.

Section M 8 b.- Damage shall be established and ascertained as follows:

- the taxpayer shall submit an application to his tax office;
- the damage shall be established and ascertained within 15

(fifteen) days following the date the application is submitted;

- a report shall be drawn up and signed by all the parties. The taxpayer's refusal to sign shall be indicated in the report.

Section M 8 c.- The documents relating to the various tax procedures may be notified electronically to taxpayers by the tax authorities under conditions laid down by regulation.

The procedural documents notified electronically shall be deemed to have been received 48 hours after issuance of the acknowledgment of receipt by the computer system of the tax administration. Procedural deadlines shall run from that date.

DIVISION V
OBLIGATION TO DECLARE THE BENEFICIAL OWNER

Section M 8d.- (1) Under pain of the fine provided for in Section M 104 of the Manual of Tax Procedures:

a. Legal persons as well as administrators of legal entities under Cameroonian or foreign law established in Cameroon, whether or not they are subject to corporate tax or personal income tax, must identify their beneficial owners and keep an updated register to this effect;

b. the beneficial owner shall be obliged to provide the persons referred to in point (a) of this subsection with all the information necessary for his identification.

(2) The persons referred to in subsection 1 above or, where applicable, their legal representatives, shall be required to declare to the taxation administration the information relating to their beneficial owners, under pain of the fine provided for in Section M 99 of the Manual of Tax Procedures:

- within 30 (thirty) days from the date of their registration;

- no later than 15 March of each year, together with their Statistical and Tax Return.

(3) The information contained in the register of beneficial owners and the supporting documents relating to a beneficial owner shall be kept for a minimum period of 5 (five) years from the end of the year in which the beneficial owner ceased to be a beneficial owner, or from the end of the year in which the legal entity or the duties of the administrators of the legal entities ceased.

(4) The conditions for implementing this Section shall be laid down in a separate instrument.

SUB-PART II:
TAX CONTROL

CHAPTER I:
RIGHT TO CONTROL

DIVISION I:
GENERAL PROVISIONS

Section M 9.- Sworn tax officers who are at least of the rank of inspector, shall be empowered to

control the bases of all taxes payable by the taxpayers whom they inspect.

DIVISION II: SPECIAL PROVISIONS RELATING TO VALUE ADDED TAX (VAT)

Section M 10.- Persons liable to Value Added Tax may not, on account of their import or export transactions, invoke for all their transactions incompetence on the part of officials of the Department of Taxation of at least the rank of tax inspector, checking the regularity of the deductions provided for by the General Tax Code and proceeding to regularize the deductions or exemptions effected unduly on the VAT paid or due.

However, lower-ranking officials may act on written orders from the tax inspector.

Any taxpayer who, after the validation of his Value Added Tax credit, disputes the total or partial rejection of the credit may seek for a general accounts audit.

DIVISION III: CONDITIONS FOR EXERCISING THE RIGHT TO CONTROL

SUBDIVISION I: ON-THE-SPOT CHECK

Section M. 11.- Tax officers of at least the rank of inspector, carrying their professional cards and a copy of the audit notice, shall carry out on-the-spot controls of the accounts of taxpayers bound to produce and keep accounting documents.

Accounts shall be audited at the head office of the enterprise or at the place of its main establishment.

Where this is not possible in either of these two places, the taxpayer must expressly request that it be conducted either in the accountant's office, or in the offices of the tax authority.

Section M. 12.- (1) The overall fiscal situation of any taxpayer liable for Personal Income Tax may be audited.

During audit, the tax authority shall control consistency between the income declared by the taxpayer for purposes of Income Tax, his cash position, assets and elements of his lifestyle.

2) The overall fiscal situation shall be audited in the office of the tax authority or the business premises of the taxpayer being audited.

3) Only sworn officers of the tax authority with at least the rank of inspector may carry out an audit of the overall tax situation.

Section M 13 new - (1) At least fifteen (15) days before the date set for the first intervention, the tax authorities shall send, by registered letter or by hand delivery with acknowledgement of receipt or by discharge slip, an account verification notice or verification of the overall tax situation.

Mention must be made in the audit notice, under pain of the latter being nul and void, of the possibility of:

- Being assisted by a CEMAC-approved tax adviser registered with the order or an approved management centre of their choice;

- Consulting the audited taxpayer's charter on the tax authority' website.

(2) Within the framework of the audit of the overall tax situation, an audit notice shall be forwarded to the taxpayer under the same conditions referred to in Subsection (1) above within 15 (fifteen) days before the start of the first audit.

The audit notice referred to in Subsection (2) above shall include an application for a statement(s) of account(s).

Section M. 14.- Where the initial date of first audit is postponed on the initiative of the tax authority, the tax service must compulsorily forward to the taxpayer, a corrective notice.

The taxpayer may also request the postponement of the audit through a written application 15 (fifteen) days following reception of the notice. Such postponement must be accepted expressly by the Administration.

Failure by the tax authority to respond within 15 (fifteen) days shall be tantamount to acceptance.

Section M 14 a: (1) During the first on-site check, the auditor shall prepare a report establishing the start of the material control operations, and countersigned by the taxpayer or, where applicable, his representative. Any refusal to sign shall be mentioned in the report.

(2) The period of on-site checks provided for in Section M 40 of this Code shall run from the effective date of commencement of the work as specified in the report provided for in subsection (1) above.

Section M. 15.- The tax authority may conduct spot checks. In such a case, it shall deliver an audit notice directly to the taxpayer who shall acknowledge receipt thereof during the first audit.

During this operation, the tax authority shall limit its action to making material findings on reports, without carrying out a critical examination of accounts.

Section M. 16.- Where the notice bears no indication as to the taxes, duties or years or periods of assessment, the items to be audited shall be all the taxes owed by the taxpayer for the period still due for payment. In such a case, the audit shall be a "general audit".

The tax authority may conduct partial audits consisting of verifying all taxes, duties or fees for a financial year or a given tax due for all or part of a non-statutory period, on condition that this is specified in the audit notice.

The audit may however go one or more years back beyond the barred period where such years show a deficit, in so far as such deficit realized can be carried forward and

charged to the profit under a non-barred year for which they constitute expenditure.

The audit may also go back one or more years beyond the barred period where such years of assessment show a Value Added Tax credit to be carried forward to the first return of the non-barred year.

Section M 16 a.-The administration may also carryout spot checks consisting in verifying taxes, levies and duties liable to voluntary payments over a period not exceeding a fiscal year.

In this case, the taxpayer shall be served a callback notice at least 8 (eight) days before the date of the first intervention.

Section M. 17.- Where the tax service intends to extend the audit to a period or tax not indicated on the initial audit notice, it shall forward another notice following the same manner and deadline laid down in Section M. 13 et seq. of this Manual, indicating the new period or new tax to be audited.

Section M. 18.- (1) Where the exercise of the right to control of the tax authorities requires special technical knowledge, the Authority may solicit the technical advice of experts appearing on a list drawn up by the Minister of Finance.

Such consultants shall be professionally liable in case of damage resulting from their work.

(2) The tax authorities may**,** in the exercise of their right to control, also intervene jointly with the customs administration or solicit national and/or international experts under agreements to which Cameroon is a party. Reference shall be made in the control notice. Notwithstanding the joint intervention of the two administrations, the applicable procedures shall remain governed by the Manual of Tax Procedures for the General Directorate of Taxation and the CEMAC Customs Code for the General Directorate of Customs.

Section M 19.- (1) Where accounting is computerized, the accounting must be organised in line with procedures that make it possible to meet the relevant genuineness and security requirements, under the form and conditions provided for by Section 22 of the OHADA Uniform Act to organise and harmonise corporate accounting.

In such a case, the taxation authority shall be empowered to seek, in accordance with Section M. 8 above, technical assistance from experts to conduct tests on the equipment used by the enterprise and check:

- the accounting system used;
- all of the information, data and processing directly or indirectly used to produce these accounting or tax results or to draft the documents which are mandatory under the General Tax Code;
- documents concerning analyses, programming and execution of processing.

(2) Where accounting is kept using computerized systems, the taxpayer subject to an accounting check shall be required to submit, at the beginning of control operations, in usable dematerialized form, a copy of the accounting entry files of the period checked.

Section M 19 a.- (1) Where in the course of an accounts auditing, the administration has evidence to presume that the undertaking has indirectly transferred profit, as defined in the provisions of Section 19 of the present Code, the latter could be requested to provide information and documents stipulating:

- the nature of relations falling within the provisions of Section 19 above, between the said undertaking and one or more undertakings, companies or groups established out of Cameroon;
- the pricing method for industrial, commercial or financial operations that it uses with the undertakings, companies or groups outlined in (1) and the elements that justify this method as well as the agreed considerations;
- the activities carried out by the undertakings, companies or groups outlined in (1), in relation to the questions referred to in (2);
- tax treatment relating to the operations outlined in (2), and carried out by the undertakings that it runs out of Cameroon or by the companies outlined in (1).

The above requests must be precise and clearly indicate according to nature of operations or products:

- the country or territory concerned;
- the undertaking, company or group referred to;
- the amounts considered.

The request must also state the response deadline granted the undertaking that is being assessed.

The said deadline, which shall not be less than a month, may be extended, upon a motivated application, without exceeding in all two months.

Where the administration deems the response insufficient, it shall a formal notice issue to the enterprise to complete its response within 30 (thirty) days. In that case, it shall state the additional elements still lacking in the response.

The notice must state the sanctions applicable, in case of failure to respond, in particular to the reassessments, on the basis of elements available to the administration.

In this case the enterprise shall bear the burden of proof.

(2) However, legal persons established in Cameroon and falling within the competence of the structure in charge of large enterprises must, at the start of the accounts audit, automatically produce the documents referred to in sub-section (1) above where:

- more than 25% of their capital or voting rights is held directly or indirectly by an entity established or incorporated out of Cameroon;

- they themselves directly or indirectly hold more than 25% of a legal entity domiciled out of Cameroon.

Section M 19(a) (new). - (1) Enterprises established in Cameroon which are dependent on or control companies located in Cameroon or outside Cameroon, within the scope of Section 19(a) of this Code, and which meet one of the conditions set out below, must make available to the tax authorities, on the date of commencement of the accounts audit, in electronic format, documentation enabling them to justify the pricing policy applied in transactions of any kind carried out with affiliated companies established in Cameroon or outside Cameroon in accordance with Section 19 (a) of this Code:

- Have an annual turnover excluding tax or gross assets of an amount which is either equal to or greater than one billion (1,000,000,000) CFA francs;

- **Hold directly or indirectly, at the end of the financial year, more than 25% of the share capital or voting rights of a company established in Cameroon or outside Cameroon whose annual turnover excluding tax or gross assets is greater than or equal to one billion (1,000,000,000) CFA francs.**

(2) The content of the transfer pricing document which is not a substitute for supporting documents for each transaction shall be defined by a separate instrument.

(3) If the required documentation is not handed over to the officials of the Tax Administration or only partially on the date of commencement of the accounting audit, the Tax Administration shall send to the enterprise concerned a formal warning to produce or complete it within 15 (fifteen) clear days, specifying the nature of the documents and addition expected. This formal notice must indicate the penalties applicable in the absence of a response or in the event of a partial response.

(4) Failure to reply or partial response to the formal notice referred to in Subsection 3 above shall result in the application, for each financial year audited, of a fine of 5% of the amount of the transactions concerned by the documents or supplements which have not been provided to the administration after a formal warning notice.

The amount of the fine applied per transaction may not be less than CFAF 50,000,000 (fifty million).

Section M. 20.- Civil and military authorities shall lend assistance and support to tax officials in the discharge of their duties, wherever required to do so.

Section M. 20 a.- Tax adjustments shall fall within the exclusive competence of the tax authority. Any other public body for the control of financial and social accounts other than the tax

authority, which, during its control missions, finds tax law offences must automatically inform the tax authorities. The tax authorities shall immediately undertake a tax control operation under the conditions laid down by the General Tax Code.

SUBDIVISION II: DESK AUDITS

Section M. 21.-The tax authority may check the returns filed by taxpayers at the offices of the authority without sending a prior notice to the taxpayer, as part of the control of documents.

Such controls shall be limited to the examination of returns, instruments used to establish taxes as well as the documents submitted in order to obtain deductions, repayments or refunds.

In any case, the purpose of examining documents shall be to ensure coherence of the taxpayers' returns and not a general accounting control.

SUBDIVISION III: REQUESTS FOR CLARIFICATIONS AND JUSTIFICATIONS

Section M. 22.- The tax authority may make a written request to taxpayers to furnish all information, justification or clarification concerning returns filed and deeds submitted, including those for income categories for which they are not bound to keep accounts.

Taxpayers must respond within 30 (thirty) days from the reception of the request. Failing this, the procedure of arbitrary assessment defined in Section M. 29 *seq* of this Manual shall apply to determine the taxes concerned by the request.

Section M 22 a: In the course of tax inspections, the establishment of failure to produce supporting documents in a report during an intervention in an enterprise shall lead to the total inadmissibility of such documents in the subsequent contentious phase, both before the Administration and before the tax judge.

SUBDIVISION IV COMPLIANCE DIALOGUE PROCEDURE

Section M 22b.- (1) Regardless of the provisions of sections M 21 and M 22 of the Manual of Tax Procedures and subject to the provisions of sections M 34 and M 36 of the same Manual, the tax authorities may, on the basis of the returns filed by a taxpayer or extra-accounting information in its possession, engage in a compliance dialogue aimed at clarifying and, if necessary, regularizing the tax situation of the latter.

(2) In this regard, the administration shall send the taxpayer a written invitation to a working session at least 8 (eight) days before the session date. This invitation must specify the purpose of the meeting as well as the documents to be provided, if any.

(3) The compliance dialogue may result in:

- either spontaneous regularizations when the taxpayer acknowledges the validity of the tax administration's observations. Such regularizations shall not give rise to the application of penalties.
- or a schedule for a tax audit when differences remain between the parties at the end of the inter partes exchanges.

(4) The period of inter partes exchanges as part of the compliance dialogue shall not exceed 45 days from the date of the first working session on the subject.

(5) In any case, the compliance dialogue shall not directly result in a remedial notification or an ex officio assessment.

(6) The compliance dialogue must result in a report prepared and signed by both parties. Any refusal to sign shall be mentioned in report.

DIVISION IV: ADJUSTMENT PROCEDURES

SUBDIVISION I: ADVERSARY ADJUSTMENT PROCEDURE

Section M 23.- Where the tax authority notices a shortcoming or an inaccuracy or omission in the data used as a basis to calculate any taxes, duties or sums due under the General Tax Code, the corresponding adjustments shall be made following the adversary procedure. The onus of proof shall lie with the tax authority.

Section M 24.- (1) After control, the service shall send a reasoned and quantified notification adjustment, or absence of adjustment to the taxpayer.

(2) The adjustment or non-adjustment notice shall, under pain of the proceedings being considered null and void, be forwarded to the taxpayer within 60 (sixty) days with effect from the end of spot checks, materialized by an end of audit report, except under special circumstances duly explained.

(3) The taxpayer must forward his comments or state his acceptance within 30 (thirty) days of receiving the notification of adjustment, except for duly justified special circumstances.

(4) Failure to respond within the prescribed time-limit shall be deemed acceptance and the taxes, duties and fees thus recalled shall be immediately enforced.

Section M 25.- In the case of adjustments made within the framework of a limited audit, a spot check or a documentary control, the administration shall serve the taxpayer an adjustment notice stating the reasons and amounts concerned, and giving the taxpayer a response deadline of thirty (30) working days, with effect from the reception of notice.

Section M 26.- Where the remarks made by the taxpayer within the time-limit shall be deemed well founded in whole or in part, the tax authority must give up all or part of the adjustments notified. It shall inform the taxpayer thereof in a letter representing a "response to the taxpayer's comments"

addressed with an acknowledgement of receipt.

Where the tax authority intends to maintain the initial adjustments, it shall confirm them in the "response to the taxpayer's comments" and inform the latter that he has the possibility of lodging a complaint by virtue of Section M 116 *et seq* of this Manual.

In any event, the response to the taxpayer's comments shall be sent to him, under pain of nullity of the procedure, within 30 days of reception of the taxpayer's comments, save for duly justified circumstances.

Section M 27.- The response to the taxpayer's comments shall mention, for information, the settlement of the amounts due following the audit and the reasons for the penalties applied as well as the amounts thereof.

Section M 28.- The adversary procedure shall not apply to stamp duty where this is not paid on the basis of a statement or return, as well as in the case of arbitrary assessment of the tax base, as provided in Sections M. 29 *et seq* of this Manual.

SUBDIVISION I A QUALITY CONTROL OF ADJUSTMENTS

Section M 28a.- (1) The audited taxpayer or the audit service may submit to the Director General of Taxation, at any time during the tax audit procedure, but prior to the issuance of the assessment notice, a request for arbitration on some proposed tax adjustments where the differences of opinion between the parties are obvious and the proposed tax levels are such as to prejudice the continuation of the company's activity.

(2) The appeal provided for in subsection 1 above shall suspend the time limits for the control procedure.

(3) The arbitration decision taken as part of this appeal shall be binding on the tax audit authority.

SUBDIVISION II: ARBITRARY ASSESSMENT PROCEDURE

Section M. 29.- Taxpayers who have not filed their returns within the legal time-limit provided for pursuant to the General Tax Code in their capacity as liable persons shall be subject to arbitrary assessment.

For the purposes of the preceeding subsection, the arbitrary assessment procedure shall be possible only when the taxpayer has not regularized his situation within the 15 (fifteen) working days following reception of a reminder representing a notice to file a return.

Section M. 30.- The arbitrary assessment procedure shall also apply:

- where the taxpayer fails to respond, within the time-limit laid down in Section M. 29 above, to a request for clarifications and justifications;
- in case of failure to designate a tax representative in Cameroon;
- in case of failure to keep or produce all or part of the accounts

or supporting documents recorded in the report;

- in case of rejection of accounts deemed irregular or inconclusive by the tax authority; or
- in case of refusal of tax control.

The arbitrary assessment procedure shall equally apply to any taxpayer who abstains from furnishing details and sub-details of certain accounting items specific to the activity undertaken.

The arbitrary assessment procedure shall also apply to any taxpayer who declares a total taxable income below the fixed amount determined by applying a legal scale to certain items of lifestyle, where the difference between the two methods of income evaluation exceeds at least 40% of the net total income declared during one of the two previous fiscal years.

Section M. 31.- The bases or data used to calculate the taxes imposed arbitrarily shall be made known directly to the taxpayer, through an adjustment notice specifying their methods of determination. The taxes concerned shall be issued for collection forthwith and shall be mentioned in the adjustment notice.

Section M. 32.- The adjustment notice shall mention that the taxpayer who is subject to arbitrary assessment has the right to contest to the tax authority in accordance with Sections M. 116 *et seq* of this Manual. The onus of proof shall lie with the taxpayer who must justify by all means that the taxes imposed on him are too high or unfounded.

SUBDIVISION III: PROCEDURE OF ABUSE OF THE LAW

Section M. 33.- Any operation in the form of a contract or legal instrument concealing the realization or transfer or profits or income effected directly or by an intermediary shall not be binding on the tax authority, which authority shall have the right to maintain the true character of the operation and accordingly determine the bases of assessment of company tax or personal income tax. In the event of a court case, the burden of proof shall lie with the tax authority.

SUBDIVISION IV TAX RULING PROCEDURE

Section M 33a.- (1) Any taxpayer may, prior to the conclusion of a transaction in the form of a contract, a legal document or an unspecified project, seek the opinion of the tax authority on the tax system applicable to him.Where the taxpayer has provided the tax authority with all necessary elements for the assessment of the real scope of the transaction in question, the position stated by the latter shall protect the taxpayer against any later change of interpretation.

(2) Failure by the administration to respond within 3(three) months to a request for tax ruling from a taxpayer who has provided all the information required to assess the scope of the intended transaction shall imply tacit acceptance of the position stated by the taxpayer in his request. In such a case, the

protection provided for in subsection 1 above shall apply.

SUBDIVISION V
PRIOR TRANSFER PRICING AGREEMENT PROCEDURE

Section M. 33b.- **(1)** Companies that are directly or indirectly dependent on or control other companies located outside Cameroon in accordance with the provisions of Section 19a of this Code may request the tax authorities to conclude a prior agreement on the method of determining transfer prices for a period not exceeding 4 (four) financial years.

(2) The conditions for implementing this section shall be laid down in a separate instrument.

SUBDIVISION VI:
LIMITS OF THE RIGHT TO AUDIT

Section M. 34.- The total or partial omissions noticed in the basis of assessment, the inadequacies and inaccuracies or assessment errors may be corrected by the tax authority up to the end of the fourth year following that under which the tax fell due.

Where a civil, commercial or criminal court or where an official activity reveals the existence of fraud, the recovery right of the tax authority may be exercised up to the end of the fourth year following that of the establishment of the facts.

They may also be corrected spontaneously by the taxpayer himself before delivery of a notice of inspection or an adjustment notice in the event of the control of documents. In such a case, no penalty shall be applied.

Section M. 35 new.- Limitation shall be interrupted by the filing of the audit notice, by the adjustment notice, by the return or notification of a report or by any deed acknowledging the tax on the part of the taxpayer.

Section M. 36.- Where the audit under a given year of assessment in respect of a tax or group of taxes is completed, the tax authority may not undertake further inspection for such taxes under the same year of assessment.

However, the tax authority shall reserve its right of resumption, with regard to these taxes and levies. It shall have the right to rectify, within the resumption period, the previously notified basis, provided only that the proposed amendments do not arise from evidence obtained from further assessments within the enterprise.

In addition, where the taxation authority has lodged a complaint for fraudulent acts, it may conduct a further check.

Section M. 37.- There shall be no increase in back taxes where this is caused by a dispute concerning an interpretation in good faith, at the time, of a tax provision whose facts are officially admitted by the tax authority.

Section M. 38.-*Deleted*

Section M. 39.- Taxpayers being audited simultaneously for VAT

and Personal Income Tax or Company Tax may be granted deductions, under a given year of assessment of the additional tax relating to operations undertaken during that same year, on condition that they so request expressly prior to the issue of the taxes.

Section M. 40.- (1) Where accounts are audited, spot checks in the enterprise may not exceed three months save under special circumstances duly explained.

Such time limit shall be extended by 9 (nine) months in the following cases;

- in case of control of transfer pricing, from the date of effective receipt of complete documentation related to transfer pricing;
- in case of implementation of information exchange procedure provided for under tax agreements, from the date of transmission of the request for information.

(2) In the context of overall personal tax situation audit, the audit operations must be undertaken within a maximum period of one year between the date of delivery of the assessment notice and the date of the delivery of the adjustment notice, except under special circumstances duly explained. Upon the discovery of a clandestine activity, the period may be extended for six months.

Section M. 41.- The documents of the procedures mentioned in this Manual shall be forwarded to the taxpayer who shall return an acknowledgement slip or sign the mail delivery register; the postal address communicated to the tax authority being binding, the taxpayer is supposed to have received the said mail 15 (fifteen) working days after its dispatch, the postmark being authentic.

Section M 41a: (1) Notwithstanding the provisions of Sections M 9, M 10, M 11, M 12, M 16 and M 21 of the Manual of Tax Procedures, a taxpayer may be exempted from a tax audit in respect of a given financial year if, at the end of the said financial year, he shows a rate of increase in taxes and duties payable on a voluntary basis of at least 25 percent compared to the previous financial year.

(2) When determining the rate of increase referred to in paragraph (1) above, account shall be taken of the total number of unsolicited payments actually paid, plus any adjustments resulting from tax audits for the said financial year.

(3) The increase rate to be taken into consideration shall exclude additional revenue resulting from an authorization to deduct tax at source, a new tax measure or the commencement of a new activity.

(4) The taxpayer who claims the benefit of the provision of Section M 41 a shall submit to the Director General of Taxation a request for exemption from tax audit for a given financial year within a period of twelve (12) months following the end of the said financial year. The Director General of Taxation shall have a period of three (03) months

to notify the applicant of the tax authority's decision. Failure to reply within the three (03) month period shall be considered as a rejection.

(5) The exemption from tax audits referred to in paragraph (1) above shall not apply or shall be withdrawn when the existence of fraud is established by the administration.

CHAPTER II: RIGHT TO INFORMATION

Section M. 42.- Duly authorized tax officers of at least the rank of tax controller or persons ranking as such shall be entitled to access, on hard and electronic copies of documents kept by the persons and bodies listed in section M.43 below, for the purpose of checking the returns filed by taxpayers or obtaining information for a foreign tax authority, without the possibility of objection on grounds of the provisions of the law on banking secrecy, as well as professional secrecy subject to Section M.47 of this Manual.

The right to information may not in itself give rise to an adjustment notice.

DIVISION I: PERSONS SUBJECT TO THE RIGHT TO INFORMATION

Section M 43.- The following shall be subject to the right to information: all natural persons or corporate bodies paying salaries, fees, royalties, or receiving, managing or distributing funds on the account of their members, all public authorities including the police and gendarmerie, public enterprises and establishments, or bodies controlled by the administration, social security institutions, courts and tribunals, all persons having the status of trader, industrialist, craftsman, farmer or practising a liberal profession, persons carrying out insurance operations, banks, stockbrokers, depositories of public documents and companies required to keep registers of transfers of stocks and shares, attendance lists of general meetings, minutes of board meetings and auditors' reports.

Section M 44.- (1) The right to information shall be exercised on the initiative of the tax service on a simply written application. The tax officers must send or deliver a notice of passage to the person concerned prior to their arrival. He shall furnish the information requested within 15 (fifteen) days, from the reception of the notice of passage the post mark or signed mail register, in case of direct delivery, being authentic.

(2) Any person failing to respond to avoids or objects to the right of access within the time limit indicated in section M. 44 (1) above, shall be issued a formal notice to allow access. He shall comply within 8 (eight) days of reception of the notice, the postmark, or signed mail register, In case of direct delivery being authentic.

Failing that he shall be liable to the fines provided for in section 104 of this manual.

However, during hearings of matters before civil, commercial or criminal courts, the courts must, without any prior requests on his part, make known to the Director General of Taxation, any information they may have, likely to suggest any tax fraud, attempt to defraud or prejudice a tax or duty.

Section M 45.- The right of access shall be exercised on the spot. However, tax officers may take copies of the documents concerned without the person subject to the right of access listed in Section M. 43 of this Manual raising an objection.

Provided that, within the specific framework of a VAT credit expense claim procedure and in the context of a request for information on behalf of a foreign administration, the tax authority may, from the office, order the production of all or part of information relating to a file. In this case, the production of the aforesaid information shall be preceded by the following expression:

"*I declare on my honour that the following information is exact, failing which, I shall be liable to sanctions provided under Section M. 104 of the Manual of Tax Procedures*".

Section M. 46.- During the 15 (fifteen) working days following the rendering of any decision by civil, administrative or military courts, the documents shall remain lodged with the court registry, at the disposal of the tax service. Such period shall be reduced to 10 (ten) days in criminal matters.

The reports drawn up during any arbitration shall be kept at the disposal of the tax service during a period of 15 (fifteen) working days with effect from their deposit.

Beyond such period, the tax authority shall have access to such information on a written request on its part, submitted to the competent court of the area.

DIVISION II: SCOPE AND LIMIT OF PROFESSIONAL SECRECY DEMURRABLE TO THE TAX AUTHORITY

Section M. 47.-(1) Tax officers shall be bound by professional secrecy and may not divulge any information collected in the performance of their duties. This shall also apply to information obtained from foreign tax authorities, within the framework of mutual administrative assistance in tax matters under international conventions.

(3) Only information concerning the health status of patients or national security classified as "defense secret" shall be covered by professional secrecy.

Section M 48.- Subject to reciprocity, tax officials shall not be bound by professional secrecy in respect of members of the Supremes State Audit, Treasury, Customs Economic and Financial Brigades officials acting within the

scope of their duties as well assistance in tax matter under an international convention.

At the request of the Director General of Taxation, the State Council shall provide all the information required for the proper discharge of the duties of the tax Authorities.

DIVISION III: SPECIFIC CONDITIONS FOR EXERCISING THE RIGHT TO INFORMATION

Section M 48 a.- (1) At the request of the tax authorities, public and private bodies of various types shall be bound, permanently and at specified times, to provide them with all data and information in their keeping that are necessary for the taxation of third parties.

(2) Conversely, the tax authorities may provide the said partner bodies, at their request, with specific information within the limits of professional secrecy defined in Section M 47 of the Manual of Fiscal Procedures.

(3) Protocols for collaboration shall be concluded between the Parties in order to facilitate the exchange of information in accordance with the aforementioned arrangements.

Section M 48 c : Under pain of penalty provided for in section M104 of the manual of tax procedures, any natural or legal person regularly hired to audit the accounts or to carry out the tax review of a public or private entity shall be bound to submit the report of his work to the tax authorities no later than the 15th of the month following the end of his task.

CHAPTER III: RIGHT TO INVESTIGATE, TAKE STOCK AND ACCESS

I- RIGHT TO INVESTIGATE

Section M. 49.- Tax officers of at least the rank of tax controller may order the production and collect copies, in a tangible or intangible form, of bills, stores accounts as well as books, registers and professional documents concerning operations having entailed or entailing payment.

They may also order the production and collect copies of all customs supporting documents relating to the collection of VAT on importation, actual exportation or application of a suspensive regime.

Except for premises used as a private residence, they may, to that end, gain access to professional buildings, plots warehouses, and means of transport for business purposes and their loading, and carry out material verification of physical features of the enterprise.

Within the specific framework of a VAT credit claim procedure, the right to investigate shall allow the tax authority to ascertain the authenticity of invoices and other documents produced.

During the first control, a notice of the visit shall be given to the taxpayer or his representative. In the absence of the taxpayer or his representative, the notice shall be given to the given person who

receives the tax investigators, and in this case, a report shall be prepared and signed by all parties. The investigator shall, in case of refusal to sign, mention this in the report.

Section M. 50.- A report relating the operations undertaken shall be drawn up after every control.

Within 30 (thirty) days following the last control or hearing, a report recording the defaults noted or the absence of such defaults shall be drawn up. The list of documents having been used to establish the violations shall be appended to the report.

The report shall be signed by the officers who participated in the control and by the taxpayer. Should the latter refuse to sign, this shall be mentioned.

The right to investigate shall not in itself give rise to an adjustment notice.

Section M 50a.- Any person who evades or opposes the exercise of the right of investigation shall be served a formal notice. He must comply as from the date of reception of the notice, the postmark or sign out form in the event where personal delivery is reliable. Failing that, he shall be subject to the sanctions provided for in Section M. 104 of this Manual.

II- RIGHT TO TAKE STOCK

Section M. 50b.- (1) Tax officers shall conduct unannounced operations to physically recognize stocks of one or several products under the non-prescribed period.

During the first intervention in the stock recognition procedure, a notice shall be served to the taxpayer or his representative.

(2) During the operations referred to in Subsection (1) above, the taxpayer shall, upon request, provide the tax officers with electronic copies of the statement of stock movements for the above mentioned periods and give them access to the stock processing and tracking software.

(3) In any case, the taxpayer or his representative has the obligation to provide to the Tax Officers of at least the rank of a Tax Inspector with copies of all documents or digital material related to stock management, in particular:

- delivery (or reception or entry) notes of materials, goods, products, in which the characteristics, date of entry of stocks, quantities and unit prices are specified by type of item;
- exit (or removal) notes of materials, goods, products, in which the characteristics, date of exit, quantities removed and unit prices are specified by type of item;
- stock information sheets, if any, after each entry, at the end of the period or on a First-In-First-Out (FIFO) basis;
- stock processing and tracking software.

(4) Within 30 (thirty) days following the end of the stock recognition procedure, a report indicating the existing stocks, any failings observed or absence of such failings shall be drawn up. An

adversarial statement of stock findings shall be attached to the report.

The report shall be signed by the officers who took part in the operation and by the taxpayer. Refusal on his part to sign shall be entered in the report.

(5) The stock recognition procedure cannot in itself give rise to a notice of adjustment.

(6) Penalties for stock recognition are the same as those for the right to investigate.

III- RIGHT TO ACCESS

Section M 50 c.- (1) Sworn tax officers with at least the rank of inspector may, with the authorization of the judge, control premises and places for professional use, as well as land and warehouses or private premises.

(2) These control operations shall be made between 8 am and 8 pm or beyond these hours when access by the public is authorized.

(3) The administration may implement any necessary protective measures during such control.

(4) The visit shall end with a report recording the material facts. This report shall be signed by the officers who participated in the control and by the taxpayer.

(5) Any person who evades or opposes the right to investigate shall be liable to the sanctions provided for in Section 104 of this Manual.

SUB-PART III : TAX COLLECTION

CHAPTER I: METHODS OF COLLECTION

DIVISION I: COMPETENCE IN RESPECT OF TAX COLLECTION

Section M 51.- (1) The collection of taxes and duties shall be assigned to the Tax Revenue Collectors.

(2) A Tax Revenue Collector is a public accountant under oath.

Section M 52.- The competent Tax Revenue Collector shall collect the duties and taxes assessed by taxpayers in their returns and paid on their own initiative upon filing them. They shall also collect the sums assessed by the tax authority on verbal declaration of taxpayers or during controls.

DIVISION II: NOTICE OF ISSUE FOR COLLECTION

Section M 53.- (1) The notice of issue for collection shall be an enforceable deed for the forceful collection of taxes, duties and levies.

(2) The notice of issue for collection shall be drawn up and notified to the taxpayer where a written declaration is not accompanied by the means of payment or following a non-market value return or the final procedure document in the case of a control.

(3) Subject to the approval of the Director General of Taxation, the Notice of issue

for collection may be drawn up before filing the last procedural document in particular in the context of a general accounts audit, when the taxes have been expressly accepted in the minutes by the taxpayer. In this case, a Partial Recovery Notice is issued for the principal amount of the tax accepted and the penalties and interest for late payment normally due. At the end of the control procedure, a supplementary collection notice is issued for the outstanding taxes.

The notice of issue for collection rendered enforceable by the Head of the Competent Tax office of the area shall be handled by the competent Tax Revenue Collector.

The Tax Revenue Collector shall notify the taxpayer with the notice of issue for collection who shall have 15 (fifteen) days to pay his debt.

The notice of issue for collection rendered enforceable by the head of the Competent Tax Office of the area shall be handled by the relevant Tax Revenue Collector. The Tax Revenue Collector shall notify the taxpayer of the issue for collection who shall have thirty (30) days to pay the debt.

The Notice of Issue for Collection made enforceable by the head of the Tax Centre having territorial jurisdiction shall be handled by the attached Revenue Collector. The Revenue Collector shall issue the Tax Collection Notice to the taxpayer who has fifteen (15) days to pay his debt. This deadline shall be thirty (30) days when the tax debt is the result of a tax audit, except in cases of automatic taxation for which this deadline remains fifteen (15) days.

(3) The taxpayer may also be notified of the Notice of Issue for Collection by electronic means. In this case, the Notice of Issue for Collection shall be deemed to have been notified when the system generates an acknowledgement of receipt.

Section M 54.- The Tax Revenue Collector shall issue a receipt upon payment of the duties and taxes.

CHAPTER II: PROCEEDINGS

DIVISION I: ORDINARY LAW PROCEEDINGS

Section M 55.- Ordinary law proceedings shall comprise three phases: the warning representing an order to pay, distraint and sale.

These three phases shall constitute legal proceedings, that is, only the law courts shall be competent to rule on the validity of the instruments.

SUBDIVISION I WARNING REPRESENTING AN ORDER TO PAY

Section M 56.- In case of failure to pay the sums mentioned in the notice of issue for collection within

the time-limit, and subject to respite of payment defined in Section 121 of this Manual, the competent Tax Revenue Collector of the area concerned shall issue a warning representing an order to pay.

Section M 57.- The warning representing an order to pay shall be delivered by process servers.

The warning representing an order to pay must be delivered directly to the taxpayer himself or his representative or, in case of absence, the head of the competent administrative unit of the area.

Section M 58.- The warning representing an order to pay shall contain, under pain of nullity, the references of the notice issued for collection by virtue of which the proceedings are instituted, with the detailed listing of the sums claimed showing the principal, the penalties and costs. It shall state that "this order is an obligation to pay the debt concerned within 8 (eight) days, failing which your movable property shall be seized".

Section M 59.- Where the warning representing an order to pay is not followed by payment within 8 (eight) days, following its receipt by the taxpayer, the competent Tax Revenue Collector of the area shall take other measures, namely, seizure and sale.

Special or ordinary law measures shall be taken by process servers, sworn collectors commissioned by the Minister in charge of Finance and performing the duties of bailiff.

SUBDIVISION II: DISTRAINT

Section M 60.- Upon expiry of the 8 (eight) days following receipt by the taxpayer of the order to pay, the process server shall proceed to seize the movable property belonging to the debtor. Distraint shall be carried out under conditions laid down by the OHADA Uniform Act to organize simplified collection procedures and executions.

Section M 61.- Distraint shall be executed notwithstanding opposition. However, where the taxpayer offers to pay wholly or partially, the competent Tax Revenue Collector of the area shall be authorized to stop the execution.

Section M 62.- Any claim for the movable property and effects seized, may be entertained in court only one month after the claimant submitted it to the Tax Revenue Collector who instituted the proceedings.

Pending the ruling, all measures of conservation shall be taken by the Tax Revenue Collector.

Section M 63.- Where the collection officer cannot discharge his duties because the doors are locked or due to a refusal to open them, he shall post a guard at the door and forthwith notify the administrative authority who shall order the premises to be opened. The head of the administrative unit or his representative must be present during the opening and seizure, and sign the report recording the incident.

Section M 64.- Measures of conservation must be taken to prevent the secret removal of objects constituting the guarantee of the debt.

Section M 65.- In case of failure to pay the taxes and fines due by the debtors, the Tax Revenue Collector may have to proceed with the attachment of the said sums being held by trustees or debtors of the taxpayers themselves.

The attachment shall be executed at the instance of the Tax Revenue Collector without prior authorization and in the manner provided by the OHADA Uniform Act to organize simplified collection procedures and executions.

Section M 66.- In case of manifest insolvency, a report of insolvency shall be drawn up by the tax collection officers in two copies, one of which shall be sent to the Tax Revenue Collector to be used as a document supporting the statement of irrecoverable assessments.

SUBDIVISION III: SALE

Section M 67.- The sale of seized property expressly authorized by the Director General of Taxation shall be conducted by the auctioneer or, in his absence, the process server, in the manner in which sales by court order are conducted.

The sale shall be interrupted once the proceeds are sufficient to pay the duties, taxes and fines due on the day of such sale, as well as the legal costs.

The proceeds shall be paid forthwith to the Tax Revenue Collectors who shall issue a receipt to the distrainee and keep the surplus until total payment of the costs.

Each sale shall be conducted in the presence of the collector of taxes and shall entail the drawing up of a report.

Section M 68.- Each process served must, under pain of nullity, indicate the amount of the legal costs fixed at 1% of the amount of the debt, including penalties, not exceeding CFA francs 100,000, intended to remunerate writ servers under conditions laid down by order of the Minister in charge of finance.

The writs and documents relating to orders to pay, distraints and sales and any writ aimed at collecting taxes, duties and penalties due, as well as writs and documents relating to legal proceedings shall be exempted from stamp duty and registration formalities. Such exemption shall be extended to originals and copies of incidental deeds and shall apply to the stamp on bills required for the sale by the OHADA Uniform Act to organize simplified collection procedures and executions.

Section M 69.- Any distraint or sale conducted contrary to the formalities prescribed by this Manual may entail legal proceedings against those who conducted it and they shall bear the costs thereof.

Section M 70.- (1) Officials responsible for the collection of taxes, duties and fees provided for in this Manual shall benefit from the regulations governing the protection of public officers stipulated in Sections 152 to 158 of the Penal Code.

(2) In case of insults and resistance, they shall draw up a report on such resistance and forward same to the State Council through official channels.

DIVISION II: SPECIAL LEGAL PROCEEDINGS

SUBDIVISION I: NOTICE TO THIRD-PARTY HOLDERS

Section M 71.- Trustees, holders or debtors of sums belonging or due to persons liable to tax, penalties as well as incidental costs whose collection as guaranteed by the preferential rights of the Treasury shall be bound, upon a request in that regard made to them in the form of a notice to third-party holder, notified by the collector of taxes to pay in lieu of the liable persons concerned, the funds in their keeping or which they owe, up to the amount due from such liable persons.

The third party holder, upon receipt of the notice to third party holder, shall be required to inform the tax administration of the balance of the account of the taxpayer being prosecuted. The said balance mentioned on the acknowledgment of receipt given to the tax administration shall be immediately allocated for the settlement of the taxpayer's tax debt.

Any refusal to sign or to comply with a notice to a third-party holder established by a bailiff shall entail the third party's joint and several payment without prejudice to the penalties provided for in Section M 104 of the Tax Procedures Manual.

The penalties applicable for refusal to sign a notice to third party holder or non-execution of a notice to third party holder may not be mitigated or reduced.

The tax authority must inform the liable person of the forwarding of the notice to third-party holder, specifying the third-party concerned.

Section M 72.- The purpose of the notice to third-party holder shall be to ensure upon reception, the allocation of the sums thus requested, to the payment of the taxes regardless of the date when the claims, whether conditional or due, that the liable person has vis-à-vis the third party holder, actually fall due.

Section M 73.- Any notice to third party holder shall remain valid until full repayment of the debt for which it was issued or upon obtaining a release from those who issued it.

SUBDIVISION II: EXTERNAL WRIT

Section M 74.- The external writ shall be issued by the assigned collector of taxes to a Treasury accountant or another collector of taxes for the collection of taxes and

levies, including those deducted at source and not paid.

It shall be issued when taxpayers, particularly regional and local authorities or administrative public establishments, have claims or grants domiciled with such accountants or in case of change of permanent address of the taxpayers concerned.

It shall also be issued to the body responsible for centralizing and adjusting local taxes, in the event of non-payment by regional and local authorities of taxes and levies deducted at source.

It shall also be issued to the customs revenue collector where the debtor is an importer. In this case, the competent customs service may retain the goods.

Section M 75.- The external writ shall authorize the assignee Treasury accountant to allocate, upon receipt, the sums whose transfer is thus demanded, for the payment of tax debts.

It shall also authorize the assignee collector of taxes to take legal proceedings against the taxpayers concerned.

SUBDIVISION III: FREEZING OF BANK ACCOUNTS

Section M 76.- Regional Tax Revenue Collectors and Special Management Unit Tax Revenue Collectors may freeze the taxpayers bank accounts without prejudice to the penalties provided for elsewhere, in case of non-settlement, after notification, of the sums duly assessed.

SUBDIVISION IV: CLOSURE OF THE ESTABLISHMENT

Section M 77.- (1) The competent Tax Revenue Collector may automatically and immediately close down the establishment (s) without prejudice to the penalties provided for elsewhere, in case of non-settlement, after notification, of the sums duly assessed.

(2) The closure of an establishment shall end forthwith upon payment of the full amount due.

SUBDIVISION V: IMPOUNDMENT OF A VEHICLE

Section M 78.- (1) The non-production of a valid sector vehicle license, the transporters' business license, the motor vehicle stamp, the axle tax to the authority in charge of controlling them, notably officers of the Department of Taxation specially empowered to record this offence shall entail the impoundment of the vehicle in compliance with the appropriate procedure relating thereto

(2) The impoundment of a motor vehicle shall end forthwith upon payment of the full amount due.

SUBDIVISION VI: EXCLUSION FROM PUBLIC CONTRACTS

Section 79: Failure to pay duties and taxes following a formal notice shall entail a temporary ban from

bidding for public contracts, expression of intention to buy a public corporation under privatization, carrying out stock market transactions or applying for forest exploitation licenses or applying for the issuance of secure consignment notes; and to a permanent ban in case of a further offence.

The Director General of Taxation shall in each quarter draw up a list of taxpayers banned from bidding.

Section M 80.- Special prosecution measures shall be official instruments. As such, they may be challenged before the tax authority in accordance with Section M. 116 *et seq*. of this Manual.

CHAPTER III: COLLECTION GUARANTEES

DIVISION I: PREFERENTIAL RIGHTS OF THE TREASURY

Section M 81.- The preferential rights of the treasury shall guarantee the collection of all duties, taxes and penalties with a basis, assessed by the Department of Taxation, as well as the collection of penalties assessed by the Department of Taxation, and that of the Treasury.

Section M 82.- (1) The preferential right of the Treasury shall cover all movable and immovable property belonging to the taxpayer wherever they may be located, under the rank conditions laid down in Section 107 of the OHADA Uniform Act relating to security interests.

(2) As a special measure, and as any other creditor, the tax authority may, as a last resort, proceed to carry out a distraint or sale of the immovable property of the person liable in accordance with the OHADA Uniform Act to organize simplified collection procedures and executions.

Section M. 83.- The sums due guaranteed by the preferential right of the Treasury must be published at the registry of the competent court. The privilege shall cover a period of two years with effect from the date of issue for collection.

Section M. 84.- Bailiffs, court registrars, auctioneers, notaries, trustees in bankruptcy, receivers and all other trustees of public funds may not deliver to heirs, creditors or other rightful claimants entitled to receive the sequestered sums deposited, unless upon evidence of payment of the duties, taxes and penalties due by the persons from whom the sums were collected. Furthermore, as and when necessary, the said receivers and trustees shall be authorized to pay directly the taxes due before delivery of the funds; the receipts for the said taxes shall be entered into their accounts.

DIVISION II: LEGAL MORTGAGE

Section M 85.- For the collection of taxes of all kinds and fiscal penalties falling within the jurisdiction of the collector of taxes, the tax authority shall have legal mortgage over all the immovable property of taxpayers.

Such mortgage shall be ranked on the date of its registration at the Land Registry. It may be entered only as from the date of issue for collection of the taxes concerned and the penalties relating thereto.

DIVISION III: JOINT AND SEVERAL PAYMENT

Section M 86.- The notice of issue for collection regularly drawn up shall be enforceable not only against the taxpayer who is mentioned therein but also against his representatives or rightful claimants.

Accordingly, any employer, farmer or tenant or, in general, any debtor or third party holder shall be bound to pay the debt of the taxpayer at the request of the officer responsible for the collection and up to the amount of which they are trustees or debtors.

The third-party holder shall be jointly and severally liable for payment of the sums claimed in case of gross negligence, established failure or complicity.

In case of transfer, irrespective of the conditions, the transferee may be held jointly and severally responsible along with transferor for the amount of the taxes issued and those to be issued. He may be accused only under the non-barred period and only up to the transfer price where the transfer was done against payment, or of the value fixed for the settlement of the transfer of rights *inter vivos* where this takes place free of charge.

Where the rights over natural resources or stocks or shares of an enterprises, including the goodwill of a company under Cameroonian law are transferred abroad, the Cameroonian law enterprise and the transferor shall be jointly and severally liable to payment of the sums due under such transfer.

Section M 86a.- (1) In the event of an indirect transfer of shares, bonds and other capital shares of a company governed by Cameroonian law, including rights relating to natural resources, the company shall be required to:

- declare this transfer to its Tax Centre within 15 (fifteen) days of signing the said contract(s). This period shall be extended to 3 (three) months where the transfer is made abroad or involves entities governed by foreign law;
- produce a document explaining how the assets transferred are valued.

(2) In the event of non-compliance with the obligations referred to in subsection (1) above, the tax authorities may assess the potential capital gain of the transaction by any means.

(3) The administrative assessment of the capital gain shall be enforceable against the real and legal parties liable to its payment, provided that the latter can prove the contrary.

Section M 87.- Each spouse, where both spouses live under the same roof, shall be jointly and severally responsible for the taxes assessed in the name of his or her spouse as

personal income tax, save for situations provided in the General Tax Code.

Heirs or legatees may be prosecuted jointly and severally for taxes unpaid by the original taxpayers.

Section M 88.- Where the collection of certain taxes, duties and penalties due from companies has been totally compromised or where the insolvency of the companies has been organized by fraudulent manœuvres of persons who are de jure or de facto, direct or indirect managers of such companies, such persons shall be held jointly and severally responsible for payment of the taxes and penalties.

DIVISION IV: LIMITATION

Section M 89.- Sums due from the taxpayers for taxes and duties assessed by virtue of the General Tax Code shall be barred after a period of 4 (four) years following the due date, where no instrument has been issued to end the limitation.

The limitation above may not be invoked in the case of taxes deducted at source or those for which the person liable is only a collector.

Section M 90.- (1) Limitation shall apply in favour of the State against any request for refund of sums paid as duties and taxes provided for in the General Tax Code, after a period of 2 (two) years as from the payment of the said duties and taxes.

The collector of taxes who has not instituted any proceedings against late taxpayers over a period of 4 (four) consecutive years from the day of issue for collection shall lose his appeal and shall forfeit all his rights and actions against taxpayers.

(2) The limitation deadline referred to in section M 90 (1) above shall be extended to three (3) years for requests for refund of VAT credits.

DIVISION V: IRRECOVERABLE TAXES CONSIDERED AS BAD DEBTS

Section M 91.-For taxes which cannot be collected due to a change in the fortune or situation of the taxpayer at the time of assessment of such taxes, the collector of taxes shall submit the lists of irrecoverable taxes to the Director General of Taxation.

Section M 92.- The lists referred to in Section M. 91 above shall, for each irrecoverable tax, indicate the nature of tax or duty, reference of the issue for collection and the amounts uncollected, as well as any information or details showing clearly that such taxes have become irrecoverable. They shall be submitted along with documents to support the measures taken to recover the said taxes.

Section M 93.- The Tax collectors of who are personally and financially responsible for tax recovery may be granted a discharge, and thus be fully or partially freed from performing such duty where the bad debts are officially listed by decision of the

minister in charge of finance, upon approval by the Director General of Taxation in consultation with a representative of socio-professional associations.

Section M. 94.- The Minister in charge of finance shall issue a registered certificate for all taxes considered as bad debts.

CHAPTER IV
DEBT CLEARENCE CERTIFICATE

Section M 94 a.- (1) Any natural or legal person owing a tax, duty or levy who is up to date **with the filing** and payment of said taxes, duties and levies may, on request, obtain a **tax compliance certificate from the tax authorities**. This certifies that the taxpayer is up to date with his or her tax declaration obligations and does **not owe any tax debts due at the date of issue.**

(2) Notwithstanding the provisions of Section M 94a (1) above, the debt clearance certificate may also be issued to a taxpayer who owes a tax debt, where:

- the deadline provided for in Section M 53 of the Book of Tax Procedures for the payment of the tax debt has not expired;
- the latter has been granted under a payment suspension or moratorium duly granted by the competent authorities.

In such a case, the tax debt and the nature of the suspensive instrument shall be indicated on the tax compliance certificate.

(3) The tax compliance certificate is issued online from the tax administration's computer system. The authenticity of any tax compliance certificate issued electronically is verified by its inclusion on the list of **tax compliance certificates** published electronically by the tax authorities.

The tax compliance certificate shall be valid for 3 (three) months with effect from the date on which it is signed.

This period shall be reduced to 1 (one) month where the taxpayer has benefited from a suspension of payments or a moratorium on his or her tax debt.

Section M 94 b.- (1) Any natural person or corporate body liable for tax, duties or charges that requests a title, license, certification, attestation, authorization or approval whatsoever from public or semi-public government services within the context of carrying out their activities, must necessarily mention their Unique Identification Number (UIN) on the request and attach thereto a valid tax compliance certificate. Failure to produce this document shall lead to inadmissibility of the request.

(2) The tax compliance certificate shall serve as tax or non-tax certificate and tax situation slip. It shall be the only valid document in all administrative procedures to prove the tax situation of a taxpayer.

Section M 94c.- (1) The following are subject to presentation of a valid tax compliance certificate:

- Transfers of funds abroad by profession tax payers;
- **The issuance of exemption certificates and payment of taxes and duties;**
- **Payment of invoices and subsidies by the State, decentralised local authorities, public establishments, partially or wholly state-owned companies and private companies, the list of which is drawn up by the Minister of Finance;**
- **Export transactions ;**
- **visa applications at diplomatic and consular missions.**

CHAPTER V

TRANSFER OF TAX RECEIVABLES AND DEBTS

Section M 94e: In the event of restructuring of enterprises, tax receivables and debts shall be transferable from the dissolved entity to the absorbing entity.

SUB-PART IV: PENALTIES

CHAPTER I: FISCAL PENALTIES

DIVISION I: ASSESSMENT PENALTIES

SUBDIVISION I: INADEQUATE RETURN

Section M 95.- The inadequacies, omissions or inaccuracies affecting the tax base or data, and which have led the tax authority to make adjustments shall give rise to the application of a 1.5% interest in arrears per month up to a maximum of 50%, calculated on the basis of charges to be borne by the taxpayer following the notification of the last procedural deed in case of control.

Interest in arrears shall be calculated as from the day following the day when the tax return bearing inadequacies, omissions or inaccuracies was deposited up to the last day of the month of notification for adjustment.

Section M 96.- (1) Any inadequacies, omissions or dissembling which affect the base or elements of assessment and lead the authority to make adjustments, mention of which must be made expressly in the last procedural document, in addition to the interest in arrears provided for in Section M. 95, shall attract the following additional penalties.

- 30 % in case of good faith ;
- 100 % in case of bad faith ;

- 150% in case of fraud, without prejudice to the criminal proceedings provided for in this Manual.

(2) Taxpayers who spontaneously pay all or part of the taxes charged to them following a tax audit shall benefit from the application of a 15% penalty in principle on the accepted taxes.

The penalty in principle thus decided shall not be liable to reduction or subsequent transaction.

SUBDIVISION II: FAILURE TO FILE A RETURN

Section M 97.- Any taxpayer whom after a notice to declare has not filed a return shall be liable to arbitrary assessment and his taxes shall be increased by 100%. Such increase shall be raised to 150% in case of a further offence.

Section M 98.- Interest in arrears, in case of inadequate declaration as provided for in Section M. 95 above, shall be calculated with effect from the day following that of the filing of the return up to the last day of the month of notification, each month started being considered a full month.

The maximum amount of the interest in arrears shall be 50%.

Section M. 99.- (1) The filing after an official notice, of a return showing nil tax or a credit shall give rise to a fixed fine of CFA francs1,000, 000 (one million)

(2) After formal notice, the following shall give rise to payment of a fine of CFAF 1 000 000 per month:

- failure to file returns within the prescribed deadlines provided for in Sections 18(3), 18a, 101,102, 104, 242 and M 8d;
- the non-existence or failure to update the registers provided for in sections 18a and M 8d.

(3) Without prejudice to the penalties provided for in Section M 97 above, failure to file or forward the statistical and tax return within the deadlines provided for by the law shall give rise to a non-discountable fixed fine described in detail below:

- companies falling under the Large Tax Unit: F.CFA 5,000,000 (five million);
- companies falling under Medium-sized Enterprise Taxation Centres and Specialized Taxation Centres: CFAF 1 000 000 (one million);
- Companies falling under the Divisional Taxation Centres: CFAF 250 000 (two hundred and fifty thousand).

Section M 100.- (1) Any failure to file in, within the statutory deadline, an application to register a business or to modify some of the elements used in procuring the initial registration as well as any registration declaration that comprises manifestly erroneous information shall be liable a fine equal to two hundred and fifty thousand (250,000) CFA francs.

(2) Whoever engages in an economic activity without prior registration shall be liable to a fine of one hundred thousand (100,000) CFA francs per month.

(3) Whoever uses a single identification number fraudulently shall be liable to a fine of one million (1,000,000) CFAF per transaction.

(4) Persons who have only a salary income but are not registered within a three month deadline shall be liable to a fine of one hundred (100,000) CFAF.

(5) The conduct of the transactions referred to in Section M 1a (3) with persons without a single identification number shall lead to the application of a fine of CFAF 5,000,000 (five million) per transaction.

SUBDIVISION III: FAILURE TO INDICATE THE SINGLE IDENTIFICATION NUMBER

Section M 101.- Failure to indicate on an invoice, the single Identification Number shall entail non-deduction of VAT shown on the invoice.

SUBDIVISION IV: ABSENCE OF INVOICE OR FALSE INVOICE

Section M 102.- A fine equal to 100% of the value of the transaction with a minimum of 100,000 (one hundred thousand) francs shall be applied to any sale of goods or any provision of services not having been invoiced or for which an erroneous or incomplete invoice has been made, received or used by a professional.

Any VAT claim obtained on the basis of false invoices shall give rise to the immediate refund of the sums unduly received, in addition to a fine equal to 100% of the value of the transaction.

DIVISION II: SPECIAL PENALTIES

Section M 103.- Failure to file a return giving rise to arbitrary assessment shall entail:

- in the case of VAT, the loss of the right to deduction upstream and to VAT credit relating to a previous period;
- in the case of Income Tax, the loss of the right to charge previous years' deficits and tax credits.

Section M 104.- (1) A fixed fine that might go up to CFAF 5 000 000 (five million) shall be applied to any person who gives false information, who objects to the right to communication or to the notice to third party holders, or who refuses to provide the information or documents required by the Tax administration pursuant to the provisions of Sections 18 (4), 79, 93i (6), 245, 583, 583a (1), 583b (1), 598a, M 1, M 6, M 8d and M 48b of the Tax Procedures Manual. Similarly, a fine of CFAF 100 000 (one hundred) per day of delay, beyond the time limits indicated on the request, shall be applied for any attempt to object to the execution of

the right to communication or notification of third party holders.

(2) The fine referred to in the first paragraph above is increased to FCFA fifty million (50,000,000) in the event of failure to comply with the obligations set out in Sections 18 b, 18c and M 6a of this Code.

Section M 104 a: A fixed fine that may attain CFAF 100,000,000 (one hundred million) shall be imposed on any person who fraudulently facilitated, carried out or attempted to carry out a tax obligation or to obtain tax documents online.

Section M 104 b- Without prejudice to the recovery of taxes evaded, together with penalties, failure to issue a certificate of deduction at source or payment of taxes using the tax administration's computer system is punishable by a fine corresponding to the amount of the transaction carried outside the system.

Section M 105.- Non-compliance with the rules laid down in Sections M.1, M 2 and M 7 of this Manual may entail forfeiture of the right to operate the prohibition to bid for public contacts and prohibition to import.

Furthermore, it may entail publication in the Official Gazette or public notice of the offender's name.

Section M 105 a: Any transfer of funds abroad by a taxpayer who is a professional without the prior presentation of a valid tax clearance certificate in accordance with the provisions of Section M 94 c of the Manual of Tax Procedures shall result in the application of a fine not liable to discount or moderation of 10% of the amount transferred, at the expense of the bank.

Section M 105b: In addition to penalties and interest for late payment, failure to declare indirect transfers of shares made abroad as provided for in Section M 1 of this Manual shall be punishable by a fine corresponding to 100 percent of the fees due.

DIVISION III: COLLECTION PENALTIES

SUBDIVISION I: FAILURE TO PAY OR LATE PAYMENT

Section M 106.- (1) Late payment of tax shall entail application of a late payment interest of 1.5 % per month of delay.

Regarding the specific case of spontaneous payment of tax, any late return or payment shall entail the application of a 10% penalty per month of delay, without exceeding 30 % of the principal tax due.

For registration duty, default or late payment shall entail application of a fine over and above the duty itself.

The starting point shall be:

- the first day of the month following the day of receipt of a collection notice;
- the first day following the day of the statutory submission of the tax return, every month begun being considered as a whole month;
- the first day following the day of the statutory due date.

The end point for the calculation of the interest on late payment shall be the last day of the month of payment.

The same rate of interest on late payment, due from the date of custody of funds, shall be applied to any undue VAT claim received, and shall not be subject to any reduction.

(2) Without prejudice to the penalties provided for in Section 106 (1) above, failure to payment, within the deadlines provided for by law, of dues, duties and taxes withheld at source shall give rise to the application of a non-discountable or non-reducible fixed fine according to the following scale: from CFAF 0 to CFAF 5,000,000: CFAF 500,000 (five hundred thousand);

- from CFAF 5 000,001 to CFAF 25,000,000: CFAF 2,000,000 (two million) ;
- from CFAF 25,000,001 to CFAF 50,000,000: CFAF 5,000,000 (five million);
- above CFAF 50,000,000: CFAF 10,000,000 (ten million).

CHAPTER II: PENALTIES

DIVISION I: PRINCIPAL PENALTIES

Section M 107.- Without prejudice to the tax penalties in force, a prison term of from 1 (one) to 5 (five) years or a fine of from five hundred thousand (500,000) francs to five million (5,000,000) francs or both such fine and imprisonment shall be inflicted upon whoever:

- evades fraudulently or attempts to evade fraudulently the issue, payment, total or partial repayment of the taxes and duties referred to in the General Tax Code;
- refuses expressly to file his return within the prescribed time frame;
- conceals a part of the taxable amount;
- organizes his insolvency or obstructs tax recovery;
- obtains repayment of VAT credits through fraudulent means.

Section M 108.- The penalties referred to in Section M. 107 above shall also be inflicted upon whoever:

- fails to make or ensure the making of entries, or abets the making of inaccurate or fake entries into the journals and balance sheet books provided for by the Commercial Code, or into documents serving as such, as well as any person convinced of having drawn up or abetted the drawing of false balance sheets;

- **Through all types of manoeuvres, obstructs the implementation of the system of electronic monitoring of invoicing and production by enterprises;**

- through assault and battery, threats or concerted manœuvres, organizes or attempts to organize collective rejection of taxes or incites the public to reject or delay the payment of taxes;

- through assault, threats or individual manoeuvres, organizes or attempts to organize the refusal to pay his taxes;

- produces fake documents or documents recognized to be inaccurate in order to obtain tax relief or reimbursement of any kind.

Section M 109.- All persons who have been the subject of a final conviction in pursuance or the provisions of Section M. 107 of this Manual shall be bound, along with the implicated tax payer, to pay the said tax, and the penalties arising therefrom.

Section M 110.- In the event of repeated offence, penalties provided for in Section M. 107 of this Manual shall be doubled.

DIVISION II: SUPPLEMENTARY PENALTIES

Section M 111.- The criminal court, by way of supplementary penalty, may:

- pronounce the forfeitures provided for in Sections 30 and 31 of the Penal Code;

- prohibit temporarily, for a period not exceeding five(5) years, the right to exercise, directly or by intermediary, for his own account or for another person's account, any industrial, commercial or liberal profession.

The criminal court shall order, in any case, publication in full or by excerpts of the judgment in a journal of legal notices. Publication expenses shall be borne by the convicted person.

DIVISION III: LODGING OF PETITIONS

Section M 112.- Under pain of inadmissibility, petitions for the enforcement of the penalties provided for in Section M107 above shall be lodged by the Minister of Finance, after official reports have been prepared by sworn officials of the tax authority, having at least the rank of inspector and having taken part personally and directly in the establishment of the constituent elements of the offence.

Section M 113.- Petitions may be lodged without it being necessary to serve the taxpayer prior notice to regularize his situation. They may be lodged right up to the end of the fourth year in which the offence was committed.

Section M 114.- Proceedings in view of the enforcement of the penalties provided for in Section M. 107 of this Manual in the event of tax evasion, shall be brought before

the criminal court in whose jurisdiction any one of the taxes in dispute would have been established or settled.

In the event that a person has committed one of the offences provided for in Section M. 107 and M. 108 of this Manual in tax matters, the minister in charge of finance may take civil action.

SUB-PART V: TAX DISPUTES

CHAPTER I: CONTENTIOUS JURISDICTION

DIVISION I: PRIOR REFERRAL BEFORE THE TAX AUTHORITY

SUBDIVISION I: GENERAL PROVISIONS

Section M 115.- Claims relating to taxes and penalties determined by the Department of Taxation shall be brought before the contentious jurisdiction where they seek either redress for erroneous tax assessment or calculation, or the grant of a right arising from a law or regulation.

SUBDIVISION II: CLAIMS

Section M 116 (new).- (1) Any taxpayer who feels wrongly taxed or overtaxed may file a claim in writing with the head of the Regional Taxation Centre, to the head of the structure responsible for managing "large Enterprises" or to the Director General of Taxation within a period of 30 (thirty) days upon issuance of the collection notice or sure knowledge of the taxation.

(2) The above-mentioned claim must, under pain of inadmissibility, fulfill the following conditions:

- be signed by the claimant or by the claimant's representative;
- be stamped;
- mention the type of tax, the financial year of issue, the collection notice article number and the place of assessment;
- contain a brief statement of the party's means and conclusions;
- be backed by proof of payment of the undisputed portion of the tax;
- be backed by copies of the procedural documents, including the audit notice, the notification of adjustment, the taxpayer's remarks, the letter of response to the taxpayer's remarks and the Collection Notice.

(3) The powers of tax authorities shall be based on the amount of claim as follows:

- Head of the Regional Taxation Centre with territorial jurisdiction, for claims lower than or equal to 50 (fifty) million CFA francs as principal;
- The Director responsible for managing "large Enterprises", for claims not exceeding 100 (one hundred) million CFA francs as principal;

- The Director General of Taxation, for claims above the thresholds for regional centers and the department responsible for managing "Large Enterprises"

(4) The Head of the Regional Taxation Centre and the Director responsible for large enterprises shall each respond to the taxpayer's claim within 30 (thirty) days. This period shall be extended to 45 (forty-five) days for the Director General of Taxes. These responses shall be reasoned in fact and in law. These responses must be reasoned in fact and in law.

Section M 117.- *Deleted.*

Section M 118 (new).- (1) Where the decision of the Regional Taxation Centre Head, the Director in charge of the Large Tax Unit or the Director General of Taxation does not fully satisfy the claimant, he shall forward his claim to the Minister in charge of Finance, under the conditions laid down in Section M 119 below.

(2) Where the Regional Taxation Centre Head, the Director in charge of the Large Tax Unit or the Director General of Taxation fails to react within the time limit prescribed in Section M 116 above, the taxpayer may automatically forward his claim to the Minister in charge of finance.

Section M 119.- The claim submitted to the Minister, which shall serve as preliminary petition must, under pain of inadmissibility, fulfill the following conditions:

- be signed by the claimant;
- be stamped;
- be presented within a period of 30 (thirty) days from notification of the decision of the head of the Regional Centre, or the Director responsible for managing "Large enterprises", or the Director General of the Taxation;
- indicate the type of tax or duty, the fiscal year of issue, the article of the notice of issue for the collection and the place of assessment;
- contain a brief presentation of the taxpayer's means and conclusions;
- be accompanied by supporting documents proving payment of the undisputed part of the tax or duty and an additional 15% of the disputed part;
- be accompanied by a copy of the decision of the authority seized at the first instance;
- be backed by copies of the procedural documents, including the audit notice, the notification of adjustment, the taxpayer's remarks, the letter of response to the taxpayer's remarks and the Collection Notice.

Section M 120.- The taxpayer has the option of being assisted by a tax adviser approved by CEMAC and registered on the roll of the order or an Approved Management Centre of his choice.

SUBDIVISION III: STAY OF PAYMENT

Section M 121.- (new): (1) A taxpayer who disputes the

justification for or the amount of a tax levied on him may obtain an administrative stay of payment of the disputed part of the said tax, under the following conditions:

(a) Claim filed with the Head of the Regional Taxation Centre, the Director of the entity responsible for large enterprises or the Director General of Taxation:

- provide the references of the contentious claim;
- provide the references of payment of the undisputed part;
- not have tax arrears other than those disputed;
- not be subject to criminal prosecution for tax evasion.

(b) Claim filed with the Minister of Finance:

- provide the references of the contentious claim;
- provide references of payment of the undisputed part of the charges;
- provide references of payment of 15% of the disputed part referred to in Section M 119 above;
- not have tax arrears other than those disputed;
- not be subject to criminal prosecution for tax evasion.

(c) Claim filed with the administrative judge:

- provide the references of the contentious claim;
- provide references of payment of the undisputed part of the tax;
- provide references of payment of an additional 35% of the disputed party;
- not have tax arrears other than those disputed;
- not be subject to criminal prosecution for tax evasion.

(2) Where the above conditions are fulfilled, the administrative stay of payment shall be issued electronically under conditions laid down by regulation.

(3) For tax payers in non-computerised tax centres, the stay of payment may be issued manually within a period of fifteen (15) days from the date of receipt of the request. Failure by the administration to respond within this period shall imply tacit acceptance of the stay of payment.

(4) The stay of payment shall cease to have effect eight (08) days after notification of the decision of the authority to which the tax is owed or, if no decision is given, on expiry of the period allowed for the authority to take a decision.

(5) The submission of a request for stay of payment in support of a contentious claim following the decision rendered at first instance by the administrative judge, shall only be admissible after payment of 50% of the amount of the disputed charges and consignment of 50% of the remaining part.

(6) Except in the case of taxpayers falling under the discharge tax, the legal aid provided for in Section 5(2-b) of Law No. 2009/4 of 14

April 2009 to organize legal aid shall not apply to the tax consignments set out in this Section for referral to administrative courts.

Section M 121a.- (1) Notwithstanding the provisions of Section M 121 (new) above, taxpayers who apply for:

- the automatic reduction of taxes levied on them following a material error attributable to the tax administration's computer system. The stay shall also be granted when the application is initiated by the tax authorities;
- an ex gratia remission of penalties or a moratorium;

(2) The stay of payment referred to in subsection 1 above shall cease to apply as from the date of notification of the administration's decision.

SUBDIVISION IV: DECISION OF THE TAX AUTHORITY

Section M 122.- *Deleted.*

SUBDIVISION V: FORM AND DEADLINE OF THE TAX AUTHORITY'S DECISION

Section M 123.- The Minister in charge of Finance shall give his decision within a time-limit of 2 (two) months of receipt of the claim. The decision which shall be in writing must be reasoned.

It shall be sent to the taxpayer by registered mail with acknowledgement of receipt or delivered to him in person against signature.

Section M 124.- Where the Minister in charge of finance remains silent beyond the aforementioned time-limit of 2 (two) months, the taxpayer may refer the matter to the Administrative Court of the assigned Taxation Centre.

SUB-DIVISION VI

AUTOMATIC TAX RELIEF FROM TAXATION DUE TO MATERIAL ERRORS

Section M 124a: (1) Upon reasoned proposals from the competent services and after obtaining the opinion of the Commission for the Admission of Non-Value of Tax Claims, the Director General of Taxation shall submit to the Minister of Finance bills for the automatic tax relief resulting from material errors.

(2) Automatic tax relief bills referred to in paragraph (1) above shall be sanctioned by decisions of the Minister of Finance. Such decisions shall serve as an accounting document for the settlement of the tax debt in the books of the competent tax office.

(3) Material error refers to any kind of incorrectness relating to the settlement of the tax, the identity of the taxpayer or the amount of the taxes levied.

DIVISION II:
COMPROMISE

Section M 125.- Once the proposal of the Director General of Taxation, the Minister in charge of finance may authorize, in case of comprise, moderation of all or part of the taxes in the following two cases:

- prior to issue for collection following an inspection procedure;
- during the entire dispute period, including for taxes whose claims have been declared inadmissible on formal grounds, where such taxes may be reviewed on merits.

Where the taxpayer accepts the proposed compromise proposal, he shall expressly undertake:

- to refrain from filing a further complaint;
- withdraw the complaints or petitions filed by him;
- pay all his outstanding taxes and penalties without delay.

Section M 125 a.- Where a taxpayer requests any kind of tax reduction or relief, the taxation authority may, at any given point of the procedure and despite expiration of the period of limitation of action, make compromise within the limits of the disputed tax, between the tax breaks recognized as justified and the inadequacies or omissions observed in the tax base or calculation during the processing of the request.

Section M 125 b.- (1) A taxpayer who makes a request for settlement during the contentious stage shall be suspended from prosecution.

(2) The processing of the request for settlement shall suspend the computation of the time-limits for the submission of a dispute to the superior authority, as well as the prosecution for recovery, for a period of 15 (fifteen) days from receipt of the settlement request by the tax authorities.

(3) The decision of the administration shall resume the measures of prosecution and the computation of the deadlines.

(4) Silence on the part of the administration at the end of the fifteen-day period shall constitute a rejection of the taxpayer's settlement offer.

DIVISION III:
PROCEDURE BEFORE THE SUPREME COURT

SUBDIVISION I:
TIME-LIMIT FOR FILING A PETITION

Section M 126.- (1) In the case of direct taxes and the value added tax or similar taxes, decisions rendered by the Minister of Finance on contentious claims and which do not fully satisfy the persons concerned may be challenged before the Administrative Tribunals within thirty (30) days from the date of receipt of the instrument giving notice of the decision of the Administration, or the expiry of the period allowed for it to reply.

(2) Within the framework of the procedure before the administrative

court, the taxpayer has the option of being assisted by an adviser of his choice.

SUBDIVISION II: FORM OF THE PETITION

Section M 127.- Petitions shall be filed at the registry of the administrative court where they shall be registered against a receipt. An appeal deposit certificate shall be issued to people who so request.

Section M 128.- Under pain of inadmissibility, the petition must fulfill the following conditions in respect to form and content:

- must be put in writing, signed by the petitioner or his duly authorized representative and be accompanied by two copies of the petition on unstamped paper;
- contain the summary statement of the facts and grounds and submissions of the party;
- state the amount of tax relief and penalties requested;
- be accompanied by a copy of the challenged decision;
- be backed by procedural documents, including the audit notice, the notification of adjustment, the taxpayer's remarks, the letter of response to the taxpayer's remarks and the Collection Notice.

Section M 129.- (1) A petitioner wishing to apply before the Administrative Bench of the Supreme Court for deferment of the payment already applied at the time of the complaint must expressly renew his request through an application addressed to the Minister of Finance and pay an additional amount of 10% of the contested taxes. The Minister of Finance shall have a period of 30 (thirty) days to decide.

Silence on the part of the Minister of Finance at the end of the thirty-day period shall be deemed to be a rejection of the application for stay of payment.

(2) An application for a stay of execution as defined in Section M 129 (1) above must be renewed in any additional appeal. Its rules of instruction shall be the same.

Section M 130.- The complainant may not challenge taxes before the Administrative Court, other than those referred to in his complaint to the tax authority. However, within the limit of the tax relief initially requested, he may make any new submissions, provided that he formulates them explicitly in his action initiating application.

Section M 131.- With the exception of failure to sign the initial complaint non-compliance with procedural requirements as provided for in section M.116 of this manual may, where such requirements constitute the reason for rejection of a complaint by the tax authority, be validly covered in the petition referred to the administrative court.

Section M 132.- Notification to the minister in charge of finance of a copy of the statement initiating

action shall be done immediately following registration at the Court Registry.

Same shall apply to notification to the adversary of the certified copies of the petitioner's memorandum, the defense memorandums of the minister in charge of finance and the rejoinders.

The supporting documents attached to the petition or to the memorandums shall, upon reception, be automatically forwarded to the minister in charge of finance for examination.

Section M 133.- (1) The Minister of Finance shall have a period of 2 (two) months to produce his statement of defence. One out of these two months shall be used by the Director-General of Taxation to study the file. This period may be extended by one month in exceptional circumstances, after a reasoned application.

(2) The statement of defence of the Minister of Finance shall be filed in the registry of the Administrative Bench of the Supreme Court in 3 (three) copies, one of which shall be sent to the taxpayer, who has a time-limit of 30 (thirty) days to make known his memorandum of argument in reply or indicate whether he intends to have an expert review of the case.

(3) Where the Minister of Finance does not produce his statement of defence within the above mentioned two-month period, he shall be deemed to have acquiesced to the facts set out in the taxpayer's petition.

(4) Where the taxpayer fails to make his memorandum of argument in reply to the Administration's reply within the thirty-day time-limit, the taxpayer shall be deemed to have withdrawn his action.

(5) In the event of a reply by the taxpayer, the Administration may, where new pleas have been raised by the taxpayer in his reply, be invited to file a rejoinder within 15 (fifteen) days from the date of the reception of the reply.

(6) In the absence of a reply from the taxpayer or in the event of a reply and where the administration is again requested, the memorandum of the Minister in charge of finance shall terminate the exchange of documents.

Section M 133 a.- (1) The Legal Department shall have a period of 2 (two) months from the end of the exchange of writings to produce his conclusions.

(2) Where the conclusions of the Legal Department are not filed within the two-month period referred to in paragraph 1 above, the President of the Court may render his decision on the basis of the material available to him, in particular the documents exchanged by the parties

SUBDIVISION III: EXPERT ASSESSMENT

Section M 134.- With respect to taxes, duties and levies assessed by the Directorate General of Taxation, any expert appraisal requested by a taxpayer or ordered by the Administrative Court shall be conducted by three experts, except the parties agree that it be conducted by a single expert.

Where only one expert is involved, he/she shall be appointed by the president of the Administrative Court save where the parties fail to agree on his/her appointment.

Where expertise is entrusted to three experts, one of them shall be appointed by the Administrative Court and each of the parties shall designate one.

Section M 135.- The court judgment ordering the expert assessment shall specify the duties of the experts and the time limit within which they shall be required to submit their report.

Section M 136.- The president of the Administrative Court shall set the day and time for the start of interlocutory proceedings. He shall notify the experts as well as the applicant and the Director General of Taxation no less than 10 (ten) clear days before the beginning of such proceedings.

Section M 137.- Where the need arises during the expert assessment to visit the premises, the expert(s) shall carry out the visit in the presence of an official from the authority and the petitioner or his representative.

Section M 138.- The expert appointed by the Administrative Court shall prepare the minutes of the expert appraisal to be signed by the parties.

The experts shall provide either a joint report or separate reports.

The minutes of the expert appraisal and the expert report (s) shall be submitted to the Registry, together with as many copies as there are parties with separate interests in the dispute.

The minutes of the expert appraisal and the expert report (s) shall be notified to interested parties who shall make observations within 30 (thirty) days.

Section M 139.- The costs entailed by the expert assessment shall be borne by the losing party.

Stamp duty expenses incurred by the petitioner shall be included under costs.

SUB DIVISION IV: DECISION OF THE ADMINISTRATIVE BENCH OF THE SUPREME COURT

Section M 140.- At the end of the adversarial procedure, the Administrative Court shall render its decision.

All means of redress provides for in the legislation on the organization and functioning of Administrative Courts and the Supreme Court shall be open to the parties.

SUB DIVISION V:
TAX MEDIATION

Section M 140 a: (1) Tax mediation is a procedure by which the parties to a tax dispute agree to use a third party mediator for its amicable settlement.

(2) Mediation shall be implemented exclusively during the litigation phase before the courts, either at the initiative of the taxpayer or the tax authorities, or at the invitation of a competent administrative court, under the conditions defined by the OHADA Uniform Act on mediation.

(3) The mediation procedure shall end either by the conclusion of a written agreement signed by the parties and perhaps by the mediator, or by the written statement of the parties to the mediator stating that they are putting an end to the mediation procedure, on the date of the declaration, and lastly by the written declaration of the mediator indicating, after consultation with the parties, that the mediation procedure cannot succeed.

(4) Taxes imposed at the end of the mediation procedure must be paid immediately by the taxpayer, failing which the mediation agreement concluded with the tax authorities will be terminated.

(5) The terms and conditions for the application of these provisions shall be specified by a separate instrument of the Minister in charge of finance.

CHAPTER II:
VOLUNTARY JURISDICTION

DIVISION I:
COMPETENCE OF VOLUNTARY JURISDICTION

Section M 141.- The voluntary jurisdiction shall hear complaints seeking to obtain:

- the remission or reduction of duly assessed direct taxes, lodged by taxpayers facing financial difficult-ties or destitution for whom it is impossible to settle their debts with the Treasury;
- the remission or reduction of fiscal fines or additional tax charges, where such penalties, interests or overdue payment and, if need be, the principal taxes are final In this case, the taxpayer should first of all provide evidence of the full payment of the principal tax;
- discharge from tax liability incumbent on certain persons in respect of the payment of taxes due by third parties.
- the moratorium or the obtaining of a payment schedule for taxes and duties.

It shall also hear and determine complaints by tax collectors relating to writing off of irrecoverable assessments or to discharge from liability.

Section M 142.- No rebate or moderation may be granted on the principal of taxes collected from third parties or withheld at source for the Treasury. However, fines, surcharges and late payment

interest may be subject to rebate or moderation.

The partial remission and reduction of penalties, fines or interests on overdue payment may be granted on registration fees where the delay exceeds 1 (one) month only after prior payment of simple fees plus a 10% tax penalty.

DIVISION II:
TAXPAYERS' PETITIONS

SUBDIVISION I:
FORM OF THE PETITION

Section M 143.- (1) Petitions seeking to obtain tax remission or reduction shall be addressed to the competent authority in the provisions of section M 145 of this Code.

(2) The petitions referred to in subsection (1) above may be filed through the computer application of the taxation authorities in accordance with the procedures to be laid down by regulation.

SUBDIVISION II:
DECISION OF THE TAX AUTHORITY

Section M 144 (new).- (1) Subject to the provisions of Section M 96a of the Manual of Tax Procedures, remissions and moderations shall automatically be granted to the taxpayer in accordance with the following conditions:

- for green lane taxpayers: a 50% remission of the amount of penalties and late payment interest due;
- for red lane taxpayers: a 25% remission of the amount of penalties and late payment interest due;
- for red lane taxpayers: no remission in the amount of penalties and late payment interest due.

(2) Within the meaning of the provisions of subsection 1 above:

(a) Green lane taxpayers are taxpayers who are up to date with their declaration and payment obligations and who are part of an integrated partnership or an approved management centre.

Taxpayers who meet the following cumulative criteria on the date of submitting their applications shall also fall under the green lane:

- have no tax arrears or not have been granted a stay of payment or a moratorium;
- not have been subject to automatic taxation during the last three (3) financial years;
- not having been subject to tax adjustments resulting in the application of penalties in bad faith during the last three (3) financial years.

(b) Taxpayers who meet the following cumulative criteria on the date of submitting their applications shall be considered orange lane taxpayers:

- have no tax arrears or not have been granted a stay of payment or a moratorium;
- not have been subject to automatic taxation during the last three (3) financial years.

(c) Taxpayers who do not belong to any of the above categories shall be considered red lane taxpayers.

The tax administration shall, as and when necessary, publish the list of green lane taxpayers.

Section M 145.- (1) Decisions on remission or reduction shall be notified online through the IT System of the Directorate General of Taxation.

(2) However, the Minister of Finance and the Director General of Taxation may, within the limit of their relevant thresholds as outlined below, grant remission or reduction higher than the rates set in Section M 144 (new) above, as follows:

- by the Director General of Taxation within the limit of 250 000 000 (two hundred and fifty million) francs for the principal of taxes and levies and 250,000,000 (two hundred and fifty million) francs for penalties and additional charges;
- by the Minister in charge of finance for the principal of taxes and levies of an amount exceeding 250 000 000 (two hundred and fifty million) francs as well as for penalties and additional charges of an amount exceeding 250 000 000 (two hundred and fifty million) francs.

Section M 146.- Decisions taken by virtue of Section M 145 above may not be re-examined unless new facts are put forward. They shall be notified to the parties concerned under the conditions laid down in this Manual.

BOOK THREE:
LOCAL FISCAL SYSTEMS

PART I
GENERAL PROVISIONS

SINGLE CHAPTER

Section C 1.- (1) This law on local fiscal system lays down the taxes, levies and royalties collected for decentralized structures, hereinafter referred to as «regional and local authorities».

(2) Any revenue collected by State or competent taxation services of regional and local authorities for the latter shall be considered as local taxes. All revenue collected shall still be referred to as "local taxes".

(3) The local fiscal system shall apply to councils, city councils, sub-divisional councils, regions and to any other type of regional and local authority that may be set up by law.

(4) Unless otherwise provided for under specific provisions of this law, the fiscal procedures applicable to State levies and taxes shall be transferred with the necessary changes having been made for the tax base, issue, recovery, prosecution, control and litigation on taxes, levies and royalties due to councils and regions.

Section C 2.- Local taxes shall include:

- Council taxes;
- Additional council tax on State taxes and levies;
- Council levies;
- Regional Taxes and Levies;
- Any other levy provided for by law.

Section C 3.- (1) A regional or local authority may collect a tax, levy or royalty only if such a tax, levy or royalty has been created by law, voted by the legislative body and approved by the competent supervisory authority.

(2) The rates for the collection of the taxes and levies of regional and local authorities shall be fixed by the legislative body, in compliance with the bracket provided for by law.

Section C 4.- (1) Regional and local authorities shall be responsible for the management of the taxes and levies devolved to them, subject to those managed by taxation services.

(2) Ten percent (10%) of the tax revenue collected by the tax authority on behalf of local authorities and public bodies shall be deducted as assessment and collection fees.

The share thus deducted shall provision earmarked accounts opened in treasury books and transferred to the authority.

Section C 5.- For the harmonious development of all regional and local authorities and in accordance with the principle of solidarity, proceeds from certain local taxes and levies may be subjected to equalization following the criteria and conditions set forth under laws and regulations.

Section C 6.- (1) The State shall ensure that annual proceeds from council taxes correspond to a

proportional rate established as a ratio of its level of tax resources.

(2) In this respect, the State financial services involved in the fiscal management of regional and local authorities shall ensure, with the same efficiency as for State taxes, the recovery of local taxes that fall within their competence.

(3) Local taxes shall be issued and collected under the same conditions as those of the state, unless otherwise provided for under special provisions of this law.

(4) With regard to the collection of taxes and levies, regional and local authorities shall enjoy the privilege of the treasury.

PART II:
COUNCIL TAXES

Section C. 7.- The proceeds of council taxes collected by the State shall come from:

-business licenses;

-liquor licenses;

- discharge Tax;
- property tax on landed assets;

-gambling and entertainment levy;

-immovable property conveyance;

- automobile stamp duty;

- forest royalty.

- stamp duty on advertising;

- tourist tax.

CHAPTER I:
BUSINESS LICENSES

DIVISION I:
GENERAL PROVISIONS

Section C 8.- Any natural person or corporate body of Cameroonian or foreign nationality operating in a council any economic, commercial or industrial activity or carrying out any other profession not included among the exemptions set forth in this law, shall be liable to the business license.

Section C 9.- The effective or habitual exercise of a profession for financial gain shall entail payment of the business license.

Section C 10.- (1) The business license shall be assessed on the basis of the annual turnover declared by the taxpayer under the various categories as listed in Annex I.

(2) The activities listed in Annex II shall, as a matter of right, be liable to the business license irrespective of their turnover. Such activities shall be taxed following the tax brackets provided in AnnexI.

(3) *Deleted*

(4) For the sale of petroleum products by managers of petrol stations who are not owners of the goods, the basis of assessment of the business license shall be the amount of the margin determined by marketers.

DIVISION II:
WAIVERS AND EXEMPTIONS

SUBDIVISION I:
WAIVERS

Section C 11.- The following shall not be liable to the business license :

1. the State, regional and local authorities, public establishments and government agencies, for cultural, educational, health, social, sport or tourist activities carried out by them regardless of their turnover tax situation;

2. hawkers, be they in the streets, public places or in flower or grocery markets;

3. street vendors of newspapers and periodicals, excluding any other articles of stationery, and provided their activity has been duly declared in accordance with the law in force;

4. business associates in a partnership, in joint-stock, limited liability or incorporated companies;

5. song writers;

6. savings and insurance funds managed free of charge as well as mutual assistance schemes, provided they are duly authorized and function in accordance with their set objectives;

7. canteen managers, provided they do not sell alcoholic drinks to the public;

8. hospitals run by religious bodies or not-for-profit organizations;

9. Farmers, stock breeders and natural persons with a turnover of below 10,000,000 (ten million) CFA FRANCS, for the sale of harvest and fruits from the fields belonging to them or which they exploit, or for the sale of the animals they rare or fatten.

10. company stores, farmers unions and consumer cooperatives, provided they possess no shops and confine themselves to grouping the orders of their members and distributing in their stores the commodities, produce or merchandise ordered;

11. private establishments for the reception and vocational training of poor children;

12. schools;

13. explorers and hunters;

14. fishermen and registered seamen personally involved in fishing and selling their own catch;

15. persons liable to the discharge tax;

16. canoe operators with the exception of those using a motor or steam vessel;

17. farmers selling firewood coming solely from clearing their farms for cultivation;

18. owners or leaseholders of salt marches;

19. landlords or tenants accidentally renting furnished parts of their personal houses, where such rental is not periodic in nature;

20. wage and salary earners in respect of their paid employment only;

21. rural development cooperative societies, agricultural mutual benefit and credit schemes operating in accordance with their objectives;

22. cooperative societies and/or their unions as well as common initiative groups (CIGs) aimed at:

a) either carrying out or facilitating all operations for the production, conservation or sale of farm produce harvested exclusively from farms owned by members;

b) or providing their members with farm equipment, machines and instruments for their own use;

23. commercial and industrial travellers and representatives who may be working for one or more houses, whether paid by commission or fixed salary provided they have no trading character independent of their principals.

SUBDIVISION II: TEMPORARY EXEMPTION

Section C 12.- (1) New enterprises shall be exempted from business license contribution for a period of one (1) year.

(2) At their request, a business license instrument labelled "**EXEMPED**" shall be issued to new enterprises that benefit from exemption.

(3) For member companies of approved management centers, the period referred to in paragraph (1) above shall be extended by one year.

DIVISION III: TARIFFS

Section C 13 (new).- (1) The business license to be paid shall be calculated by applying a rate to the turnover of the last financial year ended, as defined below:

- 0.159% on the turnover of large enterprises, for a minimum contribution of CFA francs 5 million and a maximum contribution of CFA francs 2.5 billion;

- 0.283% on the turnover of medium-sized enterprises, for a minimum contribution of CFA francs 141,500 and CFA francs 4 500 000 maximum;

- 0.494% on the turnover of small-sized enterprises, for a minimum contribution of CFA francs 50 000 and CFA francs 140 000 maximum.

(2) The business license amount calculated as specified in Section C

13 (new) (1) above shall, in addition to the principal amount, include the local development tax, additional council tax for consular chambers and audio-visual tax. These taxes shall be allocated to each of the beneficiaries in accordance with the rates and procedures fixed by the instruments in force.

Section C 14.- (1) One business license shall be required for each establishment. The following shall be considered as distinct establishment: buildings or definitely separate parts of buildings. Any person who sells merchandise or products through a vendor or causes workmen to work on his behalf on the pavement, or under an awning or unclosed veranda of his business establishment shall also be liable to business license for a separate establishment.

(2) Any person who accommodates as specified above a workman or vendor who cannot establish that he is personally in possession of a business license shall be deemed to cause such person to sell or work on his behalf.

(3) Any building site or group of building sites opened in a Council and placed under the technical supervision of an employee shall also be liable to the business license as an establishment.

(4) Any transactions effected by a business license holder on behalf of a third party, either on consignment or under the control of this principal, whether the principal requires reports, minutes, special accounts or has such transactions supervised from time to time, shall also be liable to a separate business license in the name of the principals.

(5) A husband and wife, whether they have separate estates or not shall be liable to one business license only when carrying out the same activity in the same establishment.

(6) A manufacturer selling exclusively wholesale in separate premises, only products manufactured by him shall not be liable to the business license for sales made in the said premises.

(7) Where more than one set of premises is used, the exemption shall apply solely to the premises nearest the factory.

(8) Concerning professional road carriers liable to assessment based on actual earnings, each operator's business license shall be calculated on the basis of this turnover.

DIVISION IV:
SPECIAL PROVISIONS

Section C 15.- Business licenses shall be established with due regard to the following special conditions:

(1) Where there is no accounting data to enable the turnover of any commercial activity to be evaluated accurately, such activity shall be deemed to be equal to ten times the recorded stock evaluated at its selling price. However, the Inspector or Controller shall be entitled to assess the business license by comparing with a similar establishment.

(2) In no case shall the imports or exports affected by a bank, branch of a bank or any organization acting as a commission merchant or forwarding agent, exempt customers from payment of the import or export business license.

(3) However, a trader whose transactions of this nature amount to less than ten million (10,000,000) francs a year shall not be considered an importer.

(4) For the purpose of the importers or exporters business license, import and export turnover shall be aggregated.

(5) The business license of a carrier shall not cover itinerant trading operations by the carrier, the driver and his mates, the ship owner, the master or crew members.

(6) Shipping companies and airlines whose vessels or aircraft make calls at Cameroon, ports or airports shall only be liable to the business license where they have an establishment there.

(7) Insurance companies which are represented in Cameroon without having any establishment there shall be liable to the business license only at the registered office or principal establishment of the insurance agent representing them.

DIVISION V:
PERSONAL CHARACTER OF THE BUSINESS LICENSE

Section C 16.- The business license shall be personal and may be used only by the person to whom it is issued.

Section C 17.- Joint stock companies and limited liability companies, whose activity is liable to the business license, shall be taxed under the name of the enterprise.

DIVISION VI:
ANNUAL NATURE OF THE BUSINESS LICENSE

Section C 18.- The Business licenses shall be due for the full year by any person engaged in a taxable activity as at 1 January.

Section C 19.- (1) Persons who start up an activity subject to the business license in the course of the year shall be liable to this tax only as from the first days of the month in which they commenced this activity, unless where, by its nature, the said activity cannot be undertaken throughout the year. In such a case, the business license shall be due for the whole year irrespective of when the business is started.

(2) The turnover to be taken into account for assessing the business license shall be:

- for new activities, the turnover declared on the first day of the start of the activity ;
- for activities at least one year old, the turnover realized during the previous financial year.

Section C 20.- In the event of cessation of activity as a result of death, court ruling or petition in bankruptcy or owing to expropriation or expulsion, the business license shall be due only up to the end of the current month.

Discharge from the balance shall be granted on the application of the person liable within three months following the event.

DIVISION VII: OBLIGATIONS OF PERSONS LIABLE

Section C 21.- (1) Persons undertaking an activity liable to the business license, shall be required to file in written returns thereof to the Taxation Center with jurisdiction within 15 (fifteen) days following the start of the business.

(2) The said declaration shall provide the following information:

- full name or business name;
- date of birth or incorporation;
- place of birth or registered office;
- full name (s) and address of the father or manager;
- full name (s) and address of the mother;
- nationality;
- number in trade register;
- enterprise registration number;
- site references (of the business registered office and respective establishments by towns, neighbourhoods, streets, door number);
- post office box number;
- telephone number and, where necessary, the email address;
- type of activity;
- amount of turnover;
- reference of the last tax return or registration of the lease contract;
- any other information necessary for assessing the business license certificate.

(3) A declaration filled on the same standard declaration form shall be addressed to the Taxation Centre in case, either of the payment of the annual or quarterly business license or stoppage or cessation of activities.

(4) Every business license shall be required to produce, at the request of the taxation authority, a valid debt clearance certificate.

(5) Deleted.

Section C 22.- Any taxpayer who loses his business license certificate may be issued a duplicate by the territorially competent chief of taxation center. The duplicate, issued on a special form, shall bear references of the payment of the said business license.

DIVISION VIII: ISSUANCE AND OVER PAYMENT OF THE BUSINESS LICENSE

Section C 23.- (1) Taxpayers subject to the business license shall declare and pay their taxes in a lump sum:

- within 2 (two) months following the beginning of the financial year, in case of renewal of the business license;
- within 2 (two) months following the expiry of the temporary exemption.
- Subject to the provisions relating to tax disputes, the renewal of the business license shall be

contingent on the presentation of a tax clearance certificate by the taxpayer.

(2) Deleted.

Section C 24.- (1) The business tax shall de declared and calculated by the taxpayer on a form provided by the government service or directly online via the e-filing application.

(2) It shall be paid using an assessment bulletin or a tax notice.

(3) Deleted.

Section C 25.- Deleted**.**

Section C 26.- (1) Enterprises falling within the competence of specialized management units shall pay the business license through bank transfer in the account of the Collector of Taxes with jurisdiction.

(2) On their part, the payee accountants shall, open seeing the tax certificate issued by the authorizing officer, issue a receipt of payment to the enterprises.

(3) The councils and beneficiary bodies shall at the same time forward to the above-mentioned structure a statement of effective transfer of paid business license revenue with the reference of the transfer orders received and receipt of payment issued.

(4) *Deleted.*

Section C 27.- Total or partial omissions detected in assessing the business license, as well as errors made in determining tax base or in applying the rate may be corrected by the taxation Service up to the end of the financial year following the year of assessment.

Section C 28.- In each Taxation Centre and by regional and local authority or beneficiary body, in accordance with the provisions of the Fiscal Procedure Book of the General Tax Code, shall be kept:

- a ledger-journal of assessments and collections;
- a record of daily reconciling of taxes and levies collected for the various beneficiaries;
- a control register that helps to identify and get back to taxpayers who might not have paid their due.

DIVISION IX: PENALTIES

Section C 29.- Any taxpayer who fails to pay his business license within the prescribed time-limit or who fails to furnish the information required to assess the business license within the same time-limit shall be liable to a penalty of from 10% to 30% of the taxes due per month of lateness.

Section C 30.- (**1)** Any taxpayer engaged in an activity liable to the business license, who fails to pay the relevant taxes, shall be automatically assessed for the whole year and the tax payable shall be increased by an additional charge of 50% to 100% depending on whether his bona fide is established or not.

(2) In the event of the illegal exercise of an activity or the exercise of a prohibited activity, a

report shall be drawn up by any functionary of the Taxation Service with the rank of at least a controller or by any sworn-in law enforcement officer, and forwarded to the appropriate quarters.

(3) For an illegal or prohibited activity, the normal business license tax shall be increased by 100% but shall not give rise to issuance of a business license.

Section C 31.- (1) *Deleted.*

(3) Failure to pay the outstanding sums of business license within the time-limit provided shall lead to the automatic and immediate sealing of the establishment (s), without prejudice to the penalties provided for elsewhere.

Section C 32.- Failure to present the transport business license to the authority in charge of control shall lead to the impounding of the vehicle concerned.

ANNEX TO CHAPTER I:
TABLE OF ACTIVITIES AUTOMATICALLY LIABLE TO BUSINESS LICENSE TAX:

1 Buyers and non-producers of gold and other precious stones;

2 Property managers;

3Business Agencies;

4 Telecommunication agencies;

5 Bank agencies or financial institutions;

6 Insurance agencies or reinsurance company;

7 Airline agencies;

8 Maritime agencies or companies;

9 Agency for the distribution or marketing of water;

10 Agency for the distribution or marketing of energy;

11 Advertising agencies;

12 Survey agencies;

13 Travelling agency;

14Real Estate agencies;

15 Periodic bank agency or financial institution;

16 Recovery agents;

17 Suppliers and producers of ships;

18 Architectural, engineering or consulting services;

19 Mechanical grinding workshop, repair, rectification, assembly or industrial maintenance;

20 Lawyers;

21 Bank or financial institution;

22 Bar-dancing;

23 Jewelry;

24Industrial butchers with refrigerators;

25 Bakeries using mechanical processes;

26 Brasseur;

27 Brocante (second hand goods);

28 Physician, surgeon or dentist;

29 Primary product collectors;

30 Stock damage investigation agents;

31 Auditors;

32 Commissioners of goods;

33 Auctioneers;

34 Customs agent;

35 Insurance Company and reinsurance;

36 Air Navigation Company;

37 Maritime companies;

38 Warehouse dealers;

39 Tax advisers;

40Brokers;

41 Retailers of alcohol;

42 Retailers of soft drinks;

43 Decorators;

44 Designers;

45 Building contractors or public works;

46 Cleaning contractors, pest or emptying septic tanks, etc.;

47 Funeral house services;

48Entrepreneurs promoting advertisement in the press, radio or TV;

49 Rescue teams in the river;

50Entrepreneur of river transport;

51Land Transport contractors;

52 Entrepreneur of aerial activities;

53 Chartered Accountants;

54 Court experts;

55 Technical experts;

56 Refrigerated warehouse operators;

57 Operator of an office facility;

58 Operator of a facility for the treatment, development, bottling and packaging of drinks;

59 Operator of a telecommunication system;

60 Operator of a sawmill;

61 Operator of a washing station or vehicle lubrication;

62 Operator of a processing or manufacturing energy plant;

63 Operator of a plant for the production of drinking water;

64 Operator for the production of alcoholic beverages;

65 Nightclub operators;

66 Casino operator or similar establishment;

67 Operator of non-alcoholic drinks and wines;

68 Games operator and public amusements;

69 Operator of general stores depots, warehouses or stocks;

70Cinema and theater operators;

71 Taxi operators;

72 Telephone boutique operators;

73 Operators couches meant for sleeping and restoration;

74 Operator of gambling and entertainment agencies;

75 Forestry operators;

76 Manufacturer of syrup, lemonade or sparkling water;

77 Manufacturer of yogurt, ice cream or popsicles;

78 Surveys;

79 Insurance branches;

80 Tourism Guide;

81 Rated hotels;

82 Not rated hotels;

83 Bailiffs;

84 Importer or exporter;

85 Products packaging industry;

86 Manufacturing or processing industries;

87 Authorized intermediaries for the purchase of raw materials;

88 Physiotherapists;

89 Analytical laboratories which carry out research studies;

90 Biological laboratory or medical analysis;

91 Photograph development laboratories;

92 Aircraft companies;

93Industrial computers and card machines;

94 Heavy duties equipments;

95 Bicycle rental agencies;

96 Video cassettes rental services;

97 Rental of cycle mopeds;

98 Rental of business equipments, installation of local play grounds and pump services;

99 Labor rental services;

100 Rental of equipped halls for meetings, ceremonies, festivals, shows etc;

101 Car rental services or devices;

102 Rental of furniture;

103 Manicure, pedicure resulting to beauty treatments;

104 Sales using movable automobile;

105 Dealers in sand, gravel or rubble;

106 Mechanic repairer, electrical repairer;

107 Doctor or operators of a medical center or clinic;

108 Notaries;

119 Organizer of shows and concerts;

110 Pastry and confectionery;

111 Landscape specialists;

112 Pharmacists;

113 Local prospector surveys;

114 Repairers of Audio Video equipments and the selling of spare parts;

115 Sales Representatives;

116 Rated restaurants;

117 Note rated restaurants;

118 Bankruptcy Trustee;

119 The use of mechanical dyer or launderer machines;

120 Owning a hairdresser salon and the selling of cosmetics which results in beauty treatments;

121 Owning a kindergarten;

122 Transitional or terminal operators;

123 Transportation of both people and goods to the outskirts of urban areas;

124 Urban transportation of people by vehicle;

125 Salt or sugar refining plant;

126 Veterinarians.

CHAPTER II:
LIQUOR LICENSES

DIVISION I:
GENERAL PROVISIONS

Section C 33.- Any natural person or corporate body authorized to engage in the whole or retail sale, in any capacity whatsoever, or in the production of alcoholic or nonalcoholic drinks, shall be liable to the liquor license.

Section C 34.- **(1)** The following shall be considered non-alcoholic drinks :

- non alcoholic beer brewed from the fermentation of a wort prepared from malt, barley or rice, hops and water ;
- cider, perry made from the fermentation of fresh apple and pear juice and, more generally, any fermented juice from fresh fruit such as : lemon, orange, pineapples, gourds, raspberry, pomegranate, cherry, red currants, etc with the exception of wine.

(2) Beer, wine, liquor and beverages other than those listed in the preceding sub-section shall be deemed to be alcoholic beverages.

Section C 35.- The following activities shall be exempted from liquor license: the sale of mineral water, aerated water, flavoured or not with non-alcoholic extracts, and the sale of fresh unfermented fruit juice where such sales are made in an establishment distinct from one licensed to sell dutiable beverages.

Section C 36.- (1) Liquor license shall be payable by importers, producers and dealers who sell drinks subject to a license. It shall be personal and payable annually.

(2) It shall be payable per establishment in accordance with the same rules as those applicable to business licenses. The license shall be assessed according to turnover.

Section C 37.- (1) The rate for liquor licenses shall be as follows:

- twice the business license for soft drinks;
- four times the business license for alcoholic beverages and wines.

(2) However, for dealers selling drinks subject to a license and who make a turnover of less than 15,000,000 francs, the liquor license shall be fixed as follows:

- one time the amount of the discharge tax for soft drinks;
- twice the amount of the discharge tax for alcoholic drinks.

Section C 38.- When there is a combined sale of drinks and any other trading within the confines of the same establishment, the turnover to be considered for the calculation of the liquor license shall be that declared for the sale of drinks.

Section C 39.- (1) Off-license dealers may not sell quantities of less than 1 liter except in the case of sealed bottles bearing a mark of origin. Otherwise, they shall be treated as on-license dealers.

(2) Any person who allows or tolerates in his establishment or under its veranda, the consumption of any drinks sold on a takeaway

basis shall likewise be deemed to be an on-license dealer.

Section C 40.- Where in the same establishment, the operations effected might give rise to different licenses, such establishment shall be liable to the higher license for all the operations carried out by it.

Section C 41.- Any delivery of drinks subject to a license in connection with commercial, barter or exchange transactions, and even gifts, or any drinks set aside for private consumption shall be deemed to be a sale for the assessment of turnover for liquor license.

Section C 42.- (1) The payment of liquor license shall be distinct from the payment of business license and of one license shall not constitute exemption from the other.

(2) The selling of drinks carried on concurrently with some other business shall entail the payment of liquor license and of business license for the other business.

Section C 43.- (1) All provisions pertaining to payment of business license or the discharge tax and bearing on the principles, concept of establishment, returns to be files, their verification and the assessments shall be applicable to the payment of liquor licenses.

(2) Any person selling drinks subject to a license without authorization or engaged in a business liable to a tax higher than the one initially levied, shall be automatically assessed for the whole year or on the difference between the real amount due and the sums already paid.

(3) The penalties relating to business license, provided for above shall also apply to liquor license.

DIVISION II: LIQUOR LICENSE TARIFS

Section C 44.- Liquor license tariffs are shown on the following table:

Type of activity		Activities subject to business license	Activities subject to discharge tax
Liquor licence class	**Basic element**	**Business license**	**Amount of the discharge tax**
Class 1	non-alcoholic beverages	2 times the business license	1 time the amount of the discharge tax
Class 2	Alcoholic beverages	4 times the business license	2 times the amount of the discharge tax

CHAPTER III:
DISCHARGE TAX:

Section C 45.- Taxpayers engaged in a commercial, industrial handicraft or agropastoral activity falling neither under the assessment based on actual earnings, nor the simplified taxation regime nor the basic regime shall be liable to a discharge tax exclusive of payment of the business license, personal income tax and Value Added Tax.

Section C 46.- (1) The discharge tax shall be assessed and issued by the taxation services.

(2) The discharge tax rate shall be established by regional and local authorities benefiting from the proceeds of this tax, within a bracket determined by category of activities as follows:

- *A: from 0 franc to 20,000 francs;*
- *B: from 20,001 francs to 40,000 francs;*
- *C: from 40,001 francs to 50,000 francs;*
- *D: from 50,001 francs to 100,000 francs*

The various local communities may, in between the stated categories, apply the specific rates of the activities in the limits that has been stated by each category.

a) Liable to category A, producers, service providers and traders with an annual turnover of less than 2,500,000 CFA francs.

b) Liable to category B, producers, service providers and traders with an annual turnover of between 2,500,000 to 5,000,000 CFA francs.

c) Liable to category C, producers, service providers and traders with an annual turnover of between 5,000,000 to 7,500,000 CFA francs.

d) Liable to category D:

- Producers, service providers and traders with an annual turnover of between 7,500,000 and 10,000,000 CFA francs;
- Operators of baby foot with less than ten (10) machines;
- Operators of pinball machines and video games with less than five (5) machines;
- Operators of slot machines with less than three (3) machines.

(3) Nevertheless the rates of the discharge tax for transporters have been fixed by the Collectorial Decentralized Bodies. The benefits of this tax is between the threshold as follows:

- *A: from 0 franc to 10,000 francs;*
- *B: from 10,001francs to 20,000 francs;*
- *C: from 20,001 francs to 25,000 francs;*
- *D: from 25,001 francs to 50,000 francs.*

(4) Where the turnover is not determined, activities liable to the discharge tax shall be classified under Annex I of this chapter.

Section C47.- (1) The discharge tax shall be paid per council, per establishment and per activity where several different activities are carried on in the same

establishment and per activity where several different activities are carried on in the same establishment.

(2) However, a hawker who shows proof of payment of the discharge tax to the council of his place of residence shall not be taxable in other council areas for the same activity.

(3) It shall be paid quarterly and within fifteen days of the end of each quarter to the council revenue office using an index card bearing:

- full name and address;
- date of birth of incorporation;
- place of birth or incorporation;
- full name and address of father or manager;
- full name and address of mother;
- nationality;
- registration number;
- location (head office and respective establishments according to town, neighbourhood, street, door number);
- post box number;
- telephone number and, where necessary, e-mail address;
- type of activity;
- amount of turnover and any other information necessary for the assessment of the discharge tax;
- number of the relevant taxation centre;
- required turn over;
- discharge tax group and category;
- quarter for which payment is made.

(4) Persons carrying out an activity liable to the discharge tax shall make a declaration thereof to the taxation service, or to the council office in areas where there is no taxation service, within 15 days of the start of the said activity. Such declaration must contain the same information as those specified in the preceding sub-section.

(5) Persons who, within the year, engage in an activity liable to the discharge tax shall owe the said tax only from the first days of the quarter during which the activity was started.

(6) The payment of the discharge tax shall give entitlement to the issuance of a tax ticket signed by the taxation service, or the mayor in a council where there is no taxation service.

(7) All taxpayers shall be required to display their discharge tax ticket in their establishment. For it to be deemed valid, the tax ticket thus displayed should be backed by a receipt confirming the payment of the discharge tax.

(8) Failure to display the discharge tax ticket shall entail closure of the establishment and a tax penalty of 5,000 francs.

(9) All taxpayers shall be required to show their discharge tax ticket whenever requested to do so by the authorities in charge of tax assessment and collection.

(10) However for hawkers and transporters, failure to show the tax ticket shall entail seizure of non-perishable movable goods or vehicle and their impoundment by

the council under the conditions laid down by law.

(11) Failure to pay the discharge tax within the required time-limits specified above shall entail concomitantly the automatic and immediate closure of the establishment (s) and a penalty of 30% of the amount of tax payable, without prejudice to sanctions.

(12) Where, for a taxpayer subject to the flat rate tax there is positive proof of a turnover of more than ten (10) million, such taxpayer shall be subject to the business license tax and as the case may be, to the simplified regime or the actual earning regime.

(13) *Deleted.*

ANNEXES TO CHAPTER III:

ANNEX I:
Classification of activities liable to the discharge tax:

a) Category A shall comprise:

- Itinerant barbers;
- Food hawkers;
- Cooked food sellers in makeshift premises;
- Hawkers of carbonated beverages and drinking water on tricycle, hand-carts or mopeds;
- Grinding machine operators;
- Itinerant engravers;
- Itinerant barbers;
- Operators of taps, per tap;
- Craftsmen or manufacturers without any mechanical appliances;
- Itinerant "soya" sellers
- Goods carriers using hand-carts;
- Itinerant watch and dock repairers;
- Foodstuff retailers ("bayam sellam") without a means of transportation;
- Operators of photocopying machines, typewriters or computers for word processing without premises, and per photocopy machine, typewriter or computer;
- Itinerant shoe repairers;
- Raphia or palm wine sellers;
- Blacksmiths;
- Itinerant flower vendors;
- Battery chargers and tyre repairers but not tyre sellers;
- Retailers of firewood;
- Itinerant CD or watch vendors;
- Charcoal retailers;
- Itinerant photographers or cameramen; - Itinerant pastry vendors.

b) Category B shall comprise:

- operators of photocopying machines, typewriters or computers for word processing with premises and per photocopying machine, typewriter or computer;
- tailors or dressmakers with less than 5 machines, apprentices or employees
- or working alone;
- cafeteria operators;

- owners of hairdressing salons with 1 to 3 employees;
- wood sculptor;
- watch repairer with fixed premises;
- engraver operating at home;
- Non-wage earning retailers of lottery and PMUC tickets;
- Flower vendors with fixed premises;
- Newspaper stand operators;
- Itinerant bookshop operators;
- Owners of developed and furnished eating houses;
- Small livestock and poultry sellers, without fixed premises;
- Business motorbike owners;
- Food stuff retailers with motorcycles;
- Studio photographers;
- Itinerant cameramen.

c) Category C shall comprise:

- hades and skin collectors;
- basket makers;
- operators of "three-card" gambling games;
- owners of hairdressing salons with three to five employees;
- operators of a car wash with a water meter without security

guard facilities;

- operator of a school canteen
- sellers of yoghurt, ice cubes or ice-lollipops;
- flower vendors at home;
- foodstuff or goods retailers with a tricycles;
- television set and other audiovisual appliance repairs not selling spare parts;
- firewood vendors with tricycles;
- video club operators;
- local livestock and poultry seller;
- leather workers;
- Taxi owners and per taxi;
- Passenger transporter by car to the outskirts of urban centre;
- Dealers in non-alcoholic beverages.

d) Category D shall comprise:

- Dealers in alcoholic beverages;
- Sand, gravel or stone sellers;
- Operators of dance, music, sports, physical development clubs or gymnastic
- Monitor;
- Sellers of poles, bomboo and planks;
- Unclassified restaurants;
- Manicurists, pedicurists providing beauty care;
- Butcher without a cold store;
- Operators of a hairdressing salon with more than five employees;
- Commuter transporter and per vehicle;
- Firewood sellers with vehicles;
- Mixed passenger and good transporter by car to the outskirts of urban centres;
- Telephone both operators;

- Mid-wives, nurses, masseurs providing care at home;
- Tobacconists;
- Traditional doctors or herbalists; - Firewood vendors with vehicles;
- Mechanics, panel beaters, motor electricians without mechanical means;
- Alcoholic beverage sellers;
- Sellers by car;
- Television set and other audiovisual appliance repairers selling spare parts;
- Livestock and poultry sellers with premises;
- Operator of a car wash with a water meter without security

guard facilities;

- Canopy, chair or plate rentals;
- Operators of baby-foot having less than 10 machines;
- Operators of pin-ball and video games having less than five

machines;

- Operators of slot machines having less than three machines.

CHAPTER IV: PROPERTY TAX:

Section C 48.- All proceeds from property tax shall be paid to the council of the place where the property is located.

CHAPTER V: TRANSFER OF PROPERTY

Section C 49.- All proceeds from fees on the transfer of property provided for by the General Tax Code shall be paid to the council of the place where the property is located.

CHAPTER VI: TAX ON GAMES OF CHANCE AND GAMES OF ENTERTAINMENT

Section C 50.- All proceeds from tax on games of chance and games of entertainment provided for by the General Tax Code shall be paid to the council of the place where the establishment is located.

CHAPTER VII: STAMP DUTY ON MOTOR VEHICLES

Section C 51.- All proceeds from stamp duty on motor vehicles provided for by the General Tax Code shall be paid to the Special Council Support Fund (FEICOM) or any other body responsible for the centralization and equalization for redistribution to councils.

CHAPTER VIII: FORESTRY TAXES

Section C 52.- (1) A quota (40%) of proceeds from annual forestry taxes shall be paid to councils in accordance with the provisions of the General Tax Code.

(2) The quota of annual forest taxes paid to councils shall be distributed follows:

- 50% as deduction at source for the council of location ;
- 50% as the balance centralized by FEICOM or any other body responsible for the centralization of proceeds from tax, fees and royalties due to the councils.

(3) The centralized balance of annual forest taxes shall be distributed to all councils under the conditions laid down by law.

CHAPTER IX: STAMP DUTY

Section C 52 a.- (1) quota of 20% of proceeds from the stamp duty on advertising referred to in Section 592 of this Code shall be allocated to councils.

(2) The quota referred to in (1) above shall be shared as follows:

- 50% as deduction at source for the council of location;
- 50% as the balance centralized by FEICOM or any other body responsible for centralizing and equalizing proceeds from tax, fees and royalties due to the councils.

Section C 52 b.- Thirty (30) percent of all proceeds from tourist tax shall be paid to the council of the place where the accommodation facility is located.

PART III ADDITIONAL COUNCIL TAXES

Section C 53.- Additional council taxes shall be established on the following taxes and duties for the benefit of councils:

- Personal income tax;
- Company tax;
- Value Added Tax (VAT).

Section C 54.- (1) The rate of additional council taxes shall be 10% of the principal of the tax concerned.

(2) Additional council taxes shall be calculated both on the principal and on the tax increases to which they apply and shall vary according to the components of the tax base.

(3) The assessment, issuance and collection as well as proceedings and claims relating to additional council taxes shall be the same as for the taxes and duties used as basis.

Section C 55.- *Repealed*

Section C 56.- Proceeds from additional council taxes shall be distributed between the State and FEICOM, or any other body responsible for the centralization and equalization, and councils and city councils in accordance with a regulatory instrument.

Section C 56 a.- The assessment of business license and permits shall be increased by 3% on the principal as additional taxes for trade chambers.

The additional taxes paid in this respect by business or industrial enterprises, with the exception of those specified below, shall accrue to the Chamber of Commerce, Industries, Mines and Handicrafts.

The additional taxes paid by forestry an agricultural enterprise shall be transferred to the Chamber of Agriculture, Livestock and Forestry.

They shall distinctly figure on businesses license and permits; they shall be collected together with the principal.

PART IV: COUNCIL TAXES

CHAPTER I: LOCAL DEVELOPMENT TAX:

Section C 57.- (1) A direct council tax known as the local development tax is established for the benefit of councils.

(2) This tax shall be collected for the basic facilities and services provides to the populations, notably street lighting, sanitation, refuse collection, ambulance services, drinking water supply, electrification.

(3) Proceeds from the local development tax shall be devoted on a priority basis to the financing of the infrastructure referred to in the preceding sub-section.

Section C 58.- The maximum rates of the local development tax shall be fixed as follows:

- **For public and private sector employees:**

- monthly basic salary ranging between 62,000 and 75,000:

3,000 CFAF year;

- monthly basic salary ranging between 75,001 and 100,000: 6 ,000 CFAF year;
- monthly basic salary ranging between 100,001 and 125,000: 9 ,000 CFAF year;
- monthly basic salary ranging between 125,001 and 150,000:12 ,000 CFAF year;
- monthly basic salary ranging between 150,001 and 200,000: 15 ,000 CFAF year;
- monthly basic salary ranging between 200,001 and 250,000: 18 ,000 CFAF year;
- monthly basic salary ranging between 250,001 and 300,000:24 ,000 CFAF year;
- monthly basic salary ranging between 300,001 and 500,000: 27 ,000 CFAF year;
- Basic salary of more than 500,000 CFAF 30,000 CFAF / year.

- **For persons liable to the discharge tax or the business license:**

- Principal tax equal to or less than 30,000 CFAF : 7,500 CFAF / year;
- Principal tax ranging between 30,001 and 60,000 CFAF: 9,000 CFAF / year;
- Principal tax ranging between 60,001 and 100,000 CFAF:

15 ,000 CFAF / year;

- Principal tax ranging between 100,001 and 150,000 CFAF: 22,500 CFAF / year;
- Principal tax ranging between 150,001 and 200,000 CFAF: 30 ,000 CFAF / year;
- Principal tax ranging between 200,001 and 300,000 CFAF: 45,000 CFAF / year;
- Principal tax ranging between 300,001 and 400,000 CFAF: 60 ,000 CFAF / year;

- Principal tax ranging between 400,001 and 500,000 CFAF: 75 ,000 CFAF / year;
- Basic salary of more than 500,000 CFAF: 90,000 CFAF / year.

Section C 59.- The local development tax shall be collected at the same time as the personal income tax, the discharge tax ad the business license.

Section C 60.- The assessment, issuance, collection, time-limit, sanctions, judicial proceedings and claims relating to the local development tax shall comply with procedures applicable to taxes and duties on the basis of which they are assessed.

CHAPTER II:
OTHER COUNCIL LEVIES

DIVISION I:
COUNCIL LEVIES

Section C 61.- The municipal council may vote duties and taxes known as "council levies" for the council budget.

Section C 62.- Council levies shall comprise :

- the cattle slaughter tax;
- the council cattle tax;
- the firearms tax;
- the hygiene and sanitation tax;
- impoundment fees;
- market fees;
- building permit or lay-out fees;
- temporary public highway occupation fees;
- parking fees;
- car park occupation duties;
- quay ticket;
- entertainment tax;
- playground fees;
- advertising tax;
- council stamp duty;
- road degradation fees;
- the council transit or transhumance tax;
- the quarry products transportation tax;
- parking fees;
- the by-product tax.

DIVISION II:
SLAUGHTER TAX:

Section C 63.- The slaughter tax shall be paid by the butcher for livestock killed in slaughterhouses constructed or managed by council.

Section C 64.- The maximum rates of the slaughter tax shall be fixed as follows :

- Bovine and equine livestock: 1,000 CFAF per head
- Porcine livestock: 400 CFAF per head
- Ovine and caprine livestock: 250 CFAF per head.

Section C 65.- (1) The amount of the slaughter tax shall be calculated by the assessment services of the council and collected by the Council Revenue Collector.

(2) It shall be paid by the butcher before the slaughter.

(3) In the event of fraudulent slaughter, a penalty shall be

imposed per head of stock killed, respectively 10,000 CFAF for bovines and 5,000 CFAF for porcine, ovine and caprine livestock, without prejudice to the sanctions provided for by the regulations in force.

DIVISION III: COUNCIL CATTLE TAX:

SUBDIVISION I: SCOPE OF APPLICATION

Section C 66.- Every owner or keeper of bovine livestock shall pay an annual tax calculated per head of livestock owned.

SUBDIVISION II: EXEMPTIONS

Section C 67.- The following shall be exempt from the tax:

- Plough animals;
- Animals belonging to the state;
- Sires imported from abroad;
- Animals reared and used by charity institutions exclusively for social-welfare purposes.

SUBDIVISION III: ASSESSMENT, RATE AND PAYMENT

Section C 68.- (1) Cattle tax shall be paid by persons liable on declaration at the Council of the place where the herd is located.

(2) The livestock headcount shall be carried out by the council of the place where the herd is located in conjunction with the livestock service.

Section C.69.-(1) The annual rate shall be 200 to 500 CFAF per head of cattle.

(2) Payment of cattle tax shall not bar the levying of discharge tax or personal income tax where applicable.

Section C 70.- (1) Cattle tax shall be due on 1 January of the fiscal year.

(2) Proceeds from the cattle tax, which shall be paid voluntarily no later than 15 March on the declaration of the person liable or his representative, shall be intended for the council of the place where the cattle is located.

SUBDIVISION IV: PENALTIES

Section C 71.- Failure to pay the tax shall entail seizure and impoundment of the livestock.

Section C 72.- Any concealment of taxable livestock or any false declaration shall give rise to impoundment and a 100% penalty.

DIVISION IV: FIREARMS TAX:

SUBDIVISION I: SCOPE OF APPLICATION

Section C 73.- (1) Every owner of a firearm shall, on the declaration of such owner no later than 15 March of each year, be required to pay an annual tax to the council of the place where such firearm is located, in accordance with the following rates:

- Trade gun 2 ,000 CFAF

- Smooth barrel sporting shot-gun 1,500 CFAF

- Gallery rifle 1, 500 francs

- Rifles arm 2 ,000 CFAF

- Revolver and pistol 2,000 CFAF

(2) The Sub-divisional Officer and Mayor shall draw up the list of firearm owners no later than 15 March of each year.

(3) Obsolete arms shall cease to be taxed only when they have been deposited in the office of the sub-divisional Officer for destruction against a receipt.

SUBDIVISION II: EXEMPTIONS

Section C 74.- The following shall be exempted from this tax:

- firearms belonging to the State;
- service revolvers and pistols belonging to servicemen in active service and reserve officers;
- fire arms in shops and commercial warehouses so long as they have not been brought into use.

SUBDIVISION III: ASSESSMENT AND PAYMENT

Section C 75.- The firearms tax shall be assessed, issued and paid to the council of the place where the firearms are located against a receipt.

SUBDIVISION IV: PENALTIES

Section C 76.- Any concealment of taxable firearms, unlawful ownership or any false declaration shall give rise to a 100% penalty.

DIVISION V: HYGIENE AND SANITATION TAX:

Section C 77.- (1) A hygiene and sanitation tax shall be paid to the council for the control of foodstuffs and commercial industrial buildings.

(2) The amount of the hygiene and sanitation tax shall be fixed as follows:

- foodstuffs sold in the open from 500 to 1,000 CFAF per quarter
- foodstuffs sold in a shop: from 1,000 to 1,500 CFAF per quarter;
- buildings: from 10,000 to 25,000 CFAF annually

(3) The amount of tax shall be fixed by resolution of the municipal council

(4) Any violation of the rules of hygiene and sanitation shall be punishable with a penalty of 100% of the amount of the tax due.

(5) The conditions for the application of this tax shall be laid down by law.

DIVISION VI: IMPOUNDMENT FEES

Section C 78.- (1) Stray animals, vehicles and all objects found

without a custodian or placed in violation of road regulations may be seized and placed in the impound from where they can be removed only upon payment of impoundment fees.

(2) These fees may be collected only insofar as the animals, vehicles and other objects found on the public highway are effectively kept by the council.

Section C 79.-(1) The rates of impoundment fees shall be fixed within the following maximum limits:

- Heavy livestock: from 5,000 to 10,000 CFAF per head and per day;
- Small livestock: from 2,000 to 5,000 CFAF per head and per day;
- Pets: from 2,000 to 5,000 CFAF per head and per day;
- Heavy vehicles and equipment : from 10,000 to 50,000 CFAF per vehicle and per day;
- Other vehicles from 5,000 to 15,000 CFAF per vehicle and per day;
- Motorcycles: from 1,000 to 5,000 CFAF per motorcycle and per day;
- Other objects: from 1,000 to 3,000 CFAF per object and per day.

(2) Impoundment fees shall be collected by the Council Revenue Collector on the basis of a collection order issues by the competent Municipal Officer.

(3) The council may auction the animals, vehicles or objects that have not been claimed following a notification 30 (thirty) days after impoundment, in accordance with the regulations in force.

DIVISION VII: MARKET FEES

Section C 80.- (1) Market fees shall be collected from regular traders and occasional vendors occupying a place in any market within the jurisdiction of a council.

(2) Regular traders shall pay fixed fees while occasional vendors or those without a permanent place shall pay daily fees.

(3) The fixing of the rates of these fees shall take into account the disparities in living standards, specialization of the markets concerned and distance from the major supply centers.

(4) Market fees shall be the same for all traders, whether or not they are domiciled in the locality, any difference in rates being due solely to the surface area occupied.

SUBDIVISION I: FIXED FEES

Section C 81.- (1) The municipal council shall set the fixed monthly fees applicable to permanent shops or stands built in markets.

(2) Shops or stands may be allocated by competitive building or by direct negotiation.

Section C 82.- (1) A contract must be signed between the permanent

shop or stand occupant and the council.

(2) The contract must include the following information:

- Identity of the tenant;
- Occupant's single identifier;
- Location of the market (town, neighbourhood, named locality);
- Cadastral reference of the market;
- Shop number;
- Surface area of the premises;
- Amount of monthly fee;
- Duration of lease;
- Type of business.

(3) Any subleasing shall be strictly forbidden. It shall be punishable by a penalty of 200% of the fees due without prejudice to administrative sanctions and legal proceedings.

Section C 83.- (1) The rate of lease of council shops applicable in markets shall be fixed as follows:

- up to 4 m^2: from 5,000 to 10,000 CFAF per month;
- from 4.01 m^2 to 6 m^2 : from 10,000 to 15,000 CFAF per month;
- from 6.01 m^2 to 8 m^2 : from 15,000 to 20,000 CFAF per month;
- from 8.01 m^2 to 10 m^2: from 20,000 to 25,000 CFAF per month;
- from 10.01 m^2 to 12 m^2: from 25,000 to 30,000 CFAF per month;
- from 12.01 m^2 to 14 m^2: from 30,000 to 35,000 CFAF per month;
- from 14.01 m^2 to 16 m^2: from 35,000 to 40,000 CFAF per month;
- from 16.01 m^2 to 18 m^2: from 40,000 to 45,000 CFAF per month;
- from 18.01 m^2 to 20 m^2: from 45,000 to 50,000 CFAF per month;
- from 20.01 m^2 to 22 m^2: from 50,000 to 55,000 CFAF per month;
- from 22.01 m^2 to 24 m^2: from 55,001 to 60,000 CFAF per month;
- more than 24 m^2: from 60,001 to 70 ,000 CFAF per month.

(2) Failure to pay a term of shop rents after a 15-day notification, the shop shall be placed under seal, in accordance with the regulations in force.

(3) The seals may be removed only upon the payment of a penalty of 5,000 CFAF in addition to the sums owed.

SUBDIVISION II: DAILY FEES

Section C 84.- (1) The occasional vendors and traders without permanent place in the market shall pay a daily market fee the amount of which shall be fixed by the

municipal council. It shall range between 100 and 500 CFAF per vendor.

(2) Failure to pay, the goods shall be confiscated and may be restored only upon payment of a penalty corresponding to a fee in addition to the fee normally due.

Section C 85.- (1) The sale of goods on pavements and other public spaces, outside market places, shall remain prohibited.

(2) In the event of where occupation is established by the competent council, the vendors concerned shall pay a penalty ranging between 5,000 and 10,000 CFAF per day.

(3) Failure to pay the penalty referred to above or to leave the pavement, the goods of the vendors in breach of the law shall be impounded.

Section C 86.- (1) The shop rents and proceeds from the sale of tickets shall be collected by an intermediate revenue officer against a receipt drawn from a secured counterfoil booklet and hearing a printed facial value equal to a term of the monthly rent or cost of the ticket.

(3) The total sum collected shall be paid into the account of the municipal revenue collector within 24 hours on the presentation of a collection order by the competent municipal authority.

DIVISION VIII: BUILDING PERMIT TAXES

Section C 87.- Building permit taxes shall be collected on any building constructed in the headquarters of the council or in suburbs that was the subject of approved town-planning.

Section C 88.- (1) The rate of building permit taxes voted by the municipal council for budgets shall be fixed at 1% of the value of the building.

(2) It shall apply to major renovation works as well as new buildings.

(3) The amount of taxes shall be established on the basis of an estimate approved by the council technical services or, where need be, by those acting that capacity.

Section C 89.- (1) Any execution of work without the prior payment of taxes shall render the builder liable to a penalty the amount which shall be 30% of the taxes due. The penalty shall be paid to the council. It shall not exempt the guilty party from the payment of the main building permit taxes.

(2) Failure to obtain the building permit tax shall not lead to the demolition of the building, except in the cases referred to in section 125 of law No. 2004 of 21 April 2004 governing town planning in Cameroon.

Section C 90.- The building permit tax shall be collected by the council revenue collector on the basis of a paying-in slip issued by the competent municipal authorizing officer. The payment thereof shall determine the issue of the building permit.

DIVISION IX:
TEMPORARY OCCUPATION FEES OF THE PUBLIC THOROUGH FARE

Section C 91.- (1) The temporary occupation fees of the public thoroughfare or its right-of-way, by the disposal of materials, in particular, sand, stones, wood, exhibition of furniture, goods or any other object.

(2) The occupation of a public highway or its accesses shall be enforced.

(3) The following shall not be liable to the public highway temporary occupation fees:

- Services stations;
- Vehicles;
- Advertising media.

Section C 92.- (1) Any temporary occupation of the public highway shall be subject to a prior authorization of the competent head of the municipal executive who shall determine the duration thereof. The payment of the fees relating thereto shall be effected at the counter of the municipal revenue collector on presentation of the authorization.

(2) Except in the case of force major, any unauthorized occupation of the public highway or dumping of materials without the authorization of the municipality may, failing impounding, be subject to the payment of a tax equal to double the fees due.

Section C 93.- (1) The rate for temporary occupation of the public highway shall be voted by the municipal council at a maximum rate of 2,000 CFAF per square meter per day.

(2) The non-authorization or reduction in the area occupied or late payment shall entail the payment of a fine of 100% of the amount of the principal due.

(3) In the absence of the owner, caretaker or any official answerable for the highway occupation requirements, the council shall, after notification by posting or radio, proceed to impounding the above mentioned property.

DIVISION X:
PARKING TAX:

Section C 94.- (1) The parking tax shall be paid by any vehicle used for the urban transportation of persons exclusively in towns and built-up areas where the municipalities have set up parking lots or developed a traffic plan.

(2) Following the payment of this tax, the council shall develop areas for parking, notably: around offices, factories and markets.

Section C 95.- The quarterly maximum rate of the parking tax shall be fixed as follows :

- Motor-taxis 3,000 CFAF
- Taxis 10,000 CFAF
- Buses 15 ,000 CFAF

Section C 96.- (1) The parking tax shall be paid within the fifteen days following the beginning of each quarter in the council of residence of the carrier. The residence shall be

determined by the business license or discharge tax.

(2) The payment of the parking tax shall be effected against the issue of a ticket based on the model of the vehicle tax sticker.

(3) Any counterfeiting or fraudulent sale of tickets of the parking tax shall be punishable in accordance with the provisions of the penal code.

(4) Failure to present the parking tax ticket or the document in lieu thereof, recorded in a report, shall entail the impounding of the vehicle notwithstanding the payment of the principal of the tax.

DIVISION XI: TAXES FOR THE OCCUPATION OF PARKINGLOTS

Section C 97.- Taxes for the occupation of parking lots shall be paid by operators of vehicles used for the public transportation of goods and persons such as cars, trucks, vans and buses.

Section C 98.- (1) The maximum rate for the occupation of parking lots in the areas developed shall be fixed as follows, on the basis of the type of vehicle and payable to the council where the parking lot is located:

- cars and vans: 1,000 CFAF per day;
- trucks and buses: 2,000 CFAF per day.

(2) The parking lot tax shall be paid against a ticket issued by the council.

(3) Failure to pay the parking lot tax or parking out of the parking lot, where it is established by a report, shall entail impounding the vehicle notwithstanding the payment of the principal of the tax.

DIVISION XII: PLATFORM TICKET

Section C 99.- (1) Boarding in a bus station or in a developed municipal landing stage shall be subject to the payment of a platform ticket voted by the municipal council as follows:

a. Bus station: 250 CFAF per loading.

b. Landing stage:

- boat without engine: 200 CFAF per loading;
- engine boat with less than 10 seats: 500 CFAF per loading;
- engine boat with more than 10 seats: 1,000 CFAF per loading.

(2) The platform ticket shall be paid exclusively to the council where the boarding takes place.

(3) Vehicles not loading in the developed bus stations, excluding the approved travelling agencies, shall equally be liable to payment of the platform ticket.

(4) Failure to pay the platform ticket shall entail payment of a line of 100% of the amount of the principal due.

DIVISION XIII: ENTERTAINMENT TAX:

Section C 100.- (1) Entertainment tax shall be paid to the council for

all profit-making festivities organized usually or occasionally.

(2) Under this law, entertainment is occasional when it takes place in the open or in any other public place or open to public.

(3) This tax applies notably to the activities organized in the following establishments:

- cinema halls;
- dancing halls;
- theatre, concert, show halls;
- cabarets, night clubs, discotheques;
- cafés, bar dancing;
- video clubs.

(4) Entertainments organized for charitable purposes shall be exempted from the payment of the entertainment tax.

Section C 101. (1) The tax rate for the usual entertainment shall be fixed on the basis of the type of entertainment following deliberation by the municipal council within the ceiling of 10,000 CFAF to 100,000 CFAF per quarter and per establishment.

(2) The tax rate for occasional entertainment shall be fixed by the municipal council. The ceilings shall range from 5,000 CFAF to 50,000 CFAF per day of entertainment.

(3) The entertainment tax shall be collected by the municipal revenue collector following a receipt document issued by the competent municipal authorizing officer.

(4) Failure to pay the tax shall entail the stopping of the entertainment or closing of the hall, in accordance with the provisions of the instruments in force.

(5) The seals shall be removed only following the payment of a fine corresponding to 100% of the amount of the principal due.

DIVISION XIV: STADIUM FEES

Section C 102.- (1) Stadium fees may be voted by the municipal council at 5% of the funds collected from the stadiums located within the jurisdiction of the council during sports events or popular entertainments when entry into the stadium is payable.

(2) The payment of these fees shall make it mandatory for the council to:

- maintain the roads leading to the stadium;
- maintain and provide light to the areas surrounding the stadium.

(3) The stadium fees shall be collected by the city council or the district council as the case may be.

(4) Failure to pay due within a period of 8 (eigth) days after the end of the entertainment shall entail the payment of a fine of 100% of the amount of the principal due.

DIVISION XV: ADVERTISING TAX:

Section C 103.- *Deleted.*

DIVISION XVI:
COUNCIL STAMP DUTY

Section C 104.- (1) The council stamp duty shall be voted by the council for the council budget.

(2) The council stamp duty shall be fixed at 500 CFAF for the council budget. It shall be pasted on a document with a format less than or equal to a page of A4 format, notably:

- a copy or extract of a civil status document;
- the material legalization or certification of signature or document;
- a supplementary judgment;
- proxy;
- service-related bills forwarded to the council;
- any petition forwarded to the municipal officer.

(3) Any document exceeding the dimension of the abovementioned basic format shall be subject to the payment of a CFAF 1, 000 CFAF stamp duty**.**

DIVISION XVII:
FEES FOR ROAD DETERIORATION

Section C 105.- (1) Fees for road deterioration shall be paid by concessionaries and other contractors carrying out works on the public highway and by drivers of non-pneumatic engines whose works and circulation deteriorate the road. Any other form of road deterioration shall be subject to the same tax.

Section C 106.- (1) Maximum fixed rate of the fee for road deterioration shall be as follows:

a) digging, piping and other forms of deterioration:

- thick-tarred road 90,000 CFAF to 200,000 CFAF per m^2;
- tarred road 45,000 CFAF to 100,000 CFAF per m^2;
- earth road 15,000 CFAF to 50 ,000 CFAF per m^2.

b) Deterioration by caterpillars:

- tarred road 50,000 CFAF to 100,000 CFAF per m^2;
- earth road 20,000 CFAF to 50,000 CFAF per m^2.

(2) Where authorized by the municipal authority, the tax for road deterioration shall be collected by the municipal revenue collector on presentation of the prior authorization and the receipt document issued by the head of the council executive.

(3) Persons who carry out piping or digging works and use the engines referred to under this section without the prior municipal authorization shall be liable to pay a fine of 100% of the amount of the principal due, notwithstanding the penalties provided for by the laws and regulations in force.

DIVISION XVIII:
TRANSIT OR TRANSHUMANCE COMMUNAL TAX:

Section C 107.- (1) The transit tax shall be collected by the councils on the cattle from the neighbouring State.

(2) Where the herd in transit stay for more than 15 days on the territory of the same council, they shall, save in the case of force majeure, be considered to be on transhumance therein with effect from the 16th day.

(3) The transit tax rates shall be fixed as follows:

- cattle and horse: 200 CFAF to 500 CFAF per cattle head and per council;
- sheep and goats: 100 CFAF to 300 CFAF per cattle head and per council.

(4) The transit and transhumance taxes shall be collected by the Municipal Revenue Collector, with the assistance, as and when necessary, of representatives of the traditional authorities and if need be, of veterinary service officers.

(5) The Municipal Revenue Collector shall be the only person authorized to collect the revenue against a receipt from the counterfoil book duly numbered and initialed by the relevant services of the council concerned.

(6) The Municipal Revenue Collector, the representatives of traditional authorities and the veterinary services shall be entitled to a discount for each cattle head controlled. The discount amount shall be fixed following deliberation by the municipal council.

(7) The traditional chiefs shall, in addition, be entitled to a remission fixed following deliberation by the municipal council, for their participation in the control of herds and damages subsequently caused by the latter in their territory.

(8) In the event of fraud, by the owner or shepherd of the cattle subject to transhumance or transit tax to conceal all or part of the cattle to be controlled, the offender shall be liable to a fine of 100% of the amount of the principal due for each undeclared animal.

DIVISION XIX
TAX ON TRANSPORTATION OF QUARRY PRODUCTS

Section C.108.- The tax on transportation of quarry and other products may be instituted by the municipal council for the budget of the council where the quarry is located. It shall apply to the vehicles transporting products of the exploitation concerned, other than those of the exploiter.

Section C.109.- The maximum rates applicable shall vary on the basis of the type of vehicles as follows:

- less than 6 tonnes: 1,000 CFAF per truck and per trip;
- 6 to 10 tonnes: 2,000 CFAF per truck and per trip;
- more than 10 tonnes: 3,000 CFAF per truck and per trip.

Section C 110.- (1) The tax on the transportation of quarry products shall be collected by the municipal revenue office against a receipt from a secured counterfoil book and indicating the nominal value of the tariff voted by the municipal council.

(2) Failure to pay the tax for the transportation of quarry products shall entail the impounding of the vehicle.

DIVISION XX
FEES FOR THE OCCUPATION OF PARKING LOTS

Section C 111.- (1) Fees for the occupation of parking lots may be voted for the council budget for the occupation, by private vehicles, of the parking lots developed or constructed by the council.

(2) The parking lots developed for government services shall not be subject to payment of the fee.

Section C 112.- (1) The rates for the parking lot fees shall be fixed as follows:

- 100 CFAF per hour for reserved parking lots;
- 500 CFAF per day and per parking lot;
- 15,000 CFAF per month and per parking lot.

The parking lot fees shall be paid in advance and collected by the municipal revenue collector against a receipt from a secured counterfoil book and indicating the nominal value of the time tariff voted by the municipal council.

(2) Failure to pay the parking lot fees shall, in addition to the amount of the principal, be liable to the following fines:

- 1,000 CFAF per hourly rates of 100 CFAF;
- 5,000 CFAF per daily rates of 500 CFAF;
- 50,000 CFAF per monthly rates of 15,000 CFAF.

DIVISION XXI
TAX ON SALVAGED PRODUCTS

Section C 113.- (1) The salvaging of products from non-communal and non-community forests shall entail, save otherwise provided for, payment of a compensatory contribution to the council of the locality, known as tax on savaged products.

(2) The tax on salvaged products shall be paid by the owner of the salvaged to the products to the tune of 2,000 CFAF per m^3.

(3) Failure to pay the tax on salvaged products shall entail seizure of the salvaged products and payment of a fine of 100% of the fees of the principal due.

PART V:
SPECIAL PROVISIONS APPLICABLE TO CITY COUNCILS

SINGLE CHAPTER
DISTRIBUTION OF DUTIES AND TAXES BETWEEN THE CITY COUNCILS AND SUBDIVISION AL COUNCILS

Section C 114.-The city council and subdivisional councils will enjoy the same benefit like the Local Communities, on the conditions stipulated by sections 115 and 116 below.

Section C 115.-(1) The fiscal revenue of the city council shall comprise:

- proceeds from business license and liquor licenses;

- proceeds from additional council taxes;

- proceeds from multi-purpose stadium fees;

- proceeds from automobile stamp duty allocated in accordance with the annual ceiling established by the Finance Law;

- proceeds from local development tax;

- proceeds from advertising tax;

- proceeds from taxes on the occupation of the parking lots of the city council;

- proceeds from tax on game of chance and entertainment;

- proceeds from taxes on stands on city council markets;

- proceeds from impounding taxes for the city council;

- proceeds from building or settlement permit taxes;

- proceeds from the parking tax;

- proceeds from communal stamp duty.

(2) Tax revenue of the district council shall comprise:

- proceeds from the discharge tax;

- proceeds from additional council taxes;

- proceeds from the communal cattle tax;

- proceeds from the forestry equalization royalty;

- proceeds from the cattle slaughter tax;

- proceeds from taxes on stands in district council markets;

- proceeds from taxes on the temporary occupation of the public highway;

- proceeds from hygiene and sanitation tax;

- proceeds from taxes on the parking lots of the district council;

- proceeds from stadium taxes excluding multi-purpose stadiums;

- proceeds from entertainment tax;

- proceeds from communal transit or transhumance tax;

- proceeds from tax on the transportation of quarry products;

- proceeds from impounding tax the district council;

- proceeds from firearm tax;

- proceeds from the salvaging tax.

(3) The tax revenue shared between the city council and district councils shall comprise:

• proceeds from the property tax at the rate of:

- 60 % for the city council;

- 20 % for district councils;
- 20 % for FEICOM.

• proceeds from real estate transfer tax at the rate of:

- 60 % for the city council;
- 20 % for district councils;
- 20 % for FEICOM.

PART VI
INTER-COUNCIL AND EQUALIZATION TAX REVENUE

(20%) of the proceeds from the tax revenue of the following regional and local authorities, shall be deducted and allocated to FEICOM or any other body in charge of centralization and equalization for the financing of the council, city council and council union projects:

- proceeds from the parking tax;
- proceeds from the additional council taxes for councils;
- proceeds from business licenses;
- proceeds from licenses;
- proceeds from real estate property tax.

(2) The following proceeds from local taxes shall be centralized and redistributed to all councils and city councils:

- 20% of the quota of stamp duty on advertising allocated to councils.
- 70 % of additional council taxes;
- 50% the annual forestry royalty allocated to councils;
- 100% of stamp duty on motor vehicles;
- 100% of the local development tax paid by employees of the public sector and enterprises under the jurisdiction of the Large Tax Payers Unit.

Section C 117.- (1) A share of the proceeds referred to under Section 116 above shall be redistributed to councils and city councils according to the criteria and conditions laid down by the regulations.

(2) Council unions and other council groupings may receive assistance from the abovementioned body, under the same conditions as councils.

PART VII
REGIONAL TAXES AND LEVIES

Section C 118.- All or part of the following proceeds from local taxes shall be allocated to the regions:

- Stamp duty on vehicle certificates;
- Airport stamp duty;
- *deleted*
- Royalties on forest, wildlife and fishery resources;
- Royalties on water resources;
- Taxes or royalties on mineral resources;
- Taxes and/or royalties on energy resources;
- Taxes and/or royalties on tourist resources;

- Aerospace taxes and/or royalties;

- Taxes and/or royalties on gas sector resources;

- Road usage royalty;

- Taxes on the exploitation of establishments considered as dangerous, unhealthy or obnoxious;

Section C 119.- (1) Jurisdiction in respect of assessment, issuance and collection of taxes, levies and royalties for regions shall devolve on the relevant taxation services of the State and councils.

(2) The revenue or share from taxes, levies and royalties payable to regions shall be issued and collected through receipt and payment order by the Collector of Taxes.

They shall be transferred by the competent services of the Treasury to regions, or to the centralization or adjustment body for distribution among the regions.

(3) The conditions of distribution, centralization and payment of tax revenue to regions shall be laid down by the regulations.

PART VIII
FISCAL PROCEDURES SPECIFIC TO COUNCIL TAXES

CHAPTER I: GENERAL PROVISIONS

Section C 120.- The provisions of the Manual of Tax Procedures of the General Tax Code shall apply, mutatis mutandis, to the taxes, duties and levies of regional and local authorities, subject to the specificities provided for in this law.

Section C 121.- The issuance and collection of indirect council taxes shall not be subject to concession, under pain of nullity.

CHAPTER II: OBLIGATIONS OF TAXPAYERS

DIVISION I: PRIOR REGISTRATION OBLIGATION

Section C 122.- Any natural person or corporate body liable to payment of a local tax or levy, including indirect council taxes, shall be required to file for prior registration under the conditions laid down by the General Tax Code.

DIVISION II: OBLIGATION TO FILE RETURNS

Section C 123.- (1) Council tax, additional council tax and royalty returns for regional and local authorities shall be filed under the conditions and time-limits provided by the law.

(2) Council tax returns shall be filed at the council assessment services, under the conditions and time limits laid down for each of the said taxes.

(3) A taxpayer liable to the council taxes who fails to file a return within the time-limit prescribed by this law shall be reminded to file a return within the conditions and

time-limits provided for by the manual of tax procedures of the General Tax Code.

CHAPTER III: THE ISSUING OF LOCAL TAXES

Section C 124.- Some taxes whose proceeds are shared shall be collected by single collection order notice.

Section C 125.- (1) Council, local development and additional council taxes shall be calculated and issued by issued by State taxation services.

(2) They shall be issued on a single receipt, or where necessary, on a collection order notice.

Section C 126.- Council taxes shall be calculated and issued by the council assessment service.

CHAPTER IV: COLLECTION OF LOCAL TAXES

DIVISION I: AMICABLE COLLECTION

Section C 127.- (1) Council taxes, calculated and issued by State Taxation Services shall be paid voluntarily by taxpayers to the competent tax collector subject to the provisions relating to the discharge tax.

(2) Enterprises should specify in their returns and, where necessary, in their payment supports, the shares accruing to local authorities and bodies.

(3) The relevant Treasury services shall distribute and transfer the local tax revenue issued and collected by the Tax Administration.

(4) *Deleted.*

(5) Regional and local authorities and other corporate bodies governed by Cameroon law shall keep an analytical account of issues and collections of taxes, duties, levies, and royalties calculated for them for the follow-up of their tax revenue in general and particulary in taxation centers and in the structure in charge of major companies.

(6) A log book for issues and collections shall be kept in each taxation center for each regional or local authority or beneficiary body as well as a daily report on the taxes and levies raised for the different beneficiaries.

(7) The log book shall contain:

- the number and date of the issue roll;
- the business name or the names, surnames and address of the taxpayer;
- the detailed amounts of the taxes and levies per beneficiary;
- the number and dates of the payment and transfer receipts ands, if need be, of payment orders.

(8) The daily report shall contain:

- the nature of the different taxes and levies;
- the identification of beneficiaries;
- global amount per tax levy for each beneficiary;

- the number of issue rolls and payment receipts established or

printed;

- the amount, number and date of the transfer receipt issued by each of the beneficiaries.

Section C 128.- (1) Any person having to pay a local tax or levy shall do so in the tax office or in the local tax office within the time limit and conditions laid down by law.

(2) The payment of council taxes shall be done in cash, by check or by bank transfer.

(3) The local tax officer, the tax collector or failing that the competent treasury accountant shall issue receipts for all payments received.

(4) A duplicate can be issued to the tax payer or to the intermediary agent who so requests.

Section C 129.- Any person liable to council tax shall pay it at the competent municipal revenue office.

DIVISION II: FORCEFUL RECOVERY

Section C 130.- (1) Failure to pay local taxes within the prescribed time limit shall be subject to forceful recovery in accordance with the Manual of Tax Procedures of the General Tax Code, subject to specificities provided for by this law.

(2) In case of non-payment of council tax within the time-limit prescribed by law, the council shall issue a direct writ of execution and proceed with the seizure of goods, property or animals.

(3) The council may, within thirty (30) days with effect from the date of seizure, auction the seized goods, property or animals.

(4) During the period of seizure, the feeling and care given to the seized animals shall be borne by their defaulting owner.

(5) The cost inherent in the conservation of seized perishable goods and foodstuffs shall be borne by their defaulting owners.

(6) The sale of seized goods shall be authorized by the chief executive of the council and executed by the bearer of the coercion in the form of sales carried out by legal procedure.

(7) Proceeds from sales shall be paid directly to the municipal revenue collector who shall issue a receipt and keep the surplus until the calculation of costs.

(8) Each sale shall be carried out by the municipal revenue collector and shall give to a report.

(9) Any seizure or sale contrary to the formalities prescribed by this book may give rise to legal proceedings against the perpetuators and the cost borne by them.

(10) Council tax recovery officers shall benefit from the regime of protection of public officials provided for by the Penal Code.

(11) In case of insult, they shall submit a report to the State Counsel.

Section C 131.- (1) The accounting documents and portfolio investments for the usage of or

belonging to regional and local authorities shall be secured.

(2) The conditions of purchase, reception and management of the abovementioned documents and investments shall be laid down by statutory regulations.

DIVISION III: CONTROL

Section C 132.- (1) The control of local taxes shall be carried out by the competent State services.

(2) The control of council taxes shall be carried out by the competent council services.

Section C 133.- Some control operations may be carried out jointly by State and Council services on the basis of concerted programming.

Section C 134.- Council employees shall expressly be mandated and provided with a mission note issued by the competent authority for their control of council levies from taxpayers to be valid.

DIVISION IV: PRESCRIPTION

Section C 135.- (1) The amounts owed by taxpayers as indirect council levies shall be extinguished after a period of two (2) years following the date on which they were due if no other decision had been taken to avoid the prescription.

(2) Within a period of one (1) year from the payment of levies, prescription shall be granted regional or local authorities against any application for the refund of amounts paid as direct council levies.

CHAPTER V: LOCAL TAX DISPUTES

DIVISION I: CONTENTIOUS JURISDICTION

Section C 136.- Petitions for local tax disputes shall be governed by the rules and procedures laid down in the manual of tax procedures, subject to the specific provisions governing council taxes.

Section C 137.- Claims relating to council taxes shall be brought before the contentious jurisdiction where they seek either redress for erroneous tax assessment or calculation, or the grant of a right arising from a law or regulation.

Section C 138.- (1) Any taxpayer who feels wrongly levied a council tax may submit a written claim to the head of the municipal council within a period of 30 (thirty) days from the date of issue of the tax claim of the date of certain knowledge of the levy.

(2) The above-mentioned claim shall, under pain of inadmissibility, comprise:

- an application bearing fiscal and communal stamps and duly signed by the claimant or the claimant's representative;
- information on the type and amount of the tax in question;
- a brief statement of the claimant's means and submissions;

- where necessary, a copy of any document which may back the payment of the total amount of the non-objected**.**

(3) Silence by the head of the municipal council for a period of 15 (fifteen) days from the date of reception of the claim, shall mean tacit rejection and shall open the way for referring the matter to the senior divisional officer, the representative of the State.

In addition to the items presented to the head of the municipal council referred to in Section C 138 (2) above, the claim presented to the senior divisional officer shall, under pain of inadmissibility, include documents supporting the payment of the objected tax.

Section C 139.- (1) Where, upon the opinion of the territorially competent State taxation service, the claimant's arguments are found to be justified, the senior divisional officer shall recommend to the head of the municipal council to grant a total or partial relief of the taxes in question.

(2) Silence by the senior divisional officer or refusal by the head of the municipal council to implement the recommendations of the senior divisional officer within 90 (ninety) days following the claim, shall mean tacit Rejection and shall open the way for the matter to be referred to the tax judge, as a petition against the decision of the head of the council executive.

Section C 140.- (1) The claimant shall have a period of 30 (Thirty) days with effect from the date of rejection of his claim to refer a matter to the tax judge.

(2) Any tax dispute brought before the competent administrative court shall be governed by the rules and procedures set forth in the manual of tax procedures for state taxes.

DIVISION II: NON-CONTENTIOUS JURISDICTION

Section C 141.- The non-contentious jurisdiction shall hear complaints seeking to obtain:

- the remission or reduction of duly assessed council taxes, lodged by taxpayers facing financial difficulties or destitution who are unable to settle their debts with the council revenue service;

- the remission or reduction of tax fines or additional tax charges where such penalties, interest for late payment are final;

- discharge from tax liability incumbent on certain persons in respect of the payment of taxes due by third parties.

Section C 142.- The petitions shall be submitted to the head of the council executive and shall contain the information necessary to identify the tax being challenged.

Section C 143.- (1) Upon consideration, the head of the council executive shall notify his remission, reduction or rejection decision in writing within a

period of 30 (thirty) days with effect from the date of referral.

(2) Silence on the part of the head the council executive after the above-mentioned time-limit shall tantamount to tacit rejection.

CHAPTER VI: PENALTIES

Section C 144.- Failure to pay council taxes within the prescribed time-limits shall lead to the application of the penalties provided by this law for each tax.

PART IX MISCELLANEOUS, TRANSITIONAL AND FINAL PROVISIONS

Section C 145.- (1) In order to have a clear knowledge of the tax base and in collaboration with the council of the area, Government services and organizations of the sector as well as tax Authority shall conduct, on the basis of a map, legal and physical survey on plots, buildings, occupants and activities connected thereto.

(2) These operations also known as "surveys" shall be organized following conditions laid down by regulations.

(3) During land surveys, the Tax Authority may demand the production of the originals and take away copies of the land titles, building permits, business licenses or discharge tax as well as property conveyance and enjoyment deeds on buildings liable to the various taxes and levies on land, immovable property and activities.

(4) After the land surveys, a tax Geographic Information System (GIS) and a taxpayers card index shared between State taxation services and councils shall be put in place.

(5) A tax census shall be organized within the 3 (three) months preceding the beginning of each financial year with a view to updating the above-mentioned land taxpayers card index.

(6) Land survey operations shall be organized every 5 (five) years.

(7) The officers in charge of the above-mentioned land surveys and of the findings of the land surveys shall be bound by the obligations of reserve and confidentiality.

Section C 146.- (1) Each land survey shall give rise to the updating of a plan and the annotation of a survey form jointly signed by the surveyor and by the owner or his representative.

(2) Mention shall be made of this refusal to sign.

(3) The land survey shall give rise to a local tax notice and whose originating facts have been established.

Section C 147.- The proceeds of taxes from equalization shall continue to be pooled at FEICOM pending the setting up of any other public structure as provided for by law.

Section C 148.- This law, which repeals all previous provisions

repugnant thereto, shall be transposed into the General Tax Code upon its enactment.

Section C 149.- This law shall be registered, published according to the procedure of urgency and inserted in the Official Gazette in English and French.

NOTES PERSONNELLES

NOTES PERSONNELLES

APPENDIX

APPENDIX I:
LEGISLATIVE PART

LAW N° 77/10 OF 13 JULY 1977 TO INSTITUTE A HOUSING FUND TAX AMEND AND SUPPLEMENT LAW NO 77– 27 OF 6 DECEMBER 1977, LAW NO 90–50 OF 19 DECEMBER 1990

THE NATIONAL ASSEMBLY DELIBERATED AND ADOPTED;

THE PRESIDENT OF THE REPUBLIC ENACTS THE LAW SET OUT BELOW:

Section 1 (New law No 90–50 of 19 December 1990).- This Law institutes taxes on wages paid out to be known as the Housing Loans Fund Tax and the Employment Fund Tax.

Section 2 (New Law No 90-50 of 19 December 1990).- (1) The proceeds from the Housing Loans Fund Tax, shall serve as a source of revenue for the Housing Loans Fund, the purpose of which is to give financial assistance to housing development projects.

(2) The proceeds from employment Fund Tax shall serve as a source of revenue, for the National Employment Fund, the purpose of which is to promote employment in Cameroon.

Section 3 (New Law No 90-50 of 19 December 1990).- (1) All wage-earners and employers in both the public and private sectors shall be subject to Housing Loans Fund, and the Housing Loans Fund Tax.

(2) All employers in public, semi-public and private sectors shall be liable to the Employment Fund Tax.

(3) Notwithstand the provisions of subsections 1 and 2 above, the following shall be exempted from the tax paid by employers to National Employment Fund:

- the State;
- councils;
- the Chamber of Commerce and Industry and the Chamber of Agriculture;
- the Diplomatic and Consular Missions;
- non-profit-making Associations and Bodies;
- and subject to conditions to be determined by decree;
- individual farmers and livestock breeders;
- private educational institutions;
- denominational hospital establishments;
- professional and lay social welfare institutions.

Section 4 (New Law No 77-27 of 6 December 1977).- The tax shall be levied as follows:

- as regards wage-earners, on the gross amount which serves as the basis for calculating the proportional tax; as regards employers, on the amount of wages, allowances, and perquisites as well as the real value of the benefits in kind in the form of housing, domestic servants, water, electricity, and food, paid or granted to their personnel.

Section 5 (New Law No 77-27 of 6 December 1977).- The following shall not be taxed:

- family allowances;
- pensions and life annuities;
- the wages of domestic servants;
- workers earning low wages under conditions to be fixed by decree.

Section 6 (New Law No 90-50 of 19 December 1990).- (1) The rate of the Housing Fund Tax shall be fixed at 1% for wage-earners, and at 1,5% for employers.

(2) The rate of the Employment Fund Tax shall be fixed at 1%.

(3) The amount on which the tax is levied shall be rounded to the nearest thousand francs below.

Section 7 (New Law No 90-50 of 19 December 1990).- (1) The tax paid by wage-earners to the Cameroon Housing Loans Fund shall be deducted at source by the employer and paid into the treasury, concurrently

with the taxpaid to the National Employment Fund, within 20 (twenty) days from the end of the month for which the wages were paid.

Section 8 (New Law No 90-50 of 19 December 1990).- (1) Taxes payable to the Cameroon Housing Fund, and National Employment Fund, shall be assessed on the basis of a return made by the employer on forms supplied by the Government. Such forms may be obtained from the Treasury accountant or from the Tax Inspectorate.

(2) The returns must contain the following information:

- full name or the firm's name;
- address;
- period of assessment;
- total gross amount of wages paid;
- amount of tax paid by the employer to Housing Loans Fund;
- amount of tax paid by wage-earners and deducted at source;
- amount of tax paid by the employer to National Employment Fund. The returns, which shall be attached to the receipts showing payment made, must be certified, dated and signed by the taxpayer or his authorized representative.

Section 9 (New Law No 90-50 of 19 December 1990).- Any natural person or corporate body liable, as an employer, to the Cameroon Housing Fund and the National Employment Fund Taxes shall be bound to submit to the Tax-Inspector each year, within the time-limit allowed for the return of trading results, a statement showing the monthly or quarterly amount, as the case may be, of:

- wages paid;
- the amount of the tax paid by wage-earners and deducted at source;
- the amount of the tax paid by employers to the Housing Loans Fund and the National Employment Fund;
- the date and the numbers of the receipts for each payment made.

Section 10 (New Law No 90-50 of 19 December 1990).- (1) Any person failing to make the said return within the time-limit prescribed in Section 9 above shall be punished with a fiscal fine of 10, 000 francs.

(2) Any tax payable by employers to the Cameroon Housing Loans Fund and the National Employment Fund, and not paid up within the timelimit provided for by Section 7 of the present law shall be subject to interest at the rate of 1% per month or fraction of month as per delay in payment.

Section 11.-Any person making inadequate returns shall be liable to the following penalties:

i- Where the good faith, of the taxpayer is presumed or established, interest for delayed payment at the rate of 1% shall be charged on any sum in arrears.

ii- Where good faith is neither presumed nor established, the amount of the taxes in question shall be increased by 50%. They may be doubled in the case of fraudulent operations.

Section 12.- (1) Failure to pay the sums deducted from the wages of employees, shall be punished by the payment of penalty of 25% and of interest for delayed payment at the rate of 10% per month, subject to a minimum of 1, 000 francs and a maximum equal to 100% of the amount of the deductions.

2) As regards the tax payable by employers, only the 25% penalty shall apply.

Section 13.-Any taxpayer who, after receiving formal notice, does not produce the return within thirty days, shall be subject to arbitrary assessment and the amount due shall be increased by 50%. They may be doubled if the taxpayer cannot establish his good faith.

Section 14 (New Law No 90-50 of 19 December 1990).- In the event penalization and where the taxpayer established his good faith, the Director of Taxation shall have the power to effect a compromise where the amount of the penalty is less than 5, 000, 000 (five million) francs. For any amount above this sum, only the Minister in charge of Finance shall have competence to decide.

Section 15 (New Law No 90-50 of 19 December 1990).- (1) The rules concerning to make deductions, and the transfer or discontinuance of an undertaking shall be those applicable to DIPE in respect of tax paid by wageearners.

(2) As regards the tax paid by employers to the Cameroon Housing Fund and the National Employment Fund, the provisions of Section 143 of the General Tax Code shall apply in the event of transfer of undertaking, discontinuance of activity or death.

Section 16 (New Law No 90-50 of 19 December 1990).- The decrees to lay down the conditions of implementations of Law No 77/10 of 13 July 1977 to institute a Housing Loans Fund Tax, are applicable to tax paid by employers to the National Employment Fund.

Section 17.-This law shall be registered, published according to the procedure of urgency and inserted in the official Gazette in French and English.

Yaounde, the 13 July 1977

The President of the Republic,
(ed) AHMADOU AHIDJO

ORDINANCE N° 89/004 OF 12 DECEMBER 1989 TO INSTITUTE AN AUDIOVISUAL COMMUNICATION TAX:

THE PRESIDENT OF THE REPUBLIC

Mindfulof the Constitution;

Mindful of Law No 87/19 of 17 December 1987 to lay down the regulations governing Audiovisual Communication in Cameroon;

Mindful of Law No 87/20 of 17 December 1987 to set up the Cameroon Radio Television Corporation;

Mindful of Law No 89/1 of 1 July 1989 finance Law of the Republic of Cameroon for Financial year 1989/90,

HEREBY ORDERS AS FOLLOWS:

Section 1.- A tax aimed at contributing to the development of audiovisual activities is hereby instituted for the benefit of the Cameroon Radio-Television Corporation (CRTV).

Section 2.- The following shall be subject to the audiovisual communication tax:

- Employees of the public, semi-public and private sectors;
- Natural persons and corporate bodies who pay the business license.

Section 3.- (1) The basis for calculating the audiovisual communication tax, to be paid by employees, shall be the gross amount on which the proportional tax on salaries is calculated.

(4) The fixed monthly amounts of the audiovisual communication tax for employee shall be as follows:

Tranche			Redevances
from 0	To	50,000 CFA francs	0
from 50,001	To	100,000 CFA francs	750
from 100,001	To	200,000 CFA francs	1,950
from 200,001	To	300,000 CFA francs	3,250
from 300,001	To	400,000 CFA francs	4,550
from 400,001	To	500,000 CFA francs	5,850
from 500,001	To	600,000 CFA francs	7,150
from 600,001	To	700,000 CFA francs	8,450
from 700,001	To	800,000 CFA francs	9,750
from 800,001	To	900,000 CFA francs	11,050
from 900,001	To	1,000,000 CFA francs	12,350
above		1,000,000CFA francs	13,000

Section 4.- (1) The audiovisual communication tax payable by natural persons and corporate bodies subject to the business license, shall be assessed on the basis of the same rules, gurarantees, and penalties applicable to the business license.

(2) The fixed annual amount of the audiovisual communication tax payable by the natural persons, and corporate bodies referred to above shall be equal to the prime amount of the business license which they are liable to pay.

Section 5.- The audiovisual communication tax shall be deductible from personal income tax and company tax.

Section 6.- The following shall be exempted from the audiovisual communication tax:

- pensions and annuities;
- wages of household servants;
- wages of workers of individual agricultural or pastoral concerns;
- natural persons and corporate bodies shall be exempted from paying the business license under the provisions of the General Tax Code.

Section 7.- The audiovisual communication tax, payable by employees shall be deducted at source by the employer, who shall pay the money to the appropriate Treasury within the first twenty days of the month, for salaries and wages paid during the preceding month.

Section 8.- (1) The audiovisual communication tax due by employees shall be paid upon the presentation of a declaration of the said tax signed by the employer on forms supplied by the administration. The forms may be obtained from the Treasury or from the services of the Department of Taxation.

(2) The declaration shall have the following entries:

- full name or business name;
- address;
- period of assessment;
- amount of the audiovisual communication tax deducted at source.

(3) The declaration must be certified, dated and signed by the taxpayer or his authorized representative.

(4) Three copies of the declaration must be attached to the payment made to the Treasury.

5) Where the employer fails to declare the audiovisual communication tax payable by his employees, he shall be liable to a fine of 10, 000 francs.

Section 9.- Any natural person or corporate body liable to the audiovisual communication tax, shall be required to submit to the Taxation Services each year and within the time limit allowed for their turnover a statement showing the monthly and individual amounts of the audiovisual communication tax, the date and the number of the receipt for each of the payment.

Section 10.- Failure to deduct or pay the audiovisual communication tax due by employees, or the late payment thereof shall come under the same penalties applicable to the direct tax on salaries and wages.

Section 11.- The audiovisual communication tax corresponding to the business license shall be paid at the same time as the business license, on the basis of the same rules guarantees and penalties.

Section 12.- (1) The proceeds from the audiovisual communication tax shall be paid into a special account opened at the Treasury for the benefit of CRTV.

(2) The conditions for operating the account shall be laid down by an order of the Minister in Charge of Finance.

Section 13.-This ordinance shall be registered and published in the Official Gazette in English and French.

Yaoundé, 12 December 1989

The President of the Republic,

(ed) Paul BIYA

LAW N° 2001/017 OF 18 DECEMBER 2001 TO REVIEW THE PROCEDURES FOR THE COLLECTIONOF SOCIAL INSURANCE CONTRIBUTIONS

THE NATIONAL ASSEMBLY DELIBERATED AND ADOPTED,
THE PRESIDENT OF THE REPUBLIC HERBY ENACTS
THE LAW SET OUT BELOW:

Section 1.- This law reviews the procedures for the collection of social insurance contributions.

Section 2.- Contributions owed to the body in charge of social insurance by employers, shall be assessed, validated, and collected by the tax authority at the request of and for the National Social Insurance Fund under the same conditions and within the same deadlines as those provided for by the General Tax Code.

Section 3.- The basis of assessment of social insurance contributions shall be fixed in accordance with the assessment regulations governing social legislation.

Section 4.- Social insurance contributions already validated, and finally notified to the employers before the enactment of this law shall be recovered under the same conditions as those provided for in Section 2 above.

Section 5.- The conditions for implementing this law shall be laid down by joint order of the Minister in Charge of Social Insurance and the Minister in Charge of Finance.

Section 6.- This law which repeals all previous provisions repugnant hereto shall be registered, published according to the procedure of urgency and inserted in the Official Gazette in English and French.

Yaounde, 18 December 2001

The President of the Republic,
(ed) Paul BIYA

LAW N° 2009/018 OF DECEMBER 2009 FINANCE LAW OF THE REPUBLIC OF CAMEROON FOR THE 2010 FINANCIAL YEAR

(OTHER FISCAL AND FINANCIAL PROVISIONS)

Section 7.- (1) The assessment and collection of transit duty on pipeline oil shall come under the jurisdiction of the customs Administration.

(2) The conditions of application of these provisions shall be laid down by regulation.

Section 8.- Proceeds of additional council taxes derived from value-added tax shall be entirely transferred to regional and local authorities.

Section 9.- The value-added tax applied to the price components of a taxable transaction for December 2009 shall be deductible by one-twelfth until the end of the 2010 financial year.

Section 10.- (1) A legal depreciable and non-depreciable tangible asset revaluation regime is hereby instituted.

(2) Any natural person or corporate body subject to the actual assessment regime shall be eligible for the revaluation regime referred to in subsection (1) above.

(4) Any natural person or corporate body that voluntarily carried out the revaluation of its fixed assets during the last four financial years shall be exempt from the obligation to carry out revaluation provided for in subsection (1) above.

(5) Revaluation shall be carried out no later than 31 December 2012.

(6) Revaluation shall not be partial or spread out. It shall be subject to a return appended to the Tax and Statistical Return for the financial year in which it was conducted.

(7) The revaluation surplus shall be subjected to a 10% levy in discharge from any other tax, duty, fee and royalty.

(8) The conditions of application of the provisions of this Section shall be laid down by regulation, where necessary.

Section 11.- The stipulation of section sixteen of the law No. 95/010 of 1 July 1995 on the finance law of the Republic of Cameroon for the 1995/1996 fiscal year instituting the tax payer's card are modified as follows:

Section 16.- (new) The deliverance of the Tax Payer's Card as well as its renewal is free.

LAW N°2022/020 OF 27 DECEMBER 2022
FINANCE LAW OF THE REPUBLIC OF CAMEROON FOR THE 2023 FINANCIAL YEAR

The Parliament deliberated and adopted, the President of the Republic hereby enacts the law set out below:

CHAPTER TWO

PROVISIONS RELATING TO THE GENERAL TAX CODE

SECTION SEVENTEEN The provisions of Sections **7, 17a, 18, 21, 47, 70, 91, 93c, 119a, 122, 123, 124, 124 A, 128, 142, 143, 228d, 229 (new), 231, 232, 233 (new), 234 (new), 235 (new), 237, 579, 582a, 582c, 583, 583a, 583c, 583c, 582d, 582e, 584, M 7, M 8d , M 14a, M 22c, M 28a, M 33c, M 86a, M 99, M 104, M 108, M 112, M 113, M 116, M 118, M 121 (new), M 121a, M 133, M 143, M 144 (new), M 145, C 48 and C 52c of the General Tax Code** are amended and/or supplemented as follows:

BOOK ONE

TAXES AND DUTIES

PART I

DIRECT TAXES

CHAPTER I
COMPANY TAX

DIVISION III
TAXABLE PROFITS

Section 7: Net taxable profit shall be established after deduction of all charges directly entailed by the exercise of activities subject to assessment in Cameroon, in particular:

C – Actual losses

The following shall be deductible from profits:

- ……...;
- ……....
- Losses due to damage duly established and validated in the presence of a taxation officer with at least the rank of controller, under the conditions laid down in the Tax Procedures Manual.

However, damage and breakage exposed by brewery sector companies, related losses shall be deducted at a flat rate of **1%** of the overall volume of production.

The rest shall remain unchanged.

DIVISION VI
CALCULATION OF TAX

Section 17a: (1) The provisions of Section 17 above notwithstanding, the rate of company tax for taxpayers with a turnover equal to or below CFAF 3 (three) billion shall be **25%.**

(2) The rate provided for in paragraph 1 shall apply to as from the financial year closed at 31 December **2022**.

DIVISION VII
OBLIGATIONS OF TAXPAYERS

Section 18: (1) Concerning the assessment of this tax, taxpayers are expected to submit a declaration revenue derived from their business during the period serving as tax base on or before 15 March. This declaration must be presented in conformity with the OHADA accounting system.

(2) ……..

(3) The declaration referred to in Section 17(1) must be accompanied by the Employee Information Document (DIPE) which must be presented following the model provided by the administration.

The rest shall remain unchanged.

DIVISION IX
PAYMENT OF TAX

Section 21: (1) The company tax shall be paid on the initiative of the taxpayer not later than the 15th of the following month, in accordance with the terms below:

a. ……. ;

b. For production companies falling under the **regulated profit margin**, one instalment representing 2% of turnover realized after 50% abatement. Such instalment shall be increased by 10% as levy for additional council tax. **They are companies in the following sectors:**

   - **milling sector;**
   - **pharmaceutical sector;**
   - **fertilizer sector.**

c. For **distribution companies under the regulated profit margin**, one instalment representing 14% of gross margin shall be paid not later than the 15th of the following month. The instalment shall be increased by 10% as levy for additional council tax. **They are companies that distribute:**

   - petroleum products and cooking gas;
   - milling products;
   - pharmaceutical products;
   - press products;
   - **fertilizers.**

   The rest shall remain unchanged.

(3) The following shall be subject to advance payment:

- ……..… ;
- ……..… ;
- ……... ;
- …….

The following shall not be subject to advance payment:

- ……... ;
- ……... ;
- ……... ;
- ……....
- **Purchases made by non-profit organizations;**
- **Retail purchases from importers-distributors.**

The advance payment rate shall be:

- ……... ;
- ……... ;
- ……... ;
- ……... ;

Purchases made by non-professionals directly from industrialists or in bulk from importers who are not distributors, shall be deemed to have been made for resale purposes. As such, they shall be subject to advance payment on purchase at a rate of 10%.

The rest shall remain unchanged.

CHAPTER II
PERSONAL INCOME TAX

DIVISION III
CALCULATION OF TAX

Section 70: (1) In the specific case of income on stocks and shares, a 15% flat rate shall be applicable to taxable income.

The rate shall be increased to 30% for income on stocks and shares paid to a natural or legal person resident or established on a territory or a State considered as tax paradise within the meaning of Section 8c of this Code.

The rest shall remain unchanged.

DIVISION VI

COLLECTION METHODS

SUBDIVISION IV
HANDICRAFTS, INDUSTRIAL, COMMERCIAL,
AGRICULTURAL AND NON-COMMERCIAL BENEFITS

Section 91: (1) The taxpayer shall spontaneously pay the personal income tax at the Taxation Centre with jurisdiction, using special forms provided by the tax authority, as follows:

1) Simplified tax system

……
....

2) Actual earnings taxation system

……
....

However, for enterprises subject to the actual earnings taxation system or the simplified tax system falling under regulated profit margin sectors, the turnover used as basis for calculating the company tax instalment shall be determined as provided for in Section 21 above.

The rest shall remain unchanged.

CHAPTER III

GENERAL AND COMMON PROVISIONS ON COMPANY AND PERSONAL INCOME TAX

DIVISION I

ASSESSMENT REGIMES

Section 93b: (1) ……:

(2) ……...:

(3) Actual earnings taxation system:

- **a.** sole proprietorships and legal persons with an annual turnover, exclusive of tax, of CFAF 50 million and above;
- **b. irrespective of their turnover:**
  - **i. new taxpayers falling under the oil, mining, gas, credit, microfinance, insurance and mobile telephony sectors;**
  - **ii. new taxpayers who have been approved under one of the systems of Law No. 2013/004 of 18 April 2013 to lay down private investment incentives in the Republic of Cameroon;**
  - **iii. holders of public notary offices.**

The rest shall remain unchanged.

DIVISION V
TAX INCENTIVES

D- **MEASURES RELATING TO TAX SUPPORT TO SMALL- AND MEDIUM-SIZED ENTERPRISES**

II. INTEGRATED TAX PARTNERSHIP

Section 119a: (1) The tax administration may established partnerships with groups of taxpayers to foster tax compliance and support such groups in fulfilling their tax obligations.

(2) Partnerships established pursuant to Section 119a (1) shall give rise to reciprocal obligations between the parties.

(3) The obligations of groups of taxpayers shall include commitments to broaden the tax base, fulfilment of declaration and payment obligations, and improved declaration quality.

(4) The obligations of the tax administration shall include tax control expenditure, grant of penalty remissions and preferential payment deferments.

(5) The conditions for implementing the Integrated Tax Partnership mechanism shall be laid in a separate instrument.

G- MEASURES RELATIING TO THE PROMOTION OF THE **IMPORT-SUBSTITUTION POLICY**

1. PROMOTION OF THE AGRICULTURAL SECTOR

Section 122: Companies involved in agriculture, stock breeding and fisheries shall benefit from the following tax incentives:

c. At the investment phase:

- waiver from taxes and contributions on wages paid to seasonal agricultural workers;

- exemption from VAT on the purchase of pesticides, fertilizers and inputs used by farmers, as well as for agriculture stock breeding and fisheries equipment and materials listed in the Annex attached to this part;

- exemption from registration fees on transfers of land used for agriculture, stock breeding and pisciculture;

- exemption from registration fees for loan agreements to finance agriculture, stock breeding and fishing;

- exemption from land tax for property belonging to agriculture, stock breeding and fishing companies and used for these activities, excluding office building.

d. At the operation phase:

(1) Individual farmers, including where they are established in the form of cooperatives or common interest groups (CIGs), and whose activity is agricultural production, stock breeding and fisheries, shall enjoy the following benefits:

iii. During the first 5 (five) years of operation:

- **exemption from business tax;**
- **exemption from tax instalment and from minimum collection of income tax;**
- **exemption from income tax.**

iv. After the fifth (5th) year:

- **exemption from business tax;**
- **payment of a flat income tax levy at the rate of 0.5% of turnover, increased by 10% as levy for additional council tax.**

(2) Companies operating in the agricultural, livestock and fisheries sectors that do not fall under the category referred to in paragraph 1 above may be granted the tax benefits provided for in the law of 18 April 2013 establishing private investment incentives, subject to the conditions as to content and form provided for by the said law.

H-……. deleted.

2- PROMOTION OF LOCAL PROCESSING

c. Local construction materials

Section 123: Public establishments promoting local building materials shall be granted the following tax benefits:

The rest shall remain unchanged.

d. Local beverages

Section 124: (1) New beverages duly approved, produced and packaged exclusively using local material, save where an ingredient is absolutely unavailable on the local market duly established by the relevant authorities, shall be subject only to ad valorem excise duty, excluding the specific excise duty referred to in Section 142 (8) 1.

In any case, the percentage of raw material derived from local agriculture shall not be less than 40% of the components used, and the material used for packaging shall necessarily be recycled in Cameroon if it is non-returnable.

(2) …….. ……

(3) In the event of unavailability or insufficient availability of local raw material established under the conditions referred to in paragraph 1 above, with respect to duly approved

products, the Minister in charge of finance may grant occasional and time-limited waivers within the required 40% threshold.

(4) Local beverages that meet the conditions referred to in Section 124 (1) and (2) above shall benefit from a 30% abatement of the tax base for ad valorem excise duty during the first three years of operation.

(5) The tree-year period referred to in paragraph 4 above shall run from the date of promulgation of this law for already approved new beverages.

C- Other local products

Section 124 A: (1) Companies in the following sectors that undertake raw material processing within the national territory shall benefit from a 50% abatement as monthly instalment, income tax and minimum collection:

- **agricultural sector;**
- **livestock sector;**
- **fisheries sector;**
- **leather products sector;**
- **woodworking sector.**

The abatement provided for in Section 124 A shall be valid for a five-year period from 1 January 2023.

(2) Benefit from the regime provided for in paragraph 1 above shall be contingent on the validation by the tax administration of belonging in these sectors of activity.

PART II
PROVISIONS RELATING TO THE VALUE ADDED TAX AND EXCISE DUTY

CHAPTER I

SCOPE OF APPLICATION

DIVISION III

EXEMPTIONS

Section 128: The following shall be exempted from VAT:

(6) essential goods listed under Annex 1, notably:

- ……. ;
- ……. ;

- ……. ;

- **local products sold directly by farmers, livestock breeders and fishermen.**

(26) purchases of basic foodstuffs from farmers, livestock breeders and fishermen by public entities responsible for regulating or managing security stocks.

CHAPTER II

METHODS OF CALCULATION

DIVISION III

CALCULATION

B – RATES

SECTION 142: (1) VAT and excise duty rates shall be fixed as follows:

(9). For the specific case of nonreturnable packaging, a specific excise duty shall be applied according to the following tariffs:

- …….. ;
- CFAF 5 per unit of nonreturnable packaging, capped at 10% of the value of the product, for all other products.

The rest shall remain unchanged.

PART IV

DIVERSE TAXES AND DUTIES

CHAPTER IV
MONEY TRNSFER TAX

C- TARIFF

Section 228d: (1) The tax shall be assessed at the rate of 0.2% of the amount transferred or withdrawn.

(2) For postal money transfer transactions, the amount of money transfer tax shall be capped at the amount of the commission received by the service company.

PART V

SPECIAL TAXES

CHAPTER I

SPECIAL TAX ON PETROLEUM PRODUCTS

Section 229 (new): (1) A special tax on the sale of the following petroleum products is hereby instituted:

- premium grade petrol;

- gas-oil;

- **industrial natural gas, excluding gas purchased by electricity generation companies intended for the public and gas intended for local production of liquefied petroleum gas.**

The rest shall remain unchanged.

Section 231: The **rates** of the special tax on petroleum products shall be as follows:

- …….. ;
- …….. ;

- **70 francs per cubic metre of industrial natural gas.**

Section 232: The taxable event for the special tax on petroleum products shall be:

- …….. ;
- …….. ;
- …….. ;
- …….. ;
- **supply of taxable products by natural gas production or distribution companies.**

Section 233 (new): The special tax on petroleum products shall be deducted at source by the SCDP during removal by distributing companies and by the National Refining Company SONARA for its deliveries to natural persons other than distributing companies, **and by companies that produce or distribute industrial natural gas for supply to local companies.**

Section 234 (new): The proceeds of the Special Tax on Petroleum Products shall be partially allocated to the Road Fund in accordance with the annual ceiling set by the Finance Law.

However, the proceeds of the Special Tax on Petroleum Products levied **on industrial natural gas shall be fully allocated to the State.**

Section 235 (new): The special tax on petroleum products collected by SCDP, SONARA or **industrial natural gas production or distribution companies** shall be transferred to the tax collector with territorial competence.

Section 237: (1) The special tax on petroleum products collected by SCDP, SONARA, taxable product importers or **industrial natural gas production or distribution companies** shall be transferred monthly no later than the twentieth (20th) of each month for transactions carried out during the previous month, on presentation of the tax return made by the taxpayer.

The rest shall remain unchanged.

PART VI
REGISTRATION, STAMP DUTY AND TRUSTEESHIP

SUB-PART III
UNHARMONIZED LEGISLATION IN THE CEMAC ZONE

CHAPTER I

TARIFFS OF REGISTRATION FEES

DIVISION I
STAMP DUTY BASED ON PAPER SIZE

Section 547: The rate of stamped paper and stamp duties based on paper size referred to in Sections 438 and 444 above shall be fixed as follows:

Description	**Format**	**Rate**
……	……..	…..
Normal size paper	(29.7 x 42)	**CFAF 1 500**
Half of normal size paper	(21 X 29.7)	**CFAF 1 500**

DIVISION II

SPECIAL STAMP DUTIES PAYABLE ON
CERTAIN DOCUMENTS AND OTHER FEES

A - **STAMPS ON PASSPORTS AND VISAS**

Section 548: Stamp duty on passports and other related documents shall be fixed as follows:

(1) ……

(2) Visas on foreign passports

Stamp duty for entry and exit visas on foreign passports shall be fixed as follows:

- **……..deleted;**
- **……..deleted;**
- **visa for multiple entries and exits valid for from 0 to 6 months:**
  * …… **deleted** ;

* **Normal visa: CFAF 100 000;**

* **Express visa: CFAF 150 000.**

- **visa for multiple entries and exits valid for more than 6 months:**

* **Normal visa: CFAF 150 000;**

* **Express visa: CFAF 200 000.**

The rest shall remain unchanged.

B - IDENTITY CARDS AND RESIDENCE PERMITS

Section 549: National identity cards issued to Cameroonian nationals, as well as residence permits issued to foreign nationals shall be subject to the following stamp duties:

(1) National identity cards: **…….** (unchanged)

(2) Residence permit

- **CFAF 50 000** for residence permits issued to students;

- **CFAF 75 000** for residence permits issued to foreign workers under contract with the state or a local council and to unemployed spouses

- **CFAF 150 000** for residence permits issued to nationals of African countries and renewal thereof ;

- **CFAF 300 000** for residence permits issued to nationals of non-African countries and renewal thereof.

(3) Residence card

- **CFAF 75 000** for residence cards issued to members of duly recognized religious congregations, to unemployed spouses or minor dependent children of expatriates as well as to expatriate spouses of Cameroonians who have maintained their nationality of origin;

- **CFAF 300 000** for residence cards issued to nationals of African countries;

- **CFAF 750 000** for residence cards issued to nationals of non-African countries.

The rest shall remain unchanged.

B a- DRIVING LICENCE

Section 550: (a) National driving licences and their duplicates shall be subject to a fiscal stamp duty of **CFAF 10 000**.

(b) Certificates of aptitude to drive certain automobiles in urban areas shall be subject to a fiscal stamp duty of **CFAF 10 000**.

D – FIREARM LICENSES

Section 553: Firearms licenses shall be subject to a fiscal stamp duty of CFAF 100 000. The same rate shall apply to duplicates and renewals thereof.

E - LICENCES FOR HUNTING AND LIKE ACTIVITIES

Section 554: Licences for hunting activities shall be subject to the following fiscal stamp duty:

(1) Hunting permit

(a) Sport hunting license for small game

Game birds

- Category A: (Nationals)..... **CFAF 100 000;**
- Category B: (Resident aliens) …... **CFAF 150 000;**
- Category C: (Tourists) ..... **CFAF 200 000.**

Game animals:

- Category A: (Nationals)..... **CFAF 100 000;**
- Category B: (Resident aliens)..... **CFAF 200 000;**
- Category C: (Tourists)..... CFAF **300 000.**

(b) Sport hunting license for medium-sized game

- Category A: (Nationals)..... **CFAF 150 000;**
- Category B: (Resident aliens): **CFAF 300 000;**
- Category C: (Tourists)..... **CFAF 400 000**.

(c) Sport hunting license for big game

- Category A: (Nationals) …... **CFAF 300 000**;
- Category B: (Resident aliens) … **CFAF 350 000;**
- Category C: (Tourists)..... **CFAF 500 000.**

2) Licence to capture

(a) License to capture non-protected animals for commercial purposes

- Category A: (Nationals) **CFAF 3 000 000;**
- Category B: (Resident aliens)... **CFAF 4 000 000.**

(b) Scientific license to capture non-protected animals

- Category A: (Nationals) ..... **CFAF 300 000;**
- Category B: (Resident aliens) …. **CFAF 350 000;**
- Category C: (Tourists) ..... **CFAF 4 00 000**.

(3) Licence to collect

(a) *The duties on the license to collect carcasses and animals in Classes B and C reserved for nationals shall be fixed at a single rate of CFAF 300 000 per quarter.*

(b) *Collection tax for hides and carcasses:*

- Varan ..... **CFAF 25 000/hide;**
- Python ...……..... **CFAF 50 000/hide.**

(c) *Fixed tax for other products…..* **CFAF 75 000**.

(4) Scientific research licence**: CFAF** 100 000.

(5) Game-farming and game-ranching licences: **CFAF 300 000**.

(6) Hunting guide licence:

(a) Tenured hunting guide licence

- Category A: (Nationals) …….. **CFAF 1 000 000;**
- Category B: (Resident aliens) **CFAF 3 000 000**.

(b) Assistant hunting guide licence

- Category A: (Nationals) …. **CFAF 500 000;**
- Category B: (Resident aliens) ….. **CFAF 1 500 000**.

(1) Photographic hunting license

- Amateur photographer: **CFAF 100 000 F CFA;**
- Photographer …..... **CFAF 300 000**;
- Amateur film-maker ……. **CFAF 500 000**;
- Professional film-maker: **CFAF 750 000**.

E a – STAMP DUTY ON BILL OF LADING

Section 555: A stamp duty of **CFAF 25 000** shall be charged per bill of lading irrespective of the number of copies.

F a – STAMP ON REGISTRATION CERTIFICATES FOR APPLIANCES SUBJECT TO THE TAX ON GAMES OF CHANCE AND LEISURE

Section 557: Registration certificates for appliances subject to the tax on games of chance and leisure, as well as the duplicates thereof shall be liable to stamp duty of **CFAF 25 000**.

CHAPTER III

OBLIGATIONS AND PENALTIES

DIVISION X

REMISSION, MITIGATION AND INCREASE OF PENALTIES FOR DELAY AND FINES

Section 571: In accordance with Section 410 of this Code, reduction or ex gratia remission of penalties, fines or obligation **shall be** granted **automatically under the same conditions as those provided for in Sections M 144 (new) and M 145 of this Code**:

…… (deleted).

…… (deleted).

……. (deleted).

The rest shall remain unchanged.

SUB-PART III
UNHARMONIZED CODE IN THE CEMAC ZONE

CHAPTER III

GRADUATED STAMP DUTY

DIVISION II

BASIS OF ASSESSMENT AND RATE

Section 586: Graduated stamp duty shall be charged as follows, for each copy of the document, and according to the maximum value stated in the document, in the case of documents under private seal, for the originals, the minutes and the copies in the case of notarial documents:

- **CFAF 25 000** for values between 0 and CFAF 1 000 000;
- **CFAF 50 000** for values between 1 000 001 and CFAF 20 000 000;
- **CFAF 75 000** for values between 20 000 001 and CFAF 50 000 000;
- **CFAF 150 000** for values between 50 000 001 and CFAF 100 000 000;
- **CFAF 250 000** for values between 100 000 001 and CFAF 500 000 000;
- **CFAF 400 000** for values above CFAF 500 000 000.

CHAPTER V
STAMP DUTY ON MOTOR VEHICLES

Section 597: (1) The rates of stamp duty on motor vehicles shall be fixed as follows:

A. For public passenger and goods transport vehicles

- vehicles of 2 to 7 HP …… CFAF 15 000;
- vehicles of 8 to 13 HP …… CFAF 25 000;
- vehicles of 14 to 20 HP …… CFAF 50 000;
- Vehicles of more than 20 HP: CFAF 150 000.

B. For other vehicles

- vehicles of 2 to 7 HP …… CFAF 30 000;
- vehicles of 8 to 13 HP …… CFAF 50 000;
- vehicles of 14 to 20 HP …… CFAF 75 000;
- Vehicles of more than 20 HP: CFAF 200 000.

(2) The application of the rates provided for in paragraph 1A of this Section shall be conditional upon the presentation of a transport licence duly issued by the competent authority.

CHAPTER VII
AIRPORT STAMP DUTY

Section 606: Airport stamp duty shall be fixed at:

i. For international flights **within the CEMAC zone**:

- CFAF 25 000 **per person per trip**

ii. For international flights **out of the CEMAC zone**:

- **CFAF 40 000 per person per trip in economy class;**
- **CFAF 120 000 per person per trip in business class.**

iii. For domestic flights: CFAF 1 000 per person per trip

BOOK TWO
MANUAL OF TAX PROCEDURES

SUB-PART I

BASIS OF ASSESSMENT

SINGLE CHAPTER

OBLIGATIONS OF TAXPAYERS

DIVISION III

OBLIGATIONS TO PAY TAXES

Section M 7: Any person liable to a tax, duty, levy, royalty or advance payment of a tax or levy, as well as to the payment of taxes collected by deduction at source from third parties on behalf of the State or any other legal entity under public law, must pay their debt to the tax Revenue office within the time limits set by law.

……. :

- …… ;
- …….

In the specific case of companies with **specialized management units, notably entities managing medium-sized and large companies**, taxes, duties and fees must be paid by electronic payment.

DIVISION V

OBLIGATION TO DECLARE THE BENEFICIAL OWNER

Section M 8d: (1) Under pain of the fine provided for in Section M 104 of the *Manual of Tax Procedures*:

a. **Legal persons as well as administrators of legal entities under Cameroonian or foreign law established in Cameroon, whether or not they are subject to corporate tax or personal income tax, must identify their beneficial owners and keep an updated register to this effect;**

b. **the beneficial owner shall be obliged to provide the persons referred to in point (a) of this subsection with all the information necessary for his identification.**

(2) The persons referred to in subsection 1 above or, where applicable, their legal representatives, shall be required to declare to the taxation administration the information relating to their beneficial owners, under pain of the fine provided for in Section M 99 of the *Manual of Tax Procedures*:

- **within 30 (thirty) days from the date of their registration;**
- **no later than 15 March of each year, together with their Statistical and Tax Return.**

(3) The information contained in the register of beneficial owners and the supporting documents relating to a beneficial owner shall be kept for a minimum period of 5 (five) years from the end of the year in which the beneficial owner ceased to be a beneficial owner, or from the end of the year in which the legal entity or the duties of the administrators of the legal entities ceased.

(4) The conditions for implementing this Section shall be laid down in a separate instrument.

SUB-PART II

TAX CONTROL

CHAPTER I
RIGHT TO CONTROL

DIVISION III

CONDITIONS FOR EXERCISING THE RIGHT TO CONTROL

SUBDIVISION I
ON-THE-SPOT CHECK

Section M 14a: – (1) …….

(2) **The period of on-site checks provided for in Section M 40** of this Code shall run from the effective date of commencement of the work as specified in the report provided for in subsection (1) above.

SUBDIVISION IV
COMPLIANCE DIALOGUE PROCEDURE

Section M 22b: (1) Regardless of the provisions of sections M 21 and M 22 of the Manual of Tax Procedures and subject to the provisions of sections M 34 and M 36 of the same Manual, the tax authorities may, on the basis of the returns filed by a taxpayer or extra-accounting information in its possession, engage in a compliance dialogue aimed at clarifying and, if necessary, regularizing the tax situation of the latter.

(2) In this regard, the administration shall send the taxpayer a written invitation to a working session at least 8 (eight) days before the session date. This invitation must specify the purpose of the meeting as well as the documents to be provided, if any.

(3) The compliance dialogue may result in:

- **either spontaneous regularizations when the taxpayer acknowledges the validity of the tax administration's observations. Such regularizations shall not give rise to the application of penalties.**
- **or a schedule for a tax audit when differences remain between the parties at the end of the inter partes exchanges.**

(4) The period of inter partes exchanges as part of the compliance dialogue shall not exceed 45 days from the date of the first working session on the subject.

(5) In any case, the compliance dialogue shall not directly result in a remedial notification or an ex officio assessment.

(6) The compliance dialogue must result in a report prepared and signed by both parties. Any refusal to sign shall be mentioned in report.

DIVISION IV
ADJUSTMENT PROCEDURES

SUBDIVISION I A
QUALITY CONTROL OF ADJUSTMENTS

Section M 28a: - (1) The audited taxpayer or the audit service may submit to the Director General of Taxation, at any time during the tax audit procedure, but prior to the issuance of the assessment notice, a request for arbitration on some proposed tax adjustments where the differences of opinion between the parties are obvious and the proposed tax levels are such as to prejudice the continuation of the company's activity.

(2) The appeal provided for in subsection 1 above shall suspend the time limits for the control procedure.

(3) The arbitration decision taken as part of this appeal shall be binding on the tax audit authority.

SUBDIVISION IV
TAX RULING PROCEDURE

Section M 33a: - (1) Any taxpayer may, prior to the conclusion of a transaction in the form of a contract, a legal document or an unspecified project, seek the opinion of the tax authority on the tax system applicable to him.

Where the taxpayer has provided the tax authority with all necessary elements for the assessment of the real scope of the transaction in question, the position stated by the latter shall protect the taxpayer against any later change of interpretation.

(2) Failure by the administration to respond within 3(three) months to a request for tax ruling from a taxpayer who has provided all the information required to assess the scope of the intended transaction shall imply tacit acceptance of the position stated by the taxpayer in his request. In such a case, the protection provided for in subsection 1 above shall apply.

SUBDIVISION V
PRIOR TRANSFER PRICING AGREEMENT PROCEDURE

Section M. 33b: (1) Companies that are directly or indirectly dependent on or control other companies located outside Cameroon in accordance with the provisions of Section 19a of this Code may request the tax authorities to conclude a prior agreement on the method of determining transfer prices for a period not exceeding 4 (four) financial years.

(2) The conditions for implementing this section shall be laid down in a separate instrument.

SUB-PART III
TAX COLLECTION

CHAPTER III
COLLECTION GUARANTEES

DIVISION III
JOINT AND SEVERAL PAYMENT

Section M 86a: (1) In the event of an indirect transfer of shares, bonds and other capital shares of a company governed by Cameroonian law, including rights relating to natural resources, the company shall be required to:

- **declare this transfer to its Tax Centre within 15 (fifteen) days of signing the said contract(s). This period shall be extended to 3 (three) months where the transfer is made abroad or involves entities governed by foreign law;**

- **produce a document explaining how the assets transferred are valued.**

(2) In the event of non-compliance with the obligations referred to in subsection (1) above, the tax authorities may assess the potential capital gain of the transaction by any means.

(3) The administrative assessment of the capital gain shall be enforceable against the real and legal parties liable to its payment, provided that the latter can prove the contrary.

SUB-PART IV
PENALTIES

CHAPTER I
FISCAL PENALTIES

DIVISION I
ASSESSMENT PENALTIES

SUBDIVISION II
FAILURE TO FILE A RETURN

Section M 99: (1) Filing, after formal notice, of a return showing a nil tax or a credit shall give rise to a fixed fine of CFAF 1 000 000 (one million).

(2) After formal notice, the following shall give rise to payment of a fine of CFAF 1 000 000 per month:

- failure to file returns within the prescribed deadlines provided for in Sections 18(3), 18a, 101,102, 104, 242 **and M 8d;**

- the non-existence or failure to update the registers provided for in sections 18a and M 8d.

The rest shall remain unchanged.

DIVISION II
SPECIAL PENALTIES

Section M 104: A fixed fine that might go up to CFAF 5 000 000 (five million) shall be applied to any person who gives false information, who objects to the right to communication or to the notice to third party holders, or who refuses to provide the information or documents required by the Tax administration pursuant to the provisions of Sections 18 (4),18b, 79, **93i (6)**, 245, **583, 583a (1), 583b (1)**, 598a, **M 1**, **M 6**, **M 8d** and M 48b of the Tax Procedures Manual. Similarly, a fine of CFAF 100 000 (one hundred) per day of delay, beyond the time limits indicated on the request,

shall be applied for any attempt to object to the execution of the right to communication or notification of third party holders.

The rest shall remain unchanged.

CHAPTER II
PENALTIES

DIVISION I
PRINCIPAL PENALTIES

Section M 108: The penalties referred to in Section M. 107 above shall also be inflicted upon whoever:

- fails to make or ensure the making of entries, or abets the making of inaccurate or fake entries into the journals and balance sheet books provided for by the OHADA Uniform Act or into documents serving as such, as well as any person convinced of having drawn up or abetted the drawing of false balance sheets;

- through assault and battery, threats or concerted manoeuvres, organizes or attempts to organize collective rejection of taxes or incites the public to reject or delay the payment of taxes;

- **through assault, threats or individual manoeuvres, organizes or attempts to organize the refusal to pay his taxes;**

- ……
……

DIVISION III
LODGING OF PETITIONS

Section M 112: Under pain of inadmissibility, petitions for the enforcement of the penalties provided for in Section M107 above shall be lodged by the Minister of Finance, **after official reports have been prepared by sworn officials of the tax authority**, having at least the rank of inspector and having taken part personally and directly in the establishment of the constituent elements of the offence.

…… (**Deleted**).

…… (**Deleted**).

Section M 113: Petitions may be lodged without it being necessary to serve the taxpayer prior notice to regularize his situation. They may be lodged right up to the end of the fourth year in which the offence was committed.

…… (Deleted).

SUB-PART V
TAX DISPUTES

CHAPTER I
CONTENTIOUS JURISDICTION

DIVISION I
PRIOR REFERRAL BEFORE THE TAX AUTHORITY

SUBDIVISION II:
CLAIMS

Section M 116: (1) ……..

(4) The Head of the Regional Taxation Centre and the Director responsible for large enterprises shall each respond to the taxpayer's claim within 30 (thirty) days. **This period shall be extended to 45 (forty-five) days for the Director General of Taxes.** These responses shall be reasoned in fact and in law.

Section M 118 (new): (1) Where the decision of the Regional Taxation Centre Head, the Director in charge of the Large Tax Unit or the Director General of Taxation does not fully satisfy the claimant, he shall forward his claim to the Minister in charge of Finance, under the conditions laid down in Section M 119 below.

(2) Where the Regional Taxation Centre Head, the Director in charge of the Large Tax Unit or the Director General of Taxation fails to react within the time limit prescribed in Section M 116 above, the taxpayer may automatically forward his claim to the Minister in charge of finance.

SUBDIVISION III
STAY OF PAYMENT

Section M 121 (new): A taxpayer who disputes the justification for or the amount of a tax levied on him may obtain an administrative stay of payment of the disputed part of the said **tax**, under the following conditions:

The rest shall remain unchanged.

Section M 121a: - (1) Notwithstanding the provisions of Section M 121 (new) above, taxpayers who apply for:

- **the automatic reduction of taxes levied on them following a material error attributable to the tax administration's computer system. The stay shall also be granted when the application is initiated by the tax authorities;**

- **an ex gratia remission of penalties or a moratorium;**

(2) The stay of payment referred to in subsection 1 above shall cease to apply as from the date of notification of the administration's decision.

CHAPTER II

VOLUNTARY JURISDICTION

DIVISION II

TAXPAYERS' PETITIONS

SUBDIVISION I

FORM OF THE PETITION

Section M 143: (1) Petitions seeking to obtain tax remission or reduction shall be addressed to the competent authority in the provisions of section M 145 of this Code.

Deleted.

(2) The petitions referred to in subsection (1) above may be filed through the computer application of the taxation authorities in accordance with the procedures to be laid down by regulation.

SUBDIVISION II

DECISION OF THE TAX AUTHORITY

Section M 144 (new): (1) Subject to the provisions of Section M 96a of the Manual of Tax Procedures, remissions and moderations shall automatically be granted to the taxpayer in accordance with the following conditions:

- **for green lane taxpayers: a 50% remission of the amount of penalties and late payment interest due;**
- **for red lane taxpayers: a 25% remission of the amount of penalties and late payment interest due;**
- **for red lane taxpayers: no remission in the amount of penalties and late payment interest due.**

(2) Within the meaning of the provisions of subsection 1 above:

(a) Green lane taxpayers are taxpayers who are up to date with their declaration and payment obligations and who are part of an integrated partnership or an approved management centre.

Taxpayers who meet the following cumulative criteria on the date of submitting their applications shall also fall under the green lane:

- **have no tax arrears or not have been granted a stay of payment or a moratorium;**
- **not have been subject to automatic taxation during the last three (3) financial years;**
- **not having been subject to tax adjustments resulting in the application of penalties in bad faith during the last three (3) financial years.**

(b) Taxpayers who meet the following cumulative criteria on the date of submitting their applications shall be considered orange lane taxpayers:

- **have no tax arrears or not have been granted a stay of payment or a moratorium;**
- **not have been subject to automatic taxation during the last three (3) financial years.**

(c) Taxpayers who do not belong to any of the above categories shall be considered red lane taxpayers.

The tax administration shall, as and when necessary, publish the list of green lane taxpayers.

Section M 145: (1) Decisions on remission or reduction shall be notified online through the IT System of the Directorate General of Taxation.

(2) However, in case of obvious and duly established financial difficulties, the Minister of Finance and the Director General of Taxation may, within the limit of their relevant thresholds as outlined below, grant remission or reduction higher than the rates set in Section M 144 (new) above, as follows:

- by the Director General of Taxation within the limit of **250 000 000 (two hundred and fifty million)** francs for the principal of taxes and levies and **250,000,000 (two hundred and fifty million)** francs for penalties and additional charges;
- by the Minister in charge of finance for the principal of taxes and levies of an amount exceeding **250 000 000 (two hundred and fifty million)** francs as well as for penalties and additional charges of an amount exceeding **250 000 000 (two hundred and fifty million)** francs.

BOOK THREE

LOCAL FISCAL SYSTEM

PART II

COUNCIL TAXES

CHAPTER IX
TOURIST TAX

Section C 52 b: A quota of 30% of proceeds from property tax shall be paid to the council of the place where the property is located.

CHAPTER THREE
PROVISIONS RELATING TO OTHER RESOURCES

SECTION EIGHTEEN: Tax regime for the revaluation variance on non-depreciable and depreciable fixed assets and extending the measure to spread the taxation of the free revaluation difference through 31 December 2025.

(1) Any company which carries out a free revaluation of all its tangible and financial fixed assets under the conditions provided for in Articles 62 to 65 of the OHADA Uniform Act on Accounting Law and Financial Reporting, may reinstate the revaluation variance relating to depreciable fixed assets in its taxable profits, in equal parts over a period of 5 (five) years.

(2) The revaluation variance relating to non-depreciable fixed assets may in some cases not be taken into account in determining the taxable profits of the financial year for the company carries out such revaluation.

(3) The waiver from taxation of the revaluation variance provided for in paragraph 2 above shall be subject to the company's commitment to calculate the capital gain or loss subsequently realized on the sale of the non-depreciable fixed assets, according to their non-revalued value.

(4) The sale of a depreciable fixed asset entails the immediate taxation of the fraction of the revaluation variance relating to the property which had not yet been reinstated on the date of the sale.

(5) This measure shall be limited to ongoing revaluation operations up to 31 December 2025.

SECTION NINETEEN: Withdrawal of approvals for tax incentive schemes

On the proposal of the tax and customs administrations, agencies in charge of investment promotion shall withdraw the approvals granted pursuant to Law No. 2013/4 of 18 April 2013 to lay down private investment incentives in the Republic of Cameroon, in the following cases:

- **improper use by the investor of the tax and customs benefits granted;**
- **non-compliance, by the investor, with the legal deadlines set under Sections 5 *et seq*. of the said law for the implementation of their projects.**

SECTION TWENTY: General provisions relating to non-tax revenue

(1) Non-tax revenue base, management, collection and penalty regime shall fall under the jurisdiction of the administration responsible for budget regulation in conjunction with the relevant ministries.

(2) The methods for collecting non-tax revenue are those defined under the Manual of Tax Procedures of the General Tax Code, subject to the separate and specific provisions relating to said revenue.

(3) The ministry in charge of the Public Treasury shall the responsible for computing, recording and centralizing the abovementioned revenues.

(4) The practical conditions for the implementation of the provisions above shall be laid down by instruments of the Minister in charge of finance, where appropriate.

(5) The conditions for sharing and allocating non-tax revenue shall be laid down by an order of the Minister in charge of finance in conjunction with the ministries concerned.

YAOUNDE, 16 December 2021

PRESIDENT OF THE REPUBLIC
(*ed*) *Paul BIYA*

NOTES PERSONNELLES

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APPENDIX II
STATUTORY PART

DECREE N° 97-283-PM OF 30 JULY 1997 TO LAY DOWN THE CONDITIONS FOR IMPLEMENTING CERTAIN PROVISIONS OF LAW NO 97-14 OF 18 JULY 1997: FINANCE LAW OF THE REPUBLIC OF CAMEROON FOR THE 1997-98

BY DECREE, N° 97-283 OF 30 JULY 1997:

Section 1 - This decree lays down the conditions for implementing Sections 5 and 12 of Law No 97-14 of 18 July 1997: Finance Law of the Republic of Cameroon for the 1997-1998 financial year.

Section 2 - (1) The felling tax on timber species and the selling price of drift timber washed ashore shall be calculated on the basis of the FOB value of each species.

(2) The export duty on logs and processed or semi-processed timber sold for export or to local processing mills having a special industrial free zone status applicable to the equivalent of processed timber shall be calculated as provided for in paragraph (1) above.

Section 3 - (1) The FOB value of each species shall be the market value of the said species as obtained from world market factors, with particular reference to the following sources:

- the Reuters networks;
- the "*Société Générale de Surveillance*" network.

(1) In the event of differences over the FOB value of a species, the price retained shall be the average of the average of the both sources as provided for in paragraph (1) supra.

Section 4 - (1) The felling tax shall be calculated on the basis of the FOB value per exploitation zone and per species.

(2) The FOB market value shall apply to species from exploitation Zone 2.

(3) The value of species exploited in Zone 1 shall be increased by 5%, while that of species exploited in Zone 3 shall be reduced by 5%.

(4) Export duties shall be calculated on the basis of the FOB value of species exploited from Zone 2.

Section 5 - (1) The FOB values of the various species shall be established and published by order of the Minister in Charge of Finance.

(2) Pursuant to the provisions of Article 3 above, the values shall be updated every six months by an ad hoc committee presided over by the Director of Customs, or his representative, and including the representatives of:

- the Department of Forestry;
- the Department of Taxation;
- each trade union and other associations of the forestry sector;
- the "*Société Générale de Surveillance*".

Section 6 - Upon notification of the provisional exploitation agreement, the amount of the tax payable by the concession holder shall be readjusted every year according to the inflation rate in Cameroon as determined by the competent authorities.

Section 7 - (1) Pursuant to Section 12 of the Finance Law for the 1997-1998 financial year, proceeds from the forestry tax shall be distributed as follows:

- 50% to the State budget;
- 40% to the budget(s) of the beneficiary council(s);
- 10% to the beneficiary local communities.

(2) In accordance with the provisions of Section 68 (2) of Law No 94-1 of 20 January 1994 to lay down forestry, wildlife and fisheries regulations, the forestry tax proceeds payable to local communities shall be used to carry out social projects towards the development of the beneficiary communities.

They shall be used strictly for the problems of the beneficiary communities, according to conditions fixed by joint order of the Ministers in Charge of Finance, Forestry and Territorial Administration.

(3) Without prejudice to some socio-economic projects undertaken by the exploiter to foster neighbourly relations with the populations, and to the provisions of paragraphs (1) and (2) above, infrastructures sponsored by the exploiter shall be determined during administrative authorities, the forestry services and the logging companies operating in the areas in question.

Section 8 - (1) Timber species exploited in Cameroon fall under the following three groups:

a) traditional species;

b) low value species;

c) species to promote.

(2) The classification of species under the groups provided for above has been annexed to this Decree.

Section 9 - The provisions of Decree No 96-643 PM of 17 September 1996 to determine the taxable values of timber repugnant hereto are repealed.

Section 10 - The Ministers in Charge of Finance, Forestry and Territorial Administration are responsible, in their respective spheres, for the implementation of this Decree which shall be registered, published according to the procedure of urgency, and inserted in the Official Gazette in English and French.

Yaounde, 30 July 1997

The Prime Minister, Head of Government,

(ed) Peter Mafany Musonge

ANNEX TO DECREE N° 97-283 OF 30 JULY 1997

Tariff classification of Timber Species

Species main name	Species scientificname	Customs tariff heading	Forestry code
Acajou de bassam/Ngollon	Khava ivorensis	44 03 34 61	1103
Afroromosia/Assamela/ Obang/Kokrodua	Péricopsis elata	44 03 99 02	1104
Anigré	Aningeria altissima, A. Robuta	44 03 99 72	1207
Bété/Mansonia	Mansonia altissima	44 03 35 20	1106
Bossé	Guarea cedrata, G. Thompsonii	44 03 99 09	1107
Bubinga	Guibourtia Tessmannii, Gdemeusei	44 03 99 10	1109
Dibétou/Bibolo	Lovoa trichilioides	44 03 35 40	1111
Doussié	Afzelia bipindensis	44 03 99 13	1113
Doussié blanc/Apa/Pachyloba/Bella	Afzelia pachyloba, A. Bella	44 03 99 45	1112
Ebène	Diospyros spp.	44 03 99 14	1114
Longhi/Abam	Gambeya africana	44 03 99 77	1228
Makoré/Douka	Tieghemella africana	44 03 34 70	1120
Moabi	Baillonnella toxisperma	44 03 99 25	1121
Movingui	Distemonanthus benthamianus	44 03 99 26	1232
Ovengkol	Guibourtia ehié	44 03 99 51	1126
Padouk	Pterocarpus soyauxii, P. spp	44 03 99 33	1128
Pao Rosa	Swartzia fistuloides	44 03 99 34	1365
Sapelli	Entandrophragma cylindricum	44 03 34 40	1129
Sipo	Entandrophragma utile	44 03 34 50	1130
Wenge	Millettia laurentii	44 03 99 70	1138
Zingana/Amuk	Microberlinia bisulcata	44 03 99 37	1243
Ayous/Obéché	Triplochyton scleroxylon	44 03 34 30	1211
Azobé/Bongossi	Lophira alata	44 03 35 61	1105
Bilinga	Nauclea diderrichii	44 03 99 08	1318
Framiré	Terminalia ivorensis	44 03 99 16	1115
Kossipo	Entandrophragma candollei	44 03 99 20	1118
Kotibe	Nesogordonia papaverifera	44 03 99 21	1119
Koto	Ptervgota macrocarpa	44 03 99 46	1226
Okoumé	Aucoumea klaineana	44 03 34 11	1125
Teck	Tectona grandis	44 03 33 00	1134
Tiama	Entandrophagma angolense	44 03 35 10	1135

		44 03 99 98	
Abale/Abing/Essia	Petersianthus macrocarpus	44 03 99 78	1301
Abura/Bahia	Mitragina stipulosa, M. ciliata	44 03 99 01	1411
Agba/Tola	Gossweilerodendron balsamiferum	44 03 99 36	1137
Aiélé/Abel	Canarium schweinfurthii	44 03 99 03	1201
Ako/Aloa	Antiaris africana	44 03 99 04	1310
Amvout/Ekong	Trichoscypha acuminata, T. abrorea	44 03 99 67	1419
Asila/Kioro/Omang	Maranthes chrysophylla	44 03 99 59	
Avodiré	Turreaensthus africanus	44 03 99 06	1209
Bodioa	Anopysis kalineana	44 03 99 68	1212
Cordia/Ebe	Cordia platyhyrsa	44 03 99 65	1319
Dabema/Atui	Piptadeniastrum africanum	44 03 99 11	1214
Dambala	Discoglypremma caloneura	44 03 99 88	1434
Diana/Celtis/Odou	Celtis tesmannii, Celtis spp.	44 03 99 58	1322
Ebiara/Abem	Berlinia grandiflora, B. bracteosa	44 03 99 53	1215
Ekaba	Tetraberlinia bifoliata	44 03 99 49	1216
Ekouné	Coelocaryon preussii	44 03 99 89	1333
Emien/Ekouk	Alstonia bonnei	44 03 99 61	1334
Esak	Albizia glaberrima	44 03 99 79	1529
Eseng/Lo	Parkia bicolor	44 03 99 75	1353
Essessang	Ricinodendron heudelotii	44 03 99 80	1449
Esson	Stemonocoleus micranthus	44 03 99 81	1335
Etimoé	Copaifera mildbraedii	44 03 99 82	1217
Evène/Ekop évène	Brachystegia mildbreadii	44 03 99 86	1235
Eveuss/Ngon	Klainedoxa gabonensis	44 03 99 74	1336
Evoula/Vitex	Vitex grandifolia	44 03 99 87	1452
Andoung	Monopetalanthus spp.	44 03 99 05	1204
Angueuk	Ongokea gore	44 03 99 50	1206
Eyek	Pachyelasma tessmannii	44 03 99 71	1231
Eyong	Eribroma oblogum	44 03 99 15	1218
Faro	Daniella oaea, D. kainei	44 03 99 43	1342
Fromager/Ceiba	Ceiha pentandra	44 03 99 17	1344
Gombé/Ekop gombé	Didelotia letouzeyi	44 03 99 54	1221
Latandza/Evouvous	Albizia ferruaillea	44 03 99 57	1345

Ilomba	Pynallthus anaolensis	44 03 35 30	1346
Kanda	Beilschmiedia anacardioides	44 03 99 83	1533
Kapokier/Bombax	Bombax buonopozense	44 03 99 63	1348
Kondroti/Ovonga	Rodognaphalon brevicuspe	44 03 99 84	1492
Kumbi/Ekoa	Lannea welwitschii	44 03 99 73	1458
Landa	Erythroxylum mannii	44 03 99 69	1350
Limba/Frake	Terminalia superba	44 03 35 50	1220
Limbali	Gilbertiodendron dewevrei	44 03 99 56	1227
Lotofa/Nkanang	Sterculia rhinopetala	44 03 99 52	1229
Mambode/Amouk	Detarium mcacrocarpum	44 03 99 47	1230
Moambé jaune	Enanthia chlorantha	44 03 99 90	1468
Mukulungu	Autranella congolensis	44 03 99 85	1122
Mutundo	Funtumia elastica	44 03 99 91	1471
Naga/Ekop naga	Brachystegia cynometroides	44 03 99 42	1234
Niové	Staudtia kamerunensis	44 03 99 29	1238
Oboto/Abodzok	Mammea africana	44 03 99 55	1240
Okan/Adoum	Cylicodiscus gabonensis	44 03 99 48	1124
Olon/Bongo	Fagara heitzii	44 03 99 30	1213
Onzabili/Angongui	Antrocaryon klaineanum, A. micrasler	44 03 99 44	1489
Osanga/Sikon	Pteleopsis hylodendron	44 03 99 62	1242
Ouochi/Albizia/angoyemé	Albizia zygia	44 03 99 64	1359
Ovoga/Angalé	Poga oleosa	44 03 99 31	1361
Ozigo	Dacryodes buettneri	44 03 99 32	1363
Tali	Erythropleum ivorense	44 03 99 41	1132
Tchitola	Oxystigma oxyphyllum	44 03 99 35	1133
Tsanya/Akela	Pausinystalia macroceras	44 03 99 76	
Other species to promote		44 03 99 99	
Okan/Adoum	Cylicodiscus gabonensis	44 03 99 48	1124
Olon/Bongo	Fagara heitzii	44 03 99 30	1213
Onzabili/Angongui	Antrocaryon klaineanum, A. micrasler	44 03 99 44	1489
Osanga/Sikon	Pteleopsis hylodendron	44 03 99 62	1242
Ouochi/Albizia/angoyemé	Albizia zygia	44 03 99 64	1359
Ovoga/Angalé	Poga oleosa	44 03 99 31	1361
Ozigo	Dacryodes buettneri	44 03 99 32	1363

Tali	Erythropleum ivorense	44 03 99 41	1132
Tchitola	Oxystigma oxyphyllum	44 03 99 35	1133
Tsanya/Akela	Pausinystalia macroceras	44 03 99 76	
Other species to promote		44 03 99 99	

DECREE N° 98-9 PM OF 23 JANUARY 1998 TO LAY DOWN THE BASIS OF ASSESSMENT AND PROCEDURE FOR COLLECTING THE DUTIES, ROYALTIES AND TAXES RELATING TO FORESTRY ACTIVITIES

THE PRIME MINISTER, HEAD OF GOVERNMENT,

Mindful of the Constitution;

Mindful of Ordinance No 62-OF-4 of 7 February 1962 to regulate the mode of presentation, conditions for executing the State budget, its revenue expenses and all operations relating thereto;

Mindful of the stamp duty code;

Mindful of Law No 94-1 of 20 January 1994 to lay down forestry, wildlife and fisheries regulations;

Mindful of Law No 97-14 of 17 July 1997: Finance Law of the Republic of Cameroon for the 1997-98 financial year, and in particular Section 12 thereof;

Mindful of Decree No 92-245 of 26 November 1992 to organize the Government and as amended;

Mindful of Decree No 97-205 of 7 December 1997 to organize the Government;

Mindful of Decree No 97-206 of 7 December 1997 to appoint the Prime Minister, Head of Government,

HEREBY DECREES AS FOLLOWS:

CHAPTER I: GENERAL PROVISIONS

Section 1 - This decree lays down the basis of assessment and the procedure for collecting the duties, royalties, taxes and proceeds from sales relating to forestry activities.

Section 2 - (1) The basis of assessment and collection of the forestry royalties, felling taxes and transfer tax as well as the proceeds from the sale of forest products shall be made by the Taxation Department.

(2) The basis of assessment of the export levy for logs and lumber shall be made by the Customs Department. The collection of the said levy shall be done by the relevant services of the Treasury Department.

CHAPTER II BASIS OF ASSESSMENT AND COLLECTION

Section 3 - The act constituting liability for each duty shall be:

- the holding of a concession, sale of standing volume and/or, where applicable, a license, in the case of forestry royalties;
- the felling of a tree, in the case of the felling tax and the proceeds from the sale of forest products;
- the transfer of a concession, in the case of the transfer tax.

Section 4 - An exploitation authorization to fell or sell forest products in the case of proceeds from the sale of forest products.

Section 5 - The duties be settled as follows:

- in the case of forestry royalties, transfer tax and proceeds from the sale of forest products, by the Taxation Department, following notification of the exploitation document by the Forestry Department with a copy forwarded to the Taxation Department;
- or this purpose, the Forestry Department shall maintain a special register for notification of forest exploitation documents marked and initialled by the Taxation Department;

- in the case of the felling tax, by the Taxation Department upon presentation of for DF 10 and monthly production statements;
- in the case of export levies, by the Customs Department.

Section 6 - (1) The statements referred to in Section 4 above shall bear:

- the full name or company name;
- the exploiter's address;
- the taxpayer's registration number;
- the assessment period;
- the number of the sale of standing volume, felling permit, concession and/or, where applicable, the license, exploitation permit, individual felling authorization, as well as the zone and place of exploitation;
- the surface area exploited and the surface area of the exploitation document;
- the results of the exploitation inventory approved by the services in charge of forests;
- the felling assessment number in the case of a concession or where applicable, of a license;
- the volume of species felled, per species and per exploitation document;
- the volume of locally sold species, per species, indicating the name, address and taxpayer's number of the purchasers;
- the volume of species exported, per species and exploitation document in conformity with the specifications drawn up by the forestry services;
- the volume of species bought, per specie indicating the name and address of the supplier and the references, where applicable, of his exploitation document;
- the volume of locally processed species per specie and exploitation document;
- the nature and amount of taxes due.

(2) The said statements shall be certified, dated and signed by the taxpayer or his representative. They shall be accompanied by the photocopies of the corresponding form DF 10 and way-bills.

Section 7 - The statements referred to in Section 5 above shall be drawn up in two copies to be submitted to the Taxation and Forestry Departments within 10 (ten) days following every business month.

Section 8 - For the settlement of the felling tax and the proceeds from the sale, the exploiter shall furnish the Taxation and Forestry Departments with the plan of his operations and the results of verification. The statements referred to in Section 5 above must have a connection with the plan of operations notified to the departments concerned.

Section 9 - (1) The felling tax and proceeds from sales shall be settled monthly by the relevant services of the Taxation Department on the basis of monthly production statements supplied by the taxpayers referred to in Section 5 above.

(2) The felling tax and proceeds from sales shall be paid by the taxpayer not later than the 10th of the month following the business month.

(3) For sales of standing volume, concessions, licenses or any other documents exploited by third parties, the concessionaire shall be jointly and severally liable for payment of the felling tax and proceeds from sales owed by the holder of the exploitation document.

(4) The felling tax or proceeds from sales shall be deducted at source by any natural person or corporate body when settling bills for local purchase of logs, sale of standing volume or any other exploitation document, on the basis of the way-bill filled by the vendor, who shall be responsible for the accuracy of the details entered on the said way-bill. In such case, the volumes indicated on the way-bill shall be automatically increased by 20%.

Section 10 - (1) Forestry royalties shall be assessed on the basis of the surface area of the forest exploitation document.

(2) Floor rates of the forestry royalties shall apply to forest exploitation documents granted by private agreement.

(3) For licenses and concessions, forestry royalties shall be paid by taxpayers in three equal instalments by the following prescribed dates:

- First instalment : 30 September;

- Second instalment: 31 December;
- Third instalment: 31 March.

(4) For sales of standing volume, the royalties shall be paid at the time of granting or renewal of the exploitation document.

(5) For exploitation documents granted after 31 December, the royalties shall be liquidated on a prorata temporis basis and settled within the 45 (forty-five) days following their notification.

(6) For sales of standing volume, concessions and licenses exploited by third parties, the concessionaire shall be jointly and severally liable for the exploitation document concerned.

Section 11- **(1)** For the settlement of forestry royalties, three settlement notes shall be issued, one for payment of the State's share, one for payment of the share for councils, and the third for the share of the local communities.

(2) Payment certificates for the share of forestry royalties belonging to councils shall be issued in the name of each council revenue collector concerned.
(3) Where a council does not have an autonomous revenue office, the tax collector shall open a transit account to receive payments owed the said council.

4) The share of the royalties for local communities shall be entered in a standing account in the tax collector's register. A joint order of the Ministers in Charge of the Treasury and of Territorial Administration shall determine the conditions for the use of the corresponding sums.

CHAPTER III:
GRADUATED SURTAX:

Section 12 - In accordance with Law No 94-1 of 20 January 1994 to laydown forestry, wildlife and fisheries regulations, the direct or indirect legal minimum processing of a volume of logs from the exploitation of documents of the same exploiter shall be 70%.

Section 13 - Non-compliance with the provisions of paragraph (1) above shall subject the holder of a valid sale of standing volume, concession or license to the payment of the graduated surtax.

Section 14 - For sales of standing volume, concessions and licenses exploited by third parties, the concessionaire shall be jointly and severally liable for payment of the graduated surtax owed by the holder of the exploitation document.

Section 15 - (1) The Forestry Department shall in conjunction with the Taxation Department, monitor the obligation to process logs.

(2) The graduated surtax shall be collected by the Taxation Department after notification by the forestry services.

(3) Proceeds from the graduated surtax shall be shared as follows:

- 40% to be Special Forestry Development Fund;
- 35% to the Public Treasury;
- 12,5% to involved staff of the Forestry Department;
- 12,5% to involved staff of the Taxation Department.

CHAPTER IV:

Section 16 - (1) Subject to the provisions of Law No 94-1 of 26 January 1994 to lay down forestry, wildlife and fisheries regulations, the penalties provided for by the tax and customs legislation in force shall apply *mutatis mutandis* to the assessment and collection of the forestry taxes and royalties.

(2) The assessment and collection services shall, for the enforced recovery of forestry royalties and taxes, have the prerogatives recognized them by the tax and customs legislation for the collection of direct taxes, turnover tax and custom duties and taxes.

(3) Notwithstanding the preceding provisions mixed control teams comprising staffs of the taxation assessment services and of the Forestry Department shall be organized as the need arises to ensure the sincerity of taxpayer's statements.

(4) The Forestry Department shall contribute to the assessment and collection of the royalties duties and taxes referred to in Section 2 (1) above by forwarding to the Taxation Department all information that may facilitate the two operations and all management acts with a financial incidence.

Section 17 - This decree repeals the provisions of Decree No 96-642/PM of 17 September 1996 to lay down the basis of assessment and procedure for collecting the duties, royalties and taxes relating to the forestry business and all other previous provisions repugnant hereto.

Section 18 - The Minister of State in Charge of the Economy and Finance and the Minister of the Environment and Forestry are responsible, each in his own sphere, for the implementation of the provisions of this decree which shall be registered, published according to the procedure of urgency and inserted in the Official Gazette in English and French.

Yaounde, 23 January 1998

The Prime Minister, Head of Government,

(ed) Peter MAFANY MUSONGE

DECREE N° 2008/2304/PM of 29 July 2008
SETTING OUT THE RULES FOR APPLYING THE SPECIAL TAX REGIME FOR ANCHOR PROJECTS OF THE GENERAL TAX CODE.

THE PRIME MINISTER, HEAD OF GOVERNMENT,

Mindful of the constitution;

Mindful of the General Tax Code;

Mindful of law No. 2007/005 of 26 December 2007 concerning the finance law of the Republic of Cameroon for the year 2008;

Mindful of Decree No. 92/089 of 14 May 1992 setting out the powers of the Prime Minister, as amended and supplemented by Decree No. 95/145 of 04 August 1995;

Mindful of Decree No. 2004/320 of 08 December 2004 concerning the organisation of the Government, as amended and supplemented by Decree No. 2007/268 of 07 September 2007;

Mindful of Decree No. 2004/321 of 08 December 2004 concerning the appointment of a Prime Minister.

DECREES:

CHAPTER I
GENERAL PROVISIONS

Section 1- This decree sets out the rules for applying the special tax regime for anchor projects of the General Tax Code.

Section 2- The special tax regime for anchor projects applies to large, smalland-medium-size enterprises both new and old.

Section 3- For the purposes of this Decree:

- "large enterprise" refers to an enterprise whose annual turnover is equal to or greater than (01) billion CFA francs;
- "small-and-medium-size enterprise" refers to an enterprise whose annual turnover is less than one (01) billion CFA francs;
- "new enterprise" refers to an enterprise that is registered in the trade register in the year under consideration and who reports to the tax office for a first registration;
- "old enterprise" refers to an enterprise already registered in the trade register and undertaking new projects.

CHAPTER II
CONDITIONS OF ELIGIBILITY

SECTION 1
IN TERMS OF THE FORM

Section 4- (1) Companies that seek to benefit from the special tax regime for anchor projects must submit a file to that effect with the Ministry in charge of finance (Directorate General of Taxation).

(2) The file must consist of the following documents:

- A stamped application at the rate in force;
- An investment plan specifying:
    - The nature and amount of planned investments;
    - The period over which the investment shall stretch and the different stages of completion;
    - The number of management, mid-level and junior positions envisaged;
    - Evidence of financing for the project.

SECTION 2
IN TERMS OF THE CONTENT

Section 5- For an "anchor project" to qualify and enjoy the benefits of the special tax regime introduced by the Finance Law for the year 2008, the project must meet the following conditions collectively:

1) Be a center of economic and social development;

As such, a structuring project must constitute for the locality in which it is implemented an instrument inducing economic and social progress. In particular, its implementation must be designed to induce the development of a network of subcontractors or related activities, the use of local raw materials, the rise of activities that create added value and contribute to job creation in the locality of its location and the environs. On the social front, the structuring character is appraised in the light of infrastructures such as roads, evacuation routes, staff quarters, schools, health facilities.

2) Create jobs

a - For large companies, the projects must lead to the creation of permanent jobs within the company, at least:

- Twenty (20) management positions;
- Fifty (50) mid-level positions and;
- One hundred (100) junior positions;

b - For Small and Medium Size Enterprises, these jobs shall respectively be at least

- Four (04) management positions;
- Ten (10) mid-level positions;
- Twenty (20) junior positions.

3) Giving rise to significant investment

To benefit from the regime of anchor projects, large companies must submit to the Tax Administration a plan of investment to be realized of at least five billion CFA francs (5,000,000,000), while small-and-medium-size enterprises can make-up with projects estimated to cost at least five hundred million CFA francs (500,000,000).

However, in assessing the minimum thresholds of the required investment, the cost of pre-feasibility or feasibility studies of the project is not taken into account. Only additional studies eventually setting in during the implementation phase shall be taken into account.

In any case, benefits may not be granted to investments over a period of four (04) years.

4) Be implemented in priority sectors

The projects must be carried out in the following sectors:

- agricultural, including livestock and fisheries;
- industrial, all industries that manufacture or process products;

- energy which for the purposes of this regime, is constituted by companies specializing in the production of electric, wind, nuclear and solar energy or bio-fuels and gas ;
- tourism, excluding catering ;
- social housing, with the proviso that a habitat can only be considered social within the meaning of this decree, when it is intended to be sold or ceded at a price not exceeding 25% of the prices charged by the National Housing Corporation.

Section 6- (1) For projects in the sector of social housing, the project promoter shall sign an agreement with the State, in which he shall undertake to perform the prices set out in Article 5 of this decree.

(2) Any failure to comply with the provisions of paragraph 1 of this article shall entail the recall of evaded duties without prejudice to the penalties and interest for late payment provided for in the General Tax Code.

Section 7- Where the conditions set out in Articles 4 and 5 above are met, the Tax Administration shall issue an admittance to the regime of structuring projects to the requesting company. Otherwise, it will notify the rejection of his request.

CHAPITRE III
GUIDANCE OF TAX BENEFITS

SECTION 1
MODALITIES FOR IMPLEMENTATION OF BENEFITS

Section 8- When the project is conducted by an old enterprise, the latter must keep two separate accounts, one on the old activities, and the other relating to the new project.

Yaoundé, 29 July 2008

The Prime Minister, Head of Government,
(ed) INONI Ephraim

DECREE N. 2019/3178/PM OF 2 SEPTEMBER 2019 TO SPECIFY THE PROCEDURES FOR IMPLEMENTING THE STATUS OF ECONOMIC DISASTER AREAS AND CONDITIONS FOR RELATED TAX BENEFITS AS PROVIDED FOR BY ARTICLE 121 AND 121A OF THE GENERAL TAX CODE.

THE PRIME MINISTER, HEAD OF GOVERNMENT,

Mindful of The Constitution;

Mindful of Law No.2002/003 of 19 April 2002 on the General Tax Code and all its subsequent amendments;

Mindful of Law No.2016/018 of 14 December 2016 on the Finance Law of the Republic of Cameroon for the 2017 financial year;

Mindful of Law No.2018/0012 of 11 July 2018 on the financial régime of the State and other public entities;

Mindful of Law No.2018/022of 11 December 2018 on the Finance Law of the Republic of Cameroon for the 2019 financial year;

Mindful of Decree No.95/145-a of 4 August 1995 to amend and supplement certain provisions of Decree No.92/089 of 4 May 1992 to specify the powers of the Prime Minister;

Mindful of Decree No.2011/408 of 9 December 2011to organize Government, as amended and supplemented by Decree No.2018/190 of 2 March 2018;

Mindful of Decree No.2019/001 of 4 January 2019 to appoint a Prime Minister, Head of Government;

HEREBY DECREES AS FOLLOWS:

Article l.- (1) This decree specifies the procedures for implementing the status of economic disaster areas and the conditions for benefiting from the related tax benefits, in accordance with the provisions of Sections 121 et 121a of the General Tax Code.

(2) An economic disaster area should be understood as a pre-defined geographical area in which economic activity is structurally and durably affected by insecurity or disaster of any kind, such as floods, famine, drought, etc.

(3) The designation of an area as an economic disaster area and its withdrawal shall be established by decree of Prime Minister, Head of Government. Such status may be withdrawn when the effect of the disaster that justify it have ceased.

Article 2.- (1) Companies that carry out new investments in economic disaster area shall be exempted from the following taxes and duties :

(a) In the installation phase that may not exceed three years :
- business license tax waivers;
- value added tax on purchases of goods and services;
- registration fees on project establishment-related property transfers;
- property tax on buildings used for the project.

(b) During the first seven years of operation:
- business license tax;
- company tax and minimum collection;

- taxes and contributions on salaries paid to staff.

(2) To granted the tax benefits referred in paragraph 1 above, the investments must meet the following alternative criteria:

- lead to the creation of ten (10) direct jobs;
- use the raw material produced in the said area, where necessary.

(3) Where new investments are carried out by an old company, the exemptions provided for in paragraph 1 above shall apply only to operations and profits related to such new investment. In such case a case, the company shall be bound to keep separate accounts.

(4) Enjoyment of this system provided for in paragraph 3 above shall be subject to prior approval of the planned new investments by taxation authorities and granting on an approval signed by the Minister of Finance.

(5) Based on the actual implementation of the investment plan, the taxation authorities shall issue a discharge at the end of each financial for the renewal of the above-mentioned tax incentives.

(6) In case of non-compliance with the approved investment program, the company shall lose the tax incentives granted and shall settle unpaid taxes and duties, without prejudice to late penalties and interests.

Article 3.- (1) Companies that make investments to restore their production facilities in an economic disaster area shall receive a tax credit of 30% of the expenses incurred. It is capped at one hundred (100) million CFA francs and is chargeable up to a maximum of three financial years following the one in respect of which the expenditure was incurred.

(2) Expenditure eligible for the tax credit is that which directly contributes to the rehabilitation of the production tool or to its reinforcement.

(3) Expenditure that gave rise to the recognition of a tax credit is subject to prior validation by the tax authorities.

Article 4.- The benefits referred to above may not be combined with those provided for by any other special tax regime or incentive.

Article 5.- This Decree repeals all other previous provisions that are contrary.

Article 6.- This Decree shall be registered, published according to procedure of urgency and inserted in Official Gazette in English and French.

Yaounde, 2 September 2019

Joseph DION NGUTE

PRIME MINISTER
HEAD OF GOVERNMENT

DECREE N° 2019/3179/PM OF 2 SEPTEMBER 2019 TO GRANT THE STATUS OF ECONOMIES DISASTER AREAS TO THE FAR-NORTH, NORTH-WEST AND SOUTH-WEST REGIONS.

THE PRIME MINISTER, HEAD OF GOVERNMENT,

Mindful of	The Constitution;
Mindful of	Law No.2002/003 of 19 April 2002 on the General Tax Code and all its subsequent amendments;
Mindful of	Law No.2016/018 of 14 December 2016 on the Finance Law of the Republic of Cameroon for the 2017 financial year;
Mindful of	Law No.2018/0012 of 11 July 2018 on the financial régime of the State and other public entities;
Mindful of	Law No.2018/022 of 11 December 2018 on the Finance Law of the Republic of Cameroon for the 2019 financial year;
Mindful of	Decree No.95/145-a of 4 August 1995 to amend and supplement certain provisions of Decree No.92/089 of 4 May 1992 to specify the powers of the Prime Minister;
Mindful of	Decree No.2011/408 of 9 December 2011 to organize Government, as amended and supplemented by Decree No.2018/190 of 2 March 2018;
Mindful of	Decree No.2019/001 of 4 January 2019 to appoint a Prime Minister, Head of Government;
Mindful of	Decree No.2019/3178/PM of 2 September 2019 to specify the procedures for implementing the status of economies disaster areas and conditions for related tax benefits as provided for by Article 121 and 121a of the General Tax Code.

HEREBY DECREES AS FOLLOWS:

Article l.-The status of economies disaster areas is accorded to the Far-North, North-West and South-West Regions, pursuant to the provisions of Section 121 and 12 la of the General Tax Code.

Article 2.-This Decree shall be registered, published according to procedure of urgency and inserted in the Official Gazette in English and French.

ORDER N° 0000009/MINFI/SG/DGI OF 15 JANUARY 2020
AMENDING AND SUPPLEMENTING ORDER N°00002/MINFI/SG/DGI OF 05 JANUARY 2017 SETTING THE LIST OF COMPANIES AUTHORISED TO APPLY THE 50% REDUCTION ON THE BASIS OF CALCULATION OF THE WITHHOLDING TAX ON PURCHASES MADE BY RETAILERS WHO ARE MEMBERS OF ACCREDITED MANAGEMENT CENTRES FROM WHOLESALERS AND DISTRIBUTORS OF BREWING COMPANIES.

THE MINISTER OF FINANCE,

Mindful of the General Tax Code;

Mindful of law N°2019/023 of 24 December 2019 on the Finance Law of the Republic of Cameroon for the financial year 2020;

Mindful of decree n°2011/408 of December 09, 2011 relating to the organization of the Government, amended and supplemented by Decree n°2018/190 of March 02, 2018;

Mindful of decree n°2013/066 of February 28, 2013 on the organization of the Ministry of Finance;

Mindful of decree n°2011/410 of December 09, 2011 on the formation of the Government, amended and supplemented by decree n°2019/001 of January 04, 2019 on the reorganization of the Government;

Mindful of decree n°00002/MINFI/SG/DGI of January 05th 2017 setting the list of large companies authorized to apply a 50 % abatement on the basis of the calculation of the withholding tax on purchases of their distributor's members to the Approved Management Centers.

Hereby orders as follows:

Article 1. - The provisions of Articles 1, 2, 3 and 4 of Order N°00002/MINFI/SG/DGI of 5 January 2017 establishing the list of companies authorized to apply a 50% reduction on the basis of the calculation of the advance payment on purchases of their distributors who are members of Accredited Management Centers, are modified and completed as follows:

"Article 1 (new).- Pursuant to the provisions of Article 119 (1) of the General Tax Code, producers and distributors whose lists are appended to this Order are authorized to apply a 50% reduction on the basis of the calculation of the withholding tax on purchases of their customers who are members of the Accredited Management Centers (AMC).

Article 2 (new). - The reduction referred to above shall apply exclusively to purchases made by taxpayers who can prove effective membership of a AMC.

Proof of membership of a AMC shall be provided by membership of the file of members published on the website of the Directorate General of Taxation.

Article 3 (new).- (1) The annual returns of taxpayers who have deducted withholding taxes on purchases under the above conditions must indicate in the appendix the summary list of their customers who are members of the AMC with the precise amount of the withholding tax per customer as well as the CGA to which they belong.

(2) Production companies shall communicate, no later than the 15th of the month following the end of each quarter, the list of transactions carried out with their distributors entitled to apply the abatement.

Article 4 (new) .- The update of the list referred to in Article 1 above shall be done by the Director General of Taxation by simple letter after communication to the administration by the producers of the names of the new distributors. »

THE REST REMAINS UNCHANGED."

Article 2. - All previous provisions to the contrary are repealed.

Article 3. - The Director General of Taxation is charged with the application of this Order which shall be registered and published wherever necessary.

Yaoundé, January 15, 2020

THE MINISTER OF FINANCE

Louis Paul MOTAZE

ANNEX I:

LIST OF MANUFACTURING COMPANIES ENTITLED TO APPLY THE 50% REDUCTION ON THE BASIS OF THE ADVANCE PAYMENT ON PURCHASES FROM THEIR DISTRIBUTORS WHO ARE MEMBERS OF AN ACCREDITED MANAGEMENT CENTRE

N°	N° COMPANY NAME	ABBREVIATION	BP	LOCATION
1.	BOISSONS, VINS ET SPIRITUEUX	BVS SAS	4036	DOUALA
2.	GUINNESS CAMEROUN	GUINNES CAMEROUN	8149	DOUALA
3.	SOCIETE ANONYME DES BRASSERIES DU CAMEROUN	SABC	4036	DOUALA
4.	SOCIETE CAMEROUNAISE DE FERMENTATION SA	FERMENCAM	13234	DOUALA
5.	SOCIETE DE FABRICATION DES VINS DU CAMEROUN	SOFAVINC	13594	YAOUNDE
6.	SOURCE DU PAYS SA	SOURCE DU PAYS	84	MUYUKA
7.	UNION CAMEROUNAISE DES BRASSERIES	UCB	638	DOUALA

ANNEX II:

LIST OF WHOLESALE DISTRIBUTORS AUTHORISED TO APPLY THE 50% REDUCTION IN THE BASIS FOR CALCULATING THE ADVANCE PAYMENT ON PURCHASES

LIST OF DISTRIBUTORS OF THE SOCIETE ANONYME DES BRASSERIES DU CAMEROUN (SABC)

No.	Name of distributors	NIU	Centres of attachment
1	TURBO DISTRIBUTION CENTER SARL	M120100013403Z	CIME YAOUNDE EST
2	TURBO DISTRIBUTION CENTER SARL 2	M120100013403Z	CIME YAOUNDE EST
3	DIGEL SARL	M081812716355U	CIME YAOUNDE EST
4	FRANCKLIN DISTRIBUTION SARL	M071812716224F	CIME YAOUNDE EST
5	DOMI SARL	M120600021516D	CIME YAOUNDE EST
6	DEFOUFOU SARL DISTRIBUTION	M081812717724C	CIME YAOUNDE EST
8	METRO DISTRIBUTION SARL	M010300015044L	CIME YAOUNDE EST
9	KJ SARL	M021912750131P	CIME YAOUNDE EST
10	TCHANI Sarl	M031912753467W	CIME YAOUNDE EST
11	ETS EST ET FRERES SARL	M011712600810P	CIME YAOUNDE EST
12	BONAS SARL	M071812716175G	CIME YAOUNDE EST
13	ESPOIR DISTRIBUTION SERVICES	M110500019756J	CIME YAOUNDE EST
14	ETS AZOR	P108100435323P	CIME YAOUNDE OUEST
15	DOM'S & FILS DISTRIBUTIONS SARL	M031912754478W	CIME YAOUNDE OUEST
16	BKOUASS DISTRIBUTION SARL	M071812717796Z	CIME YAOUNDE EST
17	STE PRETTY WOMAN SARL (SOPREWO)	M080100012485E	CIME YAOUNDE EST
18	FOE ANDRE	P126300315424T	CIME YAOUNDE EST
19	BIENTINO SARL	M031912755353X	CIME YAOUNDE OUEST
20	BKD ET FILS SARL	M031912752045Z	CIME YAOUNDE OUEST
21	T.GUIMOL SARL	M021912751356S	CIME YAOUNDE EST
22	BOUL SARL	M081812716357X	CIME YAOUNDE EST
23	ETS LE DEBROUILLARD (TEKEM)	P047000118165G	CIME YAOUNDE EST
24	MANTIO SIMO ANNETTE	P068300478475K	CIME CENTRE-EXTERIEUR
25	GUEM'S DISTRIBUTION CENTER SARL	M081812717713Z	CIME YAOUNDE EST
26	TCHINDA & SOINS DISTRIBUTION SARL	M081812716351Q	CIME YAOUNDE EST
27	DAKO SARL	M031912752047B	CIME YAOUNDE EST
28	TENKEU ET FILS SARL	M021912751757M	CIME YAOUNDE EST
29	OMB'S SARL	M071812716205C	CIME YAOUNDE EST
30	ONE SARL	M041913956500T	CIME YAOUNDE OUEST
31	MASTER FOODS SARL	M021612502314R	CIME YAOUNDE EST
32	MASTER FOODS SARL	M021612502314R	CIME YAOUNDE EST

33	LA CHOPE SARL	M101000033721E	CIME YAOUNDE EST
34	SODIBOIS SARL	M121712658155G	CIME YAOUNDE EST
35	SOCIETE D'IMPORTATION DES PRODUITS ALIMENTAIRES (SIDPA SARL)	M111712668382U	CIME YAOUNDE OUEST
36	WORLD DISTRIBUT° SERVICES SARL	M100300016452X	DGE
37	SOPREWO SARL	M080100012485E	CIME YAOUNDE EST
38	ABEN'S DISTRIBUTION SARL	M071812716190F	CIME YAOUNDE EST
39	ANGAGE DISTRIBUTION SARL	M071812716231E	CIME YAOUNDE EST
40	STE ANONYME PLASTBIO INTERNATIONAL	M031612518510T	CIME YAOUNDE EST
41	PEMIAF DISTRIBUTION SARL	M071812716341S	CIME YAOUNDE EST
42	ONGANDJI ET FILS SARL	M071812716184H	CIME YAOUNDE EST
43	LAMAB DISTRIBUTION SARL	M071812717795Y	CIME YAOUNDE EST
44	NYANGA SARL	M021912751753H	CIME YAOUNDE OUEST
45	PEREY SARL	M021912751238E	CIME YAOUNDE EST
46	SAM & JANE DISTRIBUTIONS SARL	M021912752210N	CIME YAOUNDE EST
47	DK SARL	M031912755034L	CIME YAOUNDE OUEST
48	RAMSES DISTRIBUTION SARL	M031912754476T	CIME YAOUNDE OUEST
49	MBA NDJIAN SARL	M081812719735Z	CIME YAOUNDE OUEST
50	DAGO SARL	M031912752046A	CIME YAOUNDE EST
51	LORAMA SARL	M031912753726T	CIME YAOUNDE OUEST
52	GREAT BELL SARL	M031912753727U	CIME YAOUNDE EST
53	SHEKINA SARL	M071812716219J	CIME YAOUNDE EST
54	3K SARL	M031912756325P	CIME YAOUNDE EST
55	DJOFEUH SARL	M031912756323M	CIME YAOUNDE EST
56	NDES & SON DISTRIBUTION SARL	M031912752373L	CIME YAOUNDE EST
57	SOPREWO SARL (Eséka)	M080100012485E	CIME YAOUNDE EST
58	FOMO ET FILS SARL	M081812718713W	CIME YAOUNDE EST
59	CENTRE DISTRIBUT. BOISSON & SCES SARL	M081812719379T	CIME YAOUNDE EST
60	MALATA MOUKO OLIVE	P037700176477T	CIME CENTRE-EXTERIEUR
61	MOUDASSI EPSE NKOGO	P026400347108J	CIME KRIBI
62	YONGA ET FILS SARL	M031912755351U	CIME CENTRE-EXTERIEUR
63	SOCIETE CELESTIN MIBE ET COMPAGNIE (CEMICO)	M060512338986U	CIME KRIBI
64	SOCIETE DE DISTRIBUTION DES BOISSONS (SODIBOIS NOUKUIMI)	M129900019708B	CIME KRIBI
65	TG DISTRIBUTION SARL	M031912752323A	CIME KRIBI
66	STE ONDOA NGAH DISTRIBUTION SARL U	M041912771128A	CIME KRIBI
67	LASER DISTRIBUTION SARL	M081812717529L	CIME YAOUNDE EST
68	STE LA PRINTANIERE	M111412174259L	CIME CENTRE-EXTERIEUR

69	STE DES ETS ESSIMI MON FRERE	M040400042352L	CIME CENTRE-EXTERIEUR
70	SOCIETE MOUKO AGABASSA SARL	M021400048787U	CIME CENTRE-EXTERIEUR
71	KOFANA CHARLES	P025600056793Y	CIME CENTRE-EXTERIEUR
72	AWONGO ETIENNE	P085912657238S	CIME CENTRE-EXTERIEUR
73	AMAN DISTRIBUTION SARL	M121812731399J	CIME YAOUNDE OUEST
74	MATONGO DISTRIBUTION SARL	M021912749349J	CIME YAOUNDE EST
75	C'MABLESS SARL	M071913913986Y	CIME CENTRE-EXTERIEUR
76	ASS & MESS SARL	M071913925458R	CIME CENTRE-EXTERIEUR
77	DEM SARL	M071913913993X	CIME CENTRE-EXTERIEUR
78	DISTRIBUTION TOUS AZIMUTS SARL	M119400002562G	CIME CENTRE-EXTERIEUR
79	STE BEN BENJO	M081812717840N	CIME BERTOUA
80	STE KYH DISTRIBUTIONS	M031912751769M	CIME BERTOUA
81	STE BRYAN & MIGUEL	M051912784367Z	CIME YAOUNDE EST
82	STE CONCORDIA	M081812717832N	CIME BERTOUA
83	STE SA'ADA	M081812717836S	CIME BERTOUA
84	STE NDZ DISTRIBUTIONS	M081812717844S	CIME BERTOUA
85	STE MOLO & FRERES	M081812717851R	CIME BERTOUA
86	STE BRASS DISTRIBUTIONS	M081812717848X	CIME BERTOUA
87	DIVINES DESS SARL	P078112246072N	CIME CENTRE EXTERIEUR
88	STE KAGOM	M021912751639Z	CIME BERTOUA
89	ETS UNIVERSEL	M110300017285C	CIME BERTOUA
90	LA GENERALE D'AYOS	M080000011862Z	CIME CENTRE EXTERIEUR
91	ETS DECONKA	P127300188772Q	CIME BERTOUA
92	ETS NZALLI	M111612581286R	CIME BERTOUA
93	ETS KDA	P038012468177Y	CIME BERTOUA
94	STE SECOMI SARL	M011712585822S	CIME DOUALA AKWA 1
95	STE HORIZON DISTRIBUTION SCES	M061100038016S	CIME LITTORAL-EXTERIEUR
96	STE JM DISTRIBUTION SARL	M121300048483E	CIME DOUALA AKWA 2
97	STE FOKA DISTRIBUTION	M101412151028D	CIME DOUALA AKWA 1
98	WINES AND MORE	M021200040356F	CIME DOUALA BONANJO
99	TROI FOI RIEN	M041200041673C	CIME DOUALA AKWA 1
100	DOVV DISTRIBUTIONS	M060300015417E	DGE
101	STE CAMEROUNÂ DES VENDEURS SARL(DEIDO)	M111612578526E	CIME DOUALA AKWA 1
102	STE CAMEROUNÂ DES VENDEURS SARL(NEW BELL)	M111612578526E	CIME DOUALA AKWA 1
103	STE ESPACE ROYAL SARL	M071000032599N	CIME DOUALA AKWA 1
104	GECIN SARL	M110300039040C	DGE

105	ABENA BASILE CHIMENE SARL	M081812717549Q	CIME DOUALA AKWA 2
106	ALL BUSINESS SUPPLIER SARL	M081812717554M	CIME DOUALA EXTERIEUR
107	TADJOU DISTRIBUTION SARL	M081812718158U	CIME DOUALA EXTERIEUR
108	NJO'O DISTRIBUTION SARL	M081812717550H	CIME DOUALA AKWA 1
109	KOPS MONDE DISTRIBUTION SARL	M011912734499S	CIME LITTORAL EXTERIEUR
110	DESSAP DISTRIBUTION SARL	M081812718905S	CIME DOUALA EXTERIEUR
111	KOUOTANG MOTSEBO SERVICES SARL	M081812719482Z	CIME DOUALA AKWA 2
112	TSANANG DISTRIBUTION SARL	M111812730869P	CIME DOUALA AKWA 2
113	KENDJE TCHOUANYEP JANGUE DISTRIBUTION	M081812720042K	CIME DOUALA AKWA 2
114	LEMO DISTRIBUTION SARL	M111812729869B	CIME DOUALA BONANJO
115	FIRST STEP DISTRIBUTION SARL	M111812730025P	CIME DOUALA AKWA 1
116	SOCIETE COMMERCIALE POUR DISTRIBUTION(SOCODISS)	M081812719484B	CIME LITTORAL-EXTERIEUR
118	MERVEILLE DISTRIBUTION SARL	M111812729004W	CIME DOUALA AKWA 2
119	NJI DISTRIBUTION SARL	M091812722424Q	CIME DOUALA AKWA 2
120	WANKO DISTRIBUTION SARL	M111812730145E	CIME DOUALA AKWA 2
121	TOMSHI DISTRIBUTION & SERVICES SARL	M081812719485C	CIME DOUALA AKWA 2
122	GRACE DISTRIBUTION & AMENAGEMENT SARL	M081812720041J	CIME DOUALA BONANJO
123	BALESSING DISTRIBUTION SARLB.D	M081812717548P	CIME DOUALA BONANJO
124	GLOBAL BUSINESS DISTRIBUTION SARL	M081812718157T	CIME DOUALA AKWA 1
125	TODJOM DISTRIBUTION SARL	M081812717547N	CIME LITTORAL EXTERIEUR
126	BANDJA DISTRIBUTION SARL	M121812732231Y	CIME LITTORAL EXTERIEUR
127	DAH-KEN SARL	M090100012890Q	CIME DOUALA AKWA 2
128	GECIN SARL	M110300039040C	DGE
129	STE ESPACE ROYAL SARL	M071000032599N	CIME DOUALA AKWA 1
130	ETS DISTRIBUTION CLASSIQUE	P035612523855R	CIME DOUALA AKWA
131	STE LYMA	M011400048659J	CIME DOUALA AKWA 2
132	ETS HEMLE	P056412629123W	CIME DOUALA AKWA 2
133	DOVV SARL	M060300015417E	DGE
134	LA FAMILIALE	P088700471084K	CIME DOUALA AKWA 2
135	GK DISTRIBUTION	M081812719219U	CIME DOUALA AKWA 2
136	FIRST DISTRIBUTION SARL	M081812719201J	CIME DOUALA AKWA 1
137	TALEL DISTRIBUTION SARL	M091812728139W	CIME DOUALA AKWA 2
138	SANDA DISTRIBUTION SARL	M081812720844Z	CIME DOUALA AKWA 2
139	PAT DISTRIBUTION SARL	M121812732834R	CIME DOUALA AKWA 2
140	ATF DISTRIBUTION SARL	M081812719214P	CIME DOUALA AKWA 2
141	DREAM TEAM DISTRIBUTION	M081812719888Z	CIME DOUALA AKWA 2

142	AD DISTRIBUTION SARL	M091812721407S	CIME DOUALA AKWA 2
143	E2F DISTRIBUTION SARL	M081812719886X	CIME DOUALA AKWA 2
144	KAM DISTRIBUTION SARL	M081812719208R	CIME DOUALA BONANJO
145	FAJOTIND SARL	M081812719227U	CIME DOUALA AKWA 2
146	BMD DISTRIBUTION SARL	M081812719204M	CIME DOUALA AKWA 2
147	PROFOGER SARL	M081812719889A	CIME DOUALA AKWA 2
148	TLG SARL	M091812721298R	CIME DOUALA AKWA 2
149	TIM'S DISTRIBUTION	M081812718890W	CIME DOUALA AKWA 2
150	T&W GLOBAL DISTRIBUTION SARL	M081812719212M	CIME DOUALA BONANJO
151	GOLD COMPANY SARL	M081812719223Q	CIME DOUALA AKWA 2
152	YOUM'S DISTRIBUTION SARL	M081812719440N	CIME DOUALA AKWA 2
155	ETS. NGUIFO JEAN	P066600313263L	CIME LITTORAL-EXTERIEUR
157	ETS. PEGAGA CHRISTOPHE	P097700413214P	CIME LITTORAL-EXTERIEUR
159	ATOH JEREMIAH	P015912491168N	CIME LITTORAL-EXTERIEUR
160	STE VISION DISTRIBUTION SARL	M091412151467Z	CIME LITTORAL-EXTERIEUR
161	ETS ETML	P016911646617H	CIME LITTORAL-EXTERIEUR
162	SIMO SARL	M020700024075E	CIME LITTORAL-EXTERIEUR
163	STE KRIBIENNE DE DISTRIBUT° DE BOISSONS	M101812731088G	CIME KRIBI
164	MOSAÏQUES	M021512262239W	CIME KRIBI
165	BONNUS SARL	M101812724496G	CIME KRIBI
166	MIGUEL	M101812728079Z	CIME KRIBI
167	FLORA	M101812724501S	CIME KRIBI
168	STE KISIDO	M091812723308B	CIME LITTORAL-EXTERIEUR
169	STE SAFAB	M091812723310U	CIME LITTORAL-EXTERIEUR
170	STE HASA	M091812724014N	CIME LITTORAL-EXTERIEUR
171	STE PEMSA	M041912783497Z	CIME LITTORAL-EXTERIEUR
172	STE PRAISES	M041912783495X	CIME LITTORAL-EXTERIEUR
173	HAPPICAM	M121100039184X	CIME LIMBE
174	COUNTRY MAN	M030600020262K	CIME LIMBE
175	FONKBLAND	M011200041121Y	CIME LIMBE
176	ETS KUETE TCHINDA MARTIN	P067200181064J	CIME BAFOUSSAM
○ 177	STE TSAPO SARL	M010700023084N	CIME BAFOUSSAM
178	STE VIE TRANQUILLE	M081100039561Q	CIME BAFOUSSAM
179	SOCIETE FO.SI SARL	M081812717767P	CIME BAFOUSSAM
180	SOCIETE FOPA SARL	M081712718778U	CIME BAFOUSSAM
181	KTS SARL	M081812717764L	CIME BAFOUSSAM
182	SOCIETE LACMAGO ET FILS SARL	M021912751518H	CIME BAFOUSSAM

183	SOCIETE MW DISTRIBUTION SERVICE SARL	M091812722310Y	CIME BAFOUSSAM
184	SOCIETE FERME FAMILIALE SARL	M011100034685G	CIME BAFOUSSAM
185	SOCIETE PRESS-COM SARL	M051000037234E	CIME LIMBE
186	SOCIETE NOUVELLE DE DISTRIBUTION	M040500018855S	DGE
187	NANA TEMEZE FRANCIS	P109000543831W	CIME BAFOUSSAM
188	SOCIETE KOMGUEP JEAN MICHEL SARL	M081812717388B	CIME BAFOUSSAM
189	SOCIETE FOMO SARL	M081812717508F	CIME BAFOUSSAM
190	SOCIETE MEGUIA DISTRIBUTION COMPANY	M081812717503A	CIME BAFOUSSAM
192	FANS COMPANY LIMITED	M010300016284N	CIME BAFOUSSAM
193	SOCIETE G.K DISTRIBUTION SARL	M081812718781J	CIME BAFOUSSAM
194	SOCIETE FOLEO SARL	M081812718773J	CIME BAFOUSSAM
195	FOZAO & SONS CO.LTD	M031912755560S	CIME BAFOUSSAM
196	SOCIETE WANTECE SARL	M031912754591D	CIME BAFOUSSAM
197	SOEDI SARL (STE ECLAIR DISTRIB SARL)	M120900031714Q	CIME BAFOUSSAM
198	SOCIETE BOICAM DISTRIBUTION SARL	M111100038925E	CIME BAFOUSSAM
199	SOCIETE DE DISTRIBUTION & DE SERVICE SUARL	M091812720342N	CIME DSCHANG
200	DOVV DISTRIBUTION SARL	M060300015417E	DGE YAOUNDE
201	SOTRACODIM	M080200013861F	DGE YAOUNDE
202	SOCIETE TK DISTRIBUTION SARL	M081812717314G	CIME BAFOUSSAM
203	DSK SARL	M021912748146M	CIME BAFOUSSAM
204	GEBUCOM SARL 2	M120400017892G	CIME BAFOUSSAM
205	SOCIETE NER SARL	M081812717773M	CIME BAFOUSSAM
206	STE AFNEH SARL	M031912753591G	CIME BAFOUSSAM
207	SOCIETE SIPALE DISTRIBUTION & SERVICES SARL	M081812718766K	CIME BAFOUSSAM
208	GENERAL BUSINESS COMPANY SARL	M120400017892G	CIME BAFOUSSAM
209	SOCIETE 3M CAMEROUN SARL	M081812717320E	CIME BAFOUSSAM
210	SOCIETE TILA SARL	M081812717496M	CIME BAFOUSSAM
211	SOCIETE F.F.F. DISTRIBUTION SARL	M031912753589N	CIME BAFOUSSAM
212	STE FONOFI SARL	M011300048176L	CIME BAFOUSSAM
213	ETS KUATE	P106400202637H	CIME NGAOUNDERE
214	FOKOUA NDJOMO SIMEON	P065200351093U	CIME NGAOUNDERE
215	STE DOUF SARL	M031912753576H	CIME BAFOUSSAM
216	TEC SARL	M031912753607E	CIME BAFOUSSAM
217	PIANTA MARIE C.	P056900319241Y	CIME BAMENDA
218	SOCIETE DES ETS MONKAM (S.E.M) S.A	M027800003691Z	DGE
219	FOPA GILBERT	P056900066181X	CIME BAMENDA

220	WYSENYUY FIDELIA AND SONS LIMITED	M121712669953X	CIME BAMENDA
221	ETS. TSAYEM AND SON'S	P106500047738Y	CIME BAMENDA
222	P.L.D.E.	M010000026851T	CIME BAMENDA
223	HAMA GILBERT	P015900084209B	CIME GAROUA
224	YAYA HADABI	P038812242959G	CIME GAROUA
225	SOCIETE COMMERCIALE MAMOUDOU ET FILS	M021812678344W	CIME GAROUA
226	ALI BABBA	P017500372826S	CIME GAROUA
227	OUMAROU MOHAMAN	P016612313865Y	CIME GAROUA
228	Ets. BANDOU CHRISTIAN	P058100562525D	CIME GAROUA
229	Ets. KAIGAMA NGANDI DAMBA	P016800415705B	CIME GAROUA
230	Ets. NGATCHA FABRICE JUVET	P077400273990W	CIME GAROUA
231	Ets. ALAIN BERTIN KEGNE	P087300469813D	CIME GAROUA
232	Ets. YAYA HAMAN	P018400430746U	CIME GAROUA
233	Ets. NDOUMBA	P018500570229L	CIME GAROUA
235	ETS GORSOU ANTOINE	P126300456941Y	CIME GAROUA
236	NZIKO ANDRE	M068600000606C	CIME YAOUNDE OUEST
237	ROUI GAVOUNANG	P016900115462W	CIME MAROUA
238	BALARABE ISSA	P127912498484N	CIME MAROUA
239	SAHEL LOGISTIQUE Sarl	M010900026376A	CIME MAROUA
240	Ets. ENGAMBA & FILS	P088200508488T	CIME MAROUA
241	Ets. HAPPI DANIE	P036100230925F	CIME MAROUA
242	Ets. RAINA & FILS	P016500428105B	CIME MAROUA
243	Ets. WANDJI FEUNBAH PAT COLINCE	P028100559475K	CIME MAROUA
244	Ets. ZAYADI LEFE	P017200378057K	CIME MAROUA
245	Ets ZOKMEPENG Gustave	P097500562828L	CIME MAROUA
247	KEUMEGNE EMMANUEL	P037300061718B	CIME NGAOUNDERE
248	SODIBONO	M030100015674K	CIME GAROUA
249	ETS A. NZIKO SARL	M068600000606C	CIME YAOUNDE OUEST
250	HAROUNA HASSANA	P016700088182M	CIME NGAOUNDERE
255	C D E N EDEME (KOUSSERI)	M121612604331U	CIME MAROUA
256	C D E N EDEME (SDP YAGOUA)	M121612604331U	CIME MAROUA

ANNEX III:

LIST OF DISTRIBUTORS OF THE COMPANY GUINNESS CAMEROON S.A.

No.	Name of distributors	NIU	Centres of attachment
1	Africa Business Corporation SARL	M111300047829Z	CIME LITTORAL-EXTERIEUR
2	ALONGMO Jimmy Golvice	P038500576993S	CIME YAOUNDE
3	AMIN AKAMIN Bernard	P015000160674R	CIME LIMBE
4	ATOMIC Distribution	M070900028026Z	CIME BAFOUSSAM
5	BILENG Barnabas AZAMAH	P055800309043L	CIME LIMBE
6	Bruno& Company Limited	M051812705244N	CIME LIMBE
7	Centre de Distribution des Produits	M090600021126Q	CIME YAOUNDE OUEST
8	Distribution Plus SA	M011712586008R	CIME YAOUNDE EST
9	DJIONGO SARL	M101612572915T	CIME YAOUNDE OUEST
10	Espoir Distribution SARL	M101812725597Q	CIME BERTOUA
11	Ets Planète Services	P088112629506U	CIME YAOUNDE
12	G Distributions Services SARL	M031712617000C	CIME MAROUA
13	Global Strategic Business Company LTD	M060500019139E	CIME LIMBE
14	Intelligrence Telecom	M011112585020Y	CIME KRIBI
15	JD Distribution & Services	M080600021121P	CIME DOUALA AKWA 2
16	JIPEDIS SARL	M090600021147W	CIME YAOUNDE
17	MAND CO SARL	M010700021787Z	CIME YAOUNDE
18	MGC Brothers & Sons	M011200039916D	CIME GAROUA
19	MUNA MUKORO John	P095600125199D	CIME LIMBE
20	NEALIKO Distribution LTD	M061512375913K	CIME LIMBE
21	Providence Distribution Services	M080600021118U	CIME YAOUNDE EST
22	SAGEL Négoce	M061300046150K	CIME YAOUNDE EST
23	SANDE Topline Services	M041300045465M	CIME BAMENDA
24	SOCIETE GENERALE DE DISTRIBUTION DU CAMEROUN	M070800025551U	CIME KRIBI
25	SOCIETE SIEGASIE	M011712616664X	CIME KRIBI
26	Spider Distribution SARL	M080600021289X	CIME BERTOUA
27	Sté Armando SARL	M011812673371U	CIME YAOUNDE OUEST
28	Sté Christ Joel Distribution SARL	M011712599735U	CIME DOUALA AKWA 2
29	Sté de Distribution des Produits Alimentaires du Cameroun	M011400048882E	CIME DOUALA AKWA 2
30	Sté Dream Distribution SARL	M041512488882N	CIME DOUALA AKWA 2
31	Sté ELY-MAN SARL	M061512374390M	CIME BERTOUA
32	Sté MAGNE Rebecca SARL	M021712627503Y	CIME LITTORAL-EXTERIEUR
33	Sté OUMAROUST	M031200040985X	CIME MAROUA
34	Sté Roberted Global Services SARL	M021812676287P	CIME DOUALA AKWA 2

35	Sté SOCADIN SUARL	M021612500144H	CIME DOUALA AKWA 2
36	TANG NKUEKO Serge Nathan	P078012603324M	CIME DOUALA AKWA 2
37	TEBOH MBAH Georges	P115800194037G	CIME LIMBE
38	TSAGA Distribution SARL	M091612569023J	CIME BAFOUSSAM
39	World Business SARL	M121712669467Z	CIME CENTRE-EXTERIEUR
40	YANKOUA Elvis	P097000007000H	CIME CENTRE-EXTERIEUR
41	YEMELI Arserne Hubert	P127200489438K	CIME BAFOUSSAM

ANNEX IV:

LIST OF DISTRIBUTORS OF THE CAMEROONIAN UNION OF BREWERIES (UCB)

No.	Name of distributors	NIU	Centres of attachment
1	3C Cameroun SAS	M081712641591B	DGE
2	ACHANYI and Sons Enterprise LTD	M080600027725P	DGE
3	BIMEH MBANGA	P117300260446T	CIME BAMENDA
4	Cameroon Marketing Commoditie	M069900012359J	DGE
5	Central Distribution and Services	M101812756308Y	CIME DOUALA AKWA 2
6	CHULA Célestin	P097400473096F	CIME BAFOUSSAM
7	DJOMSSI Epse WAMBA TEMGOUA Odette M	P016412268794N	CIME YAOUNDE EST
8	DOMCHE ZALI Ancharlaine Laure	P089512599761K	CIME YAOUNDE EST
9	FOKA Léopold	P016700206911E	CIME DOUALA AKWA 2
10	FOMENE KUETE Duplex	P037800360790N	CIME BAMENDA
11	FOWADA Oscar	P087600266639B	CIME BAFOUSSAM
12	GAMGO Martine	P067000341602U	CIME DOUALA AKWA 2
13	HAPPICAM Company LTD	M121100039184X	CIME LIMBE
14	KAMGANG Marlyse Aimée	P108012300166F	CIME CENTRE-EXTERIEUR
15	KENFACK Michel	P087212270647Z	CIME DOUALA AKWA 2
16	KENGNE MBOUJE KO Charlotte	P037900423129K	CIME YAOUNDE EST
17	KUEKAMSI SARL	M051411998285L	CIME YAOUNDE OUEST
18	MATCHIM Marie Christiane	P097900579116U	CIME CENTRE-EXTERIEUR
19	NAMEKEM Honorine Epse TALOM	P097412330509Z	CIME BAFOUSSAM
20	NGUEZET Collinces	P097000243928B	CIME DOUALA AKWA 2
21	NOTOUM Abel	P127100445752Z	CIME BAFOUSSAM
22	NOUBISSI Gabriel	P0880012150349J	CIME CENTRE-EXTERIEUR
23	Société de Représentation et Distribution	M081712640854G	CIME BERTOUA
24	SOH FOTSING Benoit	P027512247664L	CIME YAOUNDE EST
25	Sté 3KS SARL	M011400048490L	CIME DOUALA AKWA 2
26	Sté Mosaïques SARL	M021512262239W	CIME KRIBI

27	Sté Saturne Services SARL	M021512261027Y	CIME DOUALA AKWA 1
28	Sté SOCADIN SARL	M021612500144H	CIME DOUALA AKWA 2
29	TAGNE FOTSO Robert	P028412670509F	CIME BAFOUSSAM
30	TAMO Victor	P015712314468K	CIME DOUALA AKWA 2
31	TCHEUDJI Jean Claude	P075700161926Y	CIME LIMBE
32	TEMENOU Bernard	P015100400404Z	CIME DOUALA AKWA 1

ORDER N° 00000018 /MINFI/DGI DU 11 JANUARY 2023 ESTABLISHING THE LIST OF PRIVATE SECTOR COMPANIES, MIXED COMPANIES, PUBLIC COMPANIES, PUBLIC ADMINISTRATIVE ESTABLISHMENTS, AND LOCAL AND REGIONAL AUTHORITIES, ENTITLED TO WITHHOLD AT SOURCE THE VALUE-ADDED TAX AND THE ADVANCE INCOME TAX FOR THE 2023 FISCAL YEAR

THE MINISTER OF FINANCE,

Mindful of	The Constitution ;
Mindful of	The General Tax Code;
Mindful of	Law N° 2021/026 of 16 December 2021, bearing on the Finance Law of the Republic of Cameroon for the 2022 financial year;
Mindful of	Decree N° 2013/066 of February 28, 2013, organizing the Ministry of Finance;
Mindful of	Decree N° 2011/408 of December 9, 2011, organizing the Government;
Mindful of	Decree N°2015/434 of October 2, 2015 bearing on the reorganization of the Government, modified and complicated by decree N° 2018/191 of March 2 2018
Mindful of	Decree N°2019/002 of January 4, 2019 bearing on the reorganization of the Government.

HEREBY ORDERS AS FOLLOWS:

Section 1. - Under the provisions of sections 21, 92, 92 a, 143 et 149 of the General Tax Code, the following private sector companies, mixed companies, public companies, public establishments and local and regional authorities listed in the appendix of this order are entitled to withhold at source the Value Added Tax and advance payment of the income tax.

Section 2. – With exception to the administrative price scheme provided for in section 21 of the General Tax Code, the aforementioned withholdings are carried out during the settlement of their suppliers' invoices at the rates of 19.25% for the value-added tax and 2.2%, or 5.5% for the advance payment of the income tax for suppliers under the actual or the simplified tax assessment schemes, respectively.

Section 3. - Liberal professionals are liable to withholdings at the 5.5 % rate, irrespective of their tax assessment scheme.

Section 4. - The act constituting liability and the due dates are those provided for by the general tax code.

Section 5. - Any compensation between sums withheld at source and taxes owed by the collector is prohibited.

Section 6. - Local and regional authorities, Public Establishments and the companies listed in the appendix of this order are exempt from the withholding at source on invoices for their reciprocal services.

Section 7. - Local and decentralized bodies, public administrative establishments and companies listed in the appendix shall remit the taxes withheld at source into the coffers of the public treasury before the 15th of the month following that in which the withholdings are carried out.

Section 8. Failure to withhold or remit within the time limit shall be sanctioned per the provisions of the manual of tax procedures.

Section 9. - Failure to remit taxes withheld at source within the deadlines indicated in section 7 above shall immediately entail the application of forceful collection procedures provided for by the General Tax Code, without any prejudice of the sanctions defined by section 11 below.

Section 10. - Taxpayers enabled to withhold shall append to their annual tax returns, a list of all companies on which they have withheld taxes alongside their tax payers' numbers and the corresponding taxes withheld.

Section 11. - The entitlement to withhold at source can be suspended or temporarily awarded by the Director-General of Taxation during an exercise.

Section 12. - The Director-General of Taxes, the Director-General of the Treasury and Financial and Monetary Cooperation and the Director-General of the Budget shall each be charged in what concerns the application of this Order.

Section 13. - This order shall be registered, published according to the procedure of urgency and inserted in the Official Gazette in English and French.

THE MINISTER OF FINANCE

LOUIS PAUL MOTAZE

APPENDIX I

LIST OF PRIVATE COMPANIES AUTHORISED TO WITHOLD TAXES AT SOURCE FOR 2022 FISCAL YEAR

N°	BUSINESS NAME	ABBREVIATION	BP	LOCALISATION
1.	3S MOTORS	3S MOTORS	423	DOUALA
2.	ACTIVA ASSURANCES	ACTIVA ASSURANCES	12970	DOUALA
3.	ADDAX PETROLEUM CAMEROUN COMPANY LCC	ADDAX PETROLEUM	1468	DOUALA
4.	AFRILAND FIRST BANK	AFRILAND	11834	YAOUNDE
5.	AFRICA SECURITY	AFRICA SECURITY	1489	DOUALA
6.	ALIOS FINANCE SA	SOCCA	2552	DOUALA
7.	ALLIANZ CAMEROUN ASSURANCES	ALLIANZ	105	DOUALA
8.	ALPICAM	ALPICAM	2130	DOUALA
9.	ALPICAM INDUSTRIE	ALPICAM INDUSTRIE	2130	DOUALA
10.	AMAL SIMI CAMAROES SARL	ASC	12982	DOUALA
11.	APM TERMINALS CAMEROON S.A	APMT	12414	DOUALA
12.	ARAB CONTRACTORS CAMEROUN	ARAB CONTRACTORS	14717	YAOUNDE
13.	AXA ASSURANCES	AXA ASSURANCES	4068	DOUALA
14.	AZUR S.A	AZUR	378	DOUALA
15.	BANQUE ATLANTIQUE CAMEROUN	BANQUE ATLANTIQUE	3791	DOUALA
16.	BANGE BANK CAMEROUN	BANGE CMR SA	34692	YAOUNDE
17.	BAT CAMEROUN	BAT CAMEROUN	94	YAOUNDE
18.	BERNABE CAMEROUN	BERNABE CAMEROUN	529	DOUALA
19.	BESIX CAMEROUN	BESIX CAMEROUN	3124	DOUALA
20.	BGFI BANK CAMEROUN	BGFI BANK	660	DOUALA
21.	BIA CAMEROUN	BIA CAMEROUN	1935	DOUALA
22.	BLESSING PETROLEUM S.A	BLESSING PETROLEUM S.A	5405	DOUALA
23.	BOCOM PETROLEUM	BOCOM	12262	DOUALA
24.	BOISSONS VINS SPIRITUEUX	BVS SAS	4036	DOUALA
25.	BVS DISTRIBUTION SAS	BVS DISTRIBUTION	1352	DOUALA
26.	BOLLORE AFRICA LOGISTICS CAMEROUN	BAL CAM	320	DOUALA
27.	BOUYGUES ENERGIES & SERVICES CAMEROUN	BOUYGUES	3 586	DOUALA
28.	BUN'S	BUN'S	13717	YAOUNDE
29.	CACAO ET QUALITE SARL	CCQ SARL	1115	EBOLOWA
30.	CAMACO	CAMACO	47	KUMBA
31.	CAMEROUNAISE DE CONSTRUCTION NACHTIGAL	CCN	3124	DOUALA
32.	CAMEROUN MOTORS INDUSTRIES	CAMI	1217	DOUALA
33.	CAMUSAT CAMEROUN	CAMUSAT	2407	DOUALA
34.	CAMEROON OIL TERMINAL S.A	COTSA	2214	DOUALA

35.	CAMEROON UNITED FOREST	CUF	15181	DOUALA
36.	CAMOCO SARL	CAMOCO	240	FOUMBOT
37.	CFAO TECHNOLOGIES	CFAO TECHNOLOGIES	12937	DOUALA
38.	CHANAS ASSURANCE	CHANAS ASSURANCE	109	DOUALA
39.	CHAUDRONNERIE MONTAGE TUYAUTERIE SOUDURE	CMTS	12956	DOUALA
40.	CHINA COMMUNICATION CONSTRUCTION COMPANY CAMEROON	CCCC	6532	DOUALA
41.	CHINA FIRST HIGHWAY ENGINEERING COMPANY	CFHECC	6532	MBANGA
42.	CHINA HARBOUR ENGINEERING COMPANY LIMITED	CHEC CAMEROUN	6532	MBANGA
43.	CHINA INTER WATER & ELECTRIC CORPORATION	CWE	7761	YAOUNDE
44.	CHINA ROAD AND BRIGDE CORPORATION	CRBC CO	6532	NYALLA
45.	CHOCOCAM	CHOCOCAM	275	DOUALA
46.	COMPAGNIE D'OPERATION PETROLIERE SCHLUMBERGER	COPS SCHLUMBERGER	5399	DOUALA
47.	CIFM	CIFM	394	DOUALA
48.	CIMAF CAMEROUN S.A	CIMAF	9457	DOUALA
49.	CITI BANK NA CAMEROUN	CITI BANK NA CAM	4571	DOUALA
50.	COLOR CERAMICA	COLOR CERAMICA	5999	DOUALA
51.	COMPAGNIE AFRICAINE DE TANSPORT CAMEROUN	CAT CN	4385	DOUALA
52.	COMPAGNIE DE COMMERCE ET DE TRANSPORT	C C T EXPORT	5908	DOUALA
53.	COMPAGNIE DE TRAITEMENT ET D'EXPORTATION DU CACAO-CAFE	COTEC	5134	DOUALA
54.	COMPAGNIE FORESTIERE DE KRIBI	CFK	53	KRIBI
55.	COMPAGNIE INDUSTRIELLE ET COMMERCIALE	CIC SARL	1716	DOUALA
56.	CONGELCAM	CONGELCAM	7180	YAOUNDE
57.	CONSTRUCTION CARROSSERIE MENUISERIE METALIQUE	CCMM	2581	DOUALA
58.	CONTINENTAL OIL TRANSPORTATION OPERATING CITERNES	COTOC	4879	DOUALA
59.	CREDIT COMMUNAUTAIRE D'AFRIQUE - BANK SA	CCA - BANK S.A	1573	YAOUNDE
60.	DACAM	DACAM	4028	DOUALA
61.	DANGOTE CAMEROUN INDUSTRIES	DANGOTE	4839	DEIDO
62.	DELTA PETROLEUM	DELTA PETROLEUM		
63.	ECAM PLACAGE	ECAM PLACAGE	76	MBALMAYO
64.	ECOBANK CAMEROUN	ECOBANK CAMEROUN	582	DOUALA
65.	ELECNOR CAMEROUN	ELECNOR	11679	YAOUNDE
66.	ENTREPRISE NOUVELLE D'ELECTROMECANIQUE	ENEM		
67.	ERES CAMEROUN	ERES	3891	DOUALA
68.	ESER CONTRACTING & INDUSTRY	ESER CONTRACTING	6650	YAOUNDE

69.	ETS NDONGO ESSOMBA	NDONGO ESSOMBA	4425	YAOUNDE
70.	EXPLOITATION FORESTIERE MIGUEL KOURY	EFMK	3181	DOUALA
71.	FABRIQUE CAMEROUNAISE DE PARQUET	FIPCAM	7479	YAOUNDE
72.	FERRERO CAMEROUN SA	FERRERO CAMEROUN	16256	DOUALA
73.	FOBS LIMITED	FOBS LTD	5913	DOUALA
74.	FRIEDLANDER CAMEROUN	FRIEDLANDER CAM	5731	DOUALA
75.	GAZ DU CAMEROUN	GAZ DU CAMEROUN	4312	DOUALA
76.	GRAPHICS SYSTEM	GRAPHIC SYSTEM	3045	DOUALA
77.	GREEN OIL	GREEN OIL	8228	YAOUNDE
78.	GREEN VALLEY INC	GREEN VALLEY	1605	DOUALA
79.	GROUPE ARNO	ARNO	664	DOUALA
80.	GRUMCAM	GRUMCAM	1959	DOUALA
81.	GUINNESS CAMEROUN	GUINNESS	8149	DOUALA
82.	GULFcam	GULFcam	3876	DOUALA
83.	HORIZON PHYTO PLUS	HPP	2131	DOUALA
84.	HUAWEI TECHNOLOGIES COMPANY CAMEROON	HUAWEI TECHNOLOGIES	4427	YAOUNDE
85.	I ENGINEERING CAMEROON SARL	IENG	4143	DOUALA
86.	IHS CAMEROUN	IHS CAMEROUN	1245	DOUALA
87.	KALFRELEC SARL	KALFRELEC	17356	DOUALA
88.	LABOREX CAMEROUN S.A		483	DOUALA
89.	LES BATISSEURS REUNIS	BATISSEURS REUNIS	5908	DOUALA
90.	LES LABORATOIRES BIOPHARMA	BIOPHARMA	1674	DOUALA
91.	LOXEA	LOXEA	4853	DOUALA
92.	MAERSK LINE CAMEROUN SA	MAERSK	12414	DOUALA
93.	MEDCEM CAMEROUN SA	MEDCEM	6787	DOUALA
94.	METROPOLITAN PLASTICS	METROPOLITAN PLASTICS	398	DOUALA
95.	MOBILE TELECOMMUNICATIONS NETWORK	MTN	15574	DOUALA
96.	MOVIS CAMEROUN	MOVIS CAMEROUN	284	DOUALA
97.	MTN MOBILE MONEY	MTN MOMO	15574	DOUALA
98.	MULTIPRINT SA	MULTIPRINT	5238	DOUALA
99.	NAKIRA KAM SARL	NAKIRA KAM	15175	DOUALA
100.	NATIONAL FINANCIAL CREDIT BANK SA	NFC BANK	6578	YAOUNDE
101.	NEPTUNE OIL	NEPTUNE	4760	DOUALA
102.	NESTLE CAMEROUN	NESTLE CAMEROUN	1154	DOUALA
103.	NEGRI PARC A BOIS	NEGRI PARC A BOIS	12153	DOUALA
104.	NEW AGE CAMEROON OFFSHORE PETROLEUM	NEW AGE	12238	DOUALA
105.	NOUVELLE TECHNOLOGIE INDUSTRIELLE DU CAMEROUN	NOTICAM SA	11645	DOUALA
106.	OLAM CAM SARL	OLAM CAM SARL	5207	DOUALA
107.	OMNIUM SERVICES	OMNIUM SERVICES	15474	DOUALA
108.	OLA ENERGY CAMEROUN SA	OLA ENERGY		DOUALA

109.	ORANGE CAMEROUN	ORANGE	1864	DOUALA
110.	ORANGE MONEY CAMEROUN	ORANGE MONEY	1864	DOUALA
111.	PALLISCO	PALLISCO	394	DOUALA
112.	PERENCO OIL & GAZ CAM	PERENCO OIL & GAZ	1255	DOUALA
113.	PERENCO RIO DEL REY	PRDR	2214	DOUALA
114.	PETROLEX SA	PETROLEX	8221	DOUALA
115.	PLANTATIONS DU HAUT PENDJA	PHP	5	PENDJA
116.	PMUC	PMUC	15375	YAOUNDE
117.	PROMETAL	PROMETAL		DOUALA
118.	RAZEL CAMEROUN	RAZEL CAMEROUN	11306	YAOUNDE
119.	ROUTE D'AFRIQUE	ROUTD'AF	12117	DOUALA
120.	SABM	SABM	3181	DOUALA
121.	SAVONS OLEAGINEUX ET COSMETIQUES CAMEROUN	S.O.C CAMEROUN	636	BAFOUSSAM
122.	SCIERIE DU MBAM ET KIM	SCMK	1775	DOUALA
123.	SCR MAYA	SCR MAYA	2851	DOUALA
124.	SEEF	SEEF	5322	DOUALA
125.	SEFAC	SEFAC	942	DOUALA
126.	SEFECAM	SEFECAM	661	DOUALA
127.	SIC CACAO	SIC CACAO	570	DOUALA
128.	SIENCAM	SIENCAM	422	KUMBA
129.	SINOHYDRO CORPORATION LTD	SINOHYDRO	7179	YAOUNDE
130.	SOCAPALM	SOCAPALM	691	DOUALA
131.	SOCAVER	SOCAVER	1456	DOUALA
132.	SOCIETE CAMEROUNAISE DE COMMERCE	CAMCI		DOUALA
133.	SOCIETE CAMEROUNAISE DE FABRICATION DE LUBRIFIANTS	SCEFL		DOUALA
134.	SOCIETE CAMEROUNAISE DE SAVONNERIE	SCS	29	BAFOUSSAM
135.	SOCIETE CAMEROUNAISE D'EQUIPEMENT	SCE	178	YAOUNDE
136.	SOCIETE CAMEROUNAISE DE TRANSFORMATION DU BOIS	SCTB	695	YAOUNDE
137.	SOCIETE GENERALE DE CONSTRUCTION	SGC	14038	YAOUNDE
138.	SOCIETE DE REPRESENTATION ET COMMERCE	SOREPCO	2854	DOUALA
139.	SOCIETE DE TRANSFORMATION DU BOIS ET DE COMMERCE	STBC	15012	DOUALA
140.	SOCIETE DES EAUX MINERALES DU CAMEROUN	SEMC	4036	DOUALA
141.	SOCIETE D'EXPLOITATION DES PARCS A BOIS DU CAMEROUN	SEPBC	1344	DOUALA
142.	SOCIETE DINO & FILS	DINO & FILS JDF	12287	SOA
143.	SOCIETE FORESTIERE DU HAUT NYONG SARL	SOFOHNY	12998	YAOUNDE

144.	SOCIETE FORESTIERE ET INDUSTRIELLE DE LA LOUKOUNDJE	SFIL	1605	DOUALA
145.	SGS SCANNING CAMEROUN SA	SGS	176	DOUALA
146.	SOCIETE INDUSTRIELLE DE MBANG SA	SIM SA	2644	YAOUNDE
147.	SOCIETE KRIBI CONTENEURS TERMINAL	KCT	132	KRIBI
148.	SOCIETE MODERNE DES PNEUMATIQUES CAMEROUN	SMPC	1039	DOUALA
149.	SOCIETE PARLYM CAMEROUN	PARLYM	12153	DOUALA
150.	SOCIETE PRIMO SARL	PRIMO SARL	24222	DOUALA
151.	SOCIETES DES PALMERAIES DE LA FERME SUISSE SA	SPFS	6	EDEA
152.	SOGEA SATOM CAMEROUN	SATOM	5680	DOUALA
153.	SOLEVO	SOLEVO	2368	DOUALA
154.	SOPROPEC	SOPROPEC	695	YAOUNDE
155.	SOROUBAT	SOROUBAT	13227	DOUALA
156.	SOURCE DU PAYS SA	SOURCE DU PAYS	84	MUYUKA
157.	SPEED APPRO	SPEED APPRO	1923	DOUALA
158.	STANDARD CHARTERED BANK	STD CHTD	1784	DOUALA
159.	STBK MAKAMDOP J	STBK	38	BATOURI
160.	SUC SOGEA/SATOM CAMEROUN	SOGEA/SATOM	12153	DOUALA
161.	SUD CAMEROUN HEVEA	SC HEVEA	382	YAOUNDE
162.	SWEDISH MACHINERY & TRUCKS CAMEROON	SMT CAMEROON	3533	DOUALA
163.	TELCAR COCOA LIMITED	TELCAR COCOA	887	DOUALA
164.	TERMINAL MIXTE FRUITIER DE DOUALA	TMFD	5241	DOUALA
165.	TOTAL CAMEROUN SA	TOTAL	4048	DOUALA
166.	TRACTAFRIC EQUIPMENT CAMEROUN	TRACTAFRIC EQ	4017	DOUALA
167.	TRACTAFRIC MOTORS SA	TRACTAFRIC MO	4181	DOUALA
168.	TRANSMISSION MANUTENTION DU CAMEROUN	TMC	1976	DOUALA
169.	TRANSPORT JEAN KHOURY&C	TJK	5683	DOUALA
170.	TROPIK INDUSTRIES CAMEROUN	TROPIK INDUSTRIES	2895	DOUALA
171.	UCB	UCB	638	DOUALA
172.	UNION BANK OF CAMEROON PLC	UBC PLC	15569	DOUALA
173.	UNITED BANK FOR AFRICA	UBA	2088	DOUALA
174.	VIETTEL	VIETTEL	7090	DOUALA

APPENDIX II
LIST OF PUBLIC SECTOR COMPANIES AUTHORISED TO WITHOLD TAXES AT SOURCE FOR 2022 FISCAL YEAR

N°	BUSINESS NAME	ABBREVIATION
1.	AEROPORTS DU CAMEROUN	ADC
2.	AGENCE NATIONALE D'APPUI AU DEVELOPPEMENT FORESTIER	ANAFOR
3.	BANQUE CAMEROUNAISE DES PETITES ET MOYENNES ENTREPRISES	BC-PME SA
4.	CAMAIR-CO	CAMAIR-CO
5.	CAMEROON DEVELOPMENT CORPORATION	CDC
6.	CAMEROON HOTEL CORPORATION	CHC
7.	CAMEROON TELECOMMUNICATIONS	CAMTEL
8.	CAMEROON WATER UTILIES CORPORATION	CAMWATER
9.	CAMEROUN POSTAL SERVICES	CAMPOST
10.	CAMEROUN RADIO AND TELEVISION	CRTV
11.	CREDIT FONCIER DU CAMEROUN	CFC
12.	CRTV MARKETING AND COMMUNICATION AGENCY	CMCA
13.	FONDS SEMENCIER	FONDS SEMENCIER
14.	HOTEL SAWA	HOTEL SAWA
15.	LABORATOIRE NATIONAL DE GENIE CIVIL	LABOGENIE
16.	MEKIN HYDROELECTRIQUE DEVELOPMENT CORPORATION	MEKIN
17.	MISSION D'AMENAGEMENT ET D'EQUIPEMENT DES TERRAINS URBAINS ET RURAUX	MAETUR
18.	MISSION D'AMENAGEMENT ET DE GESTION DES ZONES INDUSTRIELLES	MAGZI
19.	PAMOL PLANTATIONS LIMITED	PAMOL
20.	PORT AUTONOME DE KRIBI	PAK
21.	PORT AUTONOME DOUALA	PAD
22.	REGIE DU TERMINAL A CONTENEURS	RTC
23.	SOCIETE CAMEROUNAISE DES DEPOTS PETROLIERS	SCDP
24.	SOCIETE D'EXPANSION ET DE MODERNISATION DE LA RIZICULTURE DE YAGOUA	SEMRY
25.	SOCIETE DE DEVELOPPEMENT ET D'EXPLOITATION DES PRODUCTIONS ANIMALES	SODEPA
26.	SOCIETE DE PRESSE ET D'EDITION DU CAMEROUN	SOPECAM
27.	SOCIETE DE RECOUVREMENT DES CREANCES DU CAMEROUN	SRC
28.	SOCIETE IMMOBILIERE DU CAMEROUN	SIC
29.	SOCIETE NATIONALE D'INVESTISSEMENT	SNI
30.	SOCIETE NATIONALE DES MINES	SONAMINES
31.	SOCIETE NATIONALE DES HYDROCARBURES	SNH
32.	SOCIETE NATIONALE DE TRANSPORT DE L'ELECTRICITE	SONATREL
33.	SOCIETE SUCRIERE DU CAMEROUN	SOCUCAM

APPENDIX III
LIST OF MIXED ECONOMY COMPANIES AUTHORISED TO WITHOLD TAXES AT SOURCE FOR 2022 FISCAL YEAR

N°	BUSINESS NAME	ABBREVIATION
1.	ALUBASSA	ALUBASSA
2.	ALUCAM	ALUCAM
3.	BANQUE INTERNATIONALE POUR L'EPARGNE ET LE CREDIT	BICEC
4.	CAMEROON OIL TRANSPORTATION COMPANY	COTCO
5.	CAMEROUN RAILWAYS	CAMRAIL
6.	CHANTIER NAVAL ET INDUSTRIEL DU CAMEROUN	CNIC
7.	CIMENTERIES DU CAMEROUN	CIMENCAM
8.	COMMERCIAL BANK OF CAMEROON	CBC
9.	COTONNERIRE INDUSTRIELLE DU CAMEROUN	CICAM
10.	DIBAMBA POWER DEVELOPMENT COMPANY	DPDC
11.	ENEO CAMEROON SA	ENEO
12.	HEVEA DU CAMEROUN	HEVECAM
13.	HOTEL HILTON	HILTON
14.	HYDROCARBURES ANALYSES CONTROLES CAMEROON	HYDRAC
15.	HYGIENE ET SALUBRITE DU CAMEROUN	HYSACAM
16.	KRIBI POWER DEVELOPMENT COMPANY	KPDC
17.	NACHTIGAL HYDRO POWER COMPANY SA	NHPC
18.	SOCIETE ANONYME DES BRASSERIES DU CAMEROUN	SABC
19.	SOCIETE CAMEROUNAISE DE BANQUE-CREDIT AGRICOLE	SCB-CA
20.	SOCIETE DE DEVELOPPEMENT DU CACAO	SODECAO
21.	SOCIETE DE DEVELOPPEMENT DU COTON	SODECOTON
22.	SOCIETE DE DEVELOPPEMENT ET D'EXPLOITATION DES PRODUCTIONS ANIMALES	SODEPA
23.	SOCIETE FORESTIERE ET AGRICOLE DU CAMEROUN	SAFACAM
24.	SOCIETE GENERALE DU CAMEROUN	SGC
25.	SOCIETE NATIOANALE DE TRANSPORT DE L'ELECTRICITE	SONATREL
26.	SOCIETE NATIONALE DE RAFFINAGE	SONARA
27.	TRADEX	TRADEX

APPENDIX IV

LIST OF ADMINISTRATIVE ESTABLISHMENTS AUTHORIZED TO WITHHOLD TAXES AT SOURCE FOR 2022 FISCAL YEAR

N°	BUSINESS NAME	ABBREVIATION
1.	ACADEMIE NATIONALE DE FOOTBALL	ANAFOOT
2.	AGENCE NATIONALE D'INVESTIGATION FINANCIERE	ANIF
3.	AGENCE D'ELECTRIFICATION RURALE	AER
4.	AGENCE DE PROMOTION DE PETITES ET MOYENNES ENTREPRISES	APPME
5.	AGENCE DE PROMOTION DES INVESTISSEMENTS	API
6.	AGENCE DE REGULATION DES MARCHES PUBLICS	ARMP
7.	AGENCE DE REGULATION DES TELECOMMUNICATIONS	ART
8.	AGENCE DE REGULATION DU SECTEUR D'ELECTRICITE	ARSEL
9.	AGENCE DES NORMES ET DE LA QUALITE	ANOR
10.	AGENCE DU SERVICE CIVIQUE NATIONAL DE PARTICIPATION AU DEVELOPPEMENT	ASCNPD
11.	AGENCE NATIONAL D'APPUI AU DEVELOPPEMENT FORESTIER	ANAFOR
12.	AGENCE NATIONAL DE RECHERCHE SUR LE SIDA	ANRS
13.	AGENCE NATIONALE DE RADIO PROTECTION	ANRP
14.	AGENCE NATIONALE DES TECHNOLOGIES DE L'INFORMATION ET DE LA COMMUNICATION	ANTIC
15.	AGENCE POUR LA PROMOTION DES INVESTISSEMENTS	API
16.	ALLIANCE FRANCO-CAMEROUNAISE ET SES DEMEMBREMENTS	AFC
17.	APPUI A LA DECONCENTRATION ET A LA DECENTRALISATION DES ACTIVITES D'ENTRETIEN ROUTIER DU MINTP	ADDACR/MINTP
18.	ASSEMBLEE NATIONALE	AN
19.	AUTORITE PORTUAIRE NATIOALE	APN
20.	BANQUE DE DEVELOPPEMENT DES ETATS DE L'AFRIQUE CENTRALE	BDEAC
21.	BANQUE DES ETATS DE L'AFRIQUE CENTRALE/DIRECTION NATIONALE	BEAC/DN
22.	BOURSE DE SOUS TRAITANCE ET DE PARTENARIAT DU CAMEROUN	BSTP
23.	BUREAU CENTRAL DE RECENCEMENTS ET DES ETUDES DE LA PÖPULATION	BUCREP
24.	BUREAU DE MISE A NIVEAU DES ENTREPRISES	BMN
25.	BUREAU NATIONAL DE L'ETAT CIVIL	BUNEC
26.	CAISSE AUTONOME D'AMORTISSEMENT	CAA
27.	CAISSE DE DEVELOPPEMENT DE L'ELEVAGE DU NORD	CDEN
28.	CAISSE DE STABILISATION DES PRIX DES HYDROCARBURES	CSPH
29.	CAISSE NATIONALE DE PREVOYANCE SOCIALE	CNPS
30.	CAMEROON GENERAL CERTIFICATE OF EDUCATION BOARD	CBCEB
31.	CAMEROON CIVIL AVIATION AUTORITY	CCAA
32.	CAMEROON COALITION AGAINST MALARIA	CCAM
33.	CAMEROON DIGIT TV PROJECT	CAM-DTV
34.	CAMEROON OIC	OIC
35.	CAMEROON RADIO TELEVISION	CRTV
36.	CAPP-EST	CAPP-EST
37.	CELLULE D'EXECUTION DU PROJET D'AMENAGEMENT DE YAOUNDE	CEP PADY2
38.	CELLULE INVEST'ELEC	CIEL
39.	CENTRALE NATIONALE D'APPROVISIONNEMENT EN MEDICAMENTS ET CONSOMMABLES MEDICAUX ESSENTIELS	CENAME
40.	CENTRE D'APPROVISIONNEMENT PHARMACEUTIQUE REGIONAL DU NORD	CAPRN
41.	CENTRE D'ANALYSE ET DE RECHERCHE SUR LES POLITIQUES ECONOMIQUES ET SOCIALES DU CAMEROUN	CAMER CAP PARC

42.	CENTRE DE FORMATION AGRICOLE DE NKONJOCK	CFAN
43.	CENTRE DE FORMATION DES ADMINISTRATEURS MUNICIPAUX	CEFAM
44.	CENTRE DES URGENCES DE YAOUNDE	CURY
45.	CENTRE HOSPITALIER D'ESSOS	CHE
46.	CENTRE HOSPITALIER DE RECHERCHE ET D'APPLICATION EN CHIRURGIE ENDOSCOPIQUE ET DE REPRODUCTION HUMAINE	CHRACERH
47.	CENTRE HOSPITALIER UNIVERSITAIRE DE YAOUNDE	CHUY
48.	CENTRE INTERNATIONAL DE REFERENCE CHANTAL BIYA	CIRCB
49.	CENTRE NATIONAL D'APPROVISIONNEMENT EN MEDICAMENTS CONSOMMABLES ESSENTIELS	CENAME
50.	CENTRE NATIONAL D'ETUDES ET D'EXEREMENTATION DU MACHINISME AGRICOLE	CENEEMA
51.	CENTRE NATIONAL DE L'EDUCATION	CNE
52.	CENTRE NATIONAL DE REHABILITATION DES PERSONNES HANDICAPEES CARDINAL PAUL EMILE LEGER	CNRPH
53.	CENTRE PASTEUR DU CAMEROUN (ET ANNEXES)	CPC
54.	CENTRE POUR LE DEPISTAGE DES TESTS DU SIDA	CAMDIAGNOSTIC
55.	CENTRE REGIONAL DE PROMOTION DU LIVRE EN AFRIQUE AU SUD DU SAHARA	CREPLA
56.	CENTRER FOR INTERNATIONAL FORESTY RESEARCH	CIFOR
57.	CENTRES D'APPUI A LA REALISATION DES CONTRATS DE PARTENARIAT	CARPA
58.	CERCLE DE PROMOTION DES FORETS ET INITIATIVES LOCALES DE DEVELOPPEMENT DE MA'AN	CEPFILD
59.	CHAMBRE D'AGRICULTURE DE L'ELEVAGE DES PECHES ET DES FORETS	CAPEF
60.	CHAMBRE DE COMMERCE D'INDUSTRIE, DES MINES ET DE L'ARTISANAT	CCIMA
61.	CHRISTIAN BLIND MISSION	CBM CAMEROON
62.	COMITE CONSULTATIF DE SUIVI PAYS PAUVRES TRES ENDETTES	CCS/SPPTE
63.	COMITE DE COMPETITIVITE ET DE SUIVI SECRETARIAT TECHNIQUE	COCOM
64.	COMITE DE GESTION FAO PAM	CG FAO PAM
65.	COMITE DE SUIVI DU PROJET HYDROELECTRIQUE MEMVE'ELE	CAPM
66.	COMITE NATIONAL DE DESARMEMENT, DE DEMOBILISATION ET DE REINTEGRATION	CNDDR
67.	COMITE NATIONAL DE DEVELOPPEMENT DES TECHNOLOGIES	CNDT
68.	COMITE NATIONAL DE LUTTE CONTRE LE SIDA	CNLS
69.	COMITE NATIONAL OLYMPIQUE ET SPORTIF DU CAMEROUN	CNOSC
70.	COMITE TECHNIQUE DE SUIVI DES PROGRAMMES ECONOMIQUES	CTS
71.	COMMISSION NATIONALE ANTI CORRRUPTION	CONAC
72.	COMMISSION NATIONALE DE PROMOTION DU BILINGUISME	CONAB
73.	COMMISSION NATIONALE DES DROITS DE L'HOMME ET DES LIBERTES	CNDHL
74.	COMMISSION TECHNIQUE DE PRIVATISATION ET DE LIQUIDATION	CTPL
75.	COMMISSION TECHNIQUE DE REHABILITATION DES ENTREPRISES PUBLIQUES ET PARAPUBLIQUES	CTR
76.	COMMUNE ET VILLE UNIES DU CAMEROUN	CVUC
77.	COMPTE D'AFFECTATION SPECIALE POUR LE DEVELOPPEMENT DE L'ACTIVITE POSTALE	CAS MINPOSTEL
78.	CONFEDERATION AFRICAINE DE FOOTBALL	CAF
79.	CONSEIL D'APPUI A LA REALISATION DES CONTRATS	CARPA
80.	CONSEIL ECONOMIQUE ET SOCIAL	CES
81.	CONSEIL INTERNATIONAL DES RADIOS TELE D'EXPRESSION FRANCAISE	CIRTEF
82.	CONSEIL NATIONAL DE LA COMMUNICATION	CNC
83.	CONSEIL NATIONAL DES CHARGEURS DU CAMEROUN	CNCC
84.	CRBP/CARBA- NJOMBE	CRBP/CARBA
85.	CROIX ROUGE CAMEROUNAISE	CRC

86.	CRTV MARKETING AND COMMUNICATION AGENCY	CMCA
87.	ECOLE NATIONALE D'ADMINISTRATION	ENAM
88.	ECOLE DE FAUNE DE GAROUA	EF
89.	ECOLE DES TRAVAUX PUBLICS (ET SES ANNEXES)	ETP
90.	ECOLE NATIONAL SUPERIEURE DE POLICE ET DES CIAP	ENSP
91.	ECOLE NATIONALE DES POSTES (ET ANNEXES)	ENP
92.	ECOLE NATIONALE SUPERIEURE DE POLICE ET DES CIAP	ENSP
93.	ECOLE PRATIQUE D'AGRICULTURE DE BINGUELA	EPAB
94.	ECOLE SPECIALISEE POUR ENFANTS DEFICIENTS AUDITIFS	ESEDA
95.	ECOLE SUPERIEURE DES SCIENCES DE L'INFORMATION ET DE LA COMMUNICATION	ESSTIC
96.	ELECTIONS CAMEROON	ELECAM
97.	ELECTRICITY DEVELOPMENT CORPORATION	EDC
98.	FONDATION SAVE AFRICAN FAMILY	FONDATION SAF
99.	FONDS COMMUN PSFE MINFOF	PSFE
100.	FONDS D'AIDE ET DE GARANTIE AUX PETITES ET MOYENNES ENTREPRISES	FOGAPE
101.	FONDS DE DEVELOPPEMENT DES FILIERES CACAO CAFE	FODECC
102.	FONDS DE DEVELOPPEMENT DU SECTEUR POSTAL	FDSP
103.	FONDS NATIOAL DE L'EMPLOI (ET ANNEXES)	FNE
104.	FONDS ROUTIER	FR
105.	FONDS SEMENCIER	FS
106.	FONDS SPECIAL ACT SECURITE ELECTRONIQUE	FSASE
107.	FONDS SPECIAL D'EQUIPEMENT ET D'INTERVENTION INTERCOMMUNALE ET SES DEMEMBREMENTS	FEICOM
108.	FONDS SPECIAL DE DEVELOPPEMENT FORESTIER	FSDF
109.	FOYER GENIE MILITAIRE	FGM
110.	GRASS FIELD PARTICIPATORY RURAL DEVELOPMENT PROJECT	GP-DERUDEP
111.	HOPITAL CENTRAL DE YAOUNDE	HCY
112.	HOPITAL GENERAL DE DOUALA	HGD
113.	HOPITAL GENERAL DE YAOUNDE	HGY
114.	HOPITAL GYNECO-OBSTERIQUE ET PEDIATRIQUE DE DOUALA	HGOD
115.	HOPITAL GYNECO-OBSTERIQUE ET PEDIATRIQUE DE YAOUNDE	HGOY
116.	HOPITAL JAMOT DE YAOUNDE	HJY
117.	HOPITAL REGIONAL D'EDEA	HRE
118.	HOPITAL REGIONAL DE BAFOUSSAM	HRB
119.	HOPITAL REGIONAL DE BERTOUA	HRBTA
120.	HOPITAL REGIONAL DU NORD	HRN
121.	HÔTEL DES DEPUTES	HÔTEL DES DEPUTES
122.	IFORD	IFORD
123.	IMPRIMERIE NATIONALE	IN
124.	INSTITUT AFRICAIN DE L'INFORMATIQUE	IAI
125.	INSTITUT DE FORMATION ET DE RECHERCHE DEMOGRAPHIQUES	IFORD
126.	INSTITUT DE RECHERCHE AGRICOLE ET DE DEVELOPPEMENT (ET ANNEXES)	IRAD
127.	INSTITUT DE RECHERCHE GEOLOGIQUE ET MINIERE	IRGM
128.	INSTITUT DE RECHERCHE MEDICALE ET D'ETUDES DES PLANTES MEDICINALES	IMPM
129.	INSTITUT DE SCIENCES HALIEUTIQUES DE YABASSI	ISHY
130.	INSTITUT DES RELATIONS INTERNATIONALES DU CAMEROUN	IRIC
131.	INSTITUT DES SCIENCES HALIEUTIQUES	ISH

132.	INSTITUT INTERNATIONAL D'AGRICULTURE TROPICAL	IITA
133.	INSTITUT NATIONAL DE CARTOGRAPHIE	INC
134.	INSTITUT NATIONAL DE LA STATISTIQUE	INS
135.	INSTITUT SOUS REGIONAL STATISTIQUE	ISSEA
136.	INSTITUT SUPERIEUR DE MANAGEMENT PUBLIC	ISMP
137.	INSTITUT TROPICAL SUISSE	ITS
138.	JOHNS HOPKINS CAMEROUN PROGRAMME	JHCP
139.	KREDITSANSTALT FUR WIEDERAUFHAN	KFW
140.	LABORATOIRE NATIONAL D'ANALYSE DIAGNOSTIQUE DES PRODUITS ET INTRANTS D AGRICOLE	LNAD
141.	LABORATOIRE NATIONAL DE CONTROLE DE QUALITE DES MEDICAMENTS ET D'EXPERTISE	LANACOME
142.	LABORATOIRE NATIONAL DE GENIE CIVIL	LABOGENIE
143.	LABORATOIRE NATIONAL VETRERINAIRE	LANAVET
144.	LATEX PLANT PROGRAMME	LPP
145.	LIMBE PORT AUTHORITY	LPA
146.	LOM PANGAR HYDROPOWER PROJECT	LPHP
147.	MALARIA NO MORE	MALARIA NO MORE
148.	MISSION D'AMENAGEMENT ET DE GESTION DES ZONES INDUSTRIELLES	MAGZI
149.	MISSION D'ETUDE ET D'AMENAGEMENT DE L'OCEAN	MEAO
150.	MISSION D'ETUDE POUR L'AMENAGEMENT ET LE DEVELOPPEMENT DE LA PROVINCE DU NORD	MEADEN
151.	MISSION DE DEVELOPPEMENT DE LA PECHE ARTISANLE MARITIME	MIDEPECAM
152.	MISSION DE DEVELOPPEMENT INTEGRE DES MONTS MANDARA	MIDIMA
153.	MISSION DE PROMOTION DES MATERIAUX LOCAUX	MIPROMALO
154.	MISSION DE REGULATION ET D'APPROVISIONNEMENT DES PRODUITS DE GRANDE CONSOMMATION	MIRAP
155.	NATIONAL ADVANCE SCHOOL OF PENITENTIARY ADMISTRATION BUEA	ASP
156.	NATIONAL SCHOOL OF LOCAL ADMINISTRATION	NASLA
157.	NATIONAL PRINTING PRESS ANNEX BUEA	NPP
158.	NORTH WEST DEVELOPMENT AUTHORITY	NOWEDA
159.	NORTH WEST LIVESTOCK DEVELOPMENT PROJECT	CDENO
160.	NORTH WEST RURAL DEVELOPMENT PROJECT	NWRDP
161.	OBSERVATOIRE NATIONAL DU TRAVAIL	ONT
162.	OFFICE CEREALIER	OC
163.	OFFICE DU BACCALEAUREAT DU CAMEROUN	OBC
164.	OFFICE NATIONAL DE ZONES FRANCHES INDUSTRIELLES	ONZFI
165.	OFFICE NATIONAL DES ANCIENS COMBATTANTS, ANCIENS MILITAIRES ET VICTIMES DE GUERRE DU CAMEROUN	ONACAM
166.	OFFICE NATIONAL DU CACAO ET DU CAFFE	ONCC
167.	PALAIS DES CONGRES	PALAIS DES CONGRES
168.	PAN-AFRICAN INSTITUTE FOR DEVELOPMENT	PAN-AFRIQUE
169.	PARC NATIONAL DE MATERIEL DE GENIE CIVIL	MATGENIE
170.	PARLIAMENTARIAN FLATS HOTEL	PFH
171.	PLAN INTERNATIONAL CAMEROUN	PLIC
172.	PROGRAMMA D'APPUI A LA CITOYENNETE ACTIVE	PROCIVIS
173.	PROGRAMME D'ACCOMPAGNEMENT SOCIO-ECONOMIQUE DE MEMVE ELE	PASEM
174.	PROGRAMME D'AMELIORATION DE LA COMPETITIVITE AGRICOLE	PACA
175.	PROGRAMME D'AMELIORATION DE LA COMPETITIVITE DES EXPLOITATIONS FAMILIALES AGRICOLES	ACEFA

176.	PROGRAMME D'AMELIORATION DE LA PRODUCTIVITE AGRICOLE	PAPA
177.	PROGRAMME D'APPUI A LA COMPOSANTE TECHNOLOGIQUE	PRO-ACTP
178.	PROGRAMME D'APPUI A LA CREATION ET AU DEVELOPPEMENT DES PME DE TRANSFORMATION ET DE CONSERVATION DES PRODUITS LOCAUX DE MASSE	PACD/PME
179.	PROGRAMME D'APPUI A LA REFORME DES FINANCES PUBLIQUES	PARFIP
180.	PROGRAMME D'APPUI A LA RENOVATION ET AU DEVELOPPEMENT DE LA FORMATION PROFESSIONNELLE DANS LES SECTEURS DE L'AGRICULTURE, DE L'ELEVAGE ET DES PECHES	C2D/AFOP
181.	PROGRAMME D'APPUI AUX PME AGRICOLES ET AGROALIMENTAIRE	PMEAA
182.	PROGRAMME D'APPUI ET DE SOUTIEN A L'ACCORD DE PARTENARIAT ECONOMIQUE	PASAPE
183.	PROGRAMME D'APPUI A LA STRATEGIE NATIONALE DE LA FINANCE INCLUSIVE	PA SNFI
184.	PROGRAMME D'APPUI A L'UTILISATION DES ENGRAIS DANS LES FILIERES CACAO ET CAFE	PAUEF2C
185.	PROGRAMME DE DEVELOPPEMENT DE LA FILIERE PORCINE	PDFP
186.	PROGRAMME DE DEVELOPPEMENT DES PALMERAIES VILLAGEOISES	PDPV
187.	PROGRAMME DE DEVELOPPEMENT ET DE VALORISATION DES RACINES, DES TUBERCULES ET DU PLANTAIN	PDVRTP
188.	PROGRAMME DE PROMOTION DE L'ENTREPRENARIAT AGROPASTORAL	PEAJ
189.	PROGRAMME DE REFORME DES FINANCES PUBLIQUES	PSSF
190.	PROGRAMME DE REFORME DU SOUS-SECTEUR ENGRAIS	PRSSE
191.	PROGRAMME ECONOMIQUE D'AMENAGEMENT DU TERRITOIRE POUR LA PROMOTION DES ENTREPRISES MOYENNES ET DE GRANDE IMPORTANCE DANS LE SECTEUR RURAL AU CAMEROUN	AGROPOLES
192.	PROGRAMME ELARGI DE VACCINATION	PEV
193.	PROGRAMME NATIONAL DE DEVELOPPEMENT PARTICIPATIF	PNDP
194.	PROGRAMME NATIONAL DE GOUVERNANCE	PNG
195.	PROGRAMME NATIONAL DE LA SECURITE ALIMENTAIRE	PNSA
196.	PROGRAMME NATIONAL DE LUTTE CONTRE LA TUBERCULOSE	PNLT
197.	PROGRAMME NATIONAL DE LUTTE CONTRE LE PALUDISME	PNLP
198.	PROGRAMME NATIONAL DE SECURISATION ET DE REHABILITATION DU LAC NYOS	LAC NYOS
199.	PROGRAMME NATIONAL DE VULGARISATION ET DE RECHERCHE AGRICOLES	PNVRA
200.	PROGRAMME SECTORIEL FORET ENVIRONNEMENT	PSFE
201.	PROJET - CDC/PEP FAR/MOU/DFA -CRC	CRESP
202.	PROJET D'AMENAGEMENT EN EAU POTABLE DE YAOUNDE ET SES ENVIRONS A PARTIR DU FLEUVE SANAGA	PAEPYS
203.	PROJET –CDC/PEP/FAR/MOU/DFA-CRC	CRESP
204.	PROJET COMPETITIVITE DES FILIERES DE CROISSANCE	PCFC
205.	PROJET D'AMELIORATION DE LA PRODUCTIVITE ET DE LA COMPETITIVITE DE LA FILIERE PALMIER A HUILE EN AFRIQUE CENTRALE ET DE L'OUEST	APROCOM PA
206.	PROJET D'AMELIORATION DE LA SURVEILLANCE DE L'INDUSTRIE EXTRACTIVE EN AFRIQUE SUBSAHARIENNE	PASIE
207.	PROJET D'AMENAGEMENT HYDROELECTRIQUE DE BINI A WARAK	PAHB
208.	PROJET D'APPUI A LA MODERNISATION DU CADASTRE ET DU CLIMAT DES AFFAIRES	PAMOCCA
209.	PROJET D'APPUI A LA SCOLARISATION DANS LES ZONES D'EDUCATION PRIORITAIRES	PASZEP
210.	PROJET D'APPUI AU DEVELOPPEMENT DE LA MICROFINANCE RURALE	PADMIR
211.	PROJET D'APPUI AU DEVELOPPEMENT DES FILIERES AGRICOLES	PADFA

212.	PROJET D'APPUI AU DEVELOPPEMENT ET DE LA PRODUCTION LAITIERE	PADPL
213.	PROJET D'APPUI AU RENFORCEMENT DES CAPACITES NATIONALEA EN SUIVI ET EVALUATION DES POLITIQUES PUBLIQUESDANS LE DOMAINE DU RESPECT DE LA POLITQUE AU CAMEROUN	EIDHR
214.	PROJET D'APPUI AUX ELEVAGES NON CONVENTIONNELS	PAPENOC
215.	PROJET D'ASSAINISSEMENT LIQUIDE	PROJET SAN-CAM
216.	PROJET D'ELEVAGE DES AULACODES AU CAMEROUN	PEAC
217.	PROJET D'APPUI A LA GESTION DE LA QUALITE DU CACAO ET DES CAFES	PAGQ2C
218.	PROJET D'APPUI A LA LUTTE ANTIFONGIQUE DANS LES FILIERES CACAO ET CAFE	PALAF2C
219.	PROJET D'APPUI A LA PRODUCTION ET DIFFUSION DU MATERIEL VEGETAL CACAO CAFE	PPDMVCC
220.	PROJET D'ASSAINISSEMENT DE YAOUNDE	CEP PADY 2
221.	PROJET DE CONSTRUCTION DE L'HOPITAL GYNECO-OBSTETRIQUE ET PEDIATRIQUE DE DOUALA	PROJET HGOPY DOUALA
222.	PROJET DE CONSTRUCTION DES CENTRES DE SANTE INTEGRES	BADEA
223.	PROJET DE CONSTRUCTION PONT MAPE	PONT MAPE
224.	PROJET DE DEVELOPPEMENT DE L'ELEVAGE	PRODEL
225.	PROJET DE DEVELOPPEMENT DES CHAINES DE VALEURS	PD-CVA
226.	PROJET DE DEVELOPPEMENT DU SECTEUR DE L'ENERGIE	PDSEN-AER
227.	PROJET DE L'ENSEIGNEMENT SECONDAIRE TECHNIQUE	UG-PEST
228.	PROJET DE MISE EN PLACE DES CENTRES DE FORMATION AUX METIERS, OFFRANT DES FORMATIONS NON AGRICOLES EN MILIEU RURAL	C2D/FM
229.	PROJET DE MISE EN PLACE DES CENTRES DE FORMATION PROFESSIONNELLE SECTORIEL	C2D-CFPS
230.	PROJET DE RENFORCEMENT DES CAPACITES DU SECTEUR MINIER	PRECASEM
231.	PROJET D'ELECTRIFICATION RURALE PHASE 2	PER 2
232.	PROJET D'ELECTRIFICATION RURALE TROIS REGIONS	PER 3
233.	PROJET D'EXECUTION DU PROJET DE CONSTRUCTION ET D'EQUIPEMENT HOPITAL DE REFERENCE DE SANGMELIMA	CEPCEHRS
234.	PROJET D'HORTICULTURE URBAINE ET PERIURBAINE	PHUP
235.	PROJET D'INVESTISSEMENT ET DE DEVELOPPEMENT DES MARCHES AGRICOLES	PIDMA
236.	PROJET EDUCATION II	PE II
237.	PROJET FER DE MBALLAM	PROJET FER DE MBALLAM
238.	PROJET INTEGRE D'APPUI AUX ACTEURS DU SECTEUR INFORMEL	PIAASI
239.	PROJET MALARIA RESEARCH CAPACITY AND DEVELOPPEMENT	MARCAD
240.	PROJET NGOYLA MINTOM MINFOF-GEF	MINFOF-GEF
241.	PROJET NGOYLA MINTOM MINFOF-GEF	PNM
242.	PROJET PORT EN EAU PROFONDE DE KRIBI	PEPK
243.	PROJET PTME-DSF-CDC	PPDC
244.	PROJET SEMENCIER CACAO-CAFE	PSCC
245.	RECENSEMENT GENERAL DE L'AGRICULTURE ET DE L'ELEVAGE	RGAE
246.	RESEAU DES INSTITUTIONS AFRICAINES DE FINANCEMENT DES COLLECTIVITES LOCALES	RIAFCO
247.	RUMPI PROJECT	RUMPI
248.	SECRETARIAT NATIONAL PERMANENT DU PROCESSUS DE KIMBERLEY	KIMBERLEY PROCESS
249.	SOUTH WEST DEVELOPMENT AUTHORITY	SOWEDA
250.	UNITE DE TRAITEMENT AGRICOLE PAR VOIES AERIENNES	UTAVA
251.	UNIVERSITE DE BUEA ET SES DEMEMBREMENTS	UB
252.	UNIVERSITE DE DOUALA ET SES DEMEMBREMENTS	UDLA

253.	UNIVERSITE DE DSCHANG ET SES DEMEMBREMENTS	UDS
254.	UNIVERSITE DE MAROUA ET SES DEMEMBREMENTS	UM
255.	UNIVERSITE DE NGAOUNDERE ET SES DEMEMBREMENTS	UN
256.	UNIVERSITE DE YAOUNDE I ET SES DEMEMBREMENTS	UYI
257.	UNIVERSITE DE YAOUNDE II ET SES DEMEMBREMENTS	UYII
258.	UNIVERSITE DES MONTAGNES	UDM
259.	UNIVERSITEDE BAMENDA ET SES DEMEMBREMENTS	UBA
260.	UPPERNOUN VALLEY AUTHORITY	UNVDA
261.	WORLD WIDE FUND	WWF

APPENDIX V
LIST OF REGIONAL AND LOCAL AUTHORITIES AUTHORIZED TO WITHHOLD TAXES AT SOURCE FOR 2022 FISCAL YEAR

ADAMAWA REGION	
DEPARTEMENT DU DJEREM	
1)	COMMUNE DE NGAOUNDAL
2)	COMMUNE DE TIBATI
DEPARTEMENT DU FARO ET DEO	
3)	COMMUNE DE GALIM-TIGNERE
4)	COMMUNE DE KONTCHA
5)	COMMUNE DE MAYO BALEO
6)	COMMUNE DE TIGNERE
DEPARTEMENT DU MAYO-BANYO	
7)	COMMUNE DE BANKIM
8)	COMMUNE DE BANYO
9)	COMMUNE DE MAYO-DARLE
DEPARTEMENT DU MBERE	
10	COMMUNE DE DIR
11	COMMUNE DE DJOHONG
12	COMMUNE DE MEIGANGA
13	COMMUNE DE NGAOUI
DEPARTEMENT DE LA VINA	
14	COMMUNE DE BELEL
15	COMMUNE DE MARTAP
16	COMMUNE DE MBE
17	COMMUNE DE NGANHA
18	COMMUNAUTE URBAINE DE NGAOUNDERE
19	COMMUNAUTE D'ARRONDISSEMENT DE NGAOUNDERE I
20	COMMUNAUTE D'ARRONDISSEMENT DE NGAOUNDERE II
21	COMMUNAUTE D'ARRONDISSEMENT DE NGAOUNDERE III
22	COMMUNE DE NYAMBAKA
CENTRE REGION	
DEPARTEMENT DE LA HAUTE SANAGA	
23	COMMUNE DE MBANJOCK
24	COMMUNE DE NANGA-EBOKO
25	COMMUNE DE BIBEY
26	COMMUNE DE MINTA
27	COMMUNE DE LEMBE - YEZOUM
28	COMMUNE DE NKOTENG
29	COMMUNE DE NSEM
DEPARTEMENT DE LA LEKIE	
30	COMMUNE DE BATSENGA
31	COMMUNE D'ELIG MFOMO
32	COMMUNE D'EBEBDA
33	COMMUNE D'EVODOULA
34	COMMUNE LOBO

35	COMMUNE MONATELE
36	COMMUNE D’OBALA
37	COMMUNE D’OKOLA
38	COMMUNE DE SA’A
DEPARTEMENT DU MBAM ET INOUBOU	
39	COMMUNE DE BAFIA
40	COMMUNE DE BOKITO
41	COMMUNE DE DEUK
42	COMMUNE DE KIKI
43	COMMUNE DE KON-YAMBETTA
44	COMMUNE DE MAKENENE
45	COMMUNE DE NDIKINIMEKI
46	COMMUNE DE NITOUKOU
47	COMMUNE D’OMBESSA
DEPARTEMENT DU MBAM ET KIM	
48	COMMUNE DE NTUI
49	COMMUNE DE MBANGASSINA
50	COMMUNE DE NGAMBE TIKAR
51	COMMUNE DE NGORO
52	COMMUNE DE YOKODDEE YOKOO COCO
DEPARTEMENT DE LA MEFOU ET AFAMBA	
53	COMMUNE D'AWAE
54	COMMUNE D'EDZENDOUAN
55	COMMUNE ESSE
56	COMMUNE DE MFOU
57	COMMUNE DE NKOLAFAMBA
58	COMMUNE D'OLANGUINA
59	COMMUNE DE SOA
60	COMMUNE D’AFANLOUM
DEPARTEMENT DE LA MEFOU ET AKONO	
61	COMMUNE DE MBANKOMO
62	COMMUNE DE NGOUMOU
63	COMMUNE DE BIKOK
64	COMUNE D’AKONO
DEPARTEMENT DU MFOUNDI	
65	COMMUNAUTE URBAINE DE YAOUNDE
66	COMMUNE DE YAOUNDE I
67	COMMUNE DE YAOUNDE II
68	COMMUNE DE YAOUNDE III
69	COMMUNE DE YAOUNDE IV
70	COMMUNE DE YAOUNDE V
71	COMMUNE DE YAOUNDE VI
72	COMMUNE DE YAOUNDE VII
DEPARTEMENT DU NYONG ET KELLE	
73	COMMUNE DE BOT-MAKAK

74	COMMUNE BONDJOCK
75	COMMUNE DE BIYOUHA
76	COMMUNE DE DIBAN
77	COMMUNE D'ESEKA
78	COMMUNE DE MAKAK
79	COMMUNE DE MATOM
80	COMMUNE NGOG-MAPUBI
81	COMMUNE NGUIBASSAL
82	COMMUNE MESSONDO
DEPARTEMENT DU NYONG ET SO'O	
83	COMMUNE D'AKOEMAN
84	COMMUNE DE DZENG
85	COMMUNE DE MBALMAYO
86	COMMUNE DE MENGUEME
87	COMMUNE DE NKOLMETET
88	COMMUNE DE NGOMEDZAP
DEPARTEMENT DU NYONG ET MFOUMOU	
89	COMMUNE D'AKONOLINGA
90	COMMUNE D'AYOS
91	COMMUNE D'ENDOM
92	COMMUNE DE KOBDOMBO
93	COMMUNE DE MENGANG
EAST REGION	
DEPARTEMENT DE LA BOUMBA ET NGOKO	
94	COMMUNE DE GARI-GOMBO
95	COMMUNE DE MOLOUNDOU
96	COMMUNE DE SALAPOUMBE
97	COMMUNE DE YOKADOUMA
DEPARTEMENT DU HAUT NYONG	
98	COMMUNE D'ABONG-MBANG
99	COMMUNE D'ANGOSSAS
10	COMMUNE D'ATOK
10	COMMUNE DE DOUMAINTANG
10	COMMUNE DE LOMIE
10	COMMUNE DE MESSAMENA
10	COMMUNE DE MBOMA
10	COMMUNE DE MESSOK
10	COMMUNE DE MINDOUROU
10	COMMUNE DE NGOYLA
10	COMMUNE DE NGUELEMENDOUKA
10	COMMUNE DE SOMALOMO
DEPARTEMENT DE LA KADEY	
11	COMMUNE DE BATOURI
11	COMMUNE DE KETTE
11	COMMUNE DE KENTZOU

11	COMMUNE DE MBANG
11	COMMUNE DE NDELELE
11	COMMUNE DE NGUELEBOCK
11	COMMUNE D'OULI
11	COMMUNE DE BELABO
DEPARTEMENT DE LA LOM ET DJEREM	
11	COMMUNAUTE URBAINE DE BERTOUA
11	COMMUNE DE BERTOUA 1er
12	COMMUNE DE BERTOUA 2e
12	COMMUNE DE BETARE-OYA
12	COMMUNE DE DIANG
12	COMMUNE DE GAROUA-BOULAÏ
12	COMMUNE DE MANDJOU
12	COMMUNE DE NGOURA
FAR NORTH REGION	
DEPARTEMENT DE DU DIAMARE	
12	COMMUNAUTE URBAINE DE MAROUA
12	COMMUNE DE BOGO
12	COMMUNE DE DARGALA
12	COMMUNE DE GAZAWA
13	COMMUNE DE MAROUA 1ER
13	COMMUNE DE MAROUA 2E
13	COMMUNE DE MAROUA 3E
13	COMMUNE DE MERI
13	COMMUNE DE NDOUKOULA
13	COMMUNE DE PETTE
DEPARTEMENT DU LOGONE ET CHARI	
13	COMMUNE DE BLANGOUA
13	COMMUNE DE DARAK
13	COMMUNE DE FOTOKOL
13	COMMUNE DE GOULFEY
14	COMMUNE DE HILE-ALIFA
14	COMMUNE DE KOUSSERI
14	COMMUNE DE LOGONE-BIRNI
14	COMMUNE DE MAKARY
14	COMMUNE DE WAZA
14	COMMUNE DE ZINA
DEPARTEMENT DU MAYO DANAY	
14	COMMUNE DE DATCHEKA
14	COMMUNE DE GOBO
14	COMMUNE DE GUERE
14	COMMUNE DE GUEME (VELE)
15	COMMUNE DE KAÏ-KAÏ
15	COMMUNE DE KALFOU
15	COMMUNE DE KAR-HAY (DOUKOULA)

15	COMMUNE DE MAGA
15	COMMUNE DE TCHATIBALI
15	COMMUNE DE WINA
15	COMMUNE DE YAGOUA
DEPARTEMENT DU MAYO KANI	
15	COMMUNE DE DZIGUILAO
15	COMMUNE DE GUIDIGUIS
15	COMMUNE DE KAELE
16	COMMUNE DE MINDIF
16	COMMUNE DE MOULVOUDAYE
16	COMMUNE DE MOUTOURWA
16	COMMUNE DE TOULOUM
DEPARTEMENT DU MAYO SAVA	
16	COMMUNE DE KOLOFATA
16	COMMUNE DE MORA
16	COMMUNE DE TOKOMBERE
DEPARTEMENT DU MAYO TSANAGA	
16	COMMUNE DE BOURRHA
16	COMMUNE DE HINA
16	COMMUNE DE KOZA
17	COMMUNE DE MOGODE
17	COMMUNE DE MOKOLO
17	COMMUNE DE MOZOGO
17	COMMUNE DE SOULEDA ROUA
LITTORAL REGION	
DEPARTEMENT DU MOUNGO	
17	COMMUNAUTE URBAINE DE NKONGSAMBA
17	COMMUNE DE BARE
17	COMMUNE DE BONALEA
17	COMMUNE DE DIBOMBARI
17	COMMUNE D'EBONE
17	COMMUNE DE LOUM
18	COMMUNE DE MANJO
18	COMMUNE DE MBANGA
18	COMMUNE DE MELONG
18	COMMUNE DE MOMBO
18	COMMUNE DE NKONGSAMBA 1er
18	COMMUNE DE NKONGSAMBA 2e
18	COMMUNE DE NKONGSAMBA 3e
18	COMMUNE DE NJOMBE- PENJA
DEPARTEMENT DU NKAM	
18	COMMUNE DE NDOBIAN
18	COMMUNE DE NKONDJOCK
19	COMMUNE DE YABASSI
19	COMMUNE DE YINGUI

DEPARTEMENT DE LA SANAGA MARITIME	
19	COMMUNAUTE URBAINE D'EDEA
19	COMMUNE DE DIBAMBA
19	COMMUNE DE DIZANGUE
19	COMMUNE D'ARRONDISSEMENT D'EDEA 1er
19	COMMUNE D'ARRONDISSEMENT D'EDEA 2e
19	COMMUNE DE MASSOCK
19	COMMUNE DE MOUANKO
19	COMMUNE DE NDOM
20	COMMUNE DE NYANON
20	COMMUNE DE NGAMBE
20	COMMUNE DE NGWEI MAKONDO
20	COMMUNE DE POUMA
DEPARTEMENT DU WOURI	
20	COMMUNE D'ARRONDISSEMENT DE DOUALA 1e
20	COMMUNE D'ARRONDISSEMENT DE DOUALA 2ème
20	COMMUNE D'ARRONDISSEMENT DE DOUALA 3ème
20	COMMUNE D'ARRONDISSEMENT DE DOUALA 4e
20	COMMUNE D'ARRONDISSEMENT DE DOUALA 5e
20	COMMUNAUTE URBAINE DE DOUALA
21	COMMUNE DE MANOKA
NORTH REGION	
DEPARTEMENT DE LA BENOUE	
21	COMMUNAUTE URBAINE DE GAROUA
21	COMMUNE DE BASCHEO
21	COMMUNE DE BIBEMI
21	COMMUNE DE DEMBO
21	COMMUNE D'ARRONDISSEMENT GAROUA 1er
21	COMMUNE D'ARRONDISSEMENT GAROUA 2e
21	COMMUNE D'ARRONDISSEMENT GAROUA 3e
21	COMMUNE DE GASCHIGA
21	COMMUNE DE LAGDO
22	COMMUNE DE MAYO-HOURNA
22	COMMUNE DE NGONG
22	COMMUNE DE PITOA
22	COMMUNE DE TOUROUA
DEPARTEMENT DU FARO	
22	COMMUNE DE BEKA
22	COMMUNE DE POLI
DEPARTEMENT DU MAYO LOUTI	
22	COMMUNE DE FIGUIL
22	COMMUNE DE GUIDER
22	COMMUNE DE MAYO-OULO
DEPARTEMENT DU MAYO REY	
22	COMMUNE DE MADINGRING

23	COMMUNE DE REY-BOUBA
23	COMMUNE DE TCHOLLIRE
23	COMMUNE DE TOUBORO
NORD-WEST REGION	
DEPARTEMENT DU BUI	
23	COMMUNE D'ELAK OKU
23	COMMUNE DE JAKIRI
23	COMMUNE DE KUMBO
23	COMMUNE DE NKUM
23	COMMUNE DE MBIAME
23	COMMUNE DE NKOR
DEPARTEMENT DU BOYO	
23	COMMUNE DE BELO
24	COMMUNE DE FONFUKA
24	COMMUNE DE FUNDONG
24	COMMUNE DE NJINIKOM
DEPARTEMENT DU DONGA MANTUNG	
24	COMMUNE D'AKO
24	COMMUNE DE MISAJE
24	COMMUNE DE NDU
24	COMMUNE DE NKAMBE
24	COMMUNE DE NWA
DEPARTEMENT DE MENCHUM	
24	COMMUNE DE BENAKUMA
24	COMMUNE DE FURU-AWA
25	COMMUNE DE WUM
25	COMMUNE DE ZHOA
DEPARTEMENT DE LA MEZAM	
25	BAMENDA CITY COUNCIL
25	COMMUNE DE BAFUT
25	COMMUNE DE BALI
25	COMMUNE D'ARRONDISSEMENT DE BAMENDA 1er
25	COMMUNE D'ARRONDISSEMENT DE BAMENDA 2e
25	COMMUNE D'ARRONDISSEMENT DE BAMENDA 3e
25	COMMUNE DE SANTA
25	COMMUNE DE TUBAH
DEPARTEMENT DE LA MOMO	
26	COMMUNE D'ANDEK
26	COMMUNE DE BATIBO
26	COMMUNE DE MBENGWI
26	COMMUNE DE NJIKWA
26	COMMUNE DE WIDIKUM-BOFFE
DEPARTEMENT DE NGO-KETUNJIA	
26	COMMUNE DE BABESSI
26	COMMUNE DE BALIKUMBAT

26	COMMUNE DE NDOP
WEST REGION	
DEPARTEMENT DU BAMBOUTOS	
26	COMMUNE DE BABADJOU
26	COMMUNE DE BATCHAM
27	COMMUNE DE GALIM
27	COMMUNE DE MBOUDA
DEPARTEMENT DU HAUT NKAM	
27	COMMUNE DE BAFANG
27	COMMUNE DE BANKA
27	COMMUNE DE BAKOU
27	COMMUNE DE BANA
27	COMMUNE DE BANDJA
27	COMMUNE DE BANWA
27	COMMUNE DE KEKEM
DEPARTEMENT DES HAUTS PLATEAUX	
27	COMMUNE DE BAHAM
28	COMMUNE DE BAMENDJOU
28	COMMUNE DE BANGOU
28	COMMUNE DE BATIE
DEPARTEMENT DU KOUNG KHI	
28	COMMUNE DE BAYANGAM
28	COMMUNE DE DEMDENG
28	COMMUNE DE PETE-BANDJOUN
DEPARTEMENT DE LA MENOUA	
28	COMMUNE DE DSCHANG
28	COMMUNE DE FOKOUE
28	COMMUNE DE FONGO-TONGO
28	COMMUNE DE NKONG-NZEM
29	COMMUNE DE PENKA-MICHEL
29	COMMUNE DE SANTCHOU
DEPARTEMENT DE LA MIFI	
29	COMMUNAUTE URBAINE DE BAFOUSSAM
29	COMMUNE D'ARRONDISSEMENT DE BAFOUSSAM 1er
29	COMMUNE D'ARRONDISSEMENT DE BAFOUSSAM 2e
29	COMMUNE D'ARRONDISSEMENT DE BAFOUSSAM 3e
DEPARTEMENT DU NDE	
29	COMMUNE DE BANGANGTE
29	COMMUNE DE BASSAMBA
29	COMMUNE DE BAZOU
29	COMMUNE DE TONGA
DEPARTEMENT DU NOUN	
30	COMMUNE DE BANGOURAIN
30	COMMUNE DE FOUMBAN
30	COMMUNE DE FOUMBOT

30	COMMUNE DE KOUOPTAMO
30	COMMUNE DE KOUTABA
30	COMMUNE DE MAGBA
30	COMMUNE DE MALANTOUEN
30	COMMUNE DE MASSANGAM
30	COMMUNE DE NJIMOM
SOUTH REGION	
DEPARTEMENT DU DJA ET LOBO	
30	COMMUNE DE BENGBIS
31	COMMUNE DE DJOUM
31	COMMUNE DE SANGMELIMA
31	COMMUNE DE MEYOMESSI
31	COMMUNE DE MINTOM
31	COMMUNE D'OVENG
31	COMMUNE DE MEYOMESSALA
31	COMMUNE DE ZOETELE
DEPARTEMENT DE LA MVILA	
31	COMMUNAUTE URBAINE D'EBOLOWA
31	COMMUNE DE BIWONG-BANE
31	COMMUNE DE BIWONG-BULU
32	COMMUNE D'ARRONDISSEMENT D'EBOLOWA IER
32	COMMUNE D'ARRONDISSEMENT D'EBOLOWA IIE
32	COMMUNE D'ARRONDISSEMENT D'EBOLOWA IIIEME
32	COMMUNE D'EFOULAN
32	COMMUNE DE MENGONG
32	COMMUNE DE MVANGAN
32	COMMUNE DE NGOULEMAKONG
DEPARTEMENT DE L'OCEAN	
32	COMMUNAUTE URBAINE DE KRIBI
32	COMMUNE D'AKOM II
32	COMMUNE DE BIPINDI
33	COMMUNE DE CAMPO
33	COMMUNE DE KRIBI 1ER
33	COMMUNE DE KRIBI 2E
33	COMMUNE DE LOKOUNDJE
33	COMMUNE DE LOLODORF
33	COMMUNE DE MVENGUE
33	COMMUNE DE NIETE
DEPARTEMENT DE LA VALLE DU NTEM	
33	COMMUNE D'AMBAM
33	COMMUNE DE KYE-OSSI
33	COMMUNE DE MA'AN
34	COMMUNE D'OLAMZE
SOUTH WEST REGION	
DEPARTEMENT DU FAKO	

34	COMMUNAUTE URBAINE DE LIMBE
34	COMMUNE DE BUEA
34	COMMUNE D'ARRONDISSEMENT DE LIMBE 1er
34	COMMUNE D'ARRONDISSEMENT DE LIMBE 2e
34	COMMUNE D'ARRONDISSEMENT DE LIMBE 3e
34	COMMUNE D'IDENAU
34	COMMUNE DE MUYUKA
34	COMMUNE DE TIKO
DEPARTEMENT DE LA KUPE-MANENGUBA	
34	COMMUNE DE BANGEM
35	COMMUNE DE NGUTI
35	COMMUNE DE TOMBEL
DEPARTEMENT DU LEBIALEM	
35	COMMUNE D'ALOU
35	COMMUNE DE MENJI
35	COMMUNE DE WABANE
DEPARTEMENT DE LA MANYU	
35	COMMUNE D'AKWAYA
35	COMMUNE D'EYUMODJOCK
35	COMMUNE DE MAMFE
35	COMMUNE DE TINTO
DEPARTEMENT DE LA MEME	
35	COMMUNAUTE URBAINE DE KUMBA
36	COMMUNE DE KONYE
36	COMMUNE D'ARRONDISSEMENT DE KUMBA 1er
36	COMMUNE D'ARRONDISSEMENT DE KUMBA 2e
36	COMMUNE D'ARRONDISSEMENT DE KUMBA 3e
36	COMMUNE DE MBONGE
DEPARTEMENT DU NDIAN	
36	COMMUNE DE BAMUSSO
36	COMMUNE DE DIKOME-BALUE
36	COMMUNE D'EKONDO-TITI
36	COMMUNE D'IDABATO
36	COMMUNE D'ISANGELE
37	COMMUNE DE KOMBO-ABEDIMO
37	COMMUNE DE KOMBO-ITINDI
37	COMMUNE DE MUNDEMBA
37	COMMUNE DE TOKO

APPENDIX VI

LIST OF REGIONAL AND LOCAL AUTHORITIES (REGIONS) AUTHORISED TO WITHOLD TAXES AT SOURCE FOR THE 2022 FISCAL YEAR

N°	REGIONS
1.	ADAMAWA REGION
2.	CENTRE REGION
3.	EAST REGION
4.	FAR NORTH REGION
5.	LITTORAL REGION
6.	NORTH REGION
7.	NORTH WEST REGION
8.	WEST REGION
9.	SOUTH REGION
10.	SOUTH-WEST REGION

CIRCULAR N° 006456/MINFI/DGI/LRI/L OF 27 DECEMBER 2016
LAYING DOWN THE MODALITIES FOR THE IMPLEMENTATION OF THE REFORM ON THE COLLECTION OF THE STAMP DUTY ON MOTOR VEHICLES.

The 2016 finance law has shifted the legal liability for the collection of motor vehicle stamp duty to insurance companies. As from the 1st of January 2017, stamp duty on motor vehicles shall be paid exclusively to insurance companies during the payment of the insurance premium.

The reform is intended to relieve tax taxpayers of costs incurred in the process of paying taxes, by simplifying and reducing the payment procedures. As concerns the State, the reform will lower the cost of collection of the said tax and enhance the revenue it generates. Also, the reform is expected to generate an increase in the requests for automobile insurance at the national scale.

The present circular lays the implementation modalities of this reform which takes effect from 1st of January 2017 with emphasis on the basis of assessment, methods of collection, controls and sanctions.

I- Scope of application of stamp duty on motor vehicles

A. Persons liable to stamp duty on motor vehicles

1) Legal liability : The Insurance companies

In conformity with the provisions of Section 598 of the General Tax Code, stamp duty on motor vehicles is collected by insurance companies during the payment of insurance premiums.

Henceforth, insurance companies in charge of vehicle liability insurance have been designated legally liable for stamp duty on motor vehicles. In this regards, they shall be responsible for the collection of stamp duty on motor vehicles during the payment of the insurance premium. This concerns insurance taken out at their level as well as their intermediaries (general agents and brokers).

Two cases are involved as follows:

- **1st case: insurance is taken out directly at the company**: in this case, the stamp duty is collected by the company and paid to its tax center.

- **2nd case : insurance is taken out through intermediaries: the** stamp duty is collected by these intermediaries and paid to the mother company who in turn remits to its tax center.

In any case, stamp duty on motor vehicles collected directly by the insurance company or indirectly through the various intermediaries must be remitted by the insurance company within the legal time frame to the tax center. Consequently, all policies taken out in the name of the insurance company must be registered in its monthly tax return.

On the contrary, insurance intermediaries have not been designated as legally liable and shall therefore not carry out any declaration of stamp duty on motor vehicles.

2) Actual taxpayers : owners of vehicles and motorcycles

In conformity with the provisions of Sections 594 and 596 of the General Tax Code, the actual taxpayers of the stamp duty are owners of motor vehicles as well as two or three-wheeled motorcycles. Consequently, the said tax is paid by physical or moral persons who are either owners or de facto owners of these vehicles.

However, in conformity with the provisions of Section 595 of the General Tax Code, the following are exempted from stamp duty on motor vehicles.

- administrative vehicles ;
- bicycles and tri-cycles ;
- vehicles whose owners enjoy diplomatic or consular privileges.
- vehicles under temporary registration and used exclusively for international cooperation projects ;
- test vehicles with "WG" registration ;
- transit vehicles with "WT" registration ;
- vehicles used for the maintenance of law and order with registration plates specific to the Armed Forces, the National Gendarmerie and the National Security ;
- Ambulances ;
- special vehicles with "CE" registration ;
- special vehicles used by the disabled and the handicapped ;
- vehicles registered abroad whose owners are holders of passports with a tourist visa covering a period of not more than three months, or with a circulation permit in Cameroon for a period of not more than three months, issued by the Road Transport Service.

It should be noted that Administrative vehicles include vehicles belonging solely to the State and precisely to the State Administration. As such vehicles belonging to Regional and Local Authorities (city councils, councils) public establishments, public and semi public corporations shall be liable to payment of the stamp duty.

To benefit from this exemption, the taxpayer must present proof to the exemption to the insurance company. These include amongst others, the vehicle registration certificate, the diplomatic certificate for vehicles belonging to persons who enjoy diplomatic and consular privileges, and a copy of the tourist visa or a circulation permit for vehicles registered abroad.

These justifying documents must be kept in the tax return file of the company and presented whenever requested by the Administration.

B. <u>Rates</u>

For remainder purposes, stamp duty on motor vehicles is laid down as follows:

- two-wheeled (02) motorcycles : 2 000 CFA FRANCS ;
- three-wheeled (03) motorcycles :5 000 CFA FRANCS ;
- vehicles of 02 to 07 HP : 15 000 CFA FRANCS ;
- vehicles of 08 to 13 HP : 25 000 CFA FRANCS ;
- vehicles of 14 to 20 HP : 50 000 CFA FRANCS ;
- vehicles of more than 20 HP : 100 000 CFA FRANCS .

1) <u>Acts constituting liability and due date Acts constituting liability</u>

Act constituting liability for payment of stamp duty on motor vehicles refers to all the required conditions for giving rise to the payment of the duty. As such, in conformity with the provisions of Section 594 of the General Tax Code, ownership of a vehicle, a two or three-wheeled motorcycle is liable to the stamp duty on motor vehicles.

Vehicle ownership refers to possession either as an actual owner or a de facto owner of vehicles capable of circulating. Ability to circulate is not limited to movement on the road but to the first registration of the vehicle or motorcycle. As such the scope of vehicles found in circulation includes vehicles withdrawn from circulation by the owner and which for personal reasons have been temporarily parked down for some time.

On the contrary, vehicles which for reasons independent of the owner have been parked down for a period of more than one year shall not considered as vehicles in circulation. In this regards, withdrawal from circulation must be declared to the Ministry of in charge of Transport in accordance with the provisions of section 33 of order N° 620/A/MINT/DTT of 04 February 1994.

2) Due date

This refers to the moment when payment can be claimed from the taxpayer. It differs depending on whether it concerns the renewal of the insurance policy or a new registration.

✓ **Renewal of insurance policy**

For owners of vehicles who have taken out an insurance policy in 2016 and which expires in 2017, the payment of the stamp duty shall be claimed at the end of the validity period of the said policy.

For purposes of illustration, on the 1st of December 2016, the owner of a vehicle takes out an insurance policy for six (06) months which expires on the 31st May 2017. In this case, stamp duty on motor vehicles shall be collected as from 1st June 2017, after the end of validity period of the insurance policy.

✓ **First registration**

In this case the due date shall depend on whether the vehicle is acquired from an automobile dealer or it is imported.

- For vehicles acquired from an automobile dealer: payment is due during the delivery of the vehicle to the owner.

- With regards to vehicles imported for immediate use: payment is due upon arrival at customs.

Whether the vehicle is delivered to the owner or imported for immediate use, the stamp duty is paid alongside the corresponding insurance policy. Owners of vehicles who fail to present proof of payment of stamp duty on motor vehicles in this case shall be sanctioned by the competent services.

II- The methods of collection of stamp duty on motor vehicles

In conformity with the provisions of Section 598 of the General Tax Code, stamp duty on motor vehicles shall henceforth be paid once when taking out the first insurance policy of the year.

This method has three characteristics:

- the moment of payment of stamp duty on motor vehicles corresponds to that of the insurance premium ;

- payment is done fully at the moment of initial subscription for a given year ;

- issuance of an insurance attestation is based on prior payment of stamp duty on motor vehicles.

This principle of full payment at the moment of initial subscription requires that the total amount of stamp duty must be collected in the form of a single payment irrespective of the fragmented payment of the insurance premium as authorized by contractual freedom. The insurance attestation must not in any case be issued by the insurance company or an intermediary without payment by the insured of the corresponding stamp duty.

However, full payment of stamp duty on motor vehicles done at the moment of the initial subscription of an insurance policy applies to the following cases:

1) **The case of an insurance policy with a period of validity which cuts across two years:** stamp duty on motor vehicles is paid entirely at the moment of subscription of the said policy.

Illustration: insurance policy subscribed on 1st September 2017 for a period of one year. Stamp duty must be paid fully on this date;

2) **The case of insurance policy subscribed for a period of less than one year:** Stamp duty is paid fully at the moment of initial subscription notwithstanding the duration of the contract. When stamp duty has initially been paid, it cannot longer be claimed at the time of its renewal done in the course of the same year.

Illustration: an insurance policy subscribed on the 15th of March 2017 for a period of six (06) months. Stamp duty on motor vehicles must be collected fully at the moment of the initial subscription. Following renewal on the 15th of September; stamp duty on motor vehicles cannot be claimed for the same year 2017.

3) **The case where the period of an insurance policy corresponds to the civil year:** when the insurance policy covers a period from 1st of January to 31th of December, stamp duty on motor vehicles is collected fully at the moment of subscription or during its renewal.

This reform applies as from the 1st of January 2017. As such insurance companies shall collect stamp duty on motor vehicles against all insurance policies taken out within this year, including those done in anticipation.

III- The procedure of filing returns and remittance of stamp duty on motor vehicles

A. The payment of stamp duty on motor vehicles by the insured

1) Payment through the Insurance Company

When an insured takes out his insurance policy, the insurance company also collects the corresponding stamp duty on motor vehicles in accordance with the provisions of Section 597 of the General Tax Code.

The receipt issued by the insurance company must obligatorily bear the insurance premium, the Value Added Tax (VAT) and the amount of the motor vehicle stamp duty paid by the insured.

When renewing the insurance policy within the same year by a new insurance company, the insured has to present his expired insurance certificate with the corresponding receipt as the case may be so as to avoid paying the same duty twice.

The insurance company justifies the non collection of stamp duty on motor vehicles during the renewal by presenting both the expired insurance certificate and its corresponding receipt.

2) Payment through an intermediary

When the insurance policy is subscribed through an intermediary, he collects the stamp duty using the same procedure and pays it to its insurance company. The latter should in no way invoke the deadline for remittance of the insurance premium or the late remittance by the intermediary to justify the late payment of the stamp duty on motor vehicles. All late payments are sanctioned in accordance with the provisions of the Manual of Tax Procedures.

Insurance companies must keep manual and electronic statistics to follow up policies given out by their intermediaries. These statistics must indicate the certificates issued per intermediary with their serial numbers, the subscriptions done as well as the period covered by each certificate.

B. The procedure for filing returns and remittance by the insurer

1) The procedure for filing returns

In conformity with the provisions of Section 598 of The General Tax Code, the filing of returns for the stamp duty on motor vehicles is henceforth the responsibility of the legally liable person: the insurance company. It must comply not later than the 15th of the month following month of collection.

Practically, the filing of returns of the stamp duty on motor vehicles is done using the turnover and income taxes form that contains a line "stamp duty on motor vehicles". It must be accompanied by a detailed slip of the policies taken out for the period especially the vehicle's registration number, its Vehicle Identification Number, horse power, the amount of duties paid and the period involved.

Concerning insurance policies subscribed in anticipation in the month of December 2016 and covering 2017, insurance companies must in this case collect the stamp duty on motor vehicles in accordance with the reform.

2) Procedure for remittance

In conformity with the provisions of Section 598 of The General Tax Code, the stamp duty on motor vehicles is collected and remitted to the tax collector of the centre of the insurance company not later than the 15th of the month following the month of payment by the insured.

The delay in the remittance of the insurance premium by the intermediary to its company is not binding on the Tax Administration.

The stamp duty on motor vehicles collected by insurance companies and filed in their returns must be remitted through bank transfer into the account of the tax collector of their centers in accordance with the provisions of Section M8 of The Manual of Tax procedures.

IV- The control procedure of the stamp duty on motor vehicles

The collection of stamp duty on motor vehicles having been coupled with the insurance premium subscribed by the insured, proof of payment is by a special procedure.

In order to ensure effective payment of this duty by all vehicle owners, special controls have been earmarked.

A. The proof of payment of stamp duty on motor vehicles

The proof of payment of stamp duty on motor vehicles is by presenting the insurance certificate issued by an insurer.

In any case, the ownership of a current insurance certificate is proof of payment by the person legally liable for the stamp duty on motor vehicles. The insurance certificate must not be issued until complete payment of duties in principal and penalties.

The insurance certificate obtained from an insurer carries a unique identifier and an enhanced barcode to attest its authenticity.

B. Persons entrusted with the authority to carry out control

In conformity with the provisions of Section 602 of The General Tax Code, the control of the stamp duty on motor vehicles is done by duly assigned tax agents from the Directorate General of Taxation with the assistance of agents from the insurance companies and traffic police.

The agents of insurance companies taking part in control must be duly authorized by their respective companies.

C. The procedure and monitoring of control

The control of the stamp duty on motor vehicles is carried out in two forms:

- joint controls carried out quarterly by the agents of the Ministry of Finance (DGT), those of the Transport Ministry, the forces of law and order (police and gendarmerie), and insurance companies;

- controls by traffic police in their routine missions.

Joint control missions are supervised by the Tax Administration which defines the practical modalities of the deployment of control missions over the national territory and also ensures follow up.

In a situation where the control team discovers an offence concerning the stamp duty on motor vehicles, (failure to pay or absence of proof of payment), the vehicle or motorcycle is impounded, personal documents of the driver as well as those of the vehicle or motorcycle are confiscated and deposited at the competent Taxation services against a receipt. These documents cannot be retrieved unless the defaulters must have presented their insurance certificates duly issued by an insurance company following payment of the stamp duty on motor vehicles as well as the penalties.

As a reminder, only insurance companies have the right to collect stamp duty on motor vehicles including duties collected after control missions.

V- Penalties

Penalties for the person legally liable are those enshrined in the Manual of Tax Procedures. They are not peculiar.

As concerns the insured, two types of sanctions are earmarked: Fiscal and penal sanctions meted out on offences in matters of stamp duty on motor vehicles.

A. Offences punishable in the domain of stamp duty on motor vehicles

In conformity with the provisions of Section 601 of The General Tax Code, the following offences are punishable under Tax and penal laws:

- Lack of proof to attest the payment of stamp duty on motor vehicles to agents in charge of control;
- The nonpayment of stamp duty on motor vehicles duly found during control;

- The nonpayment of motor vehicle stamp duty by the insured who has failed to subscribe or renew his insurance policy after it expired at the end of the year.**Fiscal and penal sanctions**

  While fiscal sanctions are meted for compliance offences on motor vehicle stamp duty as recalled above, penal sanctions are only applied on offences discovered during road checks.

B. Fiscal sanctions

In conformity with the provisions of Section 601 of The General Tax Code, the nonpayment, payment after the deadline or the absence of proof of payment on stamp duty on motor vehicles by the person legally liable is punishable by penalties equivalent to 100% of the principal duty.

Furthermore, the implementation of the provisions of Section M78 of the Manual of Tax Procedures, the failure to present current insurance certificate to control agents leads to the impounding of the vehicle in accordance with specific rules and regulations in this sector.

1. Penal sanctions

According to the provisions of Section 601(1) and (2) of The General Tax Code (GTC), the absence of proof of payment of stamp duty on motor vehicles and the nonpayment of these duties constitute offences of the second and third class respectively punishable by the penal code.

The said code states that second class offences are punishable by a fine ranging from one thousand four hundred (1 400) to two thousand four hundred (2 400) francs CFA inclusively.

As for the nonpayment of the stamp duty on motor vehicles constituting a 3rd class offence, it is punishable by a fine ranging from two thousand six hundred (2 600) to three thousand six hundred (3 600) inclusively.

In both instances, the discovery of any of the offences entails the impounding of the vehicle or machine.

Examples:

1st situation: nonpayment found during control

During joint controls by MINFI, forces of law and order and insurance companies, a driver is held for absence of proof of payment of stamp duty on motor vehicles by the control agents. His personal documents as well as those of the vehicle or motorcycle are confiscated and deposited at the taxation services against a receipt.

In this particular situation, sanctions for the nonpayment of stamp duty on motor vehicles discovered during control constitute at the penal level a third class offence punishable at both the fiscal and penal levels, that is a penalty over and above the duty payable and a fine ranging from two thousand six hundred (2 600) to three thousand six hundred (3 600) francs inclusively and the impounding of the vehicle.

2nd situation: Late renewal of the insurance policy

A driver who goes to an insurance company on Thursday 21st December 2017 to renew his insurance policy that had expired since July 31st 2017 is not supposed to be punished.

The payment of stamp duty on motor vehicles within the same year does not call for fiscal or penal sanctions. Consequently, there is no liability to a penalty over and above the duty payable.

3rd situation: absence of proof of payment at the end of the year

A driver whose insurance policy subscribed in 2017 voluntarily comes to the insurance company for renewal on the 3rd of January 2018 is liable to fiscal sanctions.

In fact, the nonrenewal of an expired insurance policy at the end of the year is synonymous to the nonpayment of the stamp duty on motor vehicles thus attracting fiscal sanctions of a penalty over and above the duty payable.

B. Modalities of disputes in the domain of stamp duty on motor vehicles

When penalties of an additional duty equal to the ordinary fee is charged against the owner of a vehicle, the following situations may arise:

- he accepts and pays the ordinary fee plus penalties or he pays the ordinary fee and requests for a waiver of penalties ;
- he contests the stamp duty claimed against him on the basis that his vehicle is not in circulation.

1) The procedure of remission of penalties

In conformity with the provisions of section 571 of the General Tax Code, a reduction or waiver of penalties can be granted following a stamped application done by the taxpayer according to the following modalities:

- when the delay is less than one month, reduction or waiver of penalties can be granted after payment of the ordinary fee.
- when the delay is more than one month, a reduction or waiver of penalties can be granted only after payment of the ordinary fee plus 10% of the penalties.

The application for reduction or waiver of penalties is addressed to the Head of the Tax Center of the real tax payer. For the application to be accepted, it must be signed by the applicant, be stamped, and accompanied by the following:

- proof of payment of the ordinary fee and 10% of the penalties in the case where the delay is above one (01) month ;
- copy of the registration certificate ;
- copy of the last insurance policy.

The Head of the Tax Center must reply to the application of the taxpayer within a time frame of fifteen (15) days.

When the insured applies for remission of penalties, the insurance company has to suspend the issuance of an insurance attestation pending eventually the payment of the balance of penalties owed or upon presentation of a waiver of penalties signed by the competent authority. The insurance company must annex to her declaration of stamp duty, copies of waivers presented by the insured.

2) The procedure of dispute of penalties

Any taxpayer who feels to have been wrongly charged to pay penalties because his vehicle was withdrawn from circulation during the period for which the taxes are claimed may file a petition according to the provisions of Section M 116 of the Manual of Tax Procedures.

As such, he shall file a claim to the head of the Regional Tax Center or to the head of the structure responsible for managing large enterprises within a period of thirty (30) days. The above mentioned claim must, for it to be accepted, fulfill the following conditions:

- be backed by proof of payment of the ordinary fee;

- a declaration to withdraw from circulation duly established by the competent Ministry in charge of Transport ;

  A declaration to withdraw from circulation cannot be considered when the non-payment of stamp duty on motor vehicles is noticed during control;

  In case the claim is rejected or the administration remains silent beyond a time-limit of thirty (30) days, the actual taxpayer may refer the matter to the Minister of Finance in respect in accordance with the provisions of Section M 119 of the Manual of Tax Procedures.

  The present prescriptions must be rigorously observed and all difficulties of application brought to my knowledge.

INTERMINISTERIAL INSTRUCTION N° 0060/MINFI/DIPL OF 28 MARCH 2010 RELATIVE TO THE APPLICATION OF DIPLOMATIC PRIVILEGES IN FISCAL AND CUSTOM ISSUES.

Mindful of the Constitution;

Mindful of the Vienna Convention on diplomatic on relations of April 18, 1961;

Mindful of the Vienna Convention on consular relations of April 24, 1963;

Mindful of the Vienna Convention on privileges and immunities of the UNO of February 13, 1966;

Mindful of the Vienna Convention of December 29, 1951 on privileges and immunities of specialized UNO institutions;

Mindful of the General Tax Code;

Diplomatic privileges in taxation and customs are regulated in the

Republic of Cameroon as follows;

TITLE I
TAX PRIVILEGES

CHAPTER I
DEFINITIONS AND OVERVIEWS

Section 1. Definitions

A) Diplomatic and consular franchise

Within the meaning of this Instruction, "diplomatic and consular franchise" mean privileges accorded to diplomatic missions, consular posts and accredited international organizations or their headquarters in Cameroon, and members of their staff enjoying diplomatic and consular privileges and immunities, for their exclusive use:

1. Franchise of duties and taxes on products or imported objects;
2. Exemption of income taxes as well as special taxes other than indirect taxes that are normally incorporated in the prices of products;

B) Head of mission

The definition of the "Head of mission", as the case may be is , the Ambassador, the High Commissioner, Consul General, Consul, any diplomatic agent heading a diplomatic mission or a Representation of an International organization.

C) Diplomatic agent

A "diplomatic agent" is defined as any agent of a diplomatic mission enjoying diplomatic status.

D) Consular officer

A consular officer is he who by career is in charge of consular functions.

E) International civil servant

An international civil servant should be understood as a member of staff of an international organization benefiting of a diplomatic status.

F) Goods and services destined for official use

Should be understood as "goods and services destined for official use", goods and services intended for the official use of the diplomatic representation, consulate or international organization.

These goods and services include:

1 – Acquiring property to house the chancery and residence of the Head of Mission;

2 – Acquiring materials destined for the construction of the chancery and the residence of the Head of Mission;

3 – Works and real estate services related to the development and securing of buildings referred to in 1) and 2) when the cost is borne directly by the mission;

4 – Services relating to water supply, gas, electricity, telecommunications and cable distribution in the premises of the chancery and residence of the Head of Mission;

5 – The procurement of goods and services for the equipment of the premises of the mission or the residence of the Head of Mission. These include:

- Furniture and office equipment (including supplies and equipment destined to maintain offices);
- Appliances, telecommunication and cable distribution equipments;
- Official vehicles and other means of conveyance used in connection with the mission whose list was duly transmitted to the Ministry in charge of External Relations together with copies of registration cards and certificates of insurance;
- Estimates of repairs and maintenance of official vehicles of diplomatic missions, consulates or representations of international organizations;
- Purchases of fuel for official vehicles in the limits set out in schedule 2.

Section 2. Overviews

A) Reciprocity clause

Can only benefit from diplomatic exemptions under this instruction, the accredited countries that have agree on reciprocal basis, to accord similar advantages to Cameroons diplomatic missions or consulates, which are or would be in place.

B) Exclusions

Cameroonian nationals of foreign diplomatic and consular missions and international organizations as well as their family members are barred tax franchise benefits.

Members of the service staff (people employed as domestic servants of diplomatic missions, consulates and international organization) and "private servants" (employees at the private service of a member of the representation) do not enjoy tax franchise.

C) Special clauses

For international organizations, the establishment agreement which governs or the Headquarters Agreement signed with the Republic of Cameroon must explicitly provide the benefit of the advantages accorded under this instruction, as well as the ranks and functions of the benefiting officers.

A possible check may be conducted only in the presence and with the consent of the diplomatic or consular officer, the international civil servant concerned or his authorized representative.

CHAPTER II:
THE SCOPE OF DIPLOMATIC FRANCHISE

Section 1. Of personal income tax

A) The exempt personnel

Are exempt from paying PIT in Cameroon for activities in connection with their official duties:

- The Head of mission;
- Diplomatic or consular officers holders of a diplomatic card issued by the Minister External Relations;
- Members of staff of international organizations of diplomatic status and those who the Establishment Agreement or Headquarters agreement clearly states the franchise.

B) The special case of the administrative and technical staff

The technical and administrative staffs of diplomatic missions and similar bodies are exempt from the payment of PIT once it is established that they are liable to income tax in their country of origin.

In any case, if there is absence of evidence establishing their liability to income tax in their countries of origin, they remain subject to PIT under the provisions of tax law of Cameroon.

Section 2. Of Value Added Tax (VAT)

A) Applicable regime to Diplomatic mission, consulates and international organization

Diplomatic missions, consulates and international organizations are exempt from the payment of VAT for the purchase of movable and immovable property for the equipment of their premises.

This exemption also covers expenditures for vehicle repairs, the acquisition of uniforms for the working staff, water supply, electricity, gas, cable distribution and telecommunication as well as goods and services acquired during exceptional circumstances such international days and official festivals of the international organization, diplomatic mission and consulates.
The above exemption also covers the purchase of fuel in the quantities specified limits set out in schedules 1 and 2.

B) The applicable regime to the Head of mission

The Head of mission is exempt from VAT on the purchase of movable property for his residence, spending on maintenance and repair of administrative or service vehicles, as well as on supplies of water, electricity, gas, telecommunication and cable.

This exemption also extends to quarterly purchase of personal property within the quantities specified limits set out in schedules 1 and 2.

C) The regime applicable to the diplomatic staff

The diplomatic staffs of diplomatic missions, consulates and international organizations accredited to Cameroon enjoy the same advantages as heads of diplomatic missions within the quantities specified set out in schedules 1 and 2.

D) The regime applicable to the administrative and technical staff of diplomatic missions, consulates and international organizations

The administrative and technical staffs of diplomatic missions, consulates and international organizations accredited to Cameroon enjoy, within the six (06) months their first installation, the exemption from VAT on purchases of goods and services for their personal use.

The tax law in force in Cameroon shall be applicable to the staff that do not benefit of the privileges enshrined in this instruction.

Section 3. Of the special Tax on Petroleum Products

The diplomatic mission, consulate, international organization and the staff of diplomatic rank are exempt from the payment of the special tax on petroleum products in the quantities specified in schedules 1 and 2.

Section 4. Of registration fees, stamp and tax on land ownership

As concerns registration fees, stamp and tax on real estate, diplomatic missions, consulates and international organizations enjoy the following:

- Acts for which registration is incumbent upon an international organization are registered for free unless otherwise stipulated in a Headquarter agreement with a country of the Economic and Monetary Organization of Central Africa.
- Acts established by foreign diplomatic missions and Consulates of the Economic and Monetary Organization of Central Africa are exempt from the formality of registration.
- Subject to reciprocity, nationals who are not members of CEMAC are exempt from stamp duty on passports and visas.
- The following are exempt from stamp duty on resident permit :
  - Assistance staff or of technical cooperation;
  - Staff of military or police cooperation;
  - Non diplomatic staff of diplomatic mission, consulates and international organizations accredited to Cameroon.
- Exemption from property tax on real estate belonging to diplomatic missions and international organizations haven signed a headquarter agreement with Cameroon. However, the tax is due where the diplomatic mission, consulate or international organizations are no longer tenants of the building. In this case the owner of the property remains liable to property tax.
- Exemption from stamp duty on motor vehicles (vignette automobile) for vehicles owned by those enjoying diplomatic or consular privileges and vehicles used exclusively on temporary admission under international cooperation projects.
- Members of diplomatic missions, consulates and international organizations are exempt from airport stamp duty.

CHAPTER III:
PROCEDURES OF EXEMPTION AND REFUND TAXES ISSUES

Section 1. Tax exemption title issue

The petitions must be formulated like a verbal note signed by the head of mission, the Chargé d'Affaires or any other diplomatic designated for, and addressed to the Minister of External Relations who, after certification will transmit it to the Minister of Finance (DIRECTORATE GENERAL OF TAXATION).

Petitions must be quantified and purchases done through specific suppliers.

So, the pro forma bill which comes with the petition must clearly mention the name, address and Unique Identifying number of the supplier. The pro forma must also clearly show the amount for which the exemption is requested.

Any petition which does not respect that procedure is sent back to the Minister of External Relations.

The certification of the Ministry of External Relations on top of the petition testify:

- the steadiness of the accreditation of the mission
- the effectivity of the steadiness for the advantage requested
- the appropriateness or adequacy of the petition to quotas

The exemption tax certificate issued by the Minister of Finance (Directorate General of Taxation) grantee:

- the steadiness of the petition according to the General Tax Code disposals;

- the steadiness of written proof or evidence;
- the respect of quotas determined by this instruction.

Specifically about fuel tax exemption, diplomatic missions, consular, and international organisation, must periodically send to the Minister of External Relations, the inventory of their cars, with their registrations books and their insurance certificates. This inventory must precisely have names, first names, the quality of those who the vehicles have been allocated to. It must also clearly precise the year of acquiring and be permanently up dated.

Tax exemption title issued through this instruction are valid for 3 months, without a possibility of postponement or anticipation if it concerns fuel or quarterly house provisions of diploma tics missions, consular and international organizations, even their employees or staff.

They have 6 months validity with an exceptional extension of 3 months in others cases.

Exemption titles concerning the administrative and technical staff can not be extended unless there is a justified case of force majeure.

Section 2. The refund taxes

In conformity with the provision of section 149 of the General Tax Code, diplomatic missions, consular and international organisation may apply for the refund of VAT

At the end of each quarter, refund taxes applications must be filled and certified by the head of mission, the Chargé d'Affaires or any other diplomatic designated for, and addressed to the Minister of External Relations who will transmit it to Minister of Finance (Directorate General of Taxation).

TITLE 2
PRIVILEGES IN CUSTOMS

CHAPTER I:
IMPORTATION, USE AND VEHICLES TRANSFER

Section 1. Importation

Can import tourism vehicles with exemption from duties or with tax exemption are:

- diplomatic missions, consular, international organisation for their services needs;
- members of their diplomatic, administrative and technical staff none Cameroonians for private use.

The benefit of that importation for the diplomatic staff is limited to two vehicles per family related to his size, and to one car per family for administrative and technical staff.

The benefit of importation with tax exemption is granted for one year renewable.

Vehicles importation is done according to a registration " d'acquit-à-caution" in guarantee to rights and taxes eventually incurred.

However, about particular case of cars belonging to the property of the diplomatic mission, consular or international organisation, the financial guarantee is replaced by a moral guarantee of the head of mission, who accept to submit himself to the regulation of temporary importation of vehicles of tourism as:

- annual renewal of the temporary importation title;
- ban of offering or selling vehicles under temporary importation without previous agreement of Minister of External Relations;
- exclusively use for services or strictly personal.

Section 2. using and transfer

The vehicle strictly devoted to the beneficiary can not be sold, offered or replaced during 3 months, from the registration date unless a case of "force majeure" is establish (mechanical destruction, theft, important accident damages, final departure of the beneficiary).

In case of re exportation, the beneficiary must regularize the customs situation of his car.

The disposal above does not concern vehicles given to physical or moral persons benefiting for the temporary importation system or temporary admission system.

Any way, the transfer must previously be authorized by the Minister of External Relations.

CHAPTER II:
PROVISIONS APPLICABLES TO GOODS IDENTIFIABLES AS FOR LONG LASTING CONSUMPTION, EQUIPMENTS AND BUILDING MATERIALS

Section 1. Goods identifiable as for long lasting consumption

In conformity with above provisions, rights and taxes exemption for importation of goods like refrigerators, air conditioners, video recorder, cookers, televisions, motorized bike, furniture, etc… is agree for the first installation of (ayants droits diplomatic) and none diplomatic (administrative and technical staff) and for the duration of their stay only for diplomatic agents. Nevertheless, for those ones, the duration of life of articles will be taken in account and the regularization of the customs situation of the previous exempted ones.

Section 2. Equipments and building materials

Only equipment and building material devoted to the building of diplomatic mission, chancelleries, consulate head of by a consular civil servant can benefit of customs exemption or the refund of paid taxes. Material and Equipment above are considered to be an integral part of work involved.

Section 3. Selling or ofering goods identifiable as for long lasting consumption.

Goods identifiable as for long lasting consumption and devoted to the official use of diplomatic mission, international organization or the use of their members can not be given up or sold.

In fact, the application for exemption from customs duties established by the head of the representation and certified by qualified Cameroonians services, specify the commitment of the beneficiary not to dell or offer goods.

TITLE 3
FINAL PROVISIONS

It is still understandable that quantities indicated in annex 1 and 2 are the roof or the limit which can not be crossed and exemption duties granted under head of mission responsibility must correspond to the real needs of beneficiaries.

Goods exempted in this instruction notably equipment and building materials must be delivered to the beneficiary of the exemption certificate or to his representative duly appointed.

The related deliveries slip must necessarily include the names, first names, addresses of the head of reception and eventually the type and the registration vehicle number, driver's name, the date and all the helpful information.

Moreover, they must resume the number and the date of the definitive bill and payment modalities (check number, bank, cash…)

If the definitive bill is also a delivery slip, it must obligatory include above mentions.

The non-observance of provisions above may lead to, in case of offence, the responsibility of the defaulting supplier.

The re exportation of goods and vehicles admitted to the exemption from customs duties must be certified by customs services and copy of the helpful documents handed over to the Minister of External Relations to up date the master file involved.

The present instruction is applicable from the date of signature. It abrogates provisions of the interministerial Instruction No 0123/MINFI/DIPL of the 20th November 1989 related to the application of diplomatic privileges and modify the provisions contrary of Instruction No 0001/MINEFI/DI/L of the 4th February 2004 précising modalities of application of the fiscal provisions of the Finance Law for the year 2004.

APPENDIX 1

Quarterly quota authorize for house provisions and goods long lasting consumption for the diplomatic corps, consular and international organization.

	Head of mission	**Other diplomatic**
Champagne and wines	120 litres	80 litres
Spirituous or spirits	60 litres	30 litres
Beers and non alcohol drinks	80 cartons of 24 bottles of 33cl or equivalent	60 cartons of 24 bottles of 33cl or equivalent
Cigarettes	2,000 cigarettes(10 cartons of 200 cigarettes)	1,600 cigarettes (8 cartons of 200 cigarettes)
Tobacco	10 parquets	8 parquets

APPENDIX 2

Quarterly quota authorize for fuel exemption for the benefit of diplomatic corps, consular and international organization.

	Official of mission	**Head of diplomatic mission**	**Others diplomatic**
Fuel	2,000 litres per vehicles up to 10 vehicles	2,000 litres	1,200 litres

JOINT CIRCULAR N° 0002335 /MINATD/MINFI OF 20 OCTOBER 2010 TO SPECIFY THE MODALITIES OF APPLICATION OF LAW NO 2009/019 OF 15 DECEMBER 2009 ON LOCAL TAXATION

THE MINISTER OF STATE, MINISTER OF TERRITORIAL ADMINISTRATION AND DECENTRALIZATION AND THE MINISTER OF FINANCE

TO**:**

- *Municipal Executives ;*
- *The Director General of Taxes ;*
- *The Director General of Customs;*
- *The Director General of the Treasury, Financial and Monetary Cooperation;*
- *The Director General of the Budget;*
- *The Director General of the Special Council Fund for Mutual Assistance (FEICOM);*
- *The Director of Decentralized Territorial Communities;*
- *Regional Revenue Collectors;*
- *Municipal Revenue collectors.*

The Law on local taxation promulgated on 15 December 2009 falls in line with the implementation of the decentralization process.
Essentially, the new disposition aims at:

- raising the level of fiscal revenue of local councils through the transfer in their favour of the proceeds of some taxes and dues ;
- ensuring a better reallocation of resources through fiscal equalisation;
- reinforcing the financial autonomy of decentralized territorial communities by the organization of the progressive transfer of competences in terms of the management of local taxes and direct access to the revenue devolved to them;
- the enhancing the values and revenue from local taxation.

This circular specifies the interpretation and application modalities of the said law, and provides the practical orientations necessary for its implementation.

It shall there by provide clarifications on:

- general provisions;
- the local development tax and communal taxes administered and managed by the State but whose proceeds are destined to decentralized territorial communities;
- communal taxes administered and collected by the decentralized territorial communities;
- specific provisions to intermunicipal and equalization taxes and dues, and to those of regions;
- procedural rules.

PART ONE
GENERAL PROVISIONS

A - Scope of application

The Law on local taxation treats all taxes and levies which are collected by decentralized units or transferred to the said communities whatever their nature and purpose.

As such, it applies:

- to councils;
- to city councils;
- to sub divisional councils;
- to the regions;
- to inter-municipal bodies;
- and to any other type of territorial community created by the State.

B - Tax competences devolved to decentralized territorial communities

The Law on local taxation specifies that a territorial community can only collect a tax, a due or a royalty if the said tax, due or royalty are created by law, voted by the deliberating organ and authorized by the competent authority.

Thus, the levying of a tax by a Decentralized Territorial Community can only take place if three (3) cumulative conditions are fulfilled:

- the creation of the said levy by the law;
- the institution of this levy by the deliberating organ within the territorial jurisdiction of the local community;
- the approval of the deliberation by the competent supervisory authority.

In fiscal matters, the exclusive competences of the decentralized territorial communities are as follows:

- in terms of tax base, the institution within the communal area of communal taxes already created by the law and fixing of rates and tariffs within the limits and ranges provided for by the law, by the municipal council during the annual budgetary session;
- in matters of collection of municipal taxes, the competence belongs to the municipal Revenue collector after issue by the municipal recovery services;
- in matters of litigation, the competence of the Municipal administrator for examination at first instance of claims relating uniquely to municipal taxes, to the exclusion of the local development tax and communal taxes.

Moreover, it should be specified that the decentralized territorial communitieshave no fiscal competence as concerns local taxes, administered and managed by the State, of which the revenue is simply transferred to them.

A- **The principle of solidarity and harmonious development of all decentralized territorial communities**

The Law on local taxation implements the principle of solidarity among decentralized territorial communities in view of their harmonious development

It consecrates the principle of financing of this solidarity through two mechanisms as follows:

- the principle of solidarity by inter-municipality through FEICOM;
- the principle of solidarity by equalization of the product of some local taxes centralized by the said body.

1) The principle of solidarity by intermunicipality through FEICOM (article 116-1)

The mechanism of intermunicipality consists, for territorial communities to transfer to FEICOM, a quota of the product of some dues and taxes.

To this effect, 20% of the product of additional council tax, parking fees, business licenses, liquor licenses, the tax on land ownership and duties onreal estate transfer.

The revenue thus constituted serves to finance, the proper functioning of the body on the one hand, and, the various interventions in favour of the local communities on the other hand.

2) The principle of solidarity by equalization of the product of some local taxes centralized by FEICOM (article 5, 116-2, 119-2)

Article 5 of the law on local taxation institutes as such a horizontal equalization mechanism which consists in centralizing and redistributing some shares of taxes and dues, in order that the territorial communities with high tax yields palliate the insufficiency of resources of local communities with low fiscal potential, by direct payment into their budgets.

The centralization of the following products, subject to equalization, is assured by FEICOM:

- 70% of additional council taxes including;
- 28% of basic deduction in favour of the council or the City council;
- 42% of the balance centralized to FEICOM in conformity to the regulatory.
- provisions in force;
- 20% of the share of annual forestry royalty transferred to councils;
- 100% of windscreen licenses.

The application modalities of the equalization are fixed by special texts.

D - Modalities of follow up of the output of local taxes

According to article 6 of the law on local taxation "the State makes sure that the annual output of local taxes corresponds to a proportional rate established in relation with its level of fiscal resources ".

"To this effect, the financial services of the State involved in the fiscal management of territorial communities are supposed to ensure, with the same efficiency as for State taxes, the collection of local taxes of which they have the responsibility".

The Law thus lays down the principle of efficiency and profitability in the management and follow up of local taxes.
In order to arrive at this result, the officials of taxation services of the State and decentralized territorial communities should determine annually:

- the quantitative objectives of the revenue expected per nature of tax ;
- the qualitative and quantitative indicators for follow up-evaluation of the said revenue.

The term "indicator" refers to the various criteria or markers capable of enabling us appraise and evaluate monthly and quarterly the output level of taxes and dues of the DTCs.

PART II:
BUSINESS LICENCE

Articles 8, 9, 10, 11: criteria of liability

Any natural or corporate body which exercises a lucrative activity in a habitual manner within a council area is subject to business license contribution.

It should be understood that by habitual and lucrative activity, means any repetitive exercise of acts of trade as a profession with the goal of realizing a profit.

Non lucrative activities recognized as public utility by a decree and those to which access is free are excluded from this category.

However, some activities exercised whatever their nature and the amount of turnover realized, are liable to the business license payment as of right. These are notably the activities presented in annex II of the law on local taxation that obligatorily requires the establishment of a business license for the person carrying them out.

It should be underscored that the activities of nongovernmental organizations and common interest groupings are considered as non lucrative activities when they are recognized as public utility by decree and when access to the services they offer is free of charge.

Article 12: Exoneration from business license for new enterprises

New enterprises are exonerated from the payment of the business license during the first two years of their activity.

For the implementation of this measure, we should understand "new enterprise "to mean that which is registered in the trade register during the year considered and who goes to the taxation service for the first registration.

On the basis of an application introduced by this category of enterprises, the chief of the competent taxation centre (DTC, METC, LTU, etc.) issues a license bearing the indication **"EXONERATED"** which they can use in their various transactions.

Shall not be considered as new enterprises for the benefit of the measure, enterprises that were previously under the discharge system of taxation and have been reclassified to the business license, enterprises already having a single identifier and simply changing the place of filing returns or better still, those registered in the trade register and changing management.

Similarly, new enterprises shall remain subject to the other formalities surrounding the creation of a tax file in their relevant centre, notably the location, registration, the payment of various duties …

Concerning the computation of the two year deadline during which the exoneration is valid, any year started counts for a full year.

Moreover, enterprises having benefited from this measure and which after the years of exoneration are eligible to particular tax regime providing similar advantages can still aspire to the benefit of the said exoneration.

<u>Articles 13, 14, 15, 16, 17, 18, 19, 20 and 21</u>: Assesment modalities

The modalities for the establishment of the license have not been modified by the new law. Consequently, the rules governing the place of establishment, the personality, the annual nature of the license and the calculation shall continue to be applied.

Therefore, the license should be declared within the ten (10) days which follow the start of the taxable activity, even in case of exoneration.

In case of renewal, the annual declaration should be made within the first two months of the year, that is to say before the 1st of March, or within the first two (02) months following the end of the two (02) years temporary exoneration.

Taxation services shall particularly see into it that, in addition to the habitual information on the identification of the taxpayer, the license return contains necessarily:

- the number of the trade register;
- the registration number of the enterprise;
- the references of location (of head office and respective establishments per town, quarter street, door number) ;
- the nature of activity;
- amount of turnover ;
- the reference of the last receipt of land tax or of the tenancy contract;

The license due is the result of the application of a digressive rate fixed by the beneficiary local councils on the turnover realized by the taxpayer during the previous financial year.

For the final determination of the turnover of the previous financial year (N-1), the taxation services will carry as the case may be rectifications of the bases at the time of declaration of the CT and VAT balances.

The rates applicable are fixed by the deliberating organ of each beneficiary council in conformity with the range retained by the law.

It should be recalled that the particular modalities for the calculation of the license of interurban transporters of persons, transporters of goods and enterprises realizing a turnover higher than 2 billion francs are maintained.
Thus:

- individuals subject to the simplified regime of transporters provided for in article 64 of the General Tax Code pay the license according to the modalities defined in article 13 (5) of the law on local taxation;
- individuals or corporate bodies under the actual regime are liable to the license annually according to the global turnover of the vehicles.

For this last case, the transporter of goods or of persons concerned establishes a single license for all their vehicles at the council hosting the head office of the enterprise.

As concerns the bases of assessment for enterprises fully subjected to the license, where the turnover is less than five million, the minimum of levy should be retained by using the range of 0.283 % to 0.400% of annex I concerning the table of the corresponding classes of licenses and the corresponding brackets.

Articles 29, 30, 31, 32: Sanctions

The sanctions provided for in case of nonpayment, late payment, failure to display the license or exercise of an illegal or forbidden activity are the same as those provided for previously.

Also, the following penalties should be applied:

- 10% per month of delay of payment of the license, with a maximum of 30% of the tax due;
- Best judgment assessment for any taxpayer not having paid the license with an increase of 50% or 100% of the duties due, depending on whether good faith is established or not;
- CFA 10,000 francs in case of failure to display the license;
- Collection of duties for the license in case of the exercise of an illegal or prohibited activity accompanied by an increase of 100% of the duties, without issuance of the license;
- For the particular case of transport enterprises, the failure to present the license leads to the impounding of the vehicle.

Moreover, the measures concerning the closure of establishments and impounding of vehicles are still in force.

PART III:
LIQUOR LICENCES

Articles 33, 34, 35, 36, 37,40 : criteria of liability

Individuals or corporate bodies with or without authorization, carrying out the manufacture, whole sale or retailing of alcoholic drinks shall be subject to the liquor license.

The same thing holds for importers of the abovementioned drinks, which are equally subject to the liquor license, even when these drinks constitute the accessory of a principal activity.

As a reminder, the sale of mineral water, gaseous waters, aromatized or not by non alcoholic extracts and the sale of fresh unfermented juice, when it is carried out in a separate establishment from the one comprising the taxable drinks does not give rise to liquor license. However, when this water is sold in the same establishment as the taxable drinks, it is subject to the liquor license.

Articles 43, 44: Assessment modalities

- With regard to the assessment modalities, new tariffs are provided for by the law on local taxation. The amount of the license due is determined by applying the amount of the license or of the discharge tax on the tariff corresponding to the category of drinks concerned as follows:

Nature of activity		Activities liable to the business license	Activities liable to the discharge or global tax
Class of License	**Basic element**	**Contribution business to license**	**Amount of the global tax**
1st class	Non-alcoholic beverages	02 times the business license	01 time the amount of the global tax
2nd class	Alcoholic beverages	04 times the business license	02 times the amount of the global tax

However, with regard to operations capable of giving rise to the various licenses realized within the same establishment, the base to be retained for the calculation of the licenses shall be that of the activity giving rise to the highest license. Thus for example, if an enterprise offers to its customers at the same time alcoholic and non-alcoholic drinks, the license duty to be taken into account shall be liquidated on the basis of alcoholic drinks.

Article 43: Sanctions

The nonpayment, the non display or the non presentation of the license, are subject to the sanctions provided for the same offences in terms of business license.

PART IV:
THE GLOBAL OR DISCHARGE TAX:

Article 45: Criteria of liability

In addition to commercial, industrial and other activities which were already subject to discharge tax, the law on local taxation extends the scope of this tax to artisanal and agropastoral activities that neither fall under the regime of actual benefit nor the simplified taxation system, nor the basic system, and of which the turnover is less than 15,000,000.

Article 46, 47: Assessment modalities

The assessment modalities of the existing discharge tax were maintained by the new law on local taxation.

Nevertheless, and as a reminder, the discharge tax is due per council and per establishment, except for mobile traders who pay their discharge tax in the council of their residence.

The discharge tax is equally due per distinct activity, the distinction of activities being formed here in conformity to the list fixed by the law.

Thus, if in the same establishment are exercised two distinctive activities according to the abovementioned list, and which are not complementary, each of activity should be subject to a separate taxation.

As an illustration, if the same establishment sells educational stationeries and deals in hair dressing, each of these activities is subject to the payment of a separate discharge tax.

The product of the discharge tax is entirely devolved to the councils and subdivisional councils, to the exclusion of city councils, and henceforth of FEICOM.

The persons liable should pay a tax on local development which is a tax due in return for specific services and whose modalities are specified later on.

On the contrary, the audiovisual royalty is not applicable to the discharge tax.

The tariff of the discharge tax is fixed by deliberation of the council according to the list of activities fixed by the law in the following categories and brackets:

- Category A	0 F	to	20,000 F	
- Category B	20,001 F	to	40,000 F	
- Category C	41,001 F	to	50,000 F	
- Category D	51,001 F	to		100,000F

The discharge tax is declared and paid within the fifteen (15) days that follow the end of each quarter. Successive payments are inscribed on the discharge tax follow up form.

The levying of the discharge tax is done by the taxation services, in a unique issue slip in favour of the council or the subdivisional council of the location of the enterprise.

Article 47: Sanctions

The Law institutes sanctions in case of nonpayment of the discharge tax, and of failure to display the payment form of the said tax.

In case of nonpayment of the discharge tax within the legal deadlines, the closure of the establishment shall be effected, and concomitantly, the application of a penalty of 30% of the tax due.

The non display or the non production of the discharge tax payment form shall lead to the payment of a fine of CFA 5,000 F CFA, under the same conditions as the principal tax.

The sanctions for nonpayment of the discharge tax are not cumulative with those applicable for failure to display or to produce the discharge tax payment form.
For hawkers and transporters, a seizure of goods can be carried out, in conformity with the modalities provided for by the law. Perishable goods can only be seized after a warning is served to the taxpayer according to the forms provided for by the law.

However, taxpayers under the discharge tax can opt for the basic system. This option being irrevocable, it follows that from its notification by the taxpayer to the chief of taxation centre, it becomes final.

PART V
LAND TAX AND DEEDS OF CONVEYANCE

Article 48 et 49: Transfer to councils of the product of land tax on real estate ownership and deeds of conveyance

The provisions relating to liability to land tax and the transfer of ownership of property remain those contained in the General Tax Code. The law on local taxation however consecrates the transfer of the product of land tax and the registration duties on the conveyances to the council of the place of their situation.

However, there shall no longer be the collection of additional council taxes on land tax.

PART VI
TAX ON GAMBLING

Article 50: Total transfer to the councils of the product of the tax on gambling

The law on local taxation consecrates the integral transfer of the tax on gambling to the council of the place of exploitation of the games.

However, for towns endowed with a city council, the tax on gambling I integrally and exclusively remitted to the city council.

The general rules relating to the tax on gambling are still governed by the General Tax Code and its texts of application.

Notwithstanding, there shall no longer be any collection of additional council tax on this tax.

PART VII
WINDSCREEN LICENCE

Article 51: Complete transfer to the councils of the product of the automobile stamp duty

The law on local taxation consecrates the integral redistribution of the product of automobile stamp duty to councils and city councils by the equalization mechanism. The modalities of this redistribution are set by a special text.

Consequently, FEICOM or any other body in charge of the centralization and equalization should not carry out deduction of any nature whatsoever on the product of the windscreen license which is remitted to it.

The provisions relating to the tariffs, collection modalities, payment deadlines, exonerations and sanctions are still those contained in the provisions of articles 594 to 603 of the General Tax Code and its texts of application.

The modalities of ordering, sale and the regime of remittances on the sale of windscreen license are fixed by a special text.

PART VIII
THE ANNUAL FORESTRY ROYALTY

Article 52: Distribution of the communal share of the annual forestry royalty

In conformity with the provisions of article 243 of the General Tax Code, councils benefit from a 40% share of the product of the annual forestry royalty.

The law on local taxation fixes the distribution of this share as follows:
- 50% as withholding at source to the profit of the council of location;
- 50 % as the balance centralized for FEICOM or any other body charged with the centralization and equalization of local taxes.

By council of location, it should be understood the council hosting the surface area of the forestry exploitation title (UFA, sale of felled timber) giving rise to payment of the royalty and not that hosting the headquarters of the enterprise exploiting the title.

When an exploitation title covers the territory of more than one council, the distribution of the share pertaining to the council of location should be done proportionately to the surface area of the title occupied in each council.

Thus for the concessions, the AFR is paid in three installments of an equal amount and successively on 15 March, 15 June and 15 September of the year, to the competent taxation services. For the sales of felled timber, the royalty is paid in totality within the forty-five (45) days that follow the deposit or the renewal of the title owner's bank caution.

PART IX
ADDITIONAL COUNCIL TAX:

Articles 53 to 56: The additional council taxes are collected by the taxation and customs administrations in favour of the council. The additional tax being deducted at the same time as the principal of the tax on which they are levied, their collection follows the lot of these taxes whose collection modalities are those provided for in the General Tax and the Customs Code.

The product of the additional council tax is distributed as follows:
- 10% to the State, as levying and collection fees;
- 20% in favour of the Special Fund for Mutual Assistance (FEICOM);

- 70% in favour of councils, sub divisional councils and city councils.

The distribution and the issue of the additional council tax is done in accordance with the provisions of articles 55, 115 and 116 of the law on local taxation.

PART X
COUNCILS TAXES
I - THE LOCAL DEVELOPMENT TAX (LDT)

1) General provisions

The Local Development Tax instituted by the law on local taxation is applicable as of right. To this effect, the collection of the said tax is not subordinate to the vote of the municipal council or the city council.

The LDT is collected in return for the services such as public lighting, drainage, refuse disposal, the functioning of ambulances, water and electricity supply. This requirement for consideration derives from the obligation that weighs on the local communities to work towards the provision of the abovementioned
services and as well as their maintenance.

Moreover, it should be noted that the product of the LDT is allocated in priority to development or to the maintenance of services. As such, the expenditure projection for the development and maintenance of these basic services should be at least equal to the LDT revenue collected during the previous financial year.

2) Liability

Those liable to the payment of the local development tax are natural persons, including those liable to the global tax and business license for their professional activities.

The natural persons mentioned here, besides those liable to the business license and discharge/global tax, include employees of the public or private sector, earners of a monthly salary or a salary arrears. Nevertheless natural persons having a monthly salary less than CFA 62 000 francs are exonerated from the payment of the said tax.

3) Assessment

The LDT is levied on the basic salary for workers of the public sector, and on the salary corresponding to their categories with regards to employees of the

private sector, as well as on the principal of tax, as concerns persons liable to the discharge/global tax or to business license.

The basic salary refers to the index or wage corresponding to a category, served to the worker. It does not include allowances and other advantages in kind which contribute to the gross salary. The basic salary is equally different from net salary which refers to the gross salary minus the taxes and social dues.

It is due for natural persons from the payment of the salary to the employee, and is payable at the same date like every other withholding at source that has to be carried out from the employee's salary by the employer.

For natural persons or corporate entities liable to the global tax or the business license, the LDT is due during payment of the global tax or the business license on which it is levied. Enterprises of the Large Tax Unit and the METC are supposed to issue a unique transfer order for the license, which should specify the share of the LDT.

The law on local taxation fixes the maximum tariffs of the LDT. It is thus left to the beneficiary councils and city councils to communicate to the taxation services, the tariffs set by the council within the ranges fixed by the law. When

the tariffs are not communicated to the services, the latter apply the maximum tariffs the maximum tariff of a tax bracket constituting the minimum tariff of the upper bracket.

For employees of the public sector, the proceeds of the LDT is centralized at FEICOM and shared to all the councils just as the council additional surtax.

4) Sanctions

Given the specificity of this tax, the sanctions relating to the nonpayment of the local development tax, follow the procedures applicable to the taxes and duties on which it is levied.

II- THE OTHER MUNICIPAL TAXES

Articles 61 et 62: General provision relating to communal taxes

The law on council tax institutes besides the local development tax, other local taxes which are exhaustively enumerated. Councils in the frame of this enumeration can instate them by deliberation of the municipal council.

Unlike the LDT for which the council is empowered to deliberate on the rates applicable in the jurisdiction of the municipality, a council tax shall be levied in the territory of the municipality only if it has been established by the municipal council. This deliberation where appropriate, shall fix the rates when the law provides ranges within which the municipality is authorized to adopt the rates applicable in its territorial jurisdiction.

In more concrete terms, the councils can only collect a municipal tax when the latter is provided for in article 62 of the law on local taxation and has been instituted by a deliberation of the municipal Council.
On the contrary, when the council has not instituted by deliberation within its territorial jurisdiction the tax provided for in article 62 of the law on local taxation, this tax cannot be subject to deduction from the taxpayers of the council.
A communal tax instituted by deliberation of the municipal council is due by any person who, within the territorial jurisdiction of the municipality, either carries out taxable operations, or fulfills the specific criteria provided for by the law for each tax, such as the keeping a liable good, the exercise of a taxable activity, liability to a tax of an activity or a situation constituting its developer as liable to tax.

A- SPECIFIC PROVISIONS TO THE VARIOUS MUNICIPAL TAXES

Articles 63 to 65: The cattle slaughter tax

1) Liability

The cattle slaughter tax is due by everybody who slaughters livestock in a slaughterhouse developed or managed by the council, whatever the quality of

the person, whether the slaughtered animal is meant for domestic consumption or for sale. The animals referred to in this circular comprise all livestock with the exception of poultry and rabbits and rabbits.

Slaughterhouses developed by the council refer to those constructed, repaired or equipped by the municipality alone or with other public or private persons, once the latter carried out works there in view of rendering it operational. It is not necessary that the infrastructure be the property of the municipality, its participation in its development is sufficient for the collection of the slaughtering tax.

By slaughterhouse managed by the municipality, it should be understood as those that are either directly administered by the services of the municipality, or by means of a municipal management, or by a public establishment created by the council. Also forming part of it are developed slaughter houses or the premises used as such rented to the council by public or private persons and directly administered by the council.

The slaughtering tax is not due by the persons take their animals to be killed in slaughter houses developed or managed by public or private persons other than the council or communal public establishments duly authorized by virtue of the legislation applicable in matters of the slaughtering of animals. However, these persons are not exempted from the payment of service duties and taxes collected by veterinary services by virtue of the legislation in the domain of sanitary and veterinary inspection.

2) Assessment

The cattle slaughtering tax is due before any slaughter of animal is underway and payable at the time of presentation of the animals at the slaughter house, the latter being the generating act. The council services proceed to this effect with the registration of the animals to be slaughtered and to the collection of the duties as specified in article 65 (1).

Its rate is fixed respectively for cattle and equines at CFA 1,000 francs per head, for pigs at CFA 400 francs per head and for sheep and goats at CFA 250 francs per head.

3) Sanctions

The fraudulent slaughtering of animals is punished by a fine per head of cattle killed fixed at CFA 10,000 francs for cattle and equines, and CFA 5,000 francs for the other animals concerned. This fine which is collected without prejudice of the sanctions provided for by the legislation in matters of slaughtering and hygiene, is immediately payable from the moment the offence is noticed by the municipal agents designated to this effect.

By fraudulent slaughtering, it should be understood in addition to the slaughtering in slaughter houses developed or managed by the councils of the animals mentioned in article 64 without payment of the slaughtering duties, any slaughtering of the said animals in violation of the legislation in matters of the slaughtering of animals and hygiene. The municipal services should contact the veterinary services to ensure the respect of the said legislation.

It remains understood that fraudulent slaughtering of animals gives right to the collection of the slaughter tax normally due at the rates in force, in addition to the fine for fraud.

It should also be recalled that the slaughtering tax being due before slaughtering of the animal, the nonpayment of the duties leads to the suspension of the slaughter until the payment of the tax due.

<u>Articles 66 to 72</u>: The municipal tax on cattle

1) Liability

The council tax on livestock instituted by the law on local taxation is payable by owners of herds. It is due per year by individuals and entities possessing herds from the 1st of January of the considered year, no matter whether it is for domestic or commercial purposes.

Consequently, the livestock council tax is due by persons who rear bovine in view of selling them alive or in the form of meat (flesh), as canned

products, for touristic purpose, for domestic consumption, for scientific or medical experiences or for any other goal insofar as they are not listed by the exemptions of Section 67.

The following are exempt from the payment of cattle tax:

- All State owned animals regardless of their use, at the exception of all other public entities including councils and public establishment;

- The owners and keepers of animals imported from abroad for the purpose of reproduction, particularly for experimental purposes by scientific and medical research structures, universities and agricultural training centers and those imported by structures or individuals in view of reproduction in breeding farms;

- Owners or keepers of animals employed in plowing and other agricultural exploitations. This concerns animals used for labour activities. Those used to drag carriages are liable to the payment of the tax if only they are not employed for labour activities as well;

- Owners and keepers of animals bred by charitable organisations for social works. Charity works shall refer to services rendered by recognized public utility organisms carrying out non-profit making activities. They are exempt from the cattle tax solely for the keeping of animals used for a social goal, that is, they are bred for the consumption of pensioners, in the course of their training or apprenticeship agropastoral profession.

2) Liability and assessment modalities

The council cattle tax is payable no later than the 15 March of the fiscal year in respect of the number of cattle kept or owned. The taxpayer shall declare no later than the above mentioned date to the council of localization of the herds. The tax rate is decided by the municipal council within the range of 200 and 500 CFA FRANCS per head.

For the purpose of cattle tax, Council of localization of herds shall mean, the benefiting municipality of the proceeds of the tax, which may be the council or rural council where the animals are situated.

It is important to note that, when the taxpayer has paid the tax on livestock for a given year, his displacement within the jurisdiction of another municipality does not entail the payment of a new tax on the same animal for the same year. The taxpayer need only prove that he paid tax to another municipality.

A headcount of taxable animals is organized every year by the council of location in conjunction with livestock services. This control is done at the initiative of the council that determines the procedures under its jurisdiction.

Moreover, it should be recalled that, the payment of council taxes on livestock does not exclude, where appropriate, the taxing for discharge tax or income tax for the same animals when they perform activities liable to these taxes.

Thus, where a cattle owner who is liable to municipal tax on livestock also exercises in a regular manner the activities of a livestock dealer, he shall be liable based on his turnover, to personal income tax (PIT) according to the regime in which he is classified or discharge tax as referred to in paragraphs b, c, and d of Article 46 (2).

3) Sanctions

Taxpayers of the council tax on livestock are required to pay their due no later than 15 March of the year. Upon expiration of the deadline, communal services are entitled to issue an order to pay, lest the cattle in question is seized

and impounded. In this case, before any return of his animals, the debtor pays the principal, impoundment fees and the costs relating to the maintenance of the animals during their stay in impoundment according to the provisions of section 130 of the law on council.

If within thirty days after the impoundment of animals, the debtor has not paid his tax debt, the head of the cash desk may be authorized by the mayor to proceed with an auction sale of the animals according to the OHADA Uniform Act on simplified procedures on recovery and enforcement with regards to article 130 of the above mentioned law.

Articles 73 to 76: The tax on fire arms

1) Liability

The tax on fire arms is due for a year by any holder of a fire arm, even out of use, and who is bound to make the declaration at the latest on the 15 March of the year in question at the council where the arm is located.

The keeping of a fire arm alone at the 1st of January of the year, whatever the use made of it by the holder, entails liability for the tax on fire arms for the year in question. However, it should be noted that the keeping by dealers of arms in their stores and warehouses, for sale does not make them liable to this tax. Meanwhile, using these arms makes the dealer liable.

Use of firearms is constituted by either personal usage for whatever end, or by the putting on hire for shooting stands, or by any other usage having as effect removing the arms from the warehouses and stores, even if the dealer remains its owner.

The following are exempted from the tax on fire arms, apart from firearms dealers as specified above:

- The State for all the arms belonging to it including arms provided for the various defence or security forces and those confiscated and kept by administrative services, the police, the gendarmerie or the courts;

- Ordinance arms belonging to military men in active service and to reserve officers.

2) Assessment

Persons liable for payment of tax on firearms are required to declare and pay the tax on firearms at the council of location of the weapon, on or before 15 March each year. The municipality of the place of location of the weapon is the place of residence of the owner.

The law has instituted the establishment at the latest 15 March of the current year, of a list of weapons held within the territorial jurisdiction of the municipality by the Divisional Officer and the head of the municipal executive. In the preparation of this list, the head of the municipal executive conducts census of persons holding firearms within the jurisdiction of the council, notably by inviting the people to declare their weapons through billboards and press.

Since citizens have the obligation to obtain an authorisation for carring firearms for some categories of weapons, the exploitation of the card index of holders of weapon can be carried out in view of the constitution of the said list.

3) Sanctions

Any concealment of taxable weapons, illegal detention or misrepresentation gives rise to a penalty of 100% of the evaded fee payable immediately in

addition to the principal amount of the tax normally due, without prejudice to the penalties laid down in the regulation on arms.

Article 77: Hygiene and sanitation tax

The Law on local taxation institutes a tax on hygiene and sanitation collected by the council for the control of foodstuffs and buildings for commercial and industrial use.

The modalities of application of this tax shall be specified by a special instrument.

Article 78: Pounding fees

1) Liability

Impounding fees are due by the owners and holders of straying animals and objects found without keeper or placed in violation of the regulation on the traffic system. For the purpose of this measure, it is necessary that any of the liability criteria mentioned below be fulfilled:

- stray animals;

- establishment of a breach of traffic regulations;

- the existence of objects without keeper.

Stray animals should be understood as all animals found on the public thoroughfare without an owner. The offence to the regulation on the traffic system on its part is defined as any alleged breach of regulation on the use of the public thoroughfare notably the failure to present the parking tax stamp, failure to pay the parking fee, irregular occupation of the public thoroughfare. For its part, the object without owner refers to any abandoned movable good which is found on the public highway.

2) Modalities for the collection of pound fees

The generating event of the pounding fees which coincides with the due date of the said fees is constituted by the entry of the good in a constructed and secured enclosure, materialized by a pounding report issued by the council staff or by the staff of the judicial police.

The simple establishment of the infringement does not lead to impounding of the good, but the collection of simple police fines. The impounding fees are therefore not payable at the time of seizure of property.

For the application of impounding fees, it is up to the council or the city council of the locality to fix by deliberation the applicable rates within the limits laid down in article 79. It is thus up to the said municipality to inform taxation services within its jurisdiction as soon as possible about the chosen rates. Lack of information would lead the taxation services to apply the rates in force during the previous year.

When this dues are applied for the first time within the jurisdiction of the municipality, without the latter communicating the resolutions of the deliberations fixing the applicable rates, the maximum legal rates will be applied up to the holding of a deliberation setting out the rate to be applied.

3) Sanctions

Impounding fees constitute a sanction. As a result, they come to supplement the fees for the breach of traffic regulations. The proportion of impounding fees due by the offender is proportional to the number of days, the rates being

fixed on a daily basis. The payment of the charges to the municipal revenue collector immediately puts an end to the impoundment.

In case of non-payment of the impounding charges within the time limits to the municipal revenue collector, he would go ahead, 30 days after the pounding, to issue a warning to the owner or holder which is tantamount to an order to pay. This formal notice grants him an additional period of eight days to execute.

The warning takes the form of a letter addressed to the liable person to his known address, or failing which by posting on billboards at the local council concerned. The revenue collector carries out the discharge of the fees due by the liable person and gives back the eventual balance to him.

<u>Articles 80, 81, 82, 83, 84, 85 of 86:</u> Market tolls

1) Liability

Tolls for a space on markets such as presented by the law on local taxation are collected from both regular traders and occasional sellers who occupy a space in all the market belonging to the subdivisional council or the city council as the case may be.

The regular trader is understood as the one who, in a continuous or habitual manner, occupies a specific and permanent space in a market, whereas the occasional seller is the one who exercises in a fortuitous or accidental manner in the said market.

2) Assessment

The fixing of the tariffs pertaining to the right of space on the market, should take into account the standard of living, the specialization of markets and the situation of major supply centers.

Disparity in life style should be understood as each locality to having a standard of life that suits its degree of development. As such, the higher the standard of living, the higher the toll for market space.

The specificity of the markets for its part is due to the fact that, some markets differ from others in relation to their size, the type of goods sold and the volume of revenue that they generate.

With regards to the consideration of big supply centers, a ruling should be given based on the fact that the tariffs are high, depending on whether one is nearer the big supply centers, and lower depending on whether one is further away from the said centers.

The abovementioned dues are payable as from the signature of the lease agreement between the council and the trader, as concerns the regular seller, and are payable at maturity of the contract. For the occasional seller, the generating factor and the liability coincide with each other, which implies that the dues are payable and paid as from the installation of the goods in the market.

3) Sanctions

A fine ranging from CFA 5,000 francs and CFA 10,000 francs is provided for in case of sub-letting or the nonpayment of the dues per day.

The counting of the deadline here runs as from the day when the sub-letting or the nonpayment is established, on a report drawn up by a council agent and co-signed by the insolvent trader.

The sanctions for daily dues are to the tune of a due in addition to the one

regularly due, or the confiscation of the goods until the payment of the corresponding fine.

Articles 87, 88, 89, 90: building or installation permit fees

The Law on local taxation gives specifications on the collection of fees on building or implantation permit.

1) Liability

By building or implantation permit, we mean the authorization that a user solicits from the municipal administrator for a construction or an installation, be it in temporary materials or in permanent materials, simple adjustments or new constructions. The fees subsequent to the planned construction or development, at the headquarters of the council or in the agglomerations, are proportional to the value of the construction.

2) Assessment

For the determination of the value of the construction, or the developments, an estimate should be made, and approved by the municipal technical services. The fees accruing thereto are due from the moment the estimate is approved by the competent service, and payable before the issuance of the requested permit.

The said fees are collected by the city council services for the subdivisional councils and by the councils in towns not having city councils.

Building permit fees to be paid represent 1% of the value of the construction authorized by the technical services of the council.

3) Sanctions

Default of the building or installation permit is liable to a fine of 30% of the fees due paid in favour of the council.

However, the application of the above fine does not exempt the debtor from the payment of the fees normally due.

No other sanction should be applicable, except for the measures provided for by law.

The liability of the abovementioned 30% fine runs as from the day of commencement of the works.

Articles: 91, 92, 93: Temporal occupation of the public thoroughfare fee

1) Scope

By temporal occupation of the public thoroughfare, we mean any installation or use of the public thoroughfare as determined by the act which authorizes it issued by the competent municipal authority. The public thoroughfare or right of way is understood here as a parcel for public use, such as road, easements, roads. This occupation can be materialized by deposits of materials including sand, stones, wood, and display of furniture, goods or any other objects.

Moreover, as from the entry into force of the new law, filling stations, vehicles and advertising media are excluded from the scope of the said fees.

2) Assessment

The collection of the fees for temporary occupation of the public thoroughfare arises from its occupation. The due dates of such fees shall run from the effective occupation of the thoroughfare in question.

The tariff of the fees for temporary occupation of the thoroughfare is voted by the council with the maximum rate of 2,000 francs per m2 per day.

3) Sanctions

The lack of authorization or reduction of the area occupied, delay or default of payment shall entail the application of a penalty of 100% of the amount of duty owed in principal.

In case of unauthorized occupation, fees and subsequent penalties are due as from the first day of effective occupation of the space in question.

Articles 94, 95, 96: Parking fee

1) Liability

The collection of the parking fee can take place in towns and cities where municipalities have made arrangements for parking sites or traffic plan.

2) Method of taxation

The parking fee is collected quarterly by the municipality of the domicile of the carrier at the following maximum rates:

- Bikes: 3,000 francs;
- Taxi: 10,000 francs;
- Bus: 15,000.

Cars or vehicles not specifically covered by law are exempt from paying the parking fee.
The liability of the tax is due on or before the fifteenth day following the beginning of each quarter.
The parking fee is levied against issuance of a parking license, in the model of the windscreen license
Modalities for ordering, security and sale of the parking license are set by a particular text.
Distribution of proceeds of the parking fee:
- City council of the establishment 80%
- Share of FEICOM 20%

The subdivisional councils do not receive the proceeds from the parking tax.

Articles 97 and 98: Parking lot fees

1) Liability

Occupancy fees of parking lots shall be payable by operators of vehicles for the transportation of goods and people such as, trucks, vans and buses only.
However, the institution of the fee is contingent on the existence of a space designated for that purpose by the municipality, the city council or the subdivisional council as appropriate.

2) Assessment

Payment of parking fees is determined by vehicle access to the parking lot.
The maximum rates of the right to occupy the parking lots are set as follows:
- Small Buses and trucks: 1,000 francs per day;
- Big Trucks and buses: 2,000 francs a day.

The parking fee is paid against a receipt.
The methods of controlling, securing and managing receipts from parking fees shall be determined by a particular text.

3) Penalties

Failure to pay fees or parking outside the parking lot, must be evidenced by a statement made by the municipal officer on duty. It entails not only the payment of duties owed in principal, but also the impounding of the vehicle.

Article 99: Platform ticket

1) Liability

The law on local taxation institutes a tax on loading made in a bus station or in a municipal wharf built by the municipality. For this purpose, any vehicle or boat is subject to payment of a platform ticket, once it gets into a bus station or a wharf.
Similarly, any transportation vehicle or any boat that packs even outside the bus station or wharf also remains subject to payment of the said ticket.

2) Assessment

The tariffs fixed should be regarded as maxima. Therefore, the rates actually applied in each municipality are set by the deliberative body, under the conditions and limitations relating thereto.
As a reminder, the maximum rates set by law are:
a) Bus station: 200 francs per load.
b) Wharfs:
- Canoe without an engine: 200 francs per load;
- Engine boats of less than 10 seats: 500 francs per load;
- Engine boats of more than 10 seats: 1,000 francs per load.

The fee is due as soon as the loading is effective, and payable upon boarding of the vehicle or boat to benefit of the council that owns the bus station or the wharf.
The fee is paid against the issuance of a ticket.
The modalities of ordering, security and management of platform tickets are set by a particular text.

3) Sanctions

Failure to pay the platform ticket shall be established by the non-presentation of the ticket, or refusal to pay that fee. It shall entail the payment of a penalty of 100% of the amount due in principal and duties normally owed.

Articles 100 and 101: Tax on spectacles (shows)

The law on local taxation specifies the scope of the tax on spectacles. The latter is levied and collected by the district councils and for their benefit.

1) Liability

The tax on spectacles is payable during all exhilarating events held regularly or occasionally for profit, excluding performances for a charitable purpose.
This tax applies particularly to activities in the following institutions:
- Cinemas;
- ballrooms including village halls;
- theatres, concert, exhibition;
- Cabarets, nightclubs, discos;
- Cafés, bars, dancing;
- Video clubs.

To these establishments are added outdoor or open air events.
The shows organized habitually as opposed to occasional performances refer to events that take place regularly, according to a known periodicity, meanwhile the occasionally show occurs spontaneously and irregularly in time.

In addition, charity events should be understood as those organized on a nonprofit basis or freely i.e. that does not result in the realisation of gain or profit.

1) Assessment

The rates for regular performances are set by the municipal council, depending on the type of show, in a range between 10,000 and 100,000 francs per quarter and per establishment.
The type of show is referring specifically to the size of the show given the potential revenue that such shows could generate.
With regard to occasional performances, their price is also fixed by the council in a range between 5,000 and 50,000 francs per day of performance.
The fee is paid to the district municipal tax collector with the aid of a document issued by the competent municipal authorizing officer, against a receipt. It should be noted that the tax on spectacles is paid before the mandatory date for the beginning of the show. Thus, the liability intervenes as from the opening of the show.

2) Sanctions

It is clear that the failure to pay the entertainment tax shall result, as evidenced by the minutes established by the municipal tax collector, in the stopping of the show or the closure of the hall. In this case, removal of seals shall be done only after payment of a fine equal to 100% of the said dues, in addition to the duties owed.

<u>Article 102:</u> Stadium fees

3) Liability

The Law on local taxation gives Municipal Councils the possibility to include in the council budget stadium fees accruing from the entrance fees into stadiums located in their territory.
Liability to the stadium fees concerns sums collected both on public and private stadiums, including sport complexes when a sporting event or profit making event. Accordingly, be they stadiums built and managed by the municipality or not, the stadium fees are due.
Municipal territory should be understood as any town, any neighborhood, any locality or village belonging to the municipal jurisdiction concerned of which access roads, and maintenance and lighting are the responsibility of the municipality.

4) Assessment

On this point, the law on local taxation states that stadium fees are institutionalised by the Council. They are set at 5% of funds collected on the stadiums located on the territory of the council during sporting events or popular festivities, when access to the stadium is not free.
This law specifies that the product of stadium fees is collected by the district councils with the exception of multisport stadiums which fall under the responsibility of city councils.
In any case, it is necessary to always ensure that 5% of the funds raised at events subject to such fees have been recovered at the end of the event, in favour of the district council or the city council as the case may be.
The due date of the stadium fees sets in as from the close of the events.
The legal debtor is bound to pay the stadium dues at the competent municipal tax collector’s office within eight (8) days as from the end of the event.

5) Sanctions

When the duty due is not paid within (8) days from the end of the festivities, there follows the payment of a penalty of 100% of the amount due in principal.

Article 103: The tax on advertising

6) Liability

The law on local taxation sets out the provisions of the tax on advertising that is based on local advertising. The latter includes all publicity carried out within a municipality or a city council.
Shall therefore be liable to the local tax on advertising, any natural person or corporate body that carries out advertising campaigns in a place or area within the territorial jurisdiction of a municipality or a City council.
It should be noted that signs placed on the facades of commercial and industrial establishments with the sole purpose of locating them, are excluded from paying the tax. Therefore, it will be a clear distinction according to whether the sign is accompanied by effect or artifice to draw the attention of customers, like messages and spots, or when it is simply a sign designed to identify and locate the establishment.
Also, there might sometimes be confusion between the stamp on publicity and the tax on advertising, the first is a subregional tax constituting part of a harmonized law, while the second is a municipal tax. Therefore, liability to one does not exclude the payment of the other, the two levies can be operated simultaneously and on the same publicity action given that they fall within a virtually identical scope.

7) Assessment

Rates of the tax on advertising are set within the following limits:

8) **billboards, banners and neon signs:** 1,500 F per m2 per face or angle per year.

b) Vehicles with loudspeakers:
Non-residents: 1,000 F per day per vehicle;
Residents: 30,000 F per year per vehicle.

c) Vehicles without loudspeakers:

Non-residents: 200 F to 500 F per day per vehicle;
Non-residents: 5,000 F 10,000 F per year per vehicle.

d) Sound stores: 500 F per day.
The advertising tax is due at the end of each year when it is permanent or lasts indefinitely. And if advertising is done in a timely manner or for a specified period not exceeding 12 months it is due at the end of the period during which advertisement was carried out.
The person liable for the tax on legal advertising is responsible for implementing the control of advertising, according to the law governing advertising in Cameroon.

9) Sanctions

Any advertising action must first be reported to the municipal magistrate, in order to delimit the period during which it would be carried out. In the event of noncompliance with this measure the fees are due from the 1st day of the year, plus penalties of 100% of the amount due in principal.

Article 104: The communal Stamp Duty

10) Liability

The liability to communal stamp duty concerns the following documents:
- A copy or extract of civil status;
- Legalization or certification of signature or document;
- court ruling;
- proxy;
- suppliers' bills addressed to the municipality;
- Any request submitted to the attention of the municipal magistrate.

As a reminder bills include both the final bills and pro forma invoices.

11) Assessment

Communal stamp duty is set at 200 F in favor of the municipal budget. Besides, any document larger than the basic format (A4) will pay a stamp duty of 400 CFA FRANCS.

Only a single communal stamp is affixed on the documents referred to above.

12) Fines

Failure to pay the communal stamp leads to the non receipt of such documents by the staff of the municipality.

<u>Articles 105 and 106</u>: Road deterioration fee

13) Liability

The law on local taxation has provisions related to the road deterioration fee. It is levied on dealers and other public work contractors performing work on public roads and on users of devices that are not equipped tyres, which work and the movement of these devices deteriorates the road.

Any other deterioration of the road by the release of corrosive chemicals shall subject to the same rate.

Road deterioration should be understood as any limited degradation that leads to an obvious deterioration of the road.

14) Assessment

Tax rates shall be as follows:
- Earthworks, pipes/channeling and other damage:
• highly coated asphalt road: 90,000 F to 200,000 F per m^2;
• asphalt coated road: 45,000 F to 100,000 F per m^2;
• dirt road: 15,000 F to 50,000 F per m2.

- Degradation by tracked vehicles
• asphalt coated road: 50,000 F to 100,000 F per m^2;
• dirt road: 20,000 F to 50,000 F per m^2.

15) Sanctions

When the pipeline, the excavation or movement of vehicles under this section shall be executed without prior municipal approval, the authors are set to pay a penalty of 100% of the principal amount due, without prejudice to the penalties provided by law and regulations. The penalty is based on the surface of the road deteriorated, as established by the written report of the municipal services.

<u>Article 107</u>: The municipal tax transit or transhumance tax

1) Liability

The municipal transit tax is a levy on cattle from a neighbouring country that passes through Cameroon to another neighbouring country.

The transhumance tax for its part is collected when cattle from a neighbouring country comes and pastures for some time on Cameroonian territory.

16) Assessment

The distinction between the two taxes is a function of the duration of the livestock on the territory of the council.
For the transit tax, liability and due dates are represented by the entry of the herd into the municipal territory. The transhumance tax for its part is payable as from the 16th day after the entry of the herd.
Thus, a herd is in transit up to the 15th day following its entry into the municipal area. From the 16th day, it is deemed to be in transhumance. Therefore, payment of the municipal transit tax at a council upon the entry of the herd does not preclude the payment of the transhumance tax to the same council as from the 16th day.
The owner of the herd and any person accompanying the herd are jointly and severally liable for payment of these taxes.
The rates of the transit tax and the transhumance tax are fixed as follows:
- Cattle and horses: 200 to 500 francs per head of cattle and per municipality;
- Sheep and goats: 100 to 300 francs per head of cattle and per municipality.
It should be noted that the revenue collected under the transit tax or transhumance tax is destined integrally to the council concerned and is not subject to equalization.

17) Sanctions

Fraud in the payment of the transit tax or transhumance tax is punishable by a penalty of 100% of principal amount due for each animal concealed.

<u>Articles 108 to 110</u>: Tax on the transportation of quarry products

18) Liability

The law offers the possibility for municipalities that host quarries within their territory to institute a tax on the transport of products of the said quarry.

It applies only to vehicles used to transport products extracted from the quarry, to the exclusion of vehicles used in the exploitation of the said quarry.

19) Method of taxation

The generating event is the effective loading of the products in the quarry.
The maximum rates fixed by law are:
- Vehicle less than 6 tones: 1,000 francs per truck and per trip;
- Vehicles with 6 to 10 tones: 2,000 francs per truck and per trip;
- Vehicles over 10 tones: 3,000 francs per truck and per trip.

The vehicle owner and the transporter are jointly and severally liable for payment of this tax.

20) Sanctions

The nonpayment of the tax for the transportation of quarry products shall lead to the impounding of the vehicle.

<u>Article 111 and Article 112</u>: Fees for the occupation parking lots

21) Liability

The parking lot is a space developed or materialized by a council, a district council or a city council for the parking of all sorts of vehicles.
Parking lots developed by a council, district council or city council for use by government services or the parking lots developed by these administrations

themselves are exempted from the payment of the fee on the occupation of parking lots.

22) Assessment

The liability and due date coincide with respect to occupancy of parking lots, and take effect as from the parking of the vehicle. The fees are paid in advance against issuance of a receipt from a secured counterfoil booklet and bearing a face value indicating the hourly tariff.
The tariffs for parking are fixed as follows:
- 100 francs per hour;
- 500 francs a day and per parking;
- 15,000 francs per month and per parking.

23) System

In addition to the principal amount specified above, the nonpayment of parking fees gives rise to a penalty of 1,000 francs for the hourly tariffs, 5,000 francs for the daily tariffs, and 50,000 for the monthly tariffs.

Article 113: The tax on Salvaged products

24) Liability

When products are derived from the exploitation of a parcel of the forest without the primary objective of the exploitation project being the collection of these products, they are called salvaged products.
The tax on salvaged products is based on the products salvaged from noncommunal and non-community forests.

The non-communal and non- community forests are those that are not within the territory of the municipality where the forest at the origin is found.

25) Assessment

The tax on salvaged products is paid by the owner of the recuperated products up to CFA 2,000 F per m3 for the benefit of the council of location.
The liability runs as from the moment when the said products cross the border of the municipality concerned. No exemption has been mentioned.

26) Sanctions

When the tax on salvaged products is not paid by the owner of the recovered products after crossing the border of the municipality concerned, there shall follow the immediate seizure of the said products, plus the payment of 100% of duties owed in principal.

PART XI:
PROVISIONS APPLICABLE TO CITY COUNCILSAND DISTRICT COUNCILS

(Articles 114, 115, 116 and 117)

A / The following taxes under article 115 (1) shall exclusively be remitted to the city councils:

- The proceeds from the business license;
- The proceeds from liquor licenses;
- The proceeds from the additional council tax (basic withholding);
- The proceeds from multisport stadiums;
- The proceeds from windscreen licenses;
- The proceeds from the local development tax;
- The proceeds from the tax on advertising;

- The proceeds from dues for the occupation parking lots of the city council;
- The proceeds from the tax on gambling;
- The proceeds from tolls for places on the markets of the city council;
- The proceeds from pounding charges in the city council pound;
- Income from building or implantation permit charges;
- The proceeds from parking fees;
- The proceeds from communal stamp duty.

B / The following taxes under article 115 (2) shall be entirely remitted to the district councils:

- The proceeds from the global tax;
- The proceeds from the municipal tax on livestock;
- The proceeds from forest royalty;
- The proceeds from the tax on the slaughter of livestock;
- The proceeds from dues for space on district council markets;
- Proceeds from dues for temporal occupation of the public thoroughfare;
- The proceeds from on hygiene and sanitation taxes;
- The proceeds from dues on district council parking lot;
- The proceeds from district councils stadium rights;
- The proceeds from the entertainment tax;
- The proceeds from the communal transit or transhumance tax;
- Proceeds from the tax on transportation of quarry products;
- The proceeds from district council pound charges;
- Proceeds from the tax on firearms;
- proceeds from salvage tax;
- proceeds from communal stamp duty.

With regards to the collection of the fees for a place in the markets, the pound charges, parking fees and park fees, the district council and the city council may only benefit from them if they developed these infrastructures.

Regarding the royalty for road degradation, this tax is paid to the City council or the District council following their competence on roads deteriorated. The revenue from communal stamp duty benefits the city councils as well as the district councils.

The district councils collect taxes and dues in strict compliance with their boundaries. In case of conflict, the case goes to arbitration by the competent authority.

PART XII:
INTERMUNICIPAL AND EQUALIZATION TAXES AND DUES

A / Intermunicipal taxes collected by FEICOM (Article 116 (1))

Some quotas of taxes and duties are assigned to FEICOM for the financing of the activities of various councils.

This concerns 20% of the product of:

- Business licenses;
- liquor license;
- Property tax on real estate;
- The rights of property transfer of ownership and use;
- Additional council tax attributable to councils;
- The parking fee.

B / Taxes subject to equalisation (Section 116 (2) and 117)

To ensure the harmonious development of all decentralized local authorities, the product of the following taxes and duties is centralized by FEICOM and redistributed to all municipalities according to the criteria and procedures laid down by statutorily.

These are:

- The additional council taxes;
- The share of annual forestry royalty allocated to the municipalities;
- Windscreen licenses;
- The local development tax due by public sector employees.

City councils do not benefit from the annual forestry royalties.

The product of the windscreen license is entirely centralized and distributed to all councils and city councils, to the exclusion of district councils. The intermunicipal and equalization revenue is levied, collected and controlled by the taxation authorities. Their total allocation is made to FEICOM for centralization and distribution according to the quotas allocated to each entitled entity.

PART XIII:
REGIONAL TAXES AND LEVIES

(Articles 118 and 119)

A / Tax revenue allocated to regions

The following taxes dues and levies listed below shall be entirely or partially allocated to the regional authorities :

- Stamp duty on vehicle registration cards;
- Airport stamp duty;
- The axle tax;
- Royalties on forest, wildlife and fisheries resources;
- Royalties on water resources;
- Royalties on oil resources;
- Taxes and royalties on mineral resources;
- The levy on fish stocks and breeding;
- Taxes or royalties on energy resources;
- Taxes and or royalties on tourism resources;
- Taxes and royalties on airspace;
- Taxes and or royalties on resources of the gas sector;
- Royalty on road usage;
- Exploitation rights of institutions classified as hazardous, unhealthy or inconvenient;
- Any other tax, duty or royalty allocated by the State.

B / The tax competence of the regions

For the products of taxes assigned to the regions, listed by the provisions of section 118, the tax authority is the only organ responsible for levying, collecting and controlling them. Accordingly, the regions have no specific tax competence per say.

While waiting for the effective putting in place of the regions, the products or shares of taxes, dues and royalties devolved to them will continue to be assigned to the public Treasury.

PART XIV:
TAX PROCEDURES SPECIFIC TO LOCAL TAXES
GENERAL PROVISIONS

Articles 120 and 121: Scope of application of procedures specific to Local Taxes

For the implementation of the provisions relating to taxes, duties and dues of decentralized local authorities, the service shall apply the specific rules of procedure provided for each levy. However, in the absence of such procedural details, the provisions of the Book on Tax Procedures of the General Tax Code shall apply automatically.

Collection operations of collecting these local taxes cannot be the subject of concessions to third parties, under pain of nullity. In other words, the prerogatives of tax collection may never be ceded to persons other than officers duly authorized by law to collect such taxes and duties. All existing concessions are null and void.

I - REGISTRATION AND DECLARATION OBLIGATIONS BY TAXPAYERS

Article 122: Obligation of prior registration

In view of the exercise of an activity subject to local taxation, any person or corporate entity is required to submit an application for registration with the taxation office having territorial jurisdiction within the time and manner prescribed by section L1 of the Book on Tax Procedures of the General Tax Code, or at assessment services of the municipality where one is liable only to municipal taxes.

To do this, the services must ensure compliance with this essential procedure prior to the payment of any communal tax.

Article 123: The declarative obligation

For the levying and collection of the various communal taxes, duties and fees, the taxpayers shall submit a return within time limits and forms established by law. The reporting frequency shall thus be determined according to the particularities of each levy, and if necessary, according to the tax system of the taxpayer.

With regard to communal taxes, they are subject to the return filing obligation at the assessment service of the council within the forms and deadlines for each of the said taxes.

In case of the absence of a return within the time prescribed by this law, the taxpayer who is subject to communal taxes is ordered to declare them within the forms and time limits in the of Tax Procedures Manual of the General Tax Code

II - THE ISSUANCE OF LOCAL TAXES (Articles 124, 125, 126)

Local taxes whose proceeds are shared are issued on separate issue slips to the benefit of various beneficiaries. These include:

- Revenue orders for communal taxes;

- Issue slips and recovery notices for communal taxes including property taxon real estate;

- Issue slips and payment orders for the transfer of real estate property rights.

Local taxes, the local development tax and additional council taxes are assessed and issued by the State's taxation services.

It should be noted that the assessment operated by the State Taxation Services is done either on separate issue slips as mentioned above, or if necessary on recovery notices bearing on their letterhead the stamp of the beneficiary local authority or body.

With regard to communal taxes, they are only liquidated and issued by the assessment services of the council.

III - TERMS OF RECOVERY OF LOCAL TAXES

The law on local taxation has made a separation of powers with regard to the collection of local taxes:

- On the one hand, the revenue collected by the taxation services of the State obeys, unless otherwise stated by special provisions, the common law modalities established by the Tax Procedures Manual of the General Tax Code;

- On the other hand, special modalities shall apply when the collection is vested in the municipal revenue collection office.

A - TERMS OF COLLECTION OF TAXES AND FEES ISSUED BY THE STATE TAXATION SERVICES FOR THE BENEFIT OF LOCAL AUTHORITIES

The collection of local taxes of which the competence is devolved to the taxation services of the State is done according to the regulations prescribed by the General Tax Code. Specifically, local taxes assessed and issued by

the tax authorities of the State are paid voluntarily by the taxpayers into the coffers of the competent Revenue Collector, with the exception of the global tax which is paid at the counter of the Municipal tax collector.

These rules apply both in the context of spontaneous payments and in the context of forceful collection.

THE AMICABLE COLLECTION OF LOCAL TAXESBY TAXATION SERVICES OF THE STATE

a) General rules applicable to the collection of communal taxes and duesby the taxation services of the State (Article 1 paragraph 4 and 127)

Taxes collected by the taxation services of the State are in the forms, deadlines and modalities laid down in the provisions of the General Tax Code. Thus, the collection of the business license tax, liquour license, property tax on real estate, tax on gambling and distraction, duties on transfer of property, windscreen license, forestry royalties and local development tax, whose proceeds are transferred to decentralized local authorities, follows the provisions of the Tax Procedures Manual.

These taxes and dues are paid voluntarily to the relevant tax collector who shall issue a receipt in return for payments received, which shall thereafter be remitted to the beneficiaries within a maximum of 72 hours upon seeing the log book and a daily reconciliation statement.

The said taxes and duties may equally be paid by deduction at source made by public accountants during the settlement of invoices paid on the State budget. In this case, they must appear separately on the issue slip established by the assessment services of the competent taxation centre.

b) Modalities specific to the various taxes collected by the Taxation Services of the State

b1- Procedures for the collection of taxes that have been fully or partiallytransferred to councils and to FEICOM (Articles 48, 49 and 50)

The law on local taxation has transferred to municipalities and to FEICOM the entire proceeds of some taxes. These include the land tax, duties on transfer of real estate, the tax on gambling and distraction. This transfer does not in any way affect their collection modalities which remain those provided for by the General Tax Code.

Modalities for the collection of the business license tax and the liquour license

The collection of the business license tax is the exclusive responsibility of the tax administration. In this respect, neither the municipal authorities nor the administrative authorities are empowered to issue certificates related thereto, and even less to collect the revenue related thereto.

The business license tax is paid by taxpayers at the relevant Taxation Centre, either within two (2) months after the start of the fiscal year, in case of renewal of the license, or within two (2) months after the end of the temporary exemption as concerns new businesses.

With regard to interurban transporters of persons and transporters of goods, they shall declare and pay the business license tax within fifteen (15) working days following the end of each quarter.

The business license is issued on separate slips bearing the names and addresses of the beneficiary local councils and bodies.

In other words, a slip should be issued for each body in the following manner:

- A slip for the Audiovisual royalty assessed on the business license tax;
- A slip for the contribution to consular chambers;
- A slip for recovery to the benefit of the relevant Urban Council where it exists or the council for the other localities, representing 80% of the principal of the business license tax;
- A slip for the 20% destined to FEICOM as intermunicipality revenue;
- A slip for the collection of the local development tax.

For enterprises under the Large Taxpayer Department, transfer orders should be established for each beneficiary.

Likewise, with regard to the liquour license which is subjected to the same collection modalities as the business license, the same diligence must be observed in order to comply with the rules prescribed for the collection of the business license tax.

collection of property tax on real estate and duties on the transfer of buildings (Article 48, 49 and 115 paragraph 3)

The law on local taxation provides the remittance of the proceeds of property tax on real estate and duties on the transfer of buildings to the council of location of the building.

The collection should be done on separate issue slips or payment orders addressed in the name of each beneficiary as follows:

80% to the council of location of the building;

20% to FEICOM for intercommunaity.

However, for towns having an urban council, the land tax and duties on the transfer of real estate shall be issued according to the following modalities, defined in Section 115 (3) of the law on local taxation:

60% to the urban council;

20% to the district council of the location of the building;

20% to FEICOM for intercommunaity.

As regards the enterprises having buildings located in different municipalities, separate issue bulletins or payment orders should be established per beneficiary for each of these buildings.

Collection of the tax on gambling and distraction (Section 50)

Up to the entry into force of the law on local taxation, only the additional council surtax of 10% on the tax on gambling and distraction was collected on behalf of municipalities.

Henceforth, the entire tax is allocated to the council where the games are operated. Urban councils refer to localities that have them or the municipalities for other localities.

In any case, a single bulletin is issued for the collection of the full tax to the benefit of the council of the location of the establishment as specified above.

As regards enterprises with establishments in different municipal districts, the proceeds listed above are distributed to all the municipalities concerned.

b2- Modalities for the collection of certain local taxes subjected to equalization Collection and remittance of automobile stamp duty transferred to FEICOM (Section 51)

Up to the enactment of the law on local taxation, revenue from the windscreen license was totally remitted into the coffers of the public Treasury.

Thus, the integral redistribution to the Councils implies that FEICOM shall on no account deduct anything from these revenues.

It is undisputed that the windscreen licenses are inactive securities. Thus the sales realized by the network of accounting stations will be centralized in writing at the level of each Paymaster General then remitted to FEICOM at the end of each month.

Collection and distribution of the communal share of the annual forestry royalty (Section 52)

The allotment and issue of annual forestry royalty are henceforth done as follows:

* **Distribution**

- State 50%
- Village Communities 10%
- Council where the permit is located 20%
- Residue centralized to FEICOM 20%

*** Issue**

- Issue slip No. 1: State 50%
- Issue slip No. 2: village communities 10%
- Issue slip No. 3: council of location of Permit 20%
- Issue slip No. 4: FEICOM (residue centralized) 20%

The centralized residue of the annual forestry royalty is distributed to all municipalities and district councils, excluding urban councils, according to terms laid down by regulation.
It is worth noting that in the case of urban councils, only the District councils are eligible for the Annual Forestry Royalty.

b3- Methods for collecting and remitting the proceeds of additionalcouncil tax (53 - 56)

The proceeds of additional council surtax from personal income tax (PIT), company tax (CT) and Value Added Tax (VAT) and customs duties is distributed and issued as follows:

Additional council Surtax collected by the tax administration

***Distribution**

- Share of the State 10%
- Share of FEICOM 20%
- Share centralized by FEICOM 42%
- Basic Retention for councils and urban councils 28%

***Issue**

- Issue slip No. 1 for the State: Principal of the Tax + 10% of ACS
- Issue slip No. 2 for FEICOM: 62% of ACS
- Issue slip No. 3 for councils and urban councils : 28% of ACS.

Additional council Surtax collected by the customs Administration

*** Distribution**

- Share of the State 10%
- Share of FEICOM 20%
- Share centralized by FEICOM 42%
- Basic withholding for councils and urban councils 28%

***Liquidation**

For customs units of Douala and yaoundé Sectors

- Assessment slip No. 1 for the State: Principal Tax + 10% ACS
- Assessment slip No. 2 for FEICOM: 90% of ACS
  of which: - FEICOM share 20%
- Centralized share 42%
  - Retained base 28%

For customs units of the other sectors

- Assessment slip No. 1 for the State: Principal Tax + 10% ACS
- Assessment slip No. 2 for the relevant council: 28% of ACS
- Assessment slip No. 3 for FEICOM: 62% of ACS of which:
- FEICOM share 20%
- Centralized residue 42%

Distribution of ACS withheld at source by the State

- Share of the State 10%
- Share of FEICOM 90%

Accordingly, the basic deduction does not exist on the ACS withheld at source

b4- Method of recovery and remittance of the proceeds of the tax on local development (Sections 57-60)

The local development tax is collected in the same manner and conditions applicable to the Personal Income Tax, the global tax and the license fee, as prescribed by the General Tax Code.

The proceeds of the tax on local development is collected simultaneously with the three above mentioned taxes, and is destined primarily to finance basic services and services rendered to the population.

c- Terms of recovery in specialised tax units (Large Taxpayer Departmentand Medium Size Taxpayer centres)

For the collection of business license tax and the liquour license, companies of specialised management units (large Taxpayer Department, Medium-sized

Enterprises Taxation Centres) with branches located in different municipalities, must declare their entire business license tax or their liquour license as the case may be in these structures, indicating per branch the turnover and amounts accruing to each beneficiary.

Regarding the property tax on the ownership of buildings, the property transfer duty and the tax on gambling and distraction, companies having buildings or branches in different municipalities must report and pay the totality of the said taxes and fees to these structures, on separate transfer orders specifying the share due to each municipality.

At the Large Taxpayer Department in particular, the payment order shall be issued directly to each beneficiary, against receipt of payment.

In computerised management, the MESURE, TRINITE softwares and others must be reprogrammed at the beginning of each fiscal year to reflect the new distribution schedule fixed by law and the rates approved by the various deliberations of Councils and city Urban Councils.

1 - FORCEFUL RECOVERY PROCEEDINGS OF TAXES COLLECTED BY THE TAXATION SERVICES OF THE STATE
(Section 130)

The collection of taxes and duties whose responsibility lies with the taxation authorities of the State are done in accordance with the provisions of the General Tax Code. Where the liable parties do not pay their taxes within the legal time limit, the tax administration is entitled to proceed with recovery in the manner, deadlines and procedures prescribed in Section M.51 to M.80 of the Manual of Tax Procedures.

a) The debt security

Some of these taxes are collected by way of Notice of assessment and others are by means of a collection order.
Hence, the taxation services must ensure, whenever forceful recovery proceedings are engaged in matters of local taxes, that tax debt is recorded and notified by the appropriate debt security, in accordance with the provisions of section M.53 of the Manual of Tax Procedures.
With regard to the registration duty on the property transfer, they must be recovered by a collection order, as prescribed in section M.53 (3) of the MTP, mostly the enforcement seal affixed by the court.
Furthermore, it is worthy to emphasise the need for strict observance of deadlines given to the taxpayer to pay his debt provided by the Manual of Tax Procedures. The fifteen (15) days granted on that basis must necessarily be included in the NTC and the collection order, as well as the additional period of eight (08) days will be mentioned in the formal summons to pay.

b) Implementing forceful recovery proceedings

Within the framework of the implementation of recovery proceedings on local taxes where recovery is the responsibility of the tax administration, compliance with procedures of the Manual of Tax Procedures is mandatory.
After serving the tax liability by NTC or by collection order in the manner prescribed under sections M.53 of the MTP and 411 of the GTC, and a summons demanding payment, unanswered after the time specified in section M.56 of the same Manual, the prosecution proceeding provided under section M.55 et seq. may be considered.
You should ensure that special recovery or common law proceedings must be carried out by sworn recovery agents.

B - MODES OF COLLECTING COUNCIL FEES

BY THE COMPETENT COUNCIL AUTHORITY

As regards municipal taxes, the mode of recovery concerns all charges collected by the council, excluding local development tax which is governed by rules applicable to taxes collected by the State Tax Service.

1. VOLUNTARY RECOVERY OF COUNCIL TAXES

a) General Principle

Council taxes are assessed and issued solely by the assessment service of place the location of the property or service rendered and collected by the municipal revenue collector.
In principle, the debt is assessed on an issue slip by the relevant service of the council and paid directly to the municipal revenue collector against a receipt. However, the nature of certain activities and certain taxes can lead to specific terms of collection.
Taxes directly paid at to the cashier of the municipal revenue collector via a collection order are:

- **Slaughter tax** (**Sections 63, 64, 65**): It is directly assessed by the revenue collector and paid by the butcher before any slaughter;

- Tax on livestock (**Sections 66, 67, 68, 69, 70, 71 and 72**): It is paid on or before March 15 each year. It is based on the declaration made by taxpayer to the council of the location of the herd and assessment is directly done by the revenue collector on a collection order.

- The tax on firearms (Sections 73, 74, 75, 76):
It is paid on or before March 15 each year. It is based on taxpayer's declaration to the council of the location of the firearm and assessed by the revenue collector on a collection order;

- Stadium fee (Section 102): the payment is made against a receipt to the municipal revenue collector.

b) Specific modes of payment:
The issuance of a collection order:
This is a collection writ issued by the Head of the Municipal Executive acknowledging the municipal debt payable directly to the revenue collector. It is used in connection with the recovery of the following:

Impoundment fees (**Sections 78 and 79**): they are collected by the revenue collector upon presentation of a collection order issued by the municipal administrator.

Duty on building permits (**Sections 87, 88, 89, 90**) The recovery of this tax is done by the revenue collector in the light of a collection order issued by the Head of the Municipal Executive.

Entertainment tax (**Sections 100 and 101**) The fee is paid to the municipal revenue collector against issuance of a receipt.

Fees for temporary occupation of the highway (Sections: 91, 92, 93) The Payment is done to the council revenue collector upon presentation of the occupation permit accompanied by a payment order issued by the Head of the municipal executive.

Fees for degrading the roadway (Sections 105 and 106) Tax on pavement degradation is collected by the council revenue collector upon presentation of an authorization and collection order issued by the head of the municipal executive.

Taxes levied against issuance of a receipt drawn from a receipt booklet: This mode of payment consists of issuing a ticket drawn from a receipt booklet upon payment of an amount of tax. The agent responsible for the collection

then remits the sum collected to the municipal revenue collector and receives a receipt. The issuance of a ticket from a receipt booklet is the mode of recovery of the following fees:

Fees for market space (Sections 80, 81, 82, 83, 84, 85 and 86): Rents from stores and the proceeds of ticket sales are collected by an intermediary agent who issues a receipt drawn from a booklet and carrying a printed face value equivalent to the duration of the monthly rent or the cost of the ticket.

The total amount collected is paid to the council revenue collector within 24 hours upon presentation of payment order issued by the competent communal authority.

- Motor-park fee (Sections 97 and 98) The fee is paid to council agents assigned to parking lots who issues a council ticket drawn from a receipt booklet carrying the face value of the ticket in relation to the vehicle type. The agent shall remit the revenue collected to the municipal revenue collector.

Dock ticket (Section 99) The fee is paid to the council agent assigned to the motor park or in a municipal pier against a dock ticket drawn from a secured receipt booklet carrying the corresponding face value.

Transit or transhumance tax (Section 107) This tax is levied by the intermediary agent with the assistance of traditional authorities and/or veterinary workers. It is paid against a receipt issued from a receipt booklet duly numbered and signed by the revenue collector of the council. Given the mobile nature of the activity subject to this tax, it can either be paid directly to the coffers of the municipal revenue, or anywhere where the right to charge the tax is established by a council agent, assisted by traditional authorities and/or veterinary workers.

Tax on the transportation of quarry products (Sections 108, 109 and110).
The tax on the transportation of quarry products is collected by an intermediary agent who issues a receipt from a secured receipt booklet carrying a face value indicating the rate voted by the council.

Car parking fee (**Sections 111 and 112)**
The parking fee is paid before any use of the parking lot. It is collected by an intermediary agent who issues a receipt from a secured receipt booklet carrying a face value indicating the hourly, daily or monthly rate voted by the council.

However, payment can be done directly to council agents assigned to parking lots. The revenue collected must be remitted to the municipal revenue collector within 24 hours of collection.

❖ **Tax collected against the deliverance of a stamp or tax disc**
Some council taxes are collected against the deliverance of an adhesive stamp or a tax disc. This is the case with:

• **communal stamp dues** (section 104): it is collected by the municipal revenue collector against the deliverance of a stamp carrying a specific face value. In any case, the deliverance of stamp should be preceded by the payment of the corresponding amount.

• **Parking fee (Section 94, 95, 96**): it is paid against the deliverance of a stamp similar to a tax disc within a 15 days dateline following the beginning every annual quarter.

2. INSTITUTION OF FORCEFUL RECOVERY PROCEEDING IN MATTERS OF COUNCIL TAXES

As far as the forceful recovery proceedings on council tax is concerned, if the tax payer does not respond to the recovery notice within 15 days following reception, the revenue collector can proceed to forceful recovery. He therefore notifies the defaulter by way of a warning representing an order to pay in eight days. Failure to respond within the mentioned deadline will lead to the seizure of the taxpayers' goods.

With effect from the date of seizure, the maintenance, conservation of the goods as well as the feeding of seized livestock is at the expense of the defaulting taxpayer.

The municipal revenue collector draws up a report of proceedings which he submits to the mayor for approval. After a thirty (30) day deadline following the seizure, the revenue collector will proceed to an auction sale of the seized property or livestock.

In this light, the goods, properties or livestock of the defaulting taxpayer are seized by the sworn council agents. At the end of such an operation, they shall make a report on all seizures, specifying the nature of the seized goods, the quantity as well as their state.

The sale of the goods is carried out by sworn recovery agents in the manner prescribe for judicial sales. Proceeds from the sale are handed over within no specified deadline as payment of the defaulting taxpayer tax debt. The revenue collector then establishes a receipt in the taxpayer's name, deductsany potential expenses from the sale surplus and hands the balance, if any to the taxpayer. When the proceeds of the sale are enough to pay-off the tax payers debt and subsequent sale expenses, the sale ends. If the seized property is in excess, the extra property is refunded to the taxpayer. At the end of the sale of the seized goods, the revenue collector draws up a sale statement, describing the sale, the expenditures involved and any eventual balance to be refunded to the debtor as well as the goods on which he still has ownership.

In the exercise of their duties, sworn recovery agents are protected as public argents in accordance to provisions of the penal code.

PART XV:
AUDITING LOCAL TAXES (Sections 132 to 134)

Section 132: Audit Proceedings

The audit of municipal taxes may be exercised either by council staff or by staff of the relevant taxation services, or together.

In the latter case, mixed teams shall be constituted to perform audit operations in the field.

For the purposes of this collaboration, the Head of the Council Executive and Head of Taxation Office of the said municipality shall jointly determine the terms and conditions.

This collaboration aims to avoid duplication, excessive presence of the administration in the taxpayer's premises and to work in unison.

As such, the taxation services of the State must be informed of any controls programmed by the council and vice versa.

Section 133: The terms and conditions of the control of municipal taxesand the local development tax

Control proceedings on municipal taxes and local development tax are conducted according to rules and procedures provided for the control of the taxes of the State. These taxes are controlled by the service tax authorities.

Besides field audits, the taxation services of the state also ensure desk audits of such taxes under the same conditions as for State taxes

Section 134: The responsibilities of the municipal staff in controlproceedings

Under penalty of nullity, council staff must undertake control proceedings of municipal taxes in the field bearing a mission warrant duly signed by the head of the municipal executive.

It should be noted that all control proceedings on recovery is the sole responsibility of municipal revenue collector.

The council staff from at the outset of the inspection, identify themselves and present their mission warrant to the assesses.

The absence of such authorization shall lead to the nullity of the proceedings, it is therefore essential to ensure before beginning any controls that such documents exist and are in order.

Any council agent not bearing such mandate is subject to legal action under common law and to disciplinary sanctions.

PART XVI:
LIMITATION PERIOD IN MATTERS OF LOCAL TAXES

Section 135: Limitation period on local taxes

a) Foreclosure to the benefit of the taxpayer:

The law on local taxation establishes a limitation period for fees due in respect of municipal taxes. The limitation period depends on whether the duty is in favour of the taxpayer or the administration.

Thus, when a taxpayer fails to pay a municipal tax in two years (2) after the due date of the claim, the administration cannot take any action against him to claim such debt.

These limitation periods do not apply on the local development tax and local taxes which remain prescribed to the benefit of the taxpayer after a period of four (04) years.

However, this forclosure is certain to his benefit only if, during this period, no proceedings were engaged against him by the services in charge of assessment, issue, control or recovery.

b) Foreclosure in favour of the administration:

As regards the time limit allowed to the taxpayer to claim the refund of amounts paid incorrectly in matters of municipal taxes, it is 01 (one) year from the date the payment was made. If this period has elapsed without the taxpayer submitted an application for refund with the council or the relevant service, it is foreclosed.

PART XVII:
LITIGATION OF LOCAL TAXES

I - THE CONTENTIOUS LITIGATION

Section 136: Litigation relating to local taxes

The law on local taxation distinguishes the litigation taxes whose assessment, issue and collection are the responsibility of the tax administration and taxes collected directly by municipalities.

Regarding the litigation on local taxes falling under the responsibility of the tax administration, the law refers to the procedures of the Manual of Tax Procedures (LPF) of the Tax Code, unless otherwise specified.

Thus, as concerns litigation relating to business license, liquour license, the property tax and other taxes whose assessment is the responsibility of the Directorate General of Taxation, the litigation must be brought before the competent authorities designated in Sections M.116 et seq. of the MTP i.e., the Head of Regional Taxation Centre or the Head of the Large Taxpayer Department.

Likewise, the procedure for processing and appealing against the decision of the petitioned authorities, as well as to the relevant courts, are those provided by the MTP. The same goes for the instances competent to hear claims in tax matters. Thus, for example, with regard to disputes relating to property tax

and registration fees on leases, whose proceeds are transferred to councils, they continue to be brought before the courts.

Sections 137 to 140: class action litigation in municipal taxes

a) Disputed claims before administrative authorities

The law on local taxation brings important innovations as concerns disputes on municipal taxes. Until now, there were no provisions governing the procedure for appealing such charges.

These taxes remain the responsibility of councils as concerns their assessment, issue, recovery and control, subject to the responsibilities of the taxation services of the State on the latter. Disputes on the said taxes accordingly falls within the competence of Councils. Thus, whenever a dispute on such taxes is submitted by error to the Tax Administration, it should be transmitted to the relevant council authority.

On the contrary, the opinion of the tax administration may be required by the Magistrate on a question relating to a municipal tax.

The request should be processed by the service charged with the management of the taxpayer and the opinion signed by the Head of Regional Taxation Centre or the Head of the Large Taxpayer Department. Clearly, in terms of companies covered by the departmental centers, divisional centers, shopping centers and specialty taxes for medium enterprises, the notice shall be signed by the Head of Regional Centre. However, for enterprises belonging to divisional and specialized and medium size taxation centers, the opinion must be signed by the Heads of Regional Center. However, the Regional Chief of Taxation may delegate his signature to the Heads of Divisional Taxation Centers whose remoteness would be detrimental to the expeditious processing of the request to be transmitted to the Senior Divisional Officer.

It is therefore strongly recommended to pay particular attention to the rapid processing of requests for advice, no delay in resolving disputes on municipal taxes should be blamed on the taxation services. A quarterly report on the treatment of requests for advice or opinion must be submitted by all Heads

of Regional Taxation Centres to the Director General of Taxation. This report should include the nature of the questions, the content of opinions issued, and the average duration of treatment of cases investigated.

In case of difficulty on the response to be transmitted to the Senior Divisional Officer, this should be brought to the attention of the Director General of Taxation, the heads of taxation centre must always acknowledge receipt of correspondence by indicating to the administrative authority that issue needs to firstly be brought to the arbitration of the hierarchy.

Taxation services must provide at all times and whenever they are requested, assistance to municipal authorities in follow-up of disputes in matters of municipal taxes, notably through technical support from their supervisors. This collaboration should be made both in the administrative stage in the judicial phase of litigation, especially in the form of technical advice.

Moreover, the tax administration may be directly called up in the course of disputes bearing on municipal taxes, since the administration may have participated in a control which gave rise to the disputed tax. In this case, the service competent for the followup of the procedure is the Litigation Service of the relevant Regional Taxation Centre or the Large Taxpayer Department, in connection with the service involved in the assessment of the tax.

a) Disputes before the courts competent to hear matter on municipal taxes

Where a dispute regarding local taxes is brought before the judge, the representative of the local authority that issued the charges in question may request the tax authorities to collaborate with him in follow-up of the proceedings, particularly in terms technical advice.

Whenever such action is undertaken by municipal authorities, the Head of the regional taxation centre of the municipality must take all steps to provide such support. However, keep in mind that the answering disputes on municipal taxes should remain the responsibility of the local authority.

Thus, officials of the tax administration should under no circumstances sign a procedural document before the courts in the course of litigation relating to such taxes.

II - VOLUNTARY JURIDICTION (Sections 141 to 143)

The law grants the Chief Executive, the exclusive powers to grant remissions, mitigations, relief on municipal taxes.

However, the latter may request information from taxation centre of such taxpayer concerning the taxpayer’s tax situation to ensure that there is reasonable cause or real difficulties in meeting his tax obligations.

Similarly, where an application is addressed to the tax administration by error, it must be transmitted to the relevant municipal authority and notify the applicant of such diligence.

In any event, the taxation services of the State should in no circumstance replace the municipal authority in respect of voluntary jurisdiction.

PART XVIII:
THE SANCTIONS REGIME (Section 144)

The law on local taxes specifies for each municipal tax the specific penalties, the competence in this field are the sole responsibility of the municipal authority.

Regarding local taxes under tax services, the corresponding penalties are those provided by the Tax Code.

PART XIX:
MISCELLANEOUS, TRANSITIONAL AND FINAL PROVISIONS

Sections 145 and 146: On the organization of cadastral surveys

The law on local taxation prescribed cadastral surveys which relate to parcels and buildings, their occupants and activities carried out within.

The survey is to collect every five years information likely to to have tax implications on buildings and undeveloped located in a municipality, their owners and occupants, the nature of the activities performed therein, and any other information relevant to the assessment of taxes and duties.

As a reminder, this survey is implemented for the creation of a file and a Geographic Information System (GIS) operated by taxation services and communal services.

Also, all documents obtained through such surveys should be fully exploited for the assessment of local taxes and duties. The information collected must be forwarded to the Directorate General of Taxation for centralization in the data of the Brigade of tax investigations.

In the course of these investigations, the taxation services of the State are empowered to request and obtain copies of deeds, building permits, business license certificates, liquour license and global tax, proof of payment of the property tax and deed of conveyance, namely deed of transfer of ownership or transfer of possession of controlled buildings.

It is therefore necessary to ensure any documents not listed in Section 145 (3) of the law on local taxes is not demanded from the taxpayer. In any event, the cadastral survey shall not give rise to an examination of the accounts of individuals on whom it is exercised.

In case of obstruction to the exercise of cadastral surveys, a report must be compiled by the taxation services which, on such instances, should not use the powers granted under other procedures, such as tax audits, and likely to invalidate the cadastral survey procedure.

Similarly, the survey form must be cosigned by the agents who conducted the survey and the taxpayer. The refusal of the latter to sign should be mentioned in the margin of the said sheet if necessary.

The cadastral survey giving rise to notices of adjustments, this means ensuring that you are in the presence of taxes whose assessment and collection are the responsibility of the tax administration and that the deadlines and procedures in terms of audits defined in the GTC are respected.

Moreover, the law on local taxation has instituted a census which must take place within three months preceding the start of the fiscal year to update the file created as part of cadastral surveys. The heads of taxation centres must prepare these censuses by identifying in advance the likely changes in the status of taxpayers in their jurisdiction.

Section 147: The distribution of tax revenue from the equalization by FEICOM

FEICOM is responsible for the centralization and distribution of equalization revenue to local authorities.
Consequently, the issue slip addressed in the name of this body should highlight distinctively the share attributed to the different beneficiaries.

<u>Section 148</u> : Transposition of the provisions of the Law on local taxation in the General Tax code

The Law on local taxation as soon as it was enacted was inserted in the General Tax Code of which it henceforth constitutes the third book. Its provisions form an integral part and thus carry the same value as the existing provisions in the said code.

Any subsequent difficulties inherent to the interpretation and to the application of the provisions of this circular should be brought to the attention of the taxation authorities who would provide appropriate solutions thereto.

We attach much importance to the respect of the provisions of this circular.

The Minister of State, Minister of Territorial Administration and Decentralization

(ed) MARAFA HAMIDOU YAYA

The Minister of Finance

(ed) LAZARE ESSIMI MENYE

APPENDIX I:

List of liberal professions subject to withholding of the income tax installment at a rate of 5.5%

1. Lawyers
2. Bailiffs
3. Notaries
4. Court administrators
5. Judicial Agents
6. Solicitorandenforcement agents
7. Engineering offices
8. Architects
9. Urban planners
10. Engineers
11. Land surveyors
12. Surveyors
13. Tax Consultants
14. Chattered Accountants
15. Clearing Agents
16. Forwarding Agents
17. Auctioneers
18. Loss Adjusters
19. Automative Experts
20. Land forestry and agricultural experts
21. Doctors
22. Pharmacist
23. Dental Surgeons
24. Opticians
25. Psychologists
26. Nurses
27. Mid-wifes
28. Medico-SanitaryTechnicians
29. Veterinarians
30. Dietitians
31. Masseur-Kinesiologists
32. Psychomotor Specialist
33. Pedicure-Podiatrist
34. Representatives of laboratories and medical delegates
35. Research laboratories
36. Insurance Agents
37. Media houses
38. Communication Agencies and advertising network
39. Translators and interpreters
40. Evangelists
41. Actuaries ;
42. Sworn Investigating Officers ;
43. Computer programmers ;
44. Animators ;
45. IT Assistants ;

46. School assistants ;
47. Technical Assistants ;
48. Press Officers ;
49. Auditors and consultants.

CIRCULAR N° 04 /MINFI/DGI/LRI/L OF 20 FEBRUARY 2023 OUTLINING THE APPLICATION MODALITIES OF LAW N° 2022/020 OF 27 OF DECEMBER 2022 ON THE FINANCE LAW OF THE REPUBLIC OF CAMEROON FOR THE 2023 FISCAL YEAR

The Director-General of Taxation

A

- **The Head of the Internal Audit Service;**

- **Directors and persons ranking as such;**

- **Heads of Regional Tax Offices;**

- **Sub Directors and persons ranking as such;**

- **Service Heads and persons ranking as such.**

This circular spells out detailed rules for the application of the new tax provisions contained in law N° 2022/020 of 27 December 2022 bearing the finance law of the Republic of Cameroon for the 2023 fiscal year and provides useful guidelines and requirements for their effective implementation.

These measures, which aim to revive the economic activity that has been severely impacted by the health crisis of Covid-19 concern :

- The Company Tax (CT) and the Personal Income Tax (PIT);

- Tax incentive measures;

- The Value Added Tax (VAT) and Excise duties;

- Specific taxes;

- Registration and stamp duties;

- Tax procedures.

PROVISIONS RELATING TO THE COMPANY INCOME TAX (CIT) AND THE PERSONAL INCOME TAX

○ Section 7 C.- Increase in the tax deduction rate for damages and breakages incurred by companies operating in the brewing sector

1. Since the 2021 Finance Law, the tax deduction of losses relating to damages and breakages that occur specifically in the brewing sector is no longer subject to prior assessment by a tax official, as provided for in section L8 ter of the Manual of Tax Procedures. Losses relating to damage and breakage in this sector were automatically deducted at a flat rate of 0.5% of the total volume of production.

2. With the entry into force of the 2023 Finance Law, the tax deduction rate for such losses in the brewing sector has been increased from 0.5% to 1% of the total volume of production.

3. The other rules governing the application of the tax deduction regime for damages and breakages incurred by the brewing sector remain those provided for by Circular N° 011/MINFI/DGI/LRI/L of 5 March 2021 specifying the application modalities of the tax provisions of Law N° 2020/018 of 17 December 2020 to lay down the Finance Law of the Republic of Cameroon for the fiscal year 2021.

4. The new flat rate of 1% shall apply to the results of the 2023 fiscal year to be reported by 15 March 2024. Consequently, damages incurred during the financial year 2022, used to determine the results of this fiscal year to be declared by 15 March 2023, shall be deductible within the limit of the 0.5% rate.

○ **Section 17 a.- Three points reduction in the company tax rate for Small and Medium Size companies (SMEs)**

5. Since the 2021 Finance Law, taxpayers with an annual turnover, excluding taxes, equal to or less than FCFA three (03) billion are entitled to a reduced corporate rate income tax set at 28%, i.e. 30.8% additional council tax (ACT) included.

6. A corporate income tax rate of 25% plus 10% for the ACT will henceforth be applied to taxpayers with an annual turnover equal to or below FCFA three (03) billion, which is 27.5%.

a. Eligibility criteria

7. The 25% company income tax rate applies exclusively to taxpayers with an annual turnover, excluding taxes, equal to or less than CFAF three (03) billion and who are registered in the tax index of either a divisional tax office, a medium-sized taxpayers' office or a specialized tax office.

8. The turnover to be considered is that of the fiscal year. Consequently, when at the end of a fiscal year N, a taxpayer hitherto subject to the rate of 25% realises a turnover of more than FCFA three (03) billion, the said taxpayer is transferred at the initiative of the services or on its initiative, to the appropriate management structure (LTO). In such cases, the company income tax for the given fiscal year shall be calculated at the rate of 33%, additional council tax included.

b. Application guidelines

9. The application of the 25% reduced income tax rate is not subject to written consent from the tax authorities. However, under the provisions of the Manual of Tax Procedures (MTP), the latter reserves the right to conduct additional audits to guarantee that taxpayers are eligible for this rate.

10. As a result, if it is determined at the close of an audit procedure that the effective turnover of a fiscal year is above FCFA three (03) billion, even though the reduced rate of IS of 25% was applied, the additional CIT due shall be recalled the standard 30% rate.

11. The application of the reduced rate of 25% does not rule out the benefit of reductions provided for by other derogatory schemes, notably the scheme for the promotion of approved management centres and the incentive schemes of the law of 18 April 2013 to lay down incentives for private investment in the Republic of Cameroon.

12. Taxpayers eligible for the reduced rate of 25% remain liable to the advance income tax and the minimum tax collection at the rates in force, under the provisions of sections 21, 22, 69 (2), 89 and 91 of the General Tax Code.

c. Miscellaneous and transitional provisions

13. The 25% income tax rate applies to the fiscal year ending December 31, 2022, for which declarations must be submitted no later than March 15, 2023.

○ **Section 18.- Consecration of the obligation to append the Employee Information Document (DIPE) to the Statistical and Tax Return (STR)**

14. The procedures for reporting the Employee Personnel Information Document (DIPE) to the tax authorities have been modified by the 2023 finance law.

a. The new filing modalities of the DIPE

15. Until 31 December 2022, the DIPE was filed manually or by electronic means by employers. As of 1 January 2023, the DIPE is now attached to the Statistical and Tax Return and therefore filed electronically through the tax administration's computer system.

16. Henceforth the DIPE shall be filed annually and not monthly.

17. These changes do not impact the filing obligations regarding social security contributions.

b. The deadline and format for filing the DIPE

18. The DIPE is filed in the computer system of the tax administration no later than March 15 of each year. It is appended to the Statistical and Tax Returns.

19. The DIPE is submitted based on the model defined in appendix 1 of this circular. It includes amongst others, the following information:

- the name or company name of the employer as well as its tax identification number (TIN);
- the employee's name and TIN;
- the amount of remuneration paid to the employee;
- the amount of personal income tax withheld at source by the employer.

c. Rules for the application of penalties

20. Failure to file the DIPE within the above time limit, after a formal notice has remained unanswered for a period of fifteen (15) days, or the communication of inaccurate or incomplete information, shall result in the taxpayer being liable to the penalties provided for in section M 104 of the General Tax Code, i.e. the application of a lump-sum fine of up to CFA F five million (5,000,000).

d. <u>Miscellaneous and transitional provisions</u>

21. The new reporting requirements for the DIPE apply to earnings accrued over the 2022 fiscal year. The DIPE must be attached to the STR for the 2022 fiscal year, to be filed by 15 March 2023.

○ **<u>Section 21 (1)</u>.- Adjustment of the methods for determining the advance income tax (AIT) for certain sectors of activity**

22. To meet the needs of certain specific sectors of activity and in the interest of promoting local production, the 2023 Finance Law has extended :

- the 50% allowance based on an assessment of the advance income tax to companies producing pharmaceutical products and fertilisers (a) ;

- the preferential regime of the advance income tax on the gross margin to fertiliser distribution companies (b).

a. Extension of the 50% allowance on the AIT base to the pharmaceutical and fertiliser production sectors

23. Since its institution by the 2016 finance law, the 50% allowance on the AIT assessment base applied only to production companies in the flour milling sector.

24. The 2023 Finance Law extends this allowance to companies producing fertilisers and pharmaceutical products.

▪ Pharmaceutical production companies are understood to be those that carry out local manufacturing operations for medicines. These companies must in any case be approved by the competent ministries, in particular those responsible for public health and industry.

Companies whose activity is limited solely to the packaging of imported pharmaceutical products are thus excluded from the benefit of this favourable regime.

▪ Fertiliser production companies refer to those which, in the application of the provisions of Article 2 of Law No. 2003/007 of 10 July 2003 governing the activities of the fertiliser sub-sector in Cameroon, manufacture *"any substance or material containing one or more plant nutrients recognised and used as such to promote the growth and production of plants"*.

For the implementation of this provision, it is not required that the entire manufacturing process be carried out on Cameroonian territory.

25. Therefore, companies that simply sell pharmaceutical products or fertilisers cannot be regarded as producers of these products. However, the latter are eligible, as distributors, for the preferential advance payment scheme.

26. In the case of mixed activities (activities eligible for the allowance and those not eligible), the 50% allowance on the basis for calculating the advance income tax is applied to the share of the turnover attributable to the production of pharmaceutical products and fertilisers.

27. The minimum tax rate for production companies in the flour milling, pharmaceutical and fertiliser sectors is also obtained by applying the 50% allowance to their turnover.

b. Extension of the preferential regime of the advance income tax on the gross margin to fertiliser distribution companies

28. Hitherto limited to distributors of pharmaceutical, petroleum, gas, flour and press products, the advance income tax scheme on the gross margin has now been extended to fertiliser distributors.

29. A Fertiliser distributor shall be deemed to be any person who purchases fertilisers from a producer or importer in the bid to resell them.

30. It should be recalled that the taxable amount of the advance income tax and the advance income tax on purchases of taxpayers in the sectors with an administered margin remains the gross margin.

31. Except for the petroleum and gas sectors, the gross margin is understood to be the difference between the selling price and the cost price, increased by gratuities and commissions of any kind.

32. A 14% rate is applied to the gross margin thus determined. This rate is increased by 10% for the ACT.

33. For the implementation of this provision, the distributor is required to declare to the manufacturer, with a copy to the relevant tax centre, no later than the 30th of January of each tax year, his/her gross margin rate.

34. Taxpayers belonging to sectors with an administered margin under the tax legislation may, however, opt for the ordinary law system where this is more favourable to them. In this case, the advance income tax shall be calculated at the rate of 2.2% applied to the turnover.

35. A taxpayer in the administered margin sectors wishing to opt for the more favourable ordinary law system must inform his tax centre by letter by 31 January at the latest.

c. <u>Miscellaneous and transitional provisions</u>

36. For reminder purposes, the withholding tax applicable to the purchases of fertiliser distributors is calculated at the rate of 14% on the gross margin.

37. The new methods for determining the basis of assessment of the advance income tax and the minimum tax detailed above shall apply as of 1 January 2023. In this respect, the minimum tax due for the financial year 2022 and paid at the latest on 15 March 2023 shall be settled under the legislation in force in 2022.

○ **<u>Section 21 (3)</u>.- Clarification of the advance income tax on purchases applicable to importers and industrialists**

38. As part of the rationalisation of the withholding tax on purchases (PSA), the 2022 Finance Law generalised this levy to all purchases made from industrialists, importers and forestry operators, thereby abolishing the cascade collection method previously in force, as well as the principle of its application only to purchases made by traders.

39. The 2023 Finance Law introduces changes to the modalities of application of this levy firstly to importers operating in the retail sector (a), then to industrialists (b) and finally to non-profit organisations (NPOs) (c)

a. <u>Concerning the withholding tax on purchases applicable to importers</u>

✓ **Principle**

40. Under the 2022 Finance Law, the withholding tax is levied on all purchases from importers, regardless of the status of the buyer.

✓ **Adjustments**

41. With the entry into force of the 2023 Finance Law, retail purchases made from importer distributors are exempt from the withholding tax on purchases. It follows that wholesale purchases made from importer-distributors by non-professionals are deemed to have been made for resale purposes and are therefore liable to withholding tax at the rate of 10%.

42. For this arrangement, the following shall be understood as defined in section 4 of Law No. 2015/018 of 21 December 2015 governing commercial activity in Cameroon:

- ***Importer-distributor*** means any individual or corporate entity engaged in the business of importing goods for resale without further processing, either wholesale or retail.

- ***Retail sale (trade)*** refers to any distribution activity aimed at final consumers, involving several goods equal to one or more usual units of measurement of the product. For this measure, consumers may be both natural and legal persons.

- ***Wholesale (trade)*** means any distribution activity aimed at retailers, which involves several goods in original packaging, or repackaged, greater than the usual unit of measurement.

Retail thus differs from wholesale transactions in that it is specifically geared towards selling to the public. The retailer sells goods directly to the end user (the consumer) for personal use.

43. Frontline service shall see to it that a distinction is made between wholesale transactions (subject to withholding tax) and retail transactions (exempt from withholding tax). In this regard, it should be noted that under the provisions of section 21 of the law governing commercial activity in Cameroon referred to above, traders who carry out both wholesale and retail sales are required to make a distinction between wholesale and retail shops. Similarly, they must keep separate accounts for these operations. Therefore, failure to comply with these requirements leads to the application of the withholding tax on all sales.

44. In any event, the conditions of sale (wholesale price, retail price, trade discounts, etc.) may also constitute a criterion for assessment.

b. <u>Concerning the withholding tax applicable to purchases from industrialists</u>

45. Since the 2022 Finance Law, the withholding tax is compulsorily levied on all sales made by industrialists, producers, importers and forestry operators, regardless of the status of their customers, whether or not they are traders.

46. With the entry into force of the 2023 Finance Law, purchases made directly from industrialists by non-professional taxpayers are, in the same way as wholesale purchases from

importer-distributors, deemed to be made for resale purposes, and therefore liable to withholding tax at the rate of 10%.

47. In the implementation of this measure, non-professional taxpayers are to be understood as those who do not fall under one of the following tax regimes: the real regime, the simplified regime, the NPO regime or the discharge tax.

c. <u>Concerning the withholding tax applicable to purchases made by NPOs</u>

48. As an exception to the rule that the withholding tax applies to all purchases from industrialists, importers and loggers, the 2023 Finance Law excludes NPOs from the scope of this levy.

49. Consequently, purchases made by the said organisations do not give rise to a withholding tax, even if they carry out a commercial activity on an ancillary basis.

50. This exemption is subject to the presentation to the supplier of a valid tax clearance certificate justifying that the taxpayer is registered to the NPO regime.

51. Frontline services will be required to ensure during audit operations that this exemption is applied exclusively to entities that can prove their NPO status.

52. This measure applies to operations carried out as of 1 January 2023, for which the declarations are due by 15 February 2023 at the latest.

○ **<u>Section 70</u>.- Increase from 15% to 30% of the capital gains tax on income paid to tax havens**

53. The 2023 Finance Law introduces a new rate for the calculation of the capital gains tax (IRCM).

54. This rate, set at 30%, applies to income from movable capital paid to any individual or legal entity domiciled or established in a territory or state considered a tax haven. It is increased by 10% for ACTs.

55. This measure concerns the income listed by the provisions of articles 35 and 36 of the CGI, in particular: the proceeds of shares, capital shares and similar income; income from bonds; income from debts, deposits, guarantees and current accounts; gains realised on the occasion of the sale of shares, bonds and other capital shares.

56. For reminder purposes, for the application of the 30% rate, a State or territory is considered a tax haven, per the provisions of article 8 ter paragraph 3 of the General Tax Code:

- whose income tax rate for individuals or legal entities is less than one-third of the ordinary law rate applicable to the paying party. In this respect, any country or jurisdiction with a corporate income tax rate of less than 10% and a personal income tax rate of 11.66% is considered a tax haven based on the tax rate criterion;

- considered as non-cooperative in terms of transparency and exchange of information for tax purposes by international financial organisations. The services will refer in this respect to the list published by the OECD Global Forum of which Cameroon is a member.

57. To determine the capital gains tax rate applicable to payments of interest, dividends, income or other products of securities, the legal debtors shall henceforth require the beneficiaries of the said sums to provide proof of their identity, the indication of their real domicile as well as their tax identification number, under section 78 of the GTC.

58. The new rate of 30% applies to all income from capital gains due as of 1 January 2023.

○ **<u>Section 91</u>.- Extension of the preferential gross margin regime to taxpayers under the simplified tax regime.**

59. Until 31 December 2022, the preferential regime of the advance income tax on the gross margin for companies in sectors with an administered margin was limited to companies covered by the actual regime, excluding those covered by the simplified regime, even though the latter carries out operations eligible for this regime.

60. By amending the provisions of Article 91 of the CGI, the legislator extends the benefit of the preferential gross margin scheme to taxpayers under the simplified scheme.

61. It remains understood that taxpayers under the simplified scheme may, in the same way as those under the actual scheme, opt for the common law scheme when it is more favourable to them. In this case, the advance payment is settled at the rate of 5.5% applied to the turnover for taxpayers under the simplified scheme, and 2.2% applied to the turnover for those under the actual scheme.

62. Similarly, when the taxpayer carries out mixed activities (activities with a free margin and activities with an administered margin), the ordinary law advance payment system applies to the share of turnover relating to the activity with a free margin.

63. This measure shall apply to transactions carried out as of 1 January 2023.

○ **<u>Section 93 quater</u>.- New modalities of attaching certain new taxpayers to the actual system of assessment**

64. Since the overhaul of the tax regimes under the 2012 Finance Law, turnover has become the main criterion for classifying taxpayers in different tax regimes.

65. Thus, only taxpayers with an annual turnover equal to or higher than FCFA 50 million are classified under the actual tax regime, which makes them liable to VAT, allowing them to invoice and deduct the said tax.

66. With the 2023 Finance Law, the following taxpayers are automatically included in the actual system, regardless of their turnover:

- *New taxpayers in the oil, mining, gas, credit, microfinance, insurance and mobile phone sectors*. It is recalled that these companies are automatically attached to the Large taxpayers Office, per the terms of circular N^0 06/MINFI/DGI/DER of 28 April 2014 specifying the criteria for attaching companies to the management units of the DGT

- *New taxpayers who justify an approval to one of the schemes of Law N^0 2013/004 of 18 April 2013 to lay down incentives for private investment in the Republic of Cameroon*. The latter are automatically attached to the competent medium-sized taxpayers' office.

- *Holders of notarial offices*. The latter must henceforth be attached to the real regime and be under the authority of the CIMES when they are established in tax regions that do not have specialised tax centres in charge of the liberal professions.

67. The Division in charge of registration shall undertake, before 31 March 2023, the necessary steps for the systematic attachment to the real regime and the transfer to the competent tax management units of the holders of notarial offices and the above-mentioned new enterprises when they register. Likewise, existing businesses in the above categories are transferred to the competent management units at the discretion of the DSSI.

- MODIFICATIONS ON TAX INCENTIVES

○ **Section 119 bis.- Institution of the Integrated Tax Partnership (ITP) scheme**

68. Established administratively since 2021 as one of the instruments to promote the migration of economic agents from the informal to the formal sector and to optimise the performance of the under-taxed branches of our economy, the ITP scheme is now enshrined in law through the 2023 Finance Law.

a. The Integrated tax partnership notion

69. The Integrated Tax Partnership is a platform for collaboration and mutual assistance between the tax administration and taxpayers. It aims to promote tax compliance through a renewed approach to dialogue, support and facilitation of tax obligations.

b. The procedure for setting up an Integrated Tax Partnership (ITP)

- **Criteria for eligibility**

70. The ITP is open to any association of taxpayers from all sectors of the economy.

71. In this regard, the association must have a minimum level of internal organisation and legal recognition.

- **The signing of the partnership agreement**

72. The Integrated Tax Partnership is materialised by a memorandum of understanding signed between the tax administration (the Head of the Regional Tax Centre with territorial jurisdiction) and the taxpayer group.

73. A model partnership agreement is attached to this circular.

74. The initiative for concluding an Integrated Tax Partnership protocol lies with either the taxpayers or the administration:

- **when the initiative stems from the taxpayers**, they are obliged :

▪ firstly, to form an association, and then to appoint a representative with credibility, an established reputation in the sector and a mastery of both the players and the functioning of the organisation;

▪ secondly, to send a letter to the Head of the competent Regional Tax Office to request the signing of the said partnership agreement.

- **when the initiative stems from the administration**, the Head of the competent Regional Tax Office is responsible for identifying the sectors deemed eligible, and for entering into talks with the representatives of the latter.

c. The obligations of the various parties

75. The Integrated Tax Partnership provides for obligations for each of the parties.

- **The obligations of the tax administration**

76. Under an Integrated Tax Partnership, the tax administration undertakes to provide taxpayers in the sector with the following facilities

- exemption from tax audits for the period not time-barred from the date of their accession;

- the granting of penalty remissions and preferential payment moratoria;

- the provision of all updated legislative and regulatory texts and all publications useful for the fulfilment of tax obligations;

- the establishment of a permanent framework for consultation, with taxpayers being able to refer at any time to the contact person designated by the tax administration;

- the guarantee of the speedy resolution of difficulties brought to the attention of the services by the integrated tax partner;

- logistical support for the integrated tax partner in awareness-raising, training and possibly census operations carried out on its initiative.

77. The heads of regional tax centres publish the list of members registered in the Integrated Tax Partnership. Only the latter benefit from the facilities provided for under this scheme.

78. Taxpayers who refuse to join the partnership set up for their sector of activity must be subject to all the tax penalties provided for in the Manual of Tax Procedures in the event of non-compliance with their tax obligations.

- **The obligations of the integrated tax partner**

79. As the representative of the operators in the sector or sub-sector of activities that they represent, integrated tax partners undertake to promote tax compliance within their associations based on the following quantitative indicators

- improvement of the registration rate in the sector;
- improvement in the rate of filing by members;
- improvement in the rate of payment of taxes by members.

80. As such, the following actions shall be undertaken, among others:

- provide the list of taxpayers registered in the partnership with their unique identification number (NIU), their location, their telephone number;

- provide a list of all the stakeholders in the sector of activity, distinguishing those who adhere to the protocol;

▪ conduct awareness campaigns among taxpayers in the said sector with a view to their census, registration and regular fulfilment of their reporting and payment obligations;

▪ ensure the effective participation of all taxpayers registered in the partnership in outreach and awareness campaigns organised in synergy with the tax administration;

▪ encourage taxpayers enrolled in the partnership who have already benefited from the exemption from control over the period not prescribed before their enrolment, to participate effectively in the compliance dialogue initiated by the tax administration to avoid any programming in tax control;

▪ ensure that the tax authorities only apply penalties in principle when issuing tax reminders following tax audits.

d. Tools to be deployed for the optimal functioning of the partnership protocol

81. The following tools will be used to ensure that the reciprocal commitments of the parties to the protocol are properly implemented:

▪ **information and awareness-raising**: this is done by making available documentary elements (legislative and statutory texts, various publications, teaching aids, etc.) on the one hand, and sensitisation campaigns among member taxpayers of their rights and obligations on the other;

▪ **training**: specific trainings could be provided for members of the ITP on particular topics;

▪ **assistance and support in fulfilling** tax obligations and taking steps to benefit from tax advantages;

▪ **periodic evaluation of compliance with commitments**: on a monthly or quarterly basis, the heads of regional tax centres must organise meetings to evaluate the commitments of the parties to the partnership protocol.

○ **<u>Sections 122, 124 and 124 A</u>.- Measures to promote the import substitution policy**

82. To enhance the import-substitution policy, the following three levers have been used in the 2023 Finance Law at the fiscal level:

- the consolidation of existing incentive measures to promote the agricultural, livestock and fisheries sectors;

- the development of additional specific measures for companies processing local raw materials

- the rationalisation of the promotion of drinks produced from local raw materials.

▪ **<u>Section 122</u>.- Strengthening of the measures for the promotion of the agricultural sector (agriculture, livestock and fisheries)**

83. The 2023 Finance Law has strengthened tax incentives for companies in the agriculture, livestock and fisheries sectors. Previously confined to the investment phase (a), the facilities are now provided to actors in this sector during the exploitation phase (b).

e. During the installation phase :

▪ **Incentives granted**

84. Enterprises in the agricultural production, livestock and fisheries sectors benefit from the following tax advantages during the investment phase

- exemption from payroll taxes and employers' contributions on salaries paid to seasonal agricultural workers ;

- exemption from VAT on the purchase of pesticides, fertilisers and inputs, as well as agricultural, livestock and fisheries equipment and materials listed in the annexe to Title 1 of the GTC setting out the list of VAT-exempt agricultural, livestock and fisheries equipment and materials

- exemption from registration duties on transfers of land used for agriculture, livestock and aquaculture;

- exemption from registration duties on loan agreements intended to finance agricultural, livestock and fisheries activities;

- exemption from property tax for properties belonging to agricultural, livestock and fisheries enterprises and used for these activities, except for office buildings.

▪ **Procedures to benefit from these incentives**

85. To benefit from these exemptions, the company is not required to apply for an exemption certificate. However, the tax administration reserves the right to carry out compliance audits of transactions that have benefited from these exemptions.

86. However, in the specific case of registration duties on transfers of land or loan agreements intended to finance agriculture, the exemption is subject to the presentation of an exemption certificate issued by the Director General of Taxes.

87. Applications for exemption from registration duties, duly stamped, shall be accompanied by a certificate from the head of the administration in charge of agriculture or livestock, justifying the allocation of the land to agriculture, livestock and aquaculture.

88. The deeds in question are declared online using the exemption certificate number. The departments responsible for the follow-up of the derogation schemes are required to send the references of the said certificates to the Division in charge of information technology for entry online.

89. As in the past, the above exemptions shall not be cumulated with the tax benefits granted under the regime of Law No. 2013/004 of 18 April 2013 to lay down incentives for private investment in the Republic of Cameroon.

f.The operational phase

90. During the operational phase, the following incentives are granted to individual farmers as well as to companies in the agricultural, livestock and fisheries sectors.

- **For individual farmers**

▪ **Incentives granted :**

i. During the first five (05) years of operation

- Exemption from the business licence;

- Exemption from the advance income tax and the minimum income tax ;
- Exemption from the income tax.

ii. Beyond the fifth (5th) year :

- Exemption from the business licence ;
- Payment of a flat-rate income tax at the rate of 0.5% of turnover, plus 10% for ACTs.

NB: This tax is withheld at source by the purchasers of the said products in case they are entitled to withhold taxes at source.

▪ **Scope of application**

91. Individual farmers, including those constituted in the form of a cooperative society or common initiative group (CIG), engaged in agricultural production, livestock farming and fishing, are eligible for the above facilities.

92. Individual farmers engaged in agricultural production, livestock farming and fishing shall be understood, within the meaning of Article 30 of the Revised Uniform Act on General Commercial Law (AUDCG), as individual entrepreneurs, individuals who, upon simple declaration, engage in one of these activities.

93. This does not apply to companies established as corporate entities (public limited liability companies (PLC), Private Limited Liability Companies, etc.).

- **For companies**

94. Companies operating in the agricultural, livestock and fisheries sectors which are not classified as individual farmers may benefit from the tax advantages provided for by the law of 18 April 2013 establishing incentives for private investment. To do so, they must first apply for approval from the agencies in charge of investment promotion.

95. It is important to specify that companies in these sectors which do not apply for approval under one of the schemes of the aforementioned law of 18 April 2013 remain eligible for the benefit of the exemptions on indirect taxes provided for in section 122. a of the GTC, in the investment phase.

g. **Miscellaneous and transitional provisions**

96. The facilities granted by this scheme come into force as of 1 January 2023.

▪ **Section 124.- Support measures for the promotion of beverages produced from local raw materials**

97. Since the 2017 Finance Law, beverages produced exclusively from raw materials sourced from local agriculture are exempt from the payment of the additional specific excise duty.

98. In case of absolute unavailability of input on the local market, these beverages could benefit from the said exemption as long as the percentage of raw material from local agriculture is not less than 40% of the components used.

99. To further encourage the use of local inputs, in line with the import-substitution policy, the legislator has reinforced this specific tax regime by encouraging new beverages produced exclusively from local raw materials through :

- A 30% reduction in the taxable base for ad valorem excise duties;

- The authorisation of the Minister in charge of finance (MINFI) to waive the required 40% threshold in the event of unavailability of local raw materials.

a. 30% reduction in the taxable base for ad valorem excise duties

100. From now on, in addition to the exemption from specific excise duties, duly approved new beverages produced and packaged exclusively from local raw material will benefit from a 30% reduction in the taxable base for ad valorem excise duties during the first three years of operation.

101. The 30% allowance on the tax base of the said products cannot be cumulated with the 10% allowance granted under section 141 bis of the General Tax Code to beers with an alcohol content of 5.5 or less.

102. As this is a one-off measure, the benefit of this advantage is granted to duly accredited beers for a period of three years, starting from the date on which approval for the said scheme is granted by the tax authorities.

103. For beverages already approved for this scheme, they shall benefit from the said measure for a period of three years from 1 January 2023, i.e. until 31 December 2025.

b. The authorisation of MINFI to waive the required 40% threshold in the event of unavailability of local raw materials

104. In case of unavailability or insufficient availability of local raw materials for duly approved products, the Minister in charge of finance may grant one-off and time-limited derogations to the minimum 40% threshold required.

105. Proof of the lack of local raw materials is incumbent on the Ministers in charge of trade and agriculture.

106. Applications for exemption from the 40% threshold, duly stamped, shall be submitted to the tax authorities and forwarded to the Minister in charge of finance after examination by the structure in charge of exemption schemes. They must include the decision to waive the threshold signed by the ministers in charge of trade and agriculture.

107. If necessary, the structure in charge of monitoring derogation regimes may call upon external experts to examine these requests.

108. The reply from the Minister in charge of finance granting the waiver must specify the period for which it is granted.

109. The absence of a response from the Minister in charge of finance within 60 days shall result in the rejection of the request.

110. The derogation granted shall be subject to an annual evaluation by the services in charge of monitoring the derogation schemes, the tax centre of the producing company, as well as the ministers in charge of trade and agriculture, to assess the evolution of the availability of the local raw material concerned.

c. Miscellaneous and transitional provisions

111. The requirements to benefit from the regime of promotion of new local drinks, and the conditions of granting the related approval, remain spelt out by the terms of points 114 and following the circular N°001/MINFI/DGI/L of January 12, 2021, specifying the application modalities of the finance law for the year 2021.

▪ <u>Section 124 A</u>.- 50% allowance on the monthly income tax instalment for companies processing local raw materials

112. Among the measures aimed at promoting import substitution enshrined in the 2023 Finance Law, there is a 50% allowance on the monthly income tax instalment for companies that process local raw materials into finished products.

a. Eligible companies

113. Companies involved in the processing of raw materials from the following sectors into finished or semi-finished products are eligible for this preferential scheme :

- **Agriculture is** understood as the cultivation of land ;

- **Breeding is** understood as the maintenance and multiplication of animals for human use ;

- **Fishing is** understood as the cultivation of fish and other fishery resources ;

- **Leatherwork,** which refers to leather products obtained from the raw material of animal skin through tanning that preserves the natural shape of the skin fibres;

- **Cabinetmaking is** understood as all the activities involved in the manufacture of wooden furniture and panels, consisting of a carpenter's frame to which are applied sheets of precious wood called veneers or any other material which entirely or partially conceals the frame.

114. Companies dealing with the storage, transport, marketing or sale of the above-mentioned products are excluded from this scheme.

b. Conditions to be met

▪ Conditions on substance

115. To benefit from the support scheme for local processing, the main raw material of the finished product must be locally sourced from one of the above sectors.

116. Similarly, the packaging of the product must be local; this implies that the packaging, labelling and capping if any, must be made locally from local raw material.

▪ Conditions of style

117. The application of this preferential regime is subject to prior validation by the tax authorities.

118. As such, an application must be submitted to the Director General of Taxation. This must be stamped at 25,000 FCFA, under the provisions of Articles 470 bis and 557 bis of the CGI and accompanied by :

- A copy of its trade register and articles of association for companies ;

- A copy of its tax registration certificate and those of its suppliers of essential inputs for the manufactured product (raw material and local packaging, if applicable);

- A valid tax clearance certificate and those of its suppliers of essential inputs for the manufactured product (raw material and local packaging, if applicable);

- Proof of the sources of supply of raw materials;

- The production diagram detailing the composition of the finished products.

119. The structure in charge of the follow-up of exemptions shall examine, within fifteen (15) days, the requests for validation of the promotion and processing of local raw materials. The said structure may, if necessary, call upon the assistance of sectoral ministries or external experts to examine the applications.

120. At the end of the examination, the Director General of Taxation notifies the applicant of his decision.

c. The incentive granted

121. Companies in the above-mentioned sectors, duly approved by the tax authorities, are entitled to a 50% allowance on the monthly income tax instalment and the minimum tax.

122. The allowance thus granted is valid for a period of five (05) years, starting from the date of approval.

d. Miscellaneous and transitional provisions

123. The incentives provided for by this scheme, which come into force on 1 January 2023, cannot be combined with any other tax incentive scheme provided for by the General Tax Code or any other specific text.

- MODIFICATIONS ON THE VALUE-ADDED TAX AND EXCISE DUTIES

○ **<u>Section 128 (6).</u>- Exemption from VAT on the sale of local products by farmers, breeders and fishermen**

124. The amendment to section 128(6) of the General Tax Code is intended to extend the scope of the exemption from VAT to sales of local products.

125. From now on, provided that they are directly sold by a farmer, a livestock breeder or a fisherman, raw products are exempt from VAT, regardless of their tax regime.

126. The term "raw product" shall be understood to mean any product resulting from agricultural, fisheries and livestock activities carried out on national territory, which has not

undergone any processing. This includes plantain, tubers, meat for consumption, potatoes, millet, maize, and various fruits and vegetables.

127. Direct commercialisation shall be understood to mean the sale by individual farmers, including those in the form of cooperatives or Common Initiative Groups (CIGs), of raw products to final consumers or businesses.

128. Consequently, sales made by agricultural companies, intermediaries and distributors of such products remain liable to VAT where they are taxable.

129. This measure shall apply to all transactions invoiced as of 1 January 2023.

○ **Section 128 (6). - Exemption from VAT on purchases of essential foodstuffs by public entities in charge of managing security stocks**

130. The Finance Law 2023 established the exemption from VAT of purchases of essential foodstuffs made by public entities in charge of regulating or managing security stocks, such as the Office céréalier and the Mission de Régulation des Approvisionnements des Produits de grande consommation (MIRAP).

131. To benefit from this exemption, these purchases must be made from farmers, breeders and fishermen, including when they are constituted in the form of a cooperative or a Common Initiative Group (GIC). Thus, purchases from distributors of such products remain liable to VAT.

132. This measure applies to all transactions invoiced as of 1 January 2023.

○ **Section 142 (9). - Reduction of the specific excise duty rate on non-returnable packaging**

133. Since 1 January 2019, the excise duty on non-returnable packaging, set at CFAF 5 per unit of packaging, is capped at 10% of the value of the unit price of the product.

134. With the entry into force of the 2023 Finance Law, this ceiling is now reduced to 5%, based on the same basis, i.e. the unit price of the product.

Example

For a bag containing 10 sweets that cost CFAF 25 each, i.e. 250 FCFA per bag, the excise duty is calculated as follows

- Number of packages: 10
- Price per bag of sweets: FCFA 250 (i.e. number of units of sweets * unit price)
- Specific liquidated DA: 10 * 5 FCFA (number of packages*price) = 50 FCFA
- Excise duty ceiling/unit: 5% * 25 FCFA (ceiling * product price) = 1.25 FCFA
- Excise duty to be paid: 10 * CFAF 1.25 (number of packages * ceiling tariff) = CFAF 12.5.

135. This measure applies to deliveries and imports of products packaged in non-returnable packaging from 1 January 2023.

- **PROVISIONS RELATING TO THE TAX ON MONEY TRANSFER**

○ **Section 228 quinquies.- Capping of the money transfer tax**

136. Introduced by the 2022 Finance Law, the Money Transfer Tax (MTT) is charged at a rate of 0.2% of the amount (excluding VAT) of the sums transferred or withdrawn, regardless of the company providing the payment service.

137. While maintaining this 0.2% rate, the legislator now sets a cap for certain transfer transactions.

a. The money transfer transactions covered by the cap

138. The cap shall apply exclusively to postal money transfer transactions carried out by service providers duly authorised by the Ministries in charge of finance and post and telecommunications.

139. Postal money transfer transactions shall be understood, within the meaning of Article 4 of Law No. 2020/004 of 23 April 2020 governing postal activity in Cameroon, as any movement of funds or money (cash order), on the order of a customer, with a view to payment at sight for the benefit of a correspondent, without transiting through a bank or postal account, whether this movement is executed by physical or electronic means. This applies in particular to transactions carried out by the companies Campost, Express Exchange and Express Union.

140. In this regard, the tax on other money transfer transactions falling within the scope of this levy remains at a rate of 0.2% on the amount of the sums transferred or withdrawn, excluding tax, without any ceiling. This is the case for transfer operations carried out by mobile telephone operators.

b. The cap

141. For postal money transfer transactions, the MTT is now capped at the amount of the commission charged by the service provider.

Example

What is the amount of the MTT for a postal money transfer transaction of FCFA 1,800,000, given that the service provider invoices its client a commission of FCFA 2,000 including tax?

- The amount transferred: FCFA 1 800 000

- Theoretical ATT due: 0.2% * 1,800,000, i.e. FCFA 3,600

- NB: as the theoretical amount of the tax (FCFA 3,600) is higher than the commission received, FCFA 2,000, the amount of the tax must be capped at the commission excluding tax, i.e. FCFA 1,677 (2000/1.1925).

c. Entry into force

142. The cap on the MTT on postal money transfer transactions shall apply to all taxable transactions carried out from 1 January 2023.

- **PROVISIONS RELATING TO THE SPECIAL TAX ON PETROLEUM PRODUCTS**

○ **Sections 229, 231, 232, 233, 234, 235 and 237 (1) of the GTC.- Extension of the scope of the Special Tax on Petroleum Products (STPP)**

143. The amendments to Articles 229 et seq. of the General Tax Code extend the scope of application of the STPP to natural gas for industrial use.

a. Scope

144. Under the provisions of section 229 above, natural gas for industrial use is henceforth liable to the STPP.

145. This levy does not apply to gas acquired by companies producing electricity for the general public, to gas intended for the local production of liquefied gas and to the gas used by households.

146. Natural gas production and distribution companies are legally liable for the STPP on natural gas. Industrial companies, except those engaged in the production of electricity for the general public and domestic gas, are the actual liable persons.

b. Taxable event and act constituting liability

▪ ***Taxable event***

147. Within the meaning of section 232 of the General Tax Code, the chargeable event for the STPP for natural gas for industrial use is the delivery of taxable products by the companies producing or distributing the said gas.

▪ ***Act constituting liability***

148. The TSPP for natural gas for industrial use becomes payable at the same time as the chargeable event.

c. Rate and basis of assessment

149. The rate of the STPP is set at CFAF 70 per cubic metre of natural gas for industrial use falling within the scope of this levy.

150. If gas for industrial use is marketed in units of measurement other than the cubic metre, the person legally liable for payment is required to convert the quantities sold into cubic metres to declare the said tax.

d. Collection, filing and remittance

151. The STPP on natural gas for industrial use is collected by the production or distribution companies.

152. The STPP collected by the production or distribution companies of natural gas for industrial use must be remitted no later than the twentieth (20th) of each month into the account of the collector of the tax management unit to which the company is attached for the operations carried out during the previous month.

153. In the case of direct importation by the company, without recourse to local producers or distributors, the tax is liquidated by the company and paid to its tax management unit before the 20th of the month following the importation.

e. Sanctions and audit

154. The rules on penalties and audit procedures relating to the STPP on natural gas for industrial use are set out in the Manual of Tax Procedures.

f.Earmarking of the proceeds of the STPP on natural gas for industrial use

155. Unlike the STPP on other combustibles (super and diesel), whose proceeds are partially earmarked to the Road Fund, the proceeds of the STPP on natural gas for industrial use are entirely allocated to the State.

g. Entry into force

156. This measure shall apply to supplies made from 1 January 2023.

- PROVISIONS RELATING TO REGISTRATION AND STAMP DUTIES

○ Sections 547 et seq.- Adjustment to the rates of stamp duties based on paper size and specific stamp duties

157. The rates of the paper size stamp duty as well as those of some specific stamp duties have been readjusted in the Finance Law for the year 2023.

a. The stamp duty based on paper size

158. The rate of stamp duty on normal paper and a half sheet of normal paper is increased from FCFA 1,000 to FCFA 1,500.

159. The rate of stamp duty on registered paper remains fixed at FCFA 1,500.

b. The stamp duty on certain specific documents

160. The new specific stamp duty rates apply to the following documents

- entry and exit visas on foreign passports ;
- the residence permit ;
- residence card; - driving licence
- driving licences
- the permit to carry arms;
- permits and licences for hunting activities;
- bill of lading;

- certificates of registration of machines subject to the tax on games of chance and entertainment, as well as their duplicates.

161. The rate of stamp duty on identity cards issued to persons of Cameroonian nationality remains fixed at CFAF 1,000.

162. It is specified that the number of entries does not affect the rate of stamp duty for entry and exit visas on foreign passports. In this regard, the applicable rate is fixed at

- FCFA 100,000 for stays of less than six (06) months. This rate is increased to FCFA 150,000 for express visas;

- FCFA 150,000 for stays of more than six (06) months. This rate is increased to FCFA 200,000 for express visas.

163. The new rates of stamp duty specific to certain updated documents are listed in the annexe to this circular.

164. The structures in charge of fiscal values and information technology are responsible, each in its area, for implementing the necessary IT parameters for the application of these new rates.

c. Graduated stamp duties

165. The new rates of graduated stamp duty applicable to the documents referred to in section 585 (1) of the General Tax Code are now set as follows

- F CFA 25,000 for the value between 0 and 1,000,000 F CFA ;
- FCFA 50,000 for the value between FCFA 1,000,001 and 20,000,000;
- FCFA 75,000 for the value between FCFA 20,000,001 and FCFA 50,000,000;
- FCFA 150,000 for the value between FCFA 50,000,001 and 100,000,000;
- FCFA 250,000 for the value between 100,000,001 and 500,000,000 FCFA;
- FCFA 400,000 above FCFA 500,000,000.

166. It should be noted that documents subject to graduated stamp duty remain liable to stamp duty on paper size at the new rate in force, by the provisions of section 587 of the General Tax Code.

d. The automobile stamp duty

167. As of 1 January 2023, the rates of automobile stamp duty collected by insurance companies are fixed as follows:

- **For public vehicles for the transport of passengers and goods**

- Vehicles from de 02 to 7 HP …… 15 000 FCFA ;
- Vehicles from 08 to 13 HP …...25 000 FCFA ;
- Vehicles from 14 to 20 HP ….. 50 000 FCFA ;
- Vehicles above 20 HP....150 000 FCFA.

- **For other vehicles**

- Vehicles from 02 to 7 HP …… 30 000 FCFA ;

- Vehcles from 08 à 13 HP …...50 000 FCFA ;
- Vehcles from 14 à 20 HP ….. 75 000 FCFA ;
- Vehicles above 20 HP....200 000 FCFA.

168. Other vehicles referred to above shall be understood to mean vehicles not used for the public transport of persons and goods.

169. Also, the application of the rate of the automobile stamp duty on vehicles used for the public transport of persons and goods is subject to the production by the owner of the vehicle to his insurance company of a valid transport licence duly issued by the competent authority, by the provisions of Article 3 of Decree No. 2022/8801/PM of 10 October 2002 to lay down the conditions of access to the professions of road transport operator and auxiliary road transport operator.

170. The Division in charge of information technology, in collaboration with the National Directorate of Insurance and the Association of Insurance Companies (ASAC), is invited to take the necessary steps to put in place an electronic monitoring system for stamp duty.

e. <u>The airport stamp duty</u>

171. The rates of airport stamp duties for international flights outside the CEMAC zone are now set as follows

- FCFA 40,000 per person and per journey in economy class ;
- FCFA 120,000 per person and per journey in business class.

172. The rates of airport stamp duty remain unchanged for national flights (CFAF 1,000) and flights within the CEMAC zone (CFAF 25,000).

173. Business class includes all categories of air tickets above economy class, except premium class. The latter comes under the economy class.

174. As a transitional measure, tickets for international flights outside the CEMAC issued in 2022 based on the old tariffs may be used until 31 March 2023 without increasing the initial tariff. As of 1 April 2023, all tickets for international flights outside CEMAC, regardless of the date of purchase, must be accompanied by a stamp duty at the current rates.

175. In this regard, the management services shall require airlines to attach to their monthly declaration for the month of February 2023, a summary statement of tickets for international flights outside CEMAC issued in 2022 and not yet used.

f.<u>Miscellaneous provisions</u>

176. The procedures for the collection, payment and enforcement of the various stamp duties remain unchanged.

177. The departments responsible for the management of stamps and fiscal values shall proceed without delay, in conjunction with the usual technical partners, to configure the franking machines to the new rates.

178. The new stamp duty rates shall apply as of 1 January 2023.

- **PROVISIONS RELATING TO TAX PROCEDURES**

○ **Section L7.- The generalisation of electronic tax payments to all taxpayers**

179. Until 31 December 2022, electronic payment was the compulsory method of payment of taxes for companies under the jurisdiction of the Large taxpayers' office.

180. The 2023 Finance Law extends this exclusive payment method to all structures under the responsibility of specialised tax management units, in particular, the Medium size taxpayers' offices (MTO) and the Specialised taxpayers' offices for the liberal professions (CSIPLI).

181. The modalities of payment of taxes by electronic payment are specified by the terms of points 32 and following circular N°0006295/MINFI/DGI/DGTCFM of 21 July 2021 specifying the modalities of payment, reconciliation, issuance of the electronic receipt and accounting of tax revenues.

182. This measure shall apply to payments made as of 1 January 2023.

○ **Section L8 quinquies, M 99 and M 104.- institution of the beneficiary ownership standard**

183. The 2023 Finance Law transposes the beneficial owner standard into our domestic legislation to strengthen our country's compliance with international standards on tax transparency.

184. The modalities of implementation of this standard will be specified by a specific text.

185. The unit in charge of the international exchange of information will take the necessary steps to finalise this specific text.

○ **Section M 14 bis.- Clarification on the duration of on-the-spot tax audits**

186. The 2023 Finance Law confirms the duration of on-the-spot audit operations as provided for in section 1 of Article M 40 of the General Tax Code at three (3) months. It also recalls the modalities for calculating the duration of the said on-site control operations.

187. As such, it is specified that the duration of on-the-spot audit operations in a company starts from the date of the effective start of the work, mentioned in the report drawn up during the first on-the-spot intervention.

188. It should be recalled that the administration may extend the above three (03) month period in the event of duly justified exceptional circumstances.

189. The above-mentioned period shall be automatically extended by nine (9) months in the following cases

- in the case of a transfer pricing audit, from the date of actual receipt of the complete transfer pricing documentation

- in the case of the implementation of the international exchange of information procedure, from the date of sending the request for information.

190. As this is a simple clarification measure, these provisions apply both to audit procedures initiated on or after 1 January 2023 and to those in progress.

○ **<u>Section L 22 ter</u>.- Legal status and framework of the compliance dialogue procedure**

191. The 2023 Finance Law provides a framework for the compliance dialogue procedure as part of the monitoring of taxpayers' compliance by the tax administration.

192. The following points specify the concept of compliance dialogue (1), its conditions (2) and implementation modalities (3) and finally the scope of the said procedure (4).

i. <u>The compliance dialogue notion</u>

193. The compliance dialogue is a tax monitoring method that allows the administration to encourage the taxpayer, through an adversarial exchange, to spontaneously regularise his declarative situation, without incurring sanctions.

194. As such, it is an autonomous procedure, distinct from the procedures of control on documents, requests for clarification or justifications provided for in Article L 21 of the LPF.

195. Unlike the above-mentioned audit procedures, the compliance dialogue procedure cannot, under any circumstances, lead to a notification of adjustments or an arbitrary assessment. It is therefore simply a tool for promoting tax compliance and monitoring taxpayers' declarative behaviour.

196. Consequently, the frontline services are required to strictly observe the terms and conditions of implementation of this procedure, which is intended, upon its conclusion, to enable the administration to collect revenue from any expected spontaneous regularisations and to enable taxpayers to bring their tax obligations up to date.

ii. <u>Conditions for the implementation of the compliance dialogue procedure</u>

a. Substance

197. Under the provisions of the first paragraph of section M 22 ter of the General Tax Code, the administration may, based on the returns filed by a taxpayer or extra-accounting information in its possession, initiate a compliance dialogue aimed at clarifying and, where appropriate, regularising the tax situation of the latter.

198. This implies that to apply this procedure, the administration must rely on a deficiency or an omission likely to affect the fullness, sincerity and accuracy of the taxpayer's return. Moreover, the deficiency or omission must be non-accounting. As in the case of desk audits, the administration cannot require the production of accounting documents in the context of a compliance dialogue procedure.

199. Failure to comply with the above substantive requirements will result in the invalidity of the compliance dialogue procedure initiated by the administration.

b. Style

200. The tax office to which the taxpayer belongs initiates the compliance dialogue procedure.

201. Thus, when the management services find shortcomings or omissions in a taxpayer's returns, they send the taxpayer a written invitation to a working session. This invitation must reach the taxpayer at least eight (08) days before the date of the said meeting.

202. It should be noted that the eight (08) day period is a clear period calculated from day to day. As such, the day of notification of the invitation is not counted.

For instance, for an invitation notified to the taxpayer on 10 January, the time limit runs from 11 January and the working session must be held at the earliest on 18 January.

203. In addition to the purpose of the meeting and the items to be produced, if any, the invitation letter referred to above and duly signed by the Head of the Tax Office or the Director of Large Taxpayers Office, must specify the following ;

- the surname, first name or company name of the taxpayer
- the tax identification number (TIN) and exact address
- the period in respect of which the declaration concerned was made
- the nature of the deficiencies or omissions involved;
- the date scheduled for the working session;
- the supporting documents to be produced if any.

204. To prevent any dispute regarding deadlines, the services should systematically ensure that invitations to working sessions are notified by hand, against a receipt from the taxpayer or his representative, or by registered letter with acknowledgement of receipt, the postmark being taken as proof.

iii. Application modalities of the compliance dialogue

a. The duration of the compliance dialogue

205. From the date of the first working session, the compliance dialogue procedure may not exceed forty-five (45) days.

To illustrate, for a dialogue opened on 18 January, the services have until 3 March to complete the work.

b. The contradictory nature of the procedure

206. The compliance dialogue procedure is conducted per the "principle of adversarial proceedings". This implies the obligation for the administration to hold working sessions during which the taxpayer is allowed to make observations. The taxpayer may be assisted by a CEMAC-approved tax advisor or an approved management centre of his choice.

207. However, the services shall refrain from carrying out any investigation into the taxpayer's accounts on this occasion.

c. The formalization of the end of the proceedings through an official report

208. After the compliance dialogue procedure, the tax authorities draw up a report, duly signed by both parties (see the model in the annexe), in which the observations of the tax authorities, the observations accepted and/or rejected by the taxpayer and the amount to be adjusted by the taxpayer are recorded. The report shall mention any refusal to sign.

iv. The scope of the compliance dialogue procedure

209. The compliance dialogue procedure cannot, under any circumstances, lead directly to a notification of a tax adjustment or an ex officio taxation. However, it may lead to :

- either a voluntary correction, if the taxpayer accepts some or all of the administration's observations (a) ;

- or a proposal for a schedule for an audit, in the event of a disagreement between the parties at the end of the procedure (b).

a. In case the taxpayer accepts the administration’s observations

210. When the taxpayer acknowledges the validity of the tax administration's observations, the compliance dialogue procedure leads to spontaneous regularisations.

211. The taxpayer must therefore, based on the above-mentioned report, spontaneously file a supplementary declaration for the period in question and immediately pay the amount of tax evaded.

212. If the taxpayer fails to submit a supplementary declaration within eight (8) days of the signing of the report on the closure of the proceedings, the latter shall become null and void and the observations of the tax authorities shall be deemed not to have been accepted by the taxpayer.

213. The spontaneous regularisations made in the context of a compliance dialogue procedure shall not give rise to the application of the increases provided for in Article L96 of the General Tax Code, per the provisions of Article L34 of the Book of Tax Procedures, insofar as no notice of verification or notification of control on documents has been notified to the taxpayer on the date of settlement of the spontaneous regularisations resulting from this procedure. The late payment interest provided for in Article L 106 of the CGI remains due and must be paid.

214. Regularisations under this procedure are made based on a tax assessment notice generated by the taxpayer through the website of the Directorate General of Taxes at www.impots.cm. The Division in charge of information technology shall take all the necessary steps to ensure strict compliance with these provisions.

b. In case the taxpayer does not accept the observations of the tax administration should the said observations be partially accepted

215. If at the end of the exchange of views, there are still differences between the parties, the compliance dialogue procedure may lead to a proposal for scheduling a tax audit by the tax administration.

216. Scheduling requests are sent by the tax office to the Director General of Taxation. They must be accompanied by the documents of the compliance dialogue procedure, in particular the report noting the taxpayer's non-acceptance of the Administration's observations, as well as the risk analysis which sets out in a reasoned and detailed manner the quantified tax implications.

217. Therefore, no proposal for an audit programme is allowed before the finalisation of the compliance dialogue procedure.

218. The Division in charge of tax audit programming is responsible for ensuring the timely scheduling of audit procedures as proposals are received by the services.

219. This provision shall apply to compliance dialogue procedures initiated on or after 1 January 2023.

○ Section M 28 bis.- Establishment of a mechanism to improve the quality of adjustments in tax audits

220. With the 2023 Finance Law, the Director General of taxation may, in the course of a tax audit procedure, be asked to arbitrate on certain proposed tax adjustments when the differences of opinion between the taxpayer and the department in charge of the audit are obvious and the proposed levels of taxation are likely to prejudice the taxpayer's continued activity. This circular specifies the conditions for referring a case to the Director General of taxation (1) and the consequences of the referral (2).

1) The conditions for referral

a) Criteria for accepting an appeal

221. Under the provisions of the first paragraph of section M 28 bis of the General Tax Code, an appeal to the Director General of Taxation may be lodged when the following two cumulative conditions are met:

- the differences of opinion between the taxpayer and the department in charge of the audit are obvious concerning one or more of the planned adjustment items;

- the resulting tax levels are likely to harm the continuation of the taxpayer's activity.

i. The presence of a clear difference of opinion between the parties

222. The difference of opinion is deemed apparent when the position of the audit services and that of the taxpayer being audited cannot be reconciled, either on the legal classification of the transactions, on the assessment of the facts, or the accounting procedure.

223. This discrepancy must be documented in a report drafted after a working session which must take place no later than one month from the date on which the taxpayer's observations are received.

224. To determine whether the differences of opinion between the two parties are obvious, the parties' positions as documented in the procedural documents should be examined, in particular the notification of adjustments sent to the taxpayer by the department in charge of the audit procedure, the taxpayer's observations, and the report stating the difference of opinion.

ii. The resulting tax levels are likely to harm the continuation of the taxpayer's activity

225. The assessment level is deemed likely to harm the continuation of the company's activity when the proposed assessments in principal and penalties exceed the:

- 7.5% of the turnover of the last financial year for taxpayers reporting to the Large Taxapeyrs Office (LTO);

- 10% of the turnover of the last financial year for taxpayers under the MTOs or DTOs.

226. In any event, taxpayers must justify in their application the threat posed to their business by the proposed taxes.

a) Types of audit procedures concerned by this measure :

227. The following audit procedures are concerned by these provisions

- the general or partial audit of accounts

- the audit of the overall tax situation

- the spot audit procedure;

- the desk audit.

228. For reminder purposes, the right to refer to the Director General of Taxation for arbitration provided for by the provisions of section M 28 bis of the Manual of Tax Procedures must be mentioned in the Charter of rights and obligations of the audited taxpayer.

b) Persons authorised to refer matters to the Director General of Taxation

229. The referral to the Director General of Taxation can be made by all parties involved in the audit. These are the taxpayers under audit or their duly authorised representatives on the one hand, and the department in charge of the audit on the other hand.

c) The request

230. The referral to the Director General of Taxation for arbitration shall be made by a simple written request signed and stamped at FCFA 25,000 and indicating the case number and the period under audit, the name or company name of the person under audit, and the department in charge of the audit. The party making the request is required to inform the other party at the time of the referral.

231. In addition, the request for arbitration must briefly state the facts at issue, the head of the adjustment envisaged by the administration on the one hand, and on the other hand, the grounds for disagreement invoked by the taxpayer.

d) When to seek the arbitration

232. The right of referral to the Director General of Taxation can be exercised before the response to the taxpayer's observations, and in any case, before the assessment notice is issued, which closes the audit procedure.

2) <u>The consequences of the referral</u>

a) The suspension of the time limits for the audit procedure

233. Under the provisions of section M 28 bis paragraph 2 of the Manual of Tax Procedures, the referral to the Director General of Taxation for arbitration suspends the countdown of the time limits of the audit procedure. This suspension takes effect from the day the request for arbitration is received, as attested by the mail service of the DGT.

234. Therefore, until the formal issuance of the opinion of the Director General of Taxation, any procedural act performed by the services in charge of audits is null and void.

b) The examination of the arbitration request

235. The Director General of Taxation shall, at the request of the Division in charge of tax audits, decide on the admissibility of the application by assessing the obvious nature of the disagreement between the parties and the potential damage alleged by the taxpayer.

236. Once the Director General of Taxation has recognised the admissibility of the request for arbitration, it shall be forwarded to the Quality Committee for examination at the request of the division in charge of audits.

237. The organisation, functioning and composition of the Quality Committee shall be determined by a service note signed by the Director General of Taxation.

238. The Legislation and International Tax Relations Division is responsible for taking the necessary steps to finalise the above-mentioned service note, which should also specify the procedures for examining the said applications.

c) The opinion of the Director-general of Taxation

239. The taxpayer filing the claim will be invited to a working session during which he or she will present his or her observations. These are subject to an adversarial examination. The taxpayer may be assisted by a CEMAC-approved tax consultant registered with the tax consultants' association or by an approved management centre of his choice.

240. The applications examined are brought to the attention of the Director General of Taxation, together with an analysis note and proposals for a decision by the latter.

241. At the end of the examination of the request for arbitration, the opinion of the Director General of Taxation shall be notified to the applicant with a copy to the other party.

242. The opinion of the Director General of Taxation shall be binding on the department in charge of the audit.

243. The notification of the opinion of the Director General of Taxation lifts the suspension of the procedural deadlines.

244. In the event of persistent differences of opinion between the opinion of the Director General of Taxation and the taxpayer, the latter shall keep his or her right to litigation, as provided for in section M 116 et seq. of the Manual of Tax Procedures.

245. These provisions apply to ongoing audit procedures, including those initiated before 1 January 2023.

○ **Section M 33 bis.- Strengthening the rights of taxpayers via the tax ruling procedure**

246. Introduced since the 2008 Finance Law, the tax ruling is a formal position taken by the tax administration when a taxpayer makes a prior enquiry about the application of a tax rule for his specific situation.

247. The new provisions of paragraph 2 of section M33 bis of the General Tax Code strengthen this mechanism aimed at providing taxpayers with legal certainty by specifying the deadline for the administration to respond (a) as well as the scope of the guarantee offered (b).

a. The time frame of the administration's response period

248. Where a taxpayer submits a written, precise and complete request, the administration shall issue a ruling within three (3) months.

249. This period shall run from the date of receipt of the request by the Director General of taxation; the date stamped on the application is proof of this. If the administration informs the taxpayer that the application is incomplete, the time limit shall run from the receipt of the additional information requested by the administration.

250. Where the request reaches an operational structure of the Directorate General of Taxation, the latter shall forward the request to the DGT without delay and inform the applicant accordingly. In this case, the three-month period shall run from the date on which the Director General of Taxation receives it.

251. It is recalled that only requests for tax rulings that meet the conditions laid down in Circular No. 0002/MINFI/DGI/LC/L of 11 January 2008 specifying the terms of application of the Finance Law 2008 are acceptable.

252. As a reminder, to be admissible, a tax ruling request must meet the following cumulative conditions

- the request must be addressed in writing to the Director General of Taxation, with a precise indication of the subject matter, i.e. the rescript ;

- be before the conclusion of the contract, the legal act or the realisation of the project or operation

- include all the elements needed to assess the true scope of the planned operation, through :

- a clear, complete and sincere description of the planned operation
- the exact designation of all parties to the contract and the links between them;
- the production of a copy of all draft documents useful for assessing the scope of the operation, such as deeds, contracts, agreements and protocols.

b. The guarantee granted by a tax ruling

253. Under the provisions of the first paragraph of section L 33 bis, the administration's position is binding on the latter. The administration guarantees a taxpayer acting in good faith against any subsequent change of interpretation.

254. No tax adjustment may be made as a result of a dispute over the assessment of a situation by a taxpayer acting in good faith and if it is established that the assessment of the situation has been formally accepted by the administration.

255. The above-mentioned guarantee shall also apply in the event of silence on the part of the administration beyond the three (03) month period.

256. Thus, the taxpayer's interpretation is deemed to be accepted by the administration and no adjustment may be applied to him based on his interpretation, provided that he has carried out the project or executed the contract per the elements produced in his request.

257. A taxpayer may not, however, rely on the assessment of a factual situation concerning other taxpayers in his case.

258. It should be noted that the guarantee given to the taxpayer in the context of a rescript is not intended to prevent the administration from changing its analysis of a factual situation. The administration can always revoke its position, but it can only do so for the future, without being able to retroactively change its assessment of a taxpayer's situation by the position it had previously taken.

259. This measure applies to requests submitted from 1 January 2023.

○ **Section L 33 ter.- Institution of the advance pricing agreement procedure**

260. In line with the measures aimed at strengthening legal stability and as part of the continued harmonisation of our legislation with international standards, the 2023 Finance Law enshrines the advance pricing agreement procedure in transfer pricing matters.

261. The modalities of implementation of this procedure will be defined by a specific text.

○ **Section M 86 bis.- Reinforced disclosure requirements for companies on indirect sales of shares, bonds and other equity**

262. As of 1 January 2023, in addition to the obligation to pay the capital gains tax, companies carrying out transactions involving the transfer of shares, bonds or corporate units of companies, including rights relating to natural resources, are subject to the following reporting obligations

- declaration of indirect transfers within a period of fifteen (15) days from the signing of the said contract(s). This period is extended to three (03) months when the transfer takes place abroad or involves entities under a foreign law;

- production of documents explaining the method of valuation of the assets transferred. These documents must both correspond to internationally recognised standards and be expressly mentioned by the companies and, where applicable, be accompanied by supporting documents such as the reports of the contribution auditors or any other external certification of the companies concerned.

263. The disclosure obligations referred to in the above point are incumbent on the entity under Cameroonian law whose shares, bonds or corporate units are thus transferred.

264. The returns provided for in these provisions shall be made to the tax management unit to which the taxpayer belongs.

265. Failure by the above-mentioned companies to comply with their filing obligations shall entitle the tax authorities to proceed by any means with the administrative assessment of the capital gain derived from the above-mentioned transfer operations, to establish the tax due.

266. Under the provisions of paragraph 3 of section M 86 bis of the Manual of Tax Procedures, the administrative assessment of the capital gain is enforceable against the actual and legal parties liable for payment.

267. The administrative assessment of the capital gain may be documented based on available sources external to the tax administration, such as specialised websites, specialised journals, press releases, etc. These sources must be referred to in the administrative assessment of the potential capital gain generated by these transactions.

268. In any event, in the event of a dispute as to the valuation method, it is up to the taxpayer to provide evidence to the contrary based on legal, accounting and financial sources.

269. It is recalled that in the event of failure to declare the above-mentioned transfer operations, the tax due as established by the administration is increased by a fine corresponding to 100% of the principal duty, under the provisions of section M105 ter of the General Tax Code.

270. This provision applies to all transactions involving the transfer of shares, bonds or corporate units, including rights relating to natural resources, which are concluded on or after 1 January 2023.

○ **Sections M121 and M121 bis. – Adjustments to the respite of payment**

271. The 2023 Finance Law simplifies the respite payment regime by reducing the requirements applicable to certain taxpayers (1) and by clarifying its validity period (2).

1) The easing of conditions for granting the respite of payment to certain taxpayers

272. Under the 2023 Finance Law, the respite of payment is automatically granted upon application to the Director General of Taxation in the following cases

- a request for automatic relief of taxes issued following a computer error attributable to the tax administration's IT system. In this case, the respite of payment can also be issued at the initiative of the tax authorities;

- a request for an ex gratia reduction of penalties or a moratorium.

273. As a result, the conditions provided for in section M 121 of the Manual of Tax Procedures are no longer required to obtain a respite of payment for the above-mentioned requests.

274. The respite of payment thus granted ceases to have effect from the date of notification of the administration's decision.

275. The Department in charge of tax collection and the Litigation Division must ensure that requests for a respite of payment are processed promptly and that the references of the relevant letters are put online so that taxpayers can obtain their tax clearance certificates.

2) Clarification of the validity of the respite of payment

276. The 2023 Finance Law clarifies the period of validity of the respite of payment.

277. From now on, the validity of the respite of payment runs until the expiry of the period granted to the taxpayer to contest at the higher level.

278. However, there is an exception to this principle. When the respite of payment is granted under the conditions provided for in section M 121 bis of the Manual of Tax Procedures, i.e. to taxpayers who apply for an ex officio tax relief or an ex gratia reduction of penalties, it ceases to have effect from the date of notification of the administration's decision.

279. The departments in charge of collection, litigation and IT must ensure strict compliance with this measure.

280. These provisions shall apply from 1 January 2023, including applications in the course of processing received before that date.

○ **Sections M108, M 112 and M 113.- Streamlining the procedure to prosecute tax offenses**

281. The 2023 Finance Law streamlines the system for the prosecution of tax offences by broadening the scope of application of the said offences (1) and simplifying the procedure for the tax authorities to refer cases to the courts (2).

1) Broadening the scope of tax offences liable to prosecution

282. Under section M 108 of the Manual of Tax Procedures, as amended by the 2023 Finance law, assault, threats or individual manoeuvres aimed at organising a refusal to pay taxes, are now tax offences and subject to the criminal penalties provided for in Articles L 107 et seq. of the aforementioned Book of Procedures.

283. For the record, until 31 December 2022, only threats or collective manoeuvres aimed at organising a refusal to pay the tax were subject to criminal sanctions.

284. From now on, it should be noted that in addition to collective manoeuvres and threats, individual threats against managers and other staff of collection services or agents and holders of constraints in the office are also tax offences subject to the criminal penalties provided for in section M 107 of the Manual of Tax Procedures.

2) Simplification of the referral to the judge by the tax administration

285. Before the Finance Law 2023, the referral of tax offences to the courts by the Minister of Finance was conditional on a favourable opinion from the tax fraud commission, under the provisions of section M 112 of the MTP.

286. The 2023 Finance Law abolishes this condition. Therefore, under the new provisions of section L 112 above, the opinion of the Commission is replaced by the report (the model of which is proposed in the appendix) drawn up by sworn agents of the tax administration with at least the rank of inspector and having taken a personal and direct part in the discovery of the facts constituting the offence.

287. The drafting of the report of the offence constitutes a condition for the admissibility of the complaint by the Minister of Finance, for the application of the penalties provided for in section M 107 of the Manual of Tax Procedures.

288. To ensure the effective implementation of procedures for the repression of tax offences, the services are invited to ensure the quality of the agents responsible for drawing up reports of offences, in particular by ensuring that they are duly sworn in, have the required rank and have taken a personal and direct part in the recording of the facts constituting the offence.

289. It is recalled that by the provisions of section M 113 of the Manuel of Tax Procedures, complaints may be lodged without the need to give the taxpayer prior notice to regularise his situation.

290. They may be filed until the end of the fourth year in which the offence was committed. The Minister of Finance, therefore, has four (4) years from the date of the offence to refer the matter to the competent judicial authorities.

291. These provisions shall apply to acts committed from 1 January 2023.

○ **Sections M 116 (4) and M 118.- Extension of the time limit for the examination of tax litigation claims at the level of the Director General of Taxation**

292. Under the 2023 Finance Law, the time limit granted to the Director General of Taxation to rule on a litigation claim is increased from thirty (30) to forty-five (45) days.

293. Thus, as of 1 January 2023, the new time limits granted to the administration to rule on a litigation claim are as follows

- thirty (30) days for the Head of the Regional Tax Office and the Director of the LTO ;

- forty-five (45) days for the Director General of Taxation

- two (02) months for the Minister in charge of finance.

294. To give full meaning to this reform which aims at improving the processing of prior claims, the services are invited to be more diligent in the examination of contentious requests and to strictly respect the above-mentioned deadlines.

295. If the opinion of a service is required, the latter has a maximum of eight (08) working days to submit its opinion to the Director General of Taxation.

296. This measure shall apply both to appeals lodged from 1 January 2023 and to those pending before the Director General of Taxes before that date.

○ **Sections M143, M144, M145 and 571.- Automation of the procedure for the waiver of penalties and interest for late payment**

297. As of 1 January 2023, the procedure for granting waivers of taxes shall be automated (1). There are however certain exceptions to this full automation.

1) The principle: total automation of the procedure

298. Under the provisions of paragraph 1 of section M143 of the Manual of Tax Procedures, applications for tax reliefs or tax reductions are submitted via the tax administration's computer application at www.impots.cm.

299. The electronic procedure for the ex gratia reduction of penalties and interest for late payment also concerns the reductions and ex gratia waivers of penalties provided for by Article 571 of the General Tax Code relating to registration duties.

300. The said waivers and moderations are automatically granted to the taxpayer under the following conditions:

a) Taxpayers in the green circuit: 50% reduction of the amount of penalties and interest due

301. The following are considered taxpayers in the green circuit

- taxpayers who are up to date with their filing and payment obligations and who belong to an Integrated Tax Partnership or an approved management centre

- taxpayers meeting the following cumulative criteria at the date of submission of their applications

✓ do not have any tax arrears or have a suspension of payment or moratorium;

✓ have not been subjected to an official arbitrary assessment during the last three (03) fiscal years;

✓ have not been the subject of tax adjustments leading to the application of bad faith penalties during the last three (3) fiscal years.

302. In addition to the above criteria, green-listed taxpayers must not have committed or been an accomplice to acts of fraud established in a closed or ongoing proceeding.

303. However, taxpayers who have been subject to ex officio taxation or the application of penalties in bad faith may be included in the green list if they have been granted a full refund at the end of a litigation procedure.

304. The tax administration shall publish, as necessary, the list of taxpayers in the green circuit, at the request of the Legislation Division.

b) Taxpayers in the orange circuit: 25% reduction of the amount of penalties and interest due

305. Taxpayers meeting the following cumulative criteria at the date of submission of their applications are eligible for the orange circuit

- they do not have any tax arrears or have a deferment of payment or a moratorium ;

- not to have been the subject of an arbitrary assessment during the last three (03) fiscal years.

c) Taxpayers in the red circuit: no reduction in the amount of penalties and interest for late payments due

306. Taxpayers excluded from any of the above categories are considered to be in the red circuit.

307. Waivers or reductions are applied through the tax administration's computer software and are notified online by the DGT's computer system.

308. The implementation of these provisions shall be specified by regulation.

2) Adjustments to the principle: referral to the Minister of Finance or the Director General of Taxation

309. Even though the procedure of tax waiver has been automated, as specified in points 58 et seq. of this circular, and by the provisions of Sections M 143 paragraph 1 and M 145 paragraph 2 of the Manual of Tax Procedures, the Minister of Finance and the Director General of Taxation may, within the limits of their competence hereafter: grant, upon request, waivers or reductions higher than the rates fixed in Section M144 (new) of the General Tax Code, in case of obvious and duly established financial difficulties:

- the Director General of Taxation within the limit of two hundred and fifty million (250,000,000) CFA francs for taxes and duties in principal and two hundred and fifty million (250,000,000) CFA francs for penalties and fines;

- the Minister of Finance for taxes and duties in principal exceeding two hundred and fifty million (250,000,000) F CFA as well as for penalties and fines exceeding two hundred and fifty million (250,000,000) F CFA.

310. The obvious financial difficulty referred to above may be established in particular by :

- loss-making results over three consecutive financial years ;

- a significant drop in turnover ;

- a debit balance in the cash account (bank) ;

- a significant credit balance on the customer account ;

- stable or significantly increasing accounts payable and sundry creditors ;

- an absence of dividend distribution;

- the existence of a collective procedure for the settlement of liabilities against the taxpayer.

311. In no instance may a company with extravagant expenses rely on obvious financial difficulties to claim a tax reduction.

312. In any case, for the proper administration of this system, the services are invited to systematically draw up a solvency sheet for the taxpayer at the end of the audit operations.

3) Transitional provisions

313. Pending the finalisation of the online procedure, the departments in charge of litigation at the central level, the Large Tax office and the regional tax offices examine applications for tax waivers based on the criteria listed in section M 144 (new) of the General Tax Code.

314. These provisions shall apply to applications for tax waivers and penalties submitted as of 1 January 2023.

- OTHER TAX AND FINANCIAL PROVISIONS

○ Article twenty.- Clarification of the tax regime for the voluntary revaluation of fixed assets

315. Asset revaluation operations should be taxed immediately on the revaluation difference recorded, given that the unrealised capital gains represent a taxable income. In the context of the health crisis, the legislator has temporarily waived this rule to facilitate such operations.

316. Thus, a temporary neutralisation measure was introduced under the 2023 Finance Law. This measure consisted in spreading the taxation of the revaluation difference over five years. However, non-depreciable fixed assets were not eligible for this preferential measure.

317. The amendments made to Article 20 of the Finance Law 2023 provide for the neutralisation of the revaluation difference of non-depreciable fixed assets (a) and extend the measure of spreading the taxation of the voluntary revaluation difference until 31 December 2025 (b).

a. Tax treatment of the revaluation difference of non-depreciable assets

318. Under the provisions of Article Twentieth paragraph two of the Finance Law 2023, the revaluation difference relating to non-depreciable fixed assets is not included in the result for the financial year in which the revaluation was carried out.

319. As such, the mechanism for neutralising the taxation of the temporary revaluation surplus is provided by :

- for depreciable assets, a spreading of the taxation over five (05) years;

- for non-depreciable assets, a deferral until the sale of the goods.

320. The exemption from taxation of the revaluation difference provided for in favour of non-depreciable fixed assets is, however, subject to the undertaking by the company to calculate the capital gain or loss realised subsequently on the disposal of the said fixed assets, based on their non-revalued value (the tax value of the non-depreciable asset before revaluation).

321. The commitment referred to above shall be formalised by a letter addressed to the competent management centre with a copy to the Director General of Taxation, within 15 days of the closure of the revaluation procedure.

322. The disposal of a depreciable asset entails the immediate taxation of the fraction of the revaluation difference relating to this asset which has not yet been reintegrated at the date of disposal.

Illustration

A company acquires a non-depreciable fixed asset for FCFA 100,000 in year N.

In year N+2, it carries out a revaluation of all its tangible and financial fixed assets, at the end of which the value of the aforementioned fixed asset is estimated at CFAF 150,000.

In N+4, it sells this asset for FCFA 175 000.

- The revaluation difference recorded in year N+2, the taxation of which is deferred, is CFAF 50 000 (150 000 - 100 000).

- The capital gain on disposal taxable in year N+4 is CFAF 75 000, i.e. [175 000 ('sale price') - 100 000 ('acquisition price')].

b. The extension of the preferential measure

323. Having expired on 31 December 2022, the preferential tax regime for the voluntary revaluation of fixed assets enshrined in the Finance Law 2022 is extended by three (03) years. Consequently, the preferential tax regime of free revaluation runs until 31 December 2025.

324. This measure applies to all revaluation operations carried out from 1 January 2022.

○ **Article twenty-one. - Institution of the possibility to withdraw authorisations from the different incentive schemes**

325. The legislator has established the possibility of withdrawing approvals granted to investors from the tax system, under the provisions of Law No. 2013/004 of 18 April 2013 to lay

down incentives for private investment in the Republic of Cameroon. The situations that give rise to the withdrawal of approvals (a) and the withdrawal modalities (b) are specified below.

a. The situations that give rise to the withdrawal of authorisations

326. The authorisation to benefit from the tax and customs advantages provided for by the law to encourage private investment in the Republic of Cameroon may be withdrawn in any of the following cases :

- **The improper use by investors of the tax and customs benefits granted to them** is understood as any use of the tax or customs benefits contained in the approval for purposes other than those provided for in the said approval.

For example, the use of building materials intended for the implementation of a social housing project for the construction of the promoter's private housing.

The improper use of these advantages may be detected either during routine checks by the tax and customs authorities or by the investment promotion agencies;

- **Failure by the investor to comply with the legal deadlines set for the implementation of his project.** These deadlines, specified in the agreements signed by the investment promotion agencies, may not exceed :

- in the installation phase: five (05) years, from the date of issuance of the approval;
- in the operational phase: ten (10) years from the end of the installation phase.

b. The procedure to withdraw the authorisation

327. Withdrawal of approval shall be pronounced by the Investment Promotion Agencies on the proposal of the tax and customs administrations.

328. When these authorities find that the beneficiary is in breach of one of the above conditions, they are obliged to seek the opinion of the Investment Effectiveness Monitoring Committee beforehand. The opinion of the said Committee is advisory.

329. This committee shall proceed, in conjunction with the services of the ministries in charge of finance, private investment and labour respectively, to monitor the effectiveness of investments and to investigate investors' appeals, under the procedures set out in Articles 22 et seq. of the aforementioned 2013 law.

330. The Committee has a period of thirty (30) days at most to notify the results of the control to the investment promotion agencies. The latter, in the event of a favourable opinion from the said Committee, shall proceed to withdraw the approval by a simple letter addressed to the promoter.

c. Consequences of withdrawing the authorisation

331. In the event of withdrawal of an authorisation, all taxes and duties not paid as a result of the authorisation shall be recalled by the tax or customs authorities for the period not prescribed, without prejudice to other administrative or legal sanctions.

332. This measure shall take effect from 1 January 2023, including on approvals issued before that date.

333. These provisions, which overrule any previous interpretations contrary to those contained in this circular, must be strictly observed, and any difficulties in their application should be brought to my attention.

The Director-General of Taxation

MEYONG ABATH Roger

APPENDIX

1 Appendix 1 - DIPE Online filing Form

ANNUAL DIPE FORM

COMPANY NAME:

NIU : **TAXATION REGIME :**

DIPE NUMBER:

NUMBER OF EMPLOYEES : **YEAR :**

N°	*Name and surname of the employee*	*NIU of the employee*	*Gross annual salary*	*Exceptional salary items*	*Other income*	*Taxable salary*	*IRPP*	*RAV*	*FNE*	*CCF*	*TDL*	*CNPS*	*Method of payment*	*Employee 's bank account number*	*TOTAL*
1															
2															
3															
4															
5															
6															
7															
8															
9															
TOTAL															

Annexe 2 - Memorandum of Understanding on Partnership

MEMORANDUM OF UNDERSTANDING

BETWEEN

The Head of the Regional Tax Office of ....., Mrs/Mr, representing the tax administration

On the one hand

AND

The **integrated tax partner**, Mr/Ms ....., representing the sector/sub-sector/association .....

On the other hand

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PREAMBLE

Taking into account the vision of development inscribed in the National Development Strategy (NDS30) whose ambition is to make Cameroon an emerging country by 2035;

Given the importance given in this Strategy to both the dynamisation of the private sector and the increased mobilisation of budgetary resources;

Considering the missions of the Directorate General of Taxes (DGI) in terms of revenue mobilisation and improvement of taxpayers' tax compliance;

Considering the role of companies in wealth creation and their contribution to the payment of taxes;

Considering the need for close cooperation between the parties to ensure the smooth and harmonious execution of their respective missions;

THE PARTIES HAVE AGREED AND DETERMINED AS FOLLOWS:

CHAPTER I: GENERAL PROVISIONS

Article 1: Purpose

The main purpose of this MoU is to strengthen the voluntary compliance of the beneficiary taxpayers listed in the Annex, to ensure the improvement of tax compliance and the business climate in the sector/sub-sector of ....

This approach includes the identification, registration and tax classification of all economic operators in the sector, without exception, intending to ensure that all taxpayers comply with their tax obligations.

Article 2: Definitions

For this Protocol, the following definitions are agreed upon and accepted by the Parties:

"**Tax administration**" means all the State bodies responsible for establishing the tax base, collecting taxes and controlling them.

"**Beneficiary Taxpayers**" means all taxpayers operating in the sector or sub-sector listed in the list of stakeholders annexed to this Protocol.

"**Force majeure**" means any circumstance beyond the control or responsibility of either party. This applies in particular to war, insurrection, fire, strikes or other social disputes, acts of God and other exceptional or unexpected measures by the authorities, natural disasters and other similar cases.

"**Integrated Tax Partner**" means any taxpayer (natural or legal person) delegated by an economic sector or sub-sector requesting the benefit of legal guarantees and administrative and tax facilities, in return for the improvement of tax compliance in the aforementioned sector or sub-sector under predefined agreement-party objectives.

"**Memorandum of Understanding**" means this Memorandum of Understanding, together with all annexes thereto, which may be amended or supplemented as necessary, including any Amendments thereto.

CHAPTER II: COMMITMENTS OF THE PARTIES

Article 3: Commitments of the tax administration

This Memorandum of Understanding covers all acts relating to economic life which affect the tax and administrative situation of their authors.

To this end, the Tax Administration undertakes to provide the following facilities to the taxpayers concerned:

- the provision to the integrated tax partner of all updated legislative and regulatory texts and all publications useful for the understanding of the Cameroonian tax system by taxpayers;

- the establishment of a permanent monthly consultation framework. However, in matters of proven urgency, beneficiary taxpayers may refer to the referent designated by the tax administration at any time;

- guaranteeing the diligent resolution of difficulties brought to its attention by the integrated tax partner in the following areas

  - information on taxpayers' tax obligations: through workshops to raise awareness of the tax regime for the sector concerned, including awareness of the incentive schemes and other benefits provided for in the economic promotion measures;

  - Registration: through assistance with online registration and issuing of the registration certificate via formally designated focal points;

  - tax returns: through assisted management of tax return incidents;

  - Tax control: through the privileged use of the compliance dialogue to settle cases of underreporting;

  - recovery of tax arrears: by waiving the application of certain exceptional recovery measures such as the closure of establishments or the freezing of accounts;

  - tax litigation: by strengthening the transitional dispute resolution procedure;

  - VAT credit reimbursement: through capacity building of beneficiary taxpayers to access the green channel for VAT credit reimbursement;

  - remission of penalties: through the application of penalties in principle to beneficiary taxpayers on the occasion of tax reminders made in the framework of procedures excluding tax fraud;

  - real-time production of their tax documents (Tax clearance certificate (TCC); respite of payment; receipt of payment): through assistance in the edition of the said documents (setting up of kiosks; appointment of dedicated staff and other facilities).

- Logistical support for the integrated tax partner for awareness-raising, training and possibly census operations carried out at its initiative;

- The assistance and support of the integrated tax partner in the procedures for the creation and formalisation of beneficiary taxpayers;

- The establishment of an email address and a telephone line for the denunciation of acts of any kind contrary to the spirit of this protocol.

Article 4: Commitments of the integrated tax partner

For its part, the **integrated fiscal partner**, representing operators in the sector/sub-sector of, undertakes to carry out the following actions:

- Provide a list of beneficiary taxpayers, including their unique identification number (UIN), their location, their telephone number, their area of activity, their supply chain, the amount of their tax payments;

- Provide a list of all stakeholders in the sector, distinguishing between those who adhere to this Protocol and those who have difficulty adhering to it;

- To take on board proposals from beneficiary taxpayers to improve the legislative and regulatory framework for doing business in their sector/sub-sector;

- Conduct awareness campaigns among taxpayers in the said sector of activity with a view to their census, their full registration and the regular fulfilment of their reporting and payment obligations;

- To provide reliable information on the activities of the beneficiary taxpayers quarterly according to the model contained in the special clauses annexed to this protocol;

- To carry out the following tasks, the precise terms of which are set out in the special clauses annexed to this protocol, in relation:

  - *Information on taxpayers' tax obligations: ensure the effective participation of all beneficiary taxpayers in outreach and awareness campaigns organised in synergy with the tax administration;*

  - *Registration: ensure that all beneficiary taxpayers are registered;*

  - *Tax declarations: ensure strict compliance with tax declaration obligations by all beneficiary taxpayers and report to the tax authorities monthly on any declaration incidents identified;*

  - *Tax payment: ensuring that taxes due by beneficiary taxpayers are paid on time;*

  - *Tax audit: commit beneficiary taxpayers to effective participation in the compliance dialogue initiated by the tax administration to benefit from the exemption from tax audit;*

  - *Recovery of tax arrears: ensure the progressive clearance of outstanding tax arrears of beneficiary taxpayers, a substantial condition for the benefit of the application of penalties in principle;*

  - *Tax litigation: ensuring that beneficiary taxpayers adhere to the compromise procedure for resolving disputes;*

  - *Reimbursement of VAT credits: ensure the effective participation of the beneficiary taxpayers concerned in the capacity-building operations conducted by the tax administration for access to the green circuit of VAT credit reimbursement;*

  - *Remission of penalties: ensure that the tax administration applies only principled penalties when issuing tax reminders in the context of procedures excluding tax fraud;*

  - *Production in real time of their tax documents (tax clearance certificate (TCC), deferment of payment, payment receipts): ensure that the taxpayers benefiting from the facilities put in place by the tax authorities use them.*

CHAPTER III: THE METHODOLOGY USED

Article 5: Methods to be implemented

For the proper execution of the reciprocal commitments of the parties to this protocol, the following tools are mobilised:

a) Information and awareness-raising: this is done by making documentary elements available (legislative and regulatory texts, various publications, teaching aids, etc.), the one hand, and local campaigns to make them aware of their rights and obligations and to popularise tax matters, on the other.

b) Training: where necessary, specific training is provided to beneficiary taxpayers on particular topics that require more in-depth work, including developments in tax policy or tax administration.

c) Assistance and support: compliance with several obligations by beneficiary taxpayers, as well as their access to the benefits provided by the applicable legislation, may require specialised assistance and support from the tax authorities. This consists of the provision of a service and/or facility by the tax administration that enables the beneficiary taxpayers to easily fulfil an obligation or take advantage of a tax benefit.

d) Incentives: to ensure that the greatest possible number of taxpayers in the sector/sub-sector adhere to the incentives of this protocol, numerous advantages derogating from ordinary law are provided. These are incentives guaranteed by the tax authorities for the duration of the protocol.

CHAPTER IV: MISCELLANEOUS AND FINAL PROVISIONS

ARTICLE 6: Covering the costs of the operation

The costs associated with the implementation of the operations relating to this Memorandum of Understanding shall be borne by the IRC...

Article 7: Duration

This Memorandum of Understanding is established for a period of three (03) years, expressly renewable by mutual agreement.

Article 8: Evaluation

To ensure the proper execution of the parties' reciprocal commitments, joint evaluations will be carried out quarterly. The reports of the said evaluations shall be sent to the Director General of Taxes and, as necessary, to the Governors of the regions and the Decentralised Territorial Communities.

Article 9: Force majeure

Neither party shall be liable for any failure or delay in the performance of its obligations under this Memorandum if such failure or delay is due to force majeure.

Article 10: Settlement of disputes

In the event of a dispute, an amicable solution is preferred within the framework of the Regional Committee. Failing that, the dispute is submitted to the arbitration of the Director General of Taxes and, if the dispute persists, to the Minister in charge of finance.

Article 11: Language

This Memorandum of Understanding is drawn up in four (04) original copies, two (02) of which are in French and two (02) in English.

Article 12: Entry into force

This Memorandum of Understanding shall enter into force upon signature by the parties.

Done at ....

For the tax authorities **For the sector/sub-sector/association of...**

SPECIAL CLAUSES

SUMMARY

SECTION 1: GENERAL INDICATIONS AND OBJECTIVES

SECTION 2: PROVISION OF RESOURCES

SECTION 1
GENERAL INDICATIONS AND OBJECTIVES

2 - The purpose of the protocol

The Memorandum of Understanding between the Tax Administration and the Integrated Tax Partner aims at strengthening the ownership of the beneficiary taxpayers, to ensure the improvement of tax compliance and the business climate in the sector/sub-sector of .....

3 - Description of the reference situation

⇒ **For the tax authorities**

The data available in the books of the Tax Administration (CRI.....) concerning the taxpayers of the sector/sub-sector are as follows in the table below

Wording	Baseline situation
Number of registered taxpayers	
The average rate of reporting on time	
Average monthly payment	
The average rate of payment on time	
Average annual payments	
Number of taxpayers whose quarterly activity information was provided to the tax authorities	
Number of tax audits	
Number of disputes	
Amount of outstanding debts	
Number of enforced recovery procedures	
Number of taxpayers who are CGA members	

4 ⇒ For the integrated tax partner

5..... The data available in the sector/sub-sector concerning relations with the tax authorities are as follows:

Wording	Baseline situation
Total number of stakeholders in the sector/sub-sector	
Number of sector/sub-sector stakeholders adhering to the protocol	
Number of proposals to improve the legislative and regulatory framework for the sector/sub-sector	
Number of registration campaigns for sector/sub-sector stakeholders	
Number of awareness campaigns for sector/sub-sector stakeholders	
Number of training campaigns for sector/sub-sector stakeholders	
Training rate of taxpayers in the sector/sub-sector	
Number of kiosks available for the execution of tax obligations and the issuing of tax documents	

6 - Targets to be achieved

The targets to be reached are defined, by agreement between the parties, on an annual basis.

7 ⇒ For the tax administration

To benefit fully from the advantages of this protocol, the Integrated Tax Partner undertakes to achieve, according to the deadlines, the objectives defined in the following table:

Wording	Milestones in the implementation of the protocol			
	1ère year	1er quarter	2e quarter	3e quarter
Number of registered taxpayers				
Rate of adherence to the Memorandum of Understanding by stakeholders in the sector				
The average rate of reporting on time				
Average monthly payments				
The average rate of payment on time				
Average annual payments				
Number of taxpayers whose				
Information on quarterly activity was provided to the tax authorities				
Number of tax audits				
Number of disputes				
Amount of outstanding debts				
Number of enforced recovery procedures				
Number of taxpayers who are CGA members				

⇒ **For the integrated tax partner**

To ensure that the beneficiary taxpayers fully comply with the commitments made under this Protocol, the Tax Administration shall make every effort to achieve the targets set out in the table below:

Wording	The value obtained at the end of the periods in the framework of the implementation of the protocol			
	1er year	Of which 1er trimester	2e quarter	3e quarter
Number of proposals to improve the legislative and regulatory framework for the sector/sub-sector taken into account				
Number of registration campaigns for sector/sub-sector stakeholders				
Number of awareness campaigns for sector/sub-sector stakeholders				
Number of training campaigns for sector/sub-sector stakeholders				
Rate of formalisation of sector/sub-sector taxpayers				
Number of kiosks available for the execution of tax obligations and the issuing of tax documents				

Section 2 PROVISION OF RESOURCES

1 - Taking charge of operations

As indicated in Article 4 of this Protocol, the costs related to the implementation of all the operations shall be borne by the Tax Administration. These costs include awareness-raising and dissemination, training, assistance and support for the beneficiary taxpayers.

2 - The status of the integrated tax partner

The missions of the integrated tax partner are free of charge. As such, no remuneration or profit-sharing is due to the latter, for any reason whatsoever: neither before, nor during, nor at the end of the exercise of its missions; whether or not the latter are successfully carried out. However, the charges incurred in the context of the implementation of this protocol remain, as recalled in the previous paragraph, the responsibility of the tax administration.

Appendix 3.- New rates of the stamp

a. Passport and visa stamps (foreign passport visas)

Type	Former rate	New rates
Entry visa	50 000	**100 000**
Single entry and return visa	50 000	**100 000**
Multiple entry/exit visa valid for 0-6 months [normal]	50,000 (3 months)	**100 000**
Multiple entry/exit visa valid for 0-6 months [express]	100,000 (6 months)	**150 000**
Visa for multiple entries and exits valid for more than 6 months [normal].	Not applicable	**150 000**
Visa for several entries and exits valid for more than 6 months [Express].	100,000 (12 months)	**200 000**

b. Residence card

Designation	Former tariffs	New tariffs
residence permits issued to students	30 000	**50 000**
residence permits issued to foreign workers under contract with the State or a local authority and unemployed spouses	60 000	**75 000**
residence permits issued to nationals of African countries and their renewal ;	120 000	**150 000**
residence cards issued to non-African nationals and their renewal.	250 000	**300 000**

c. Resident Card

Designation	Former tariffs	New tariffs
residence cards issued to members of duly recognised religious congregations, unemployed spouses or dependent minor children of expatriates and expatriate wives of Cameroonians when these family members retain their original nationality	60 000	**75 000**
residence cards issued to nationals of African countries;	250 000	**300 000**
residence cards issued to non-African nationals.	700 000	**750 000**

d. Driving licence

Designation	Old tariff	New tariff
National driving licences and their duplicates	5 000	**10 000**
Certificates of competence for driving certain urban vehicles	5 000	**10 000**

e. Permits to carry weapons

Designation	Old tariff	New tariff
Firearms licences, their duplicates and renewals.	20 000	**100 000**

f. Hunting licences and similar activities

Small game licence		
Game birds	Category A: (Nationals)	25,000 to **100,000**
	Category B: (Resident foreigners)	50 000 to **150 000**
	Category C: (Tourists)	80,000 to **200,000**
Hairy game	Category A: (Nationals)	35,000 to **100,000**
	Category B: (Resident foreigners)	80,000 to **200,000**

	Category C: (Tourists)	100,000 to **300,000**
Medium hunting licence	Category A: (Nationals)	50 000 to **150 000**
	Category B: (Resident foreigners) :	120,000 to **300,000**
	Category C: (Tourists)	160,000 to **400,000**
Sporting licence for big game hunting	Category A: (Nationals)	100,000 to **300,000**
	Category B: (Resident foreigners)	120,000 to **350,000**
	Category C: (Tourists)	250 000 to **500 000**

Capture permit		
Permits for commercial capture of non-protected animals	Category A: (Nationals)	1 000 000 to **3 000 000**
	Category B: (Resident foreigners)	1,500,000 to **4,000,000**
Permits for the scientific capture of non-protected animals	Category A: (Nationals)	100,000 to **300,000**
	Category B: (Resident foreigners)	100,000 to **350,000**
	Category C: (Tourists)	100,000 to **400,000**
Collection Permit		
Permit fees for the collection of remains and animals	Classes B and C for nationals only	100,000 to **300,000**
Fee for the collection of hides and skins	Varan	1,000 to **25,000**
	Python	5,000 to **50,000**
Flat rate tax	Other products	15,000 to **75,000**
Research permits	For scientific purposes	100,000 to **100,000**
Licence	game farming and game ranching	50,000 to **300,000**
Hunting guide licence		
Hunting guide licence holder	Category A (Nationals)	400 000 à **1 000 000**
	Category B (Resident Aliens)	1 300 000 to **3 000 000**
Assistant hunting guide licence.	Category A (Nationals)	200 000 to **500 000**
	Category B (Resident Aliens)	600 000 to **1 500 000**
Photographic hunting licence	Amateur photographer	50,000 to **100,000**
	Photographer	100,000 to **300,000**
	Amateur filmmaker	200 000 to **500 000**
	Professional filmmaker	500,000 to **750,000**

g. <u>The bill of lading stamp</u>

Old tariff	New tariff
15 000	**25 000**

h. <u>Certificates of registration of machines subject to the tax on games of chance and entertainment, as well as duplicates thereof</u>

Old tariff	New tariff
1 000	**25 000**

REPUBLIC OF CAMEROON
Peace-Work-Patrio

MINISTRY OF FINANCE

GENERAL TAX DIRECTORATE

REGIONAL TAX CENTRE OF (please specify)

(COMPANY TO WHICH THE TAXPAYER BELONGS)

NO. /MINFI/DGI/CRI .....

REPUBLIC OF CAMEROON
Peace-Work-Fatherland

MINISTRY OF FINANCE

DIRECTORATE GENERAL OF TAXATION

Appendix 4 - Compliance dialogue report

REPORT

Acknowledgement of the end of the compliance dialogue procedure

9 The year, on_____of the month, a meeting was held at _____ (specify the tax structure to which you are attached), under the provisions of Article L 22 ter of the General Tax Code, to close the compliance dialogue procedure between :

Mr/Ms_____(specify the name, grade, function, structure) representing the (Tax Centre of)_____,

And

Mrs/Mr_____(specify name, function, structure) representing the company _____.

On the agenda was the adoption of conclusions following the contradictory exchanges held between the two (02) parties concerning the insufficiencies/omissions noted below in the declarations of the company _____, for the period. At the end of the work, it is decided :

For the administration, that _____

_____

_____(show the shortcomings).

For the company_____that _____

_____(show the taxpayer's position).

Consequently, the company_ undertakes to make a supplementary declaration for the period in question without delay, as well as to immediately pay the amount of taxes evaded, which amounts to the sum of FCFA_____.

From the above, the present report, a copy of which is given to each of the parties, is established for all intents and purposes. _____

Done in_____the _

For the company : **For the tax office :**

REPUBLIC OF CAMEROON
Peace-Work-Patrio

.....

MINISTRY OF FINANCE

.....

GENERAL TAX DIRECTORATE

.....

REGIONAL TAX CENTRE OF (please specify)

.....

(COMPANY TO WHICH THE TAXPAYER BELONGS)

.....

NO. /MINFI/DGI/CRI .....

REPUBLIC OF CAMEROON
Peace-Work-Fatherland

.....

MINISTRY OF FINANCE

.....

DIRECTORATE GENERAL OF TAXATION

.....

REPORT

Acknowledgement of the end of the compliance dialogue procedure

(Cases of refusal by the taxpayer to accept the observations of the tax administration)

1 In the year , on_____of the month of_____, a meeting was held at _____(specify the tax structure), by the provisions of Article L 22 ter of the General Tax Code, to close the compliance dialogue procedure between :

Mrs/Mr_____(specify the name, grade, function, structure) representing the Tax Centre of_____,

And

Mrs/Mr_____(specify name, function, structure) representing the company _____.

On the agenda was the adoption of the conclusions following the contradictory exchanges held between the two (02) parties concerning the insufficiencies/omissions noted below in the declarations of the company_____, for the period_____. At the end of the proceedings, it was decided_____,:

For the administration, that _____

_____(show the shortcomings).

For the company_____than _____

_____(show the tax payers position).

The administration takes note of the non-acceptance of its observations by the company_____. It, therefore, reserves the right, under the provisions of Article L22 ter of the General Tax Code, to propose the said company for audit programming if necessary.

From the above, this report, a copy of which is given to each of the parties, is drawn up for all intents and purposes.

Done in_____the _____

For the company : **For the tax office :**

REPUBLIC OF CAMEROON

Peace-Work-Patrio

.....

MINISTRY OF FINANCE

.....

GENERAL TAX DIRECTORATE

.....

REPUBLIC OF CAMEROON

Peace-Work-Fatherland

.....

MINISTRY OF FINANCE

.....

DIRECTORATE GENERAL OF TAXATION

.....

Yaoundé, _____

REPUBLIC OF CAMEROON
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REPUBLIC OF CAMEROON
Peace-Work-Fatherland

MINISTRY OF FINANCE

GENERAL TAX DIRECTORATE

REGIONAL TAX CENTRE OF (please specify)

(COMPANY TO WHICH THE TAXPAYER BELONGS)

NO. /MINFI/DGI/CRI .....

MINISTRY OF FINANCE

DIRECTORATE GENERAL OF TAXATION

Appendix 5 - Report of the facts relating to a criminal offence

Report of the facts relating to a criminal offence

The year ..... And the ..... of the month of**.....**

We Mr./Ms.	**Grade**	**Function**	**Service**

In the context of a: .....

We have noted the following actions, which constitute tax offences within the meaning of the provisions of sections L 107 et seq. of the General Tax Code:

Nature of the offences	**taxes**	**Amount**
failure to :		
attempted evasion:		
or partial payment of taxes.		
lim		
Omission:		
passing an accounting entry		

These offences were recorded at :

Name of the entity	**TIN**	**Centre**	**Activity**	**Amount of debts**

Are attributed to :

Mr./Ms.	**Structure**	**Function**	**Respondent's reservations**

The following shall incure :

Legal sanctions	**Mitigating measures**	**Proposed decisions**

In witness whereof, this report has been drafted, signed and proposed by :

1.1.1.1 *The head of the team The head of service*

Appendix 5 - Report of the facts relating to a criminal offence

Report of the facts relating to a criminal offence

2 The year ..... And the ..... of the month of.....

We Mr./Ms.	Grade	Function

In the context of a: .....
We have noted the following actions, which constitute tax offences within the meaning of the provisions of sections L 107 et seq. of the General Tax Code:

Nature of the offences	taxes
failure to :	
attempted evasion:	
or partial payment of taxes.	
lim	
Omission:	
passing an accounting entry	

These offences were recorded at :

Name of the entity	TIN	Centre	Activit

Are attributed to :

Mr./Ms.	Structure	Function	Respo

The following shall incure :

Legal sanctions	Mitigating measures	Propos

In witness whereof, this report has been drafted, signed and proposed by :

3 **The head of the team The head of service**