

LAW N<sup>o</sup> 2024/013 OF 23 DEC 2024

THE FINANCE LAW OF THE REPUBLIC OF  
CAMEROON FOR THE 2025 FINANCIAL YEAR



*The Parliament deliberated and adopted, the President of the Republic hereby enacts the law set out below:*

**PART ONE**  
**GENERAL CONDITIONS FOR BUDGETARY AND FINANCIAL BALANCE**

**CHAPTER ONE**  
**GENERAL PROVISIONS**

**SECTION ONE:** The purpose of this law is to determine Government revenue and expenditure, lay down the conditions of budgetary and financial balance and establish the State budget for 2025.

**SECTION TWO:** State revenue and expenditure shall include budgetary revenue and expenditure as well as cash and financing resources and expenses.

1. The State budget shall determine the nature, amount and allocation of revenue and expenditure, the resulting budgetary balance as well as the terms of financing.
2. The State budget shall comprise the general budget and Special Appropriations Accounts.

**SECTION THREE:** This part provides for and authorizes State resources, fixes the ceilings for State expenses and establishes the resulting budgetary and financial balance.

**PART TWO**  
**PROVISIONS RELATING TO RESOURCES**

**SECTION FOUR:** The taxes, duties, levies, contributions, royalties, other proceeds and public revenue of the Republic of Cameroon shall continue to be collected in accordance with the instruments in force, subject to the provisions of this law.

**CHAPTER ONE**  
**PROVISIONS ON CUSTOMS LEGISLATION**

**SECTION FIVE: Support to the livestock sector**

- 1 "Animal feed supplements", in particular vitamins, essential amino acids and mineral salts not produced locally, intended for use in feed preparations to enhance animal growth, shall benefit from a 50% reduction on the taxable import value.
- 2 The "animal feed supplements" list referred to above shall be established by a separate instrument issued by the Minister in charge of finance after consultation with the Ministry in charge of livestock and livestock farmers' guilds, where applicable.

**SECTION SIX: Support to green energy promotion**

Electrically powered vehicles and motorbikes, under tariff subheadings 8701.24 00 100, 8702.40 10 100, 8702.40.20.100, 8703.80 10 100, 8703.80.90.100, 8704.60 00 100, 8709.11 00 000 and 8711.60 00 000, imported as new, their batteries and recharging stations, shall benefit from a 50% reduction in the taxable value, for twenty-four months.

PRESIDENCE DE LA REPUBLIQUE  
PRESIDENCY OF THE REPUBLIC  
SECRETARIAT GENERAL  
SERVICE DU FICHIER LEGISLATIF ET REGLEMENTAIRE  
LEGISLATIVE AND STATUTORY AFFAIRS CARD INDEX SERVICE  
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## **SECTION SEVEN: Customs clearance of imported software**

Pursuant to the provisions of Section 2(6) (b) and (c) of the Finance Law for the 2018 financial year, software imported into Cameroon on a medium or by downloading, under sub-headings 8523.80 00 100 and 8523.80.00.200, shall be classified in the second category of the Common External Tariff (CET) at the rate of 10% when declared spontaneously. They shall remain subject to the third category of the CET at the rate of 20% when their importation into Cameroon is established subsequently during customs inspections.

## **SECTION EIGHT: Imported goods with similar local products excluded from customs import facilities**

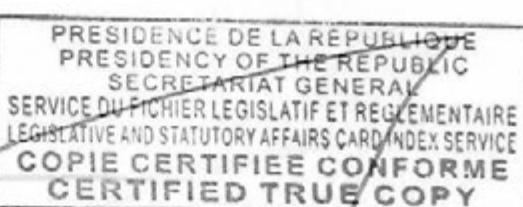
Imported goods with locally produced counterparts shall be excluded from customs facilities, except imports resulting from the implementation of preferential trade agreements in force in Cameroon or in situations where there is a shortfall in national production, duly certified by the Minister in charge of trade.

## **SECTION NINE: Assessment of imported construction machinery and equipment.**

- 1 Civil engineering machinery and equipment used in public works, when new, shall be cleared through customs based on the transaction value.
- 2 Imported second-hand machinery and equipment referred to in paragraph 1 above that is less than 20 years old shall be cleared through customs based on its market value as indicated by the Customs Authorities, subject to adjustment according to the number of hours of use shown on the odometer.
- 3 Imported second-hand machinery and equipment over 20 years old shall be cleared based on the residual values defined by the Customs Authorities, according to age and the number of hours of use shown on the odometer.

## **SECTION TEN: Export taxes on some goods**

- 1 To amend the provisions of Section 10 paragraph 1(c) of the Finance Law for the 2023 financial year relating to the rate of export duty applicable to the export of processed and semi-manufactured wood, the rate of export duty applicable to processed wood of tariff head 4409, from the third stage of processing and classified at an intermediate level between finished and cut wood products, shall be 5% of the FOB value of the species, subject to the production of a certificate issued by the competent technical ministry attesting to their category.
- 2 Cocoa, rubber and timber shall benefit from a 20% discount on the FOB (Free on Board) export value, when they are covered by a certificate issued by the relevant technical ministry, attesting to compliance with anti-deforestation standards.



## **SECTION ELEVEN: Lifting and discharge of import and/or export declarations**

1. Prior to any import or export of goods with a FOB value of more than CFAF 1 000 000, economic operators shall, in accordance with the provisions of articles 53 and 62 of Regulation No. 02/18/CEMAC/UMAC/CM of 21 December 2018 on foreign exchange regulations in the CEMAC, to lodge an import or export declaration via the foreign trade one-stop shop, through an approved customs agent.
2. Any import or export with a FOB value over CFAF 1 000 000 not covered by an import or export declaration is liable to a fine equal to 50% of the taxable value of the goods concerned, except imports covered by the duty and tax-free customs regime, in accordance with the legislation in force.
3. The import or export declarations referred to in paragraph 1 above must then be domiciled with an approved intermediary responsible for the transfer of funds relating to the goods concerned, provided that they have a FOB (free-on-board) value of CFAF 5 000 000, in accordance with the provisions of Regulation No. 02/18/CEMAC/UMAC/CM of 21 December 2018 on foreign exchange regulations in the CEMAC.

Failure to affect the domiciliation of the said transactions is punishable by a fine of 10% of the amount of the transaction in accordance with the provisions of Articles 159 and 160 of the said Regulation.

4. Importers, exporters and their agents who have raised import or export declarations shall clear these declarations before the expiry date set at 6 (six) months, by actually importing or exporting the goods concerned.

Where commercial circumstances or circumstances beyond the control of the importer or exporter so require, the import or export declaration may be exceptionally extended by the Minister in charge of finance for an additional non-renewable period of 3 (three) months, except for machinery and other capital goods requiring longer import times due to production constraints after the order has been placed, which may be extended for a period not exceeding six months.

5. Approved intermediaries shall notify the Customs Authorities electronically each month, no later than the 5th of each month, of all foreign trade transactions recorded in their books for the purpose of importing goods that have not been discharged within the prescribed time limits.

Failure to transmit the above non-discharged operations shall be tantamount to a refusal to communicate documents and shall be punished in accordance with the provisions of Article 465 of the CEMAC Customs Code, without prejudice to the other penalties provided for in the event of complicity or interest in established fraud.

6. Prior to any transfer of funds to a foreign country in a single transaction for an amount exceeding CFAF 100 000 000, the approved intermediary acting as paying agent for an import shall conduct a thorough check on the real existence, effective domiciliation, authenticity of the documentation produced and the financial capacity of the customer placing the order, in connection with the requirements relating to beneficial owners and in particular for companies less than three years old, on pain of incurring liability as an accomplice or party to the fraud.



7. Persons who transfer funds totalling CFAF 100 000 000 abroad based on import declarations for related goods and services, without any effective counterpart in terms of imports of related goods and services, shall be liable to a prison sentence of between 1 and 12 months, with suspension or prohibition on opening new import declarations, without prejudice to the other penalties provided for by the regulations in force.

In such cases, the Customs Authorities shall determine and recover the fine and place the offender concerned at the disposal of the competent court for the prosecution of any offence, where applicable.

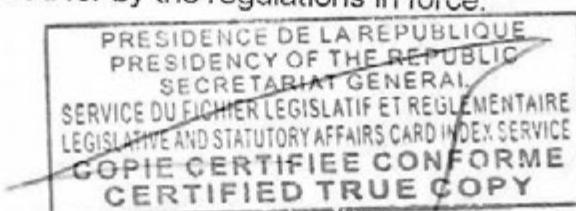
However, the aforementioned persons shall be exempt from the penalty if they can provide proof, to the satisfaction of the Customs Authorities, that the funds initially transferred to cover the planned import operation were repatriated after the operation was cancelled.

## **SECTION TWELVE: Penalizing border transactions masking money laundering and terrorist financing**

1. As part of its duties under the provisions of Article 65 of the CEMAC Customs Code, the Customs Authorities are authorized to use appropriate means and measures to combat money laundering at borders, in particular the use of dogs and other detection and X-ray devices.
2. During controls, customs officers shall seize cash and monetary instruments held by travellers in breach of the legislation in force, as well as any property identified and established as being used to launder the proceeds of crime or intended to finance acts of terrorism and to have it confiscated by the competent court.
3. Intermediaries approved under the beneficial owner and prudence requirements, as well as those involved in the logistics and customs clearance chain who are aware that customs operations are being used for money laundering and/or terrorist financing purposes, shall inform the Customs Authorities through a confidential alert, failing which they may subsequently be held liable as an accomplice or party to the fraud.

## **SECTION THIRTEEN: Penalties for providing false or erroneous information to the Customs Authorities**

1. When exercising the special right of communication provided for in Article 105 of the CEMAC Customs Code, the persons requested are required to provide the Customs Authorities with the precise, accurate and exhaustive information requested, in accordance with the prescribed forms and deadlines.
2. The communication of inaccurate or incomplete information, even though held by the persons requested by the Customs Authorities in the context of the exercise of the special right of communication, shall be treated as an act of complicity or interest in fraud and punished in accordance with the provisions of Articles 452 and 453 of the CEMAC Customs Code, without prejudice to the other penalties provided for by the regulations in force.



**CHAPTER TWO**  
**PROVISIONS RELATING TO THE GENERAL TAX CODE**

**SECTION FOURTEEN:** The General Tax Code provisions of sections 7, 8 a, 8 b, 17 b, 21, 36, 46, 56, 69, 70, 74 a, 85, 87, 92 a, 93, 93 d, 115, 116, 128, 131 a, 142, 149, 149 e (new), 227, 228 b, 228 e, 242, 247, 247 a, 543, 544, 546 b, 546 e, 549, 554, 579, 606, M 2, M 2 quarter, M 3 a, M 6 b, M 7, M 7 d, M 19 a, M 20 a, M 40, M 41 a, M 71, M 76, M 78, M 79, M 86, M 86 b, M 104, M 104 a, and M 116, 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:

A – Overhead expenses

1- Sundry remunerations and provision of services

- (a) .....
- (b) .....
- (c) .....

(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 out 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.

However, remuneration paid outside the Central African Economic and Monetary Community (CEMAC) for accounting and tax services shall be excluded from the deduction.

- Commission or brokerage on goods purchased by enterprises situated in Cameroon, shall be to the benefit of these enterprises within the limit of 1% of the purchase price. This commission should be billed and the receipt attached to that of the suppliers.
- .....

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 holds 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 from the said partners, their spouses or spouse 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, natural persons or corporate body, 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.

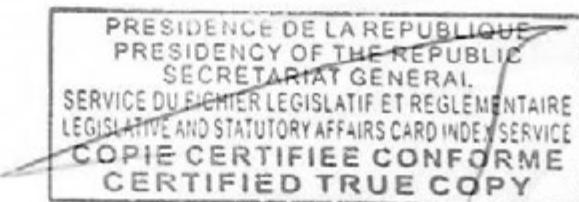
The rest shall remain unchanged.

## B - Financial Costs

Unchanged.

## C - Actual losses

The following shall be deductible from profits:



- 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. This amount shall increase to CFAF 3 000 000 for credit institutions.

The rest shall remain unchanged

#### 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.

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Provisions for doubtful debts and commitments of credit and microfinance institutions shall not be deductible where the said provisions relate to cumulative annual credits of at least CFAF 50 million granted to the same company on the basis of financial statements not certified by an auditor, in accordance with the provisions of Section M.6b of this Code.

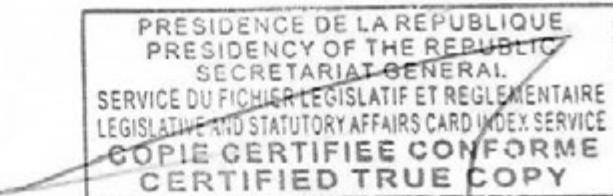
Section 8 a: (1) .....

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

- expenses supported by invoices not bearing the mandatory indications provided for in Article 150(5) of this Code, to the exclusion of invoices from foreign suppliers;
- expenses justified by invoices issued outside the tax authorities' electronic invoicing monitoring system;
- .....
- .....

Section 8 b (new): (1) The cost and remunerations of all types, including disbursements, 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.

The rest shall remain unchanged.



DIVISION VI  
TAX CALCULATION

Section 17 b: (1) Tax adjustments made when auditing companies benefiting from reduced tax rates under special or exceptional tax arrangements shall be subject to the standard company tax rates, as defined in Sections 17 and 17a above, in the event of fraud as referred to in Sections M 107 et seq of the Manual of Tax Procedures, or improper use of the tax facilities granted under these arrangements.

(2) Fraud or failure to comply with the obligations laid down by the special or exceptional tax arrangements in question must be recorded in a report prepared and signed by both parties. Any refusal to sign must be mentioned in the report.

DIVISION IX  
TAX 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:

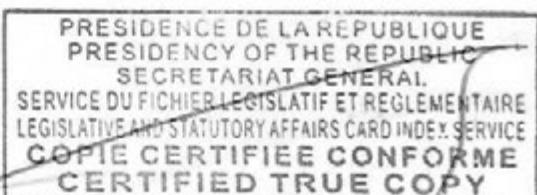
- a. ....;
- b. ....;
- c. ....;
- d. For persons subject to the simplified system, one instalment representing 5% of turnover realized during each month, and paid not later than the 15th day of the following month. Such instalment shall be increased by 10% for additional council tax.

However, the above advance payment shall be 14% of the gross margin, increased by 10% as levy for additional council tax for companies in the product distribution sector with an administered margin as referred to in paragraph (c) of this subparagraph.

The rest shall remain unchanged.

(2) The instalment 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 establishments, public or semi-public corporations and some non-profit organizations as well as private sector enterprises, the list of which shall be established by regulation.

The rest shall remain unchanged.



**CHAPTER II**  
**PERSONAL INCOME TAX**

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

**SUB-DIVISION II**  
**INCOME FROM STOCKS AND SHARES**

**I - TAXABLE INCOME**

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) .....
- 2) .....
- 3) .....
- 4) Expenses of CFAF 100 000 (one hundred thousand) or more when paid in cash, irrespective of the financial year in which they were incurred.

**SUB-DIVISION 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 non-commercial 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-built-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.

**SUB-DIVISION 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) .....
- (g) .....
- (h) remuneration for services of any kind paid to individuals under the non-professional taxpayer regime.

### 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:

- .....
- .....
- .....
- .....
- (2) .....

(3) In the specific case of income and non-commercial profits referred to in Section 56(2) d, e, f and h of this Code, tax shall be calculated by applying a 10% flat rate to taxable income. This rate shall be reduced to 5% for the income referred to in Section 56(2) g.

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

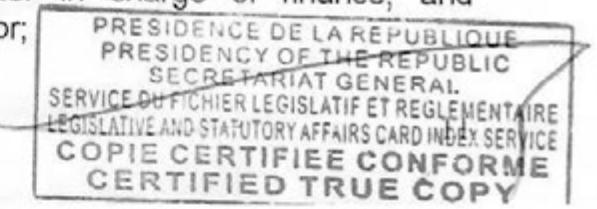
The rate shall be increased to 30% for income on stocks and shares, in general, any passive income, including income from property, paid to a natural or legal person resident or established on a territory or a State considered as tax paradise within the meaning of Section 8c of this Code.

(2) Notwithstanding the provisions of the first paragraph of this Section, this rate shall be 10% for dividends regularly distributed by companies whose turnover is less than or equal to CFAF 3 (three) billion.

### DIVISION V OBLIGATION TO FILE RETURNS

**Section 74 a:** (1) Non-professional taxpayers who receive income from salaries, wages, pensions, life annuities and/or income from transferable securities and income from property, and in general any passive income, shall file a recapitulative annual income tax return with the tax centre of their place of residence, within the following deadlines:

- by 31 July each year latest for dignitaries, the list of whom shall be set out in a separate instrument issued by the Minister in charge of finance, and employees in the public and semi-public sector;



- by 30 September each year latest, for employees of private-sector taxpayers covered by the Large Enterprises Department, the Medium-sized Enterprises Tax Centres and the Specialized Tax Centres;
- by 31 October each year latest for other individuals.

(2) .....

(3) .....

(4) .....

(5) Any person who pays the income referred to in paragraph 1 of this section shall provide the beneficiaries, by 15 March of each year latest, with a detailed summary statement showing all the earnings and remuneration paid during the previous calendar year, together with details of the deductions made at source on such amounts.

Failure to comply with this obligation shall expose the paying party to the penalties provided for in Section M 104 of the Manual of Tax Procedures, applicable per summary statement referred to above.

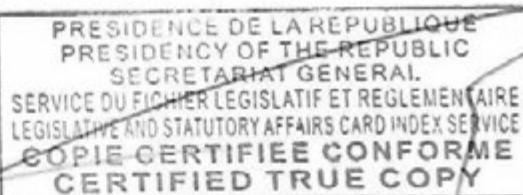
DIVISION VI  
METHODS OF COLLECTION  
SUB-DIVISION II  
INCOME FROM SECURITIES

**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. The same shall apply to profits deemed to have been distributed by companies with neither domicile nor registered office in Cameroon, in accordance with the provisions of Section 36 (3) of this Code.

The rest shall remain unchanged.



### SUB-DIVISION 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 organizations (NPOs) included on a list established by regulation.

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.

### SUB-DIVISION IV HANDICRAFT, INDUSTRIAL, COMMERCIAL, AGRICULTURAL AND NON-COMMERCIAL PROFITS

**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 some non-profit organizations (NPOs) the list of which shall be established by regulation, on the fees, commissions and emoluments paid to members of liberal professions, irrespective of their legal form or tax system.

The rest shall remain unchanged.

**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 ..... deleted.

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

### DIVISION I ASSESSMENT REGIMES

**Section 93 c:** (1) .....

.....  
(2) .....

.....  
(3) The following shall be subject to the real regime:

- a. sole proprietorships and legal persons with an annual turnover, exclusive of tax of CFAF 50 million and above shall be liable to the actual earnings taxation system;
- b. regardless of their turnover:

- i. ....
- ii. ....
- iii. ....



- iv. By express derogation granted by the Director-General of Taxation, new taxpayers providing evidence of an investment programme duly validated by the tax authorities, or of an order for an amount in excess of CFAF 100 000 000 (one hundred million).

DIVISION V  
TAX INCENTIVES  
C- PUBLIC CONTRACTS TAX REGIME

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

**Section 115 (new): (1)** Public contracts with external or joint financing shall be evaluated and concluded inclusive of all taxes.

(2) Duties and taxes on contracts with external or joint financing shall be borne by the successful bidder, with the exception of value added tax (VAT), which shall be borne by the project owner.

(3) However, where the financing agreement for a public contract with external or joint financing does not provide for VAT to be paid, it shall be paid from the counterpart funds provided for in the project owner's budget.

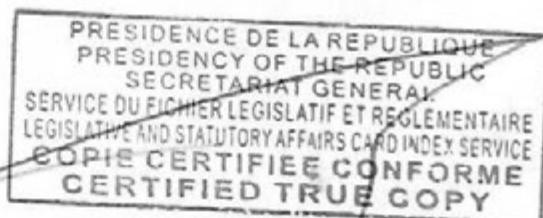
(4) The successful bidder shall pay VAT on all intermediate goods and services necessary for the completion of the project.

(5) VAT paid by the successful bidder for contracts with external or joint financing shall be recoverable, either by deduction, offsetting or refund, in accordance with the procedures defined by a separate instrument issued by the Minister in charge of finance.

**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 2025.

(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.



**PART II**  
**VALUE-ADDED TAX AND EXCISE DUTY**

**CHAPTER I**  
**SCOPE OF APPLICATION**

**DIVISION III**  
**EXEMPTIONS**

**Section 128:** The following shall be exempted from VAT:

(a) .....

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

The rest shall remain unchanged.

**DIVISION V**  
**EXCISE DUTY**

**Section 131 a:** (1) The following shall not be subject to excise duty:

- 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;
- electrically powered vehicles and motorbikes, under tariff subheadings 8701.24 00 100, 8702.40 10 100, 8702.40.20.100, 8703.80 10 100, 8703.80.90.100, 8704.60 00 100, 8709.11 00 000 and 8711.60 00 000.

The rest shall remain unchanged.

**CHAPTER II**  
**METHODS OF CALCULATION**

**DIVISION III**  
**LIQUIDATION**

**B - RATE**

**Section 142:** (1) VAT and excise duty rates shall be fixed as follows:  
Unchanged.

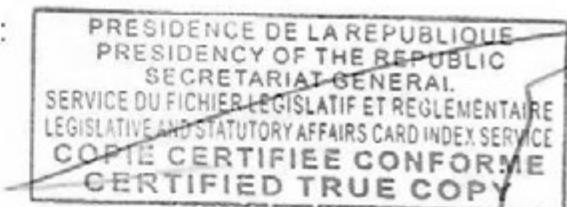
(6) (a) The abated rate of excise duty shall apply to:  
Unchanged.

(b) The reduced excise duty rate shall apply to:

- .....

- imported ballpoint pens of tariff heading 9608. 10 00 000 and 9608.30 00 000

The rest shall remain unchanged.



CHAPTER III  
METHODS OF TAX COLLECTION AND RETURNS

DIVISION I  
COLLECTION

**Section 149: (1).....**

(2) For State, regional and local authority and public administrative establishment semi-public and public companies' suppliers, as well as some non-profit organizations (NPOs) and private sector companies, the lists of which shall be established by regulation, Value Added Tax shall be deducted at source when invoices are paid and paid to the tax authorities or, failing that, to the local accounting office, under the same conditions and within the same timeframe as for other transactions. Such deductions shall apply to both initial invoices and credit invoices relating to trade discounts. The deduction thus made shall be subject to the issue of a certificate of deduction at source, which must be generated from the tax authorities' computer system.

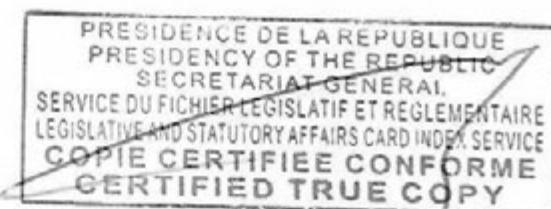
The rest shall remain unchanged.

**Section 149 d (new): (1)** Notwithstanding the provisions of this Code, Value Added Tax (VAT) applicable to port operations shall be automatically paid and refunded as follows:

- a. VAT on consignees' and shipping agents' agency fees and port charges invoiced by intermediaries shall be paid by the port authorities via their IT system at the time of payment of the corresponding invoices, and remitted to the tax centre to which they are attached.
- b. VAT applicable to the fees of Authorized Customs Agents, as well as to the costs of stevedoring, handling, scanning, inspection and control, shall be liquidated and repaid via the Customs Authority's computer system when the customs return is validated.

(2) The tax authorities, in conjunction with the government services and entities concerned, shall ensure that the VAT is paid in accordance with the procedures set out and in compliance with the provisions of the law.

(3) The terms of application of this provision are specified in a text issued by the Minister of Finance.



## ANNEXES TO PART II

### ANNEX I: LIST OF ESSENTIAL GOODS EXEMPTED FROM VAT

Tariff			Description
010511	00	000	Live cocks and hens, domestic species, not exceeding 185 g
.....	...	....	.....
1102.20	00	000	Locally produced maize flour
2302	10		Locally produced maize bran
1106	20		Locally produced potato and manioc flour

### ANNEX II: LIST OF PRODUCTS SUBJECT TO EXCISE DUTIES

Tariff	Description
.....	.....
4421.20.00.000 and 4421.99.00.900	Wooden coffins and other imported wooden articles
9608.10 00 000 and 9608.30 00 000	Imported ballpoint pens
2837.11.00.000; 2837.19.00.000 and 2837.20.00.000	Cyanide
3602.00.00.000	Explosive substances
3603.10 à 3603.60	Detonators

## PART IV SUNDRY TAXES AND DUTIES

### CHAPTER III SPECIAL INCOME TAX

**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.

Where the acquisition of an asset involves the direct or indirect intervention of the supplier for its installation, commissioning or any other service necessary for its operation, the purchaser shall produce all supporting documentation, in particular the contract, purchase invoices and technical documentation, making it possible to distinguish the price of the asset from that of the related services.

In the absence of this clarification, the price of the services shall be deemed to correspond to 25% of the value of the property, and the related SIT shall be calculated on this basis.



## CHAPTER IV MONEY TRANSFER TAX

### A. Scope of application

**Section 228 b:** The following shall be liable to the money transfer tax:

- .....
- .....
- withdrawals made from electronic gambling and entertainment platforms.

### C. Tariff

**Section 228 d:** (1) The tax shall be assessed at the rate of 0.2% of the amount transferred or withdrawn. This rate shall be increased to 1% for money transfers and withdrawals made via electronic gambling and entertainment platforms.

(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.

(3) Notwithstanding the provisions of Section 228 b of this Code, the amount of money transfer tax resulting from the application of the proportional rates provided for in paragraph (1) of this section shall be increased by a specific duty of CFAF 4 per transaction, including those carried out by credit and microfinance institutions.

## PART V SPECIAL TAXES

### CHAPTER I SPECIAL TAX ON PETROLEUM PRODUCTS

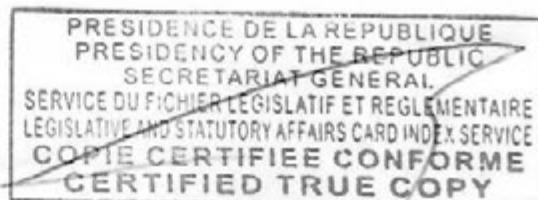
**Section 231:** The rates of the Special Tax on Petroleum Products are as follows:

- .....
- .....
- 50 francs per cubic metre of industrial gas.

### CHAPTER III FORESTRY TAXES

### SECTION I FELLING TAX

**Section 242:** The felling tax shall be calculated on the basis of the FOB value of logs from logging permits of any kind, marked, unmarked and abandoned logs, and even logs from unauthorized logging operations, including communal and community forests.



Felling tax rates shall be set as follows:

- 2.5% for forestry companies that can prove that they have been duly certified by the competent authorities in terms of sustainable forest management;
- 3% for companies with other forms of certification;
- 5% for forestry companies with no certification.

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 15<sup>th</sup> 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 V OTHER DUTIES AND TAXES

### Section 247 a: (1) .....

(3) In any case, the export of the aforementioned products may only be authorized on presentation of a tax compliance certificate duly issued by the tax authorities.

The rest shall remain change.

## SUB-PART II UNHARMONIZED LEGISLATION IN THE CEMAC ZONE

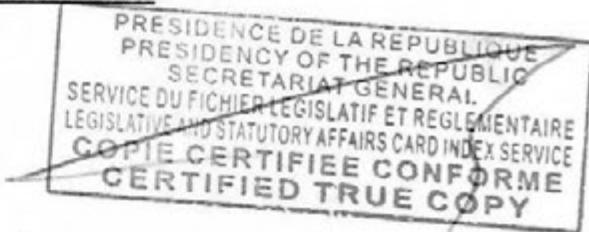
### CHAPTER I RATES OF REGISTRATION FEES

#### DIVISION I PROPORTIONAL DUTIES

##### Section 543: The following shall be liable:

- (a) .....
- (b) .....
- (c) The average rate of 5%:

- .....
- instruments and transfers provided for in Section 342 including rural leases for business uses and excluding leases for residential purposes;



- .....;

(d) The reduced rate of 2%:

- .....;

- .....;

- urban leases for residential purposes;

- .....;

(e) At the super reduced rate of 1%:

- .....;

- .....;

- rural leases for residential purposes.

## DIVISION II DEGRESSIVE FEES AND PROGRESSIVE FEES

### Section 544: A - Degressive Fees

#### B - Progressive fees

(a) Transfers for purposes of building for outright sale or leasing purchase

(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:

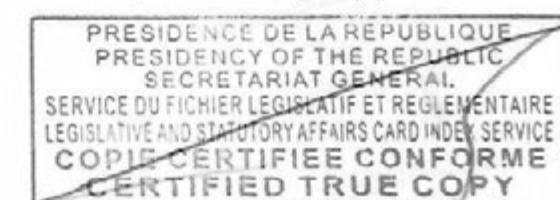
- in the 0 to 5 000 000 bracket ..... 1%;
- in the 5 000 001 to 10 000 000 bracket ..... 2%;
- in the 10 000 001 to 50 000 000 bracket ..... 3%;
- in the 50 000 001 to 500 000 000 bracket ..... 4%;
- above 500 000 000 bracket ..... 5%.

The rest shall remain unchanged.

## DIVISION VI SPLITTING OF DUTIES AND OTHER SPECIAL METHODS OF COLLECTING REGISTRATION DUTIES

Section 546 b: By derogation from the provisions of sections 304, 312 and 313 of this Code, the amount of registration duty may be split into instalments in the following cases and under the following conditions:

- for a long lease may be divided into as many payments as there are three-year periods in the term of the lease;
- for transfers by death, over a maximum period of 2 (two) years.



- Section 546 d: Notwithstanding the provisions of Section 542 of this Code, registration and stamp duties on imported second-hand vehicles shall be assessed and collected via the computerized system of the customs authorities, on behalf of the tax authorities.
- The tax authorities, in conjunction with the relevant government services and entities, shall ensure that the assessed duties are repaid in accordance with the procedures laid down in a separate instrument issued by the Minister in charge of finance

## CHAPTER II STAMP DUTIES RATES

### DIVISION II SPECIAL STAMP DUTIES PAYABLE ON SOME DOCUMENTS AND OTHER FEES

#### B - IDENTITY CARDS AND RESIDENCE PERMITS

##### Section 549: .....

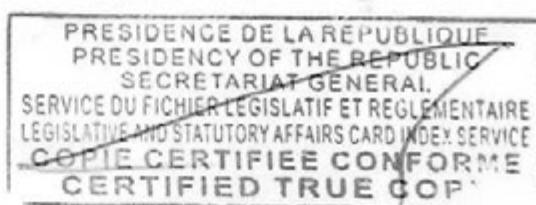
###### (3) Residence cards

- 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 Cameroonian who have maintained their nationality of origin.
- The rest shall remain unchanged.
- **E - LICENCES 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 licences: ..... ;
  - (2) License to capture: ..... ;
  - (3) License to collect: ..... ;
  - (4) Scientific research licence for foreigners..... CFA F 100 000.

### SUB-PART III UNHARMONIZED CODE IN CEMAC ZONE

## CHAPTER II PROPERTY TAX ON REAL ESTATE PROPERTY

### DIVISION III CHARGEABLE EVENT



**Section 579:** (1) Ownership and de facto ownership of built-on or non-built-on estates shall constitute chargeable events of the 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 prefilled return, within the time limits provided for the return and payment of the Income Tax for Non-professionals.

## **CHAPTER VII** **AIRPORT STAMP DUTY**

**Section 606:** Airport stamp duty shall be fixed at:

ii. For international flights out of the CEMAC zone:

- CFAF 40 000 per person per trip in economy class;
- CFAF 75 000 per person and per trip in premium class;
- CFAF 120 000 per person per trip in business class;
- CFAF 300 000 per person per trip in first class.

## **BOOK TWO** **MANUAL OF TAX PROCEDURES**

### **SUB-PART I** **BASIS OF ASSESSMENT**

### **SINGLE CHAPTER** **OBLIGATIONS OF TAXPAYERS**

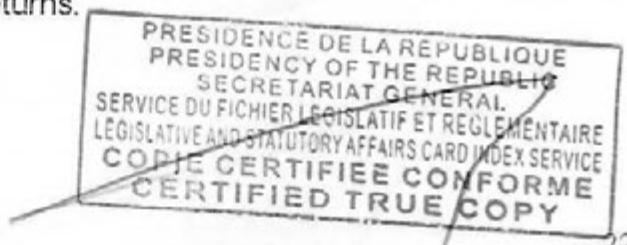
#### **DIVISION I** **OBLIGATIONS TO FILE RETURNS**

##### **SUB-DIVISION I** **GENERAL PRINCIPLE**

**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 Authorities, appended by compulsory supporting documents, within the time limits stipulated by law.

(2).....

(3) At least 15 (fifteen) days before the due date for payment of a tax, duty or charge, the tax authorities may electronically transmit a pre-filled return to the taxpayer on the basis of the information in their possession. This period shall be extended to thirty (30) days for annual returns.



The taxpayer shall return it to the tax authorities, via the relevant information system, within the set filing deadlines, after validating, correcting or supplementing it, where appropriate.

The tax authorities shall reserve the right to carry out checks and adjustments in accordance with the provisions of this Code, in particular those of sections M 2 bis and M 9 et seq. of the said Code.

**Section M 2 c:** (1) If a taxpayer fails to file a tax return for a period of 3 (three) consecutive years, the taxpayer shall be automatically removed from the taxpayer register of the tax authorities.

(2) The removal from the database referred to in paragraph (1) above shall not entail the cancellation of any previous tax debts, nor any penalties incurred for breaches established during the period of inactivity.

(3) The court with territorial jurisdiction shall be notified of the automatic removal of a company from the taxpayers' register to remove it from the Trade and Personal Property Credit Register (TPPCR).

## SUB-DIVISION II NOTICE TO FILE TAX RETURNS

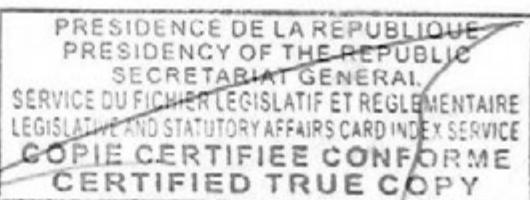
**Section M 3:** (1) Any taxpayer who fails to file a return within the time limit prescribed by law shall receive a letter reminding him to do so. He shall then have 7 (seven) days to regularize his situation, following reception of the letter, the postmark or signed mail register, in case of direct 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:

(2) The formal notice to file a tax return referred to in paragraph 1 above may be served by any means of public communication deemed appropriate by the tax authorities, in particular by means of the press, public notices or publication on a designated website.

## DIVISION II RECORD-KEEPING OBLIGATION AND PERIOD

**Section M 6 b:** (1) Any company that is bound to certify its financial statements in application of the provisions of the OHADA Act relating to the law of Commercial Companies and Economic Interest Groups shall be bound to append to its annual income statement and tax balances, a certificate of certification of the said statements duly issued by the authorised auditor.

(2) Failure to comply with the obligation referred to in paragraph 1 above shall result in the imposition of a fine of CFAF 50 million, which may not be remitted, without prejudice to the liability incurred by the statutory auditor.



**DIVISION III**  
**OBLIGATION TO PAY TAXES**

**Section M 7:** .....

With the exception of the specific case of some duties which shall be laid down by regulation, the payment of the aforementioned taxes and duties shall be made in accordance as follows:

- by bank transfer or electronic means;
- in cash exclusively at bank counters or approved financial agents for localities without bank branches.

In the specific case of companies with a specialized management unit, notably the entities managing medium-sized and large companies, taxes, duties and fees in excess of CFAF 100 000 must be paid by electronic means.

By derogation from the methods of payment provided for in the above paragraphs of this section, transfer duties on death may, where appropriate, be paid in whole or in part by way of a dation in payment, in accordance with the conditions laid down by a special instrument issued by the Minister in charge of finance.

**SUB-PART II**  
**TAX CONTROL**

**CHAPTER I**  
**RIGHT TO CONTROL**

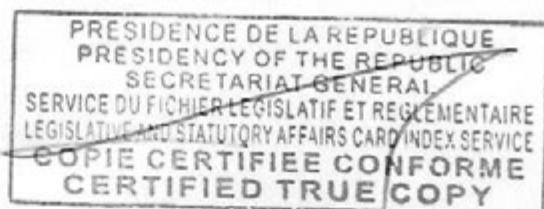
**DIVISION III**

**CONDITIONS FOR EXERCISING THE RIGHT TO CONTROL**

**SUB-DIVISION I**  
**ON-THE-SPOT CHECK**

**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 CFAF 1 000 000 000 (one billion);
- 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 CFAF 1 000 000 000 (one billion).
- be owned directly or indirectly, at the end of the financial year, more than 25% of the share capital or voting rights, by a company established in Cameroon or



outside Cameroon whose annual turnover excluding tax or gross assets exceeds CFAF 1 000 000 000 (one billion).

(2) The content and format 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 Authorities or only partially on the date of commencement of the accounting audit, the Tax Authorities 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. The rest shall remain unchanged.

**Section M 20 a:** (1) 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.

(2) When, in the normal discharge of their duties, the tax authorities discover cases of fraud or non-compliance with the tax benefits granted or non-compliance with the commitments made as part of the approval for a derogatory or special scheme, the said benefits shall be immediately suspended and the duties repaid in accordance with the terms of this Code, without prejudice to the other penalties provided for by the regulations in force.

#### DIVISION V LIMITS TO THE RIGHT TO CONTROL

**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:

- .....
- .....
- (2) .....

(3) Notification to the taxpayer of a request for the production of documents or information shall suspend the aforementioned audit time limits from the date of such notification. The time limits shall begin to run again either on the date of presentation of the documents or information requested by the tax authorities or on the date on which the failure to comply is recorded in a report jointly signed by the tax authorities and the taxpayer.

**Section M 41 a:** (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 for a given fiscal year if, at the end of that year, the rate of increase in taxes and duties to be paid spontaneously is at least 20% compared to the previous year.



The rest shall remain unchanged.

SUB-PART III  
TAX COLLECTION

CHAPTER II  
PROSECUTION

DIVISION II  
SPECIAL LEGAL PROCEEDINGS

SUB-DIVISION I  
NOTICE TO THIRD PARTY HOLDERS

**Section M 71:** Trustees, holders or debtors of sums belonging to or owed to persons liable to tax, penalties and incidental costs, whose collection as is guaranteed by the preferential rights of the Treasury, are bound, upon a request in that regard in the form of a notice to third party holder served by the tax collector to pay in lieu of the liable persons concerned, the funds in their keeping or which they owe, up to the amount of the taxes 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, within a maximum period of seventy-two (72) hours, of the balance of the account of the taxpayer being prosecuted. The said balance mentioned on the acknowledgement of receipt given to the tax administration shall be immediately allocated for the settlement of the taxpayer's tax debt.  
The rest shall remain unchanged.

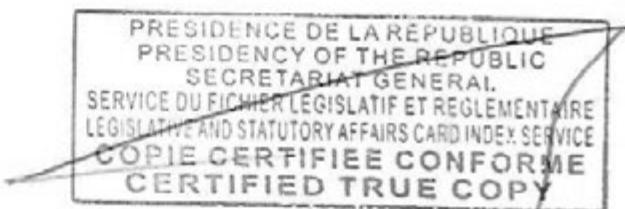
SUB-DIVISION III  
FREEZING OF BANK ACCOUNTS

**Section M 76:** Tax Revenue Collectors may freeze the taxpayer's bank accounts without prejudice to the penalties provided for elsewhere, in case of non-settlement on the due date, after formal notification of the sums duly assessed.

SUB-DIVISION V  
IMPOUNDMENT OF A VEHICLE

**Section M 78:** (1) Failure to present a valid vehicle registration document, a certificate of tax compliance and a certificate of payment of vehicle stamp duty to the authority in charge of controlling them, notably officers of the Directorate General of Taxation specially authorized to record this offence, will entail the impoundment of the vehicle in compliance with the appropriate procedure relating thereto.

The rest shall remain unchanged.



**SUB-DIVISION VI**  
**EXCLUSION FROM SPECIFIC PROCEDURES**

**Section M 79:** Failure to pay taxes, duties or levies following a formal notice shall entail a temporary ban from bidding for public contracts, expressing intention to buy a public corporation under privatization, participating in stock market transactions, applying for forest exploitation licences or applying for the issuance of secure documents; and a permanent ban in case of a further offence.  
The Director General of Taxation shall each quarter draw up and publish a list of taxpayers banned from bidding.

**CHAPTER III**  
**RECOVERY GUARANTEES**

**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.

.....  
Where the rights over natural resources or stocks or shares of an enterprise under Cameroonian law are transferred abroad, the Cameroonian law enterprise, **including subsidiaries**, and the transferor shall be jointly and severally liable to payment of the sums due under such transfer.

The rest shall remain unchanged.

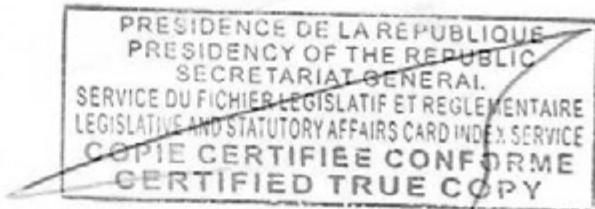
**Section M 86 b:** Where it is established that a single identification number has been fraudulently used in an operation or a transaction, the related taxes shall be jointly and severally payable by all the parties to the said operation or transaction.

**SUB-PART IV**  
**PENALTIES**

**DIVISION II**  
**SPECIAL PENALTIES**

**Section M 104:** (1) A fixed fine of up to five million (5,000,000) CFA francs shall be applied to any person who provides false information, who objects to the right to communication or 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), 18 b (deleted), 74 a (5), 79, 93 j (6), 245, 598 a, M 1, M 6, M 8(d) and M 48 b of the Manual of Tax Procedures.

The rest shall remain unchanged.



**Section M 104 a:** (1) A fixed fine of up to CFAF one hundred million (100,000,000) shall be imposed on any person who fraudulently facilitates, carries out or attempts to carry out a tax obligation or to obtain tax documents online.

(2) The use or attempted use of falsified or fraudulently obtained tax documents, whether issued or purported to be issued by the tax administration's computer system, shall be punishable by a fixed fine of up to CFAF 50 000 000 without prejudice to criminal prosecution.

## SUB-PART V TAX LITIGATION

### CHAPTER I LITIGATION JURISDICTION

#### SUB-DIVISION II CLAIMS

**Section M 116:** (1) Any taxpayer who feels wrongly taxed or overtaxed may file a claim in writing to the Head of the Regional Taxation Centre, to the Director of the Large Taxpayers' Office or to the Director General of Taxation, within thirty (30) days upon issuance of the collection notice or sure knowledge of the taxation.

(3) The powers of the tax authorities shall be based on the amount of claim as follows:

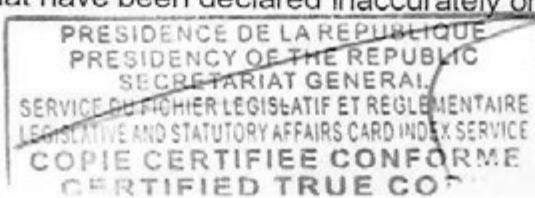
- the Head of the Regional Taxation Centre with territorial jurisdiction, for claims less than or equal to seventy-five million (75 000 000) CFA Francs as principal;
- the Director of the Large Taxpayers' Office, for claims not exceeding two hundred million (200 000 000) CFA Francs as principal;
- the Director General of Taxation, for claims exceeding the thresholds set for the Regional Taxation Centres and the Large Taxpayers' Office.

### CHAPTER THREE PROVISIONS RELATING TO OTHER RESOURCES

## SECTION FIFTEEN: Renewal of the voluntary regularization programme

### A. General Provisions

1. The Voluntary Tax Regularization Programme (hereinafter referred to as the "VTRP"), established by the Finance Law for the 2024 financial year, is extended for a period of two (2) years from 1 January 2025.
2. The purpose of the VTRP is to enable taxpayers to regularize their personal income tax (PIT) situation for the four (04) years preceding the date of entry into force of this programme. It shall apply to:
  - a. undeclared income or assets;
  - b. revenues or assets that have been declared inaccurately or incompletely.



## B. Eligible Persons

3. The VTRP may be applied to natural persons resident or non-resident in Cameroon, with tax obligations in Cameroon and who are in a situation of failure to declare or who make an inaccurate or incomplete declaration, regardless of the type of income or assets concerned, may benefit from the VTRP.

## C. Conditions for regularization

1. Regularization under the VTRP shall be carried out by means of voluntary disclosure.
2. Voluntary disclosure shall consist of the declaration, to tax authorities, of funds or assets that are not declared or declared incorrectly or incompletely, together with the payment of the tax due, calculated in accordance with the provisions of the tax legislation in force.
3. Voluntary disclosure must be:
  - a. spontaneous, that is, carried out on the taxpayer's own initiative, without a tax audit or investigation being previously initiated by the tax authorities in respect of the taxes and the period referred to in paragraph 2 above;
  - b. sincere, that is, carried out in good faith, by providing accurate and complete information about the funds or assets concerned;
  - c. carried out within the time limits and in accordance with the procedures set by the tax authorities.

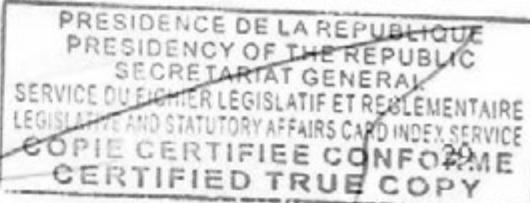
## D. Effects of regularization

7. Regularization under the VTRP has the following effects:

- a. immunity from criminal prosecution for tax offences relating to regularized funds or assets;
  - b. the remission of 80% of late payment interest and penalties relating to taxes due on regularized funds or assets;
  - c. the possibility of obtaining a payment schedule for the tax due, over a maximum period of one (01) year.
8. The tax administration shall issue the taxpayer a certificate of regularization certifying the regularization of one's tax situation for the period concerned by the regularization.

## E. Miscellaneous and transitional provisions

9. The information provided by the taxpayer in the context of the VTRP shall be covered by the obligation of professional secrecy.
10. Decisions taken by the tax administration in the context of the VTRP may be subject to the remedies provided for by the legislation in force.
11. The conditions for the application of this provision shall be specified by an instrument of the Minister in charge of finance.



## **SECTION SIXTEEN:** Extension of the deadlines for the declaration and payment of taxes and duties

1. The Minister in charge of finance may, as and when necessary, extend the deadlines for the declaration and payment of the taxes, duties, levies and fees provided for in the General Tax Code.
2. The extension shall be granted for a fixed period and may concern all taxpayers or be limited to certain categories of them.
3. The extension instrument shall specify the taxes, duties, levies and fees concerned, the new deadlines for declaration and payment, and the related implementing rules. The said instrument shall be made public by all means of communication.

## **SECTION SEVENTEEN:** Establishment of an amnesty for transfers by death

1. A tax amnesty is introduced for transfers by death submitted for registration formalities between 1 January 2025 and 31 December 2025, as well as for transfers by death declared prior to 1 January 2025.
2. Transfers by death referred to in this Section shall be exempted from penalties and any other tax surcharges.

## **SECTION EIGHTEEN:** Establishment of an amnesty for residential leases

1. A tax amnesty is introduced for registration fees relating to residential leases, submitted for registration between 1 January 2025 and 31 December 2025.
2. The residential leases referred to in this Section shall be exempted from penalties and any other tax surcharges in case of regularization of registration fees within the prescribed period.

## **SECTION NINETEEN:** Renewal of a special tax settlement procedure for claims issued before 31 December 2022

1. The tax administration is authorized to implement a special settlement procedure for tax claims issued before 31 December 2022.
2. The special settlement procedure shall run from 1 January to 31 December 2025 and is carried out as follows:

### (a) Settlement relating to taxes in litigation proceedings:

- for disputes in the administrative phase: 50% reduction on the disputed amount not yet paid, the deposits paid being taken by the Treasury. In this case, the amount to be paid may be subject to a schedule that may not exceed three months;
- for disputes in the judicial phase: 65% reduction on the disputed amount not yet paid, the deposits paid being taken by the Treasury. In this case, the amount to be paid may be subject to a schedule that may not exceed three months;



(b) Settlement relating to Undisputed Tax Arrears:

- for public or semi-public entities: 70% reduction with the possibility of spreading payments over no more than twelve months;
  - for private entities: 50% reduction with the possibility of spreading payments over no more than twelve months.
1. In order to implement the special settlement relating to disputed tax debts, the guarantees required by law in case of litigation must have been paid.
  2. Tax arrears settled by the set-off procedure shall not be affected by this special settlement procedure.
  3. No special settlement application shall be admissible after 31 December 2025.
  4. In the event of acceptance of the settlement proposal by the taxpayer, the taxpayer expressly undertakes:
    - not to lodge a subsequent complaint;
    - to withdraw any claims or complaints filed by him.

**SECTION TWENTY: General Provisions Relating to the Conditions for the Payment of Non-Tax Revenue**

1. The payment of non-tax revenue shall be made exclusively in accordance with the following procedures:
  - by bank transfer or electronic means, including mobile telephony;
  - in cash, exclusively at bank counters or with approved financial agents for localities without bank branches.
2. The new conditions for the payment of non-tax revenue provided for in point 1 above shall be applied from 1 January 2026.
3. A separate instrument of the Minister in charge of finance shall specify the conditions for the application of this Section.

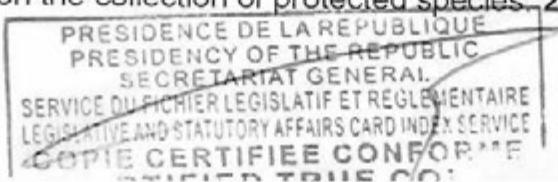
**SECTION TWENTY-ONE: Provisions relating to non-tax revenues of the Livestock, Fisheries and Animal Industries sub-sector**

The provisions of Section 13 a of Law No. 89/001 of 1 July 1989 on the Finance Law of the Republic of Cameroon for the 1989/1990 financial year are amended and supplemented as follows:

(1) The tax tariffs and rates for veterinary health inspection and for the use of animal and fishery products shall be fixed according to the following scale:

**I- OPERATING TAXES**

10. Permits for carriage by specialized vehicle: **10 000/year**
24. Taxes on underwater fishing: **100 000 Francs**
26. Tax on the exploitation of ornamental fish: **500 000 Francs**
28. Exceptional tax on the collection of protected species: **200 000 Francs**



29. Tax on the D licence (Licence for scientific fishing): 200 000 F

#### IV- VETERINARY HEALTH INSPECTION TAX ON FOREIGN TRADE

1- Export and import veterinary health inspection taxes			
No.	ANIMALS AND PRODUCTS	EXPORT	IMPORT
	.....	.....	.....
	.....	.....	.....
2- Veterinary health inspection fees on international transit			
	.....	.....	.....
	.....	.....	.....
24.	Large species (cows, horses, camels)	500 F/head	
25.	Small species (pigs and small ruminants)	200 F/head	
	.....	.....	.....
27.	Pets	5 000 F/head	
28.	Wild and Sporting Animals	10 000 F/head	
	.....	.....	.....

(2) The offences relating to animal and fishery production activities are those provided for by Law No. 2000/017 of 19 December 2000 to regulate veterinary health inspection, Law No. 2024/008 of 24 July 2024 to lay down forestry and wildlife and regulations.

#### SECTION TWENTY-TWO: Amendment of certain provisions relating to State property, surveys and land tenure revenues

(1) The provisions of Section twenty-one of Law No. 2023/019 of 19 December 2023: Finance Law of the Republic of Cameroon for the 2024 financial year are amended and supplemented as follows:

Section 14 of Finance Law No. 90/001 of 29 June 1990 is amended as follows:  
Paragraph 1. - The tariffs of fees relating to the State property, surveys and land tenure operations listed in Article 14 of Ordinance No. 74/1 of 6 July 1974 to lay down the land tenure system are amended as follows:

#### V. TOPOGRAPHICAL AND CADASTRAL WORKS

These works shall be divided into two groups:

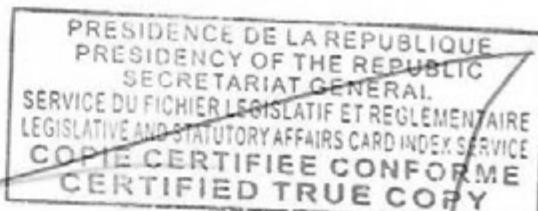
- topographical field work;
- office work.

##### V.1 TOPOGRAPHICAL WORKS

##### V.2 OFFICE WORKS

V.2.1. Rates for drawing plans

V.2.2. Rates for cadastral and topometric plan drawings



Reproductions, printouts and photocopies by third parties of service documents, that is, geodetic sheets, cadastral extracts, cadastral maps and boundary plans, for the purpose of free or paid transfer are prohibited.

- (a) .....
- (b)
- (c) Plans of all kinds subject to the control and approval of the survey layout by approved surveyors registered with the Order of Surveyors shall be subject to stamp duty tax and shall be subject to the payments provided for in Section 23 of Law No. 2022/020 of 27 December 2022 on the Finance Law of the Republic of Cameroon for the 2023 financial year.
- (d) .....

## X. PROPERTY FEES FOR OCCUPYING PARTS OF THE STATE PROPERTY FOR ADVERTISING PURPOSE

1. The annual rate of the fee for the occupation of parts of the State property for advertising purposes, provided for by Ordinance No. 74-2 of 6 July 1974 to lay down State property regulations, is set at 30,000 CFA francs / m<sup>2</sup> excluding taxes.
2. Any previous provision repugnant to Subsection (1) above is repealed.

## SECTION TWENTY-THREE: Provisions relating to the revenue from the affixing of approval stamps on the contracts of workers of foreign nationality.

The provisions of Section Twenty-Two of Law No. 2022/020 of 27 December, 2022 on the Finance Law of the Republic of Cameroon for the 2023 financial year are amended and supplemented as follows:

(1) A levy is hereby introduced in respect of:

- a work visa fee on the contracts of foreign nationals;
- for work visas affixed on the contracts of consultants or experts of foreign nationality;
- fees for the granting and renewal of authorization to open private vocational training structures.

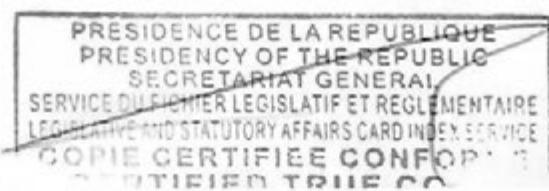
(2) Provisions relating to the fees for work visas affixed on the contracts of workers of foreign nationality.

(a) All natural persons of foreign nationality who apply for an employment contract on Cameroonian territory, subject to international conventions, shall be subject to work visa fees;

(b) The above-mentioned fee shall be fixed at:

- The equivalent of two (2) months' salary and gross wages for non-African workers;
- The equivalent of one (01) month's salary and gross wages for African workers, with a 50% reduction.

(c) Without prejudice to the accrued visa fees assessed in accordance with the conditions provided for in paragraph 2 of this Section, any employer using a worker of foreign nationality in violation of the laws and regulations in force,



shall be punished by a penalty equivalent to three (03) months' wages and gross salary per worker of foreign nationality employed in an irregular situation or twice the amount of the above-mentioned fees.

(3) Provisions relating to the fees for work visas affixed to the contracts of consultants or experts of foreign nationality.

(a) Any natural person of foreign nationality who applies for an employment contract as a consultant or expert, on Cameroonian territory, subject to international conventions, shall be liable to a work visa fee;

(b) The above-mentioned fee is fixed at the equivalent of 5% of the amount of the fees of the individual consultant or the expert of foreign nationality;

(c) Without prejudice to the accrued visa fees assessed in accordance with the conditions provided for in paragraph 3 of this Section, any employer using a consultant or expert of foreign nationality in violation of the laws and regulations in force shall be punished by a penalty equivalent to 5% of the amount of the fees of the individual consultant or the expert of foreign nationality employed in an irregular situation or twice the amount of the above-mentioned fees.

(4) The visa fees provided for in paragraph 1 of this Section shall be collected by the employer. They are required before the work visa is affixed by the Minister responsible for employment matters.

The use of individual consultants of foreign nationality who are operating illegally shall be considered an offence within the meaning of this paragraph.

(5) Fees are introduced for the granting and renewal of authorizations to open private vocational training structures.

- a) Promoters of private vocational training structures are subject to the fees;
- b) The authorization to open a private vocational training structure shall be valid for three (03) years.

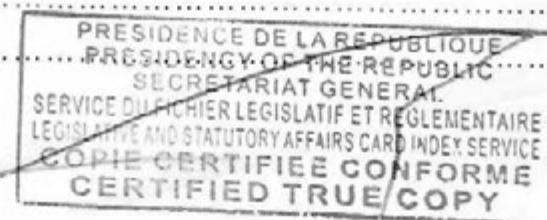
The persons referred to in subparagraph (a) of this paragraph shall be subject to the payment of a fee of CFAF 300 000 for the costs of granting the authorization to open and renew the said authorization.

#### **SECTION TWENTY-FOUR: Provisions relating to non-tax revenue from the trade sector**

The provisions of SECTION TWENTY-FOUR of Law No. 2023/019 of 19 December 2023 on the Finance Law of the Republic of Cameroon for the 2024 financial year are amended and supplemented as follows:

(1) The following are instituted in the trade sector:

- .....
- .....
- .....
- .....



- exemption fees for Cameroonian subsidiaries of foreign natural or legal persons eligible for this regime;
- operating costs of the official list of reference prices of goods and services in the context of public procurement;
- fees for requesting price validation in the context of public procurement.

(2) Provisions relating to application fees for authorization to carry on business in Cameroon.

(a) The following are subject to payment, every three (03) years, of the application fees for authorization to carry out commercial activity in Cameroon referred to in paragraph 1 above:

- Legal entities engaged in commercial activities with at least 50% of share capital owned by foreigners;
- Natural persons carrying out commercial activities in Cameroon who are not Cameroonian nationals.

(b) The application fees for authorization to carry out commercial activity in Cameroon shall be set as follows:

- CFAF 1 500 000 for public limited companies (PLC) and simplified joint stock companies;
- CFAF 1 000 000 for Limited Liability Companies, General Partnerships and Limited Partnerships;
- CFAF 500 000 for individual.

(c) In addition to the fees provided for in paragraph 1 (b) above, applications for regularization of the authorization to carry out a commercial activity in Cameroon submitted by foreign natural or legal persons (already registered in the Trade and Personal Property Credit Register or simply holders of a tax registration) are subject to the payment of a penalty of CFAF 100 000 for natural persons and CFAF 250 000 for legal persons.

(3) Provisions relating to the annual application fees for authorization to import motorcycles and their spare parts:

(a) .....

(b) The costs referred to in paragraph 1 above shall be fixed as follows:

- CFAF 2 000 000 for public limited companies (PLC) and simplified joint-stock companies;
- CFAF 1 500 000 for Limited Liability Companies, General Partnerships and Limited Partnerships;
- CFAF 500 000 for individuals.



(4) Provisions relating to fees for examining the application for a certificate of declaration of existence.

- (a) .....;
- (b) The fees for examining the application file for a certificate of declaration of existence are set as follows per period of five (05) years:

- CFAF 2 000 000 for public limited companies (PLC) and simplified joint stock companies;
  - CFAF 1 000 000 for Limited Liability Companies, General Partnerships and Limited Partnerships;
  - CFAF 500 000 for individuals, natural persons.
- (c) However, the following are exempt from paying the fees for examining the application for a certificate of declaration of existence:
- producers and their duly established organizations;
  - local units and industrialists who process the said products.

(5) Provisions relating to the application fee for a deficiency certificate for any product subject to excise duty prior to its import by an economic operator.

- a) .....
- (b) .....
- (c) .....

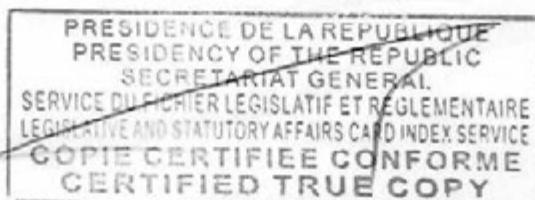
(d) Where the application for a deficiency certificate covers several products, the fees provided for in paragraph 5 (c) above shall be levied per product concerned.

(6) Provisions relating to the application fees for metrology approval issued by the Minister in charge of trade for a period of three (03) years.

(a) Importers, manufacturers, suppliers and repairers of measuring instruments, as well as providers of metrology services, metrological calibration and testing laboratories, are subject to payment of the application fee for metrology approval.

(b) The fees for applying for metrology approval are set as follows:

- for importers, repairers and manufacturers of measuring instruments as well as metrological service providers: CFAF 1 000 000 for natural persons and CFAF 2 000 000 for legal persons;
- for metrological calibration and testing laboratories: CFAF 1 000 000 for natural persons and CFAF 2 000 000 for legal persons.



(c) Where the application for metrology approval covers several activities, the fees provided for in paragraph 6 (b) above shall be charged per branch of activity concerned.

(7) Provisions relating to the offences provided for in Law No. 2015/018 of 21 December 2015 governing commercial activity in Cameroon.

(a) Infringements of the provisions of Law No. 2015/018 of 21 December 2015 governing commercial activity in Cameroon shall be punishable by a financial penalty of 5% of the annual turnover of the offending trader or professional, with a minimum amount of CFAF thirty thousand (30 000) for natural persons and CFAF one hundred thousand (100 000) for legal persons.

(b) Notwithstanding the provisions of paragraph 7 (a) above, the offences referred to in Section 91, paragraph 2, of the said Law No. 2015/018 of 21 December 2015 governing commercial activity in Cameroon are punishable by a financial penalty of 10% of the annual turnover recorded by the offending trader or professional, with a minimum amount of CFAF one hundred thousand (100 000) for natural persons and CFAF two hundred and fifty thousand (250. 000) for legal persons.

(8) Provisions relating to the fees for applying for exemption from the obligation for Cameroonian subsidiaries of foreign natural or legal persons eligible for this regime to be transferred to a Cameroon incorporated pre-existing or yet to be established company after the two-year period.

(a) Any Cameroonian subsidiary of a foreign natural or legal person eligible for the exemption regime provided for in Article 120 of the OHADA Uniform Act relating to the law of commercial companies and economic interest groupings shall be subject to the payment of the exemption fees.

(b) The exemption fee is set at CFAF 5 000 000 per application.

(c) However, for Cameroonian subsidiaries of foreign natural or legal persons under a special regime, the above-mentioned fees are set at CFAF 1 000 000 per renewal application.

(d) Any application for exemption or renewal of the certificate submitted after the deadline provided for by the laws/regulations in force shall be liable to a penalty of CFAF 250 000.

(9) Provisions relating to the fee for the use of the official list of reference prices of goods and services in the context of public procurement.

(a) Any supplier of goods or service provider in the context of a public procurement, any economic operator responsible for executing a purchase order, a letter of order or a public contract is subject to the payment of fees for the use of the official list of reference prices of goods and services.

(b) The fees for the use of the official list of reference prices of goods and services are set at CFAF 10 000 for all types of public contracts.

(c) The proof of payment of the above-mentioned fees is a document required in the administrative package for the authorization and validation of the contract.



(10) Provisions relating to the application fees for the validation of the prices of goods or the tariffs of services not referenced in the official price list, in the context of public procurement.

- (a) Applications submitted by the authorizing officer of the expenditure item concerned in the context of public procurement for the validation of the prices of goods or tariffs of services not referenced in the official price list are subject to validation fees according to the following rates:
- Purchase order: CFAF 15 000;
  - Letter order: CFAF 35 000;
  - Public contract: CFAF 50 000.

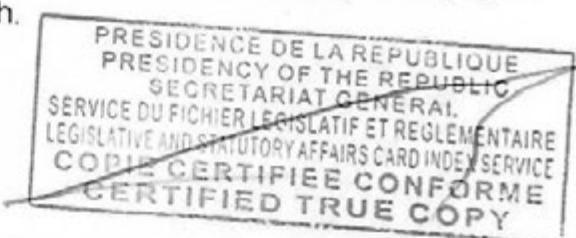
- (b) The payment of the above validation application fees is the responsibility of the successful bidder of the public procurement. Under penalty of rejection of the application, the payment of the above-mentioned fees must be made at the latest:
- Seven (07) days after the referral to the Minister in charge of prices for purchase orders;
  - Fourteen (14) days after the referral to the Minister in charge of prices for letters of order and public contracts.

#### **SECTION TWENTY-FIVE: Amendment of certain provisions relating to non-tax revenues from the higher education sector**

The provisions of Section twenty-six of Law No. 2023/019 of 19 December 2023; Finance Law of the Republic of Cameroon for the 2024 financial year are amended and supplemented as follows:

- (1) The following shall be instituted in the higher education sector:
- .....
  - .....
  - .....
  - .....
  - .....
  - the fees for the authentication of diplomas;
  - fees for the issuance of duplicates;
  - fees for approval, change of promoter, name and extension of private higher education institutes;
- (2) .....
- (3) .....
- (4) .....
- (5) .....
- (6) Provisions relating to diploma authentication fees:

- (a) With the exception of the public administration, any legal entity requesting the authentication of a diploma issued by the Ministry in charge of higher education or a public higher education institution is subject to payment of the fees referred to in this paragraph.



(b) The authentication fees referred to in this paragraph are set as follows:

Type of authentication fee	Amount to be paid (CFAF)
National diplomas for IPES (Bacc, GCE AL, BTS, HND, HPD, DSEP)	1 500
National diplomas for private administrations	5 000
National diplomas for International Organizations (Embassies, WES, ICAS, ECE)	25 000

(7) Provisions relating to fees for the production of duplicates of diplomas

Fees for the production of duplicates of the diplomas referred to in this paragraph is set at CFAF 5,000 per diploma.

(8) Provisions relating to fees for the creation, opening, granting of approval, accreditation, change of promoter, name and extension of courses, of private higher education institutions

(a) Promoters of private higher education institutions are subject to the payment of the fees referred to in this paragraph.

(b) The fees referred to in paragraph (a) above are fixed as follows:

Type of fees	Amount to be paid (CFAF)	Comment
Request for agreement to create a private higher education institution	500 000	
Authorization to open a commercial programme	250 000	
Authorization to open a communication programme	250 000	
Authorization to open a tourism and social programme	250 000	
Authorization to open an environmental science programme	300 000	
Authorization to open an industrial and technology programme	400 000	
Authorization to open an agricultural programme	400 000	
Authorization to open a health sciences programme	500 000	
Application for accreditation	500 000	Per programme
Application for approval of staff in duty posts	10 000	Per file
Application for approval of permanent teaching staff	10 000	Per file
Application for approval of a private higher education institution	1 000 000	Per specialty

Type of fees	Amount to be paid (CFAF)	Comments
Application to open the Professional Bachelor's degree programme	500 000	Per programme
Application to open a Professional Master's degree programme	600 000	Per programme
Application to open the engineering cycle	600 000	Per programme

**SECTION TWENTY-SIX:** Provisions relating to non-tax revenue from the housing and urban development sector

The provisions of Section Thirty of Law No. 2023/019 of 19 December 2023: Finance Law of the Republic of Cameroon for the 2024 financial year are amended and supplemented as follows:

(1) The revenue of the housing and urban development sector is made up of:

- Annual fees are charged for obtaining or renewing the authorization as real estate developer, real estate agent or co-ownership manager;
- The fines, sanctions and penalties relating to the unlawful exercise of real estate professions as provided for by Law No. 97/003 of 10 January 1997 on Real Estate Development, Law No. 2001/020 of 18 December 2001 to organize the real estate agent profession, and Law No. 2010/022 of 21 December 2010 on co-ownership of buildings.

(2) .....

(3) .....

(4) .....

(5) Without prejudice to the penal sanctions provided for by the instruments referred to in paragraph 1 above, the amounts of the fines, sanctions and penalties relating to the unlawful exercise of real estate professions are hereby fixed as follows:

No.	DESCRIPTION	FINES
<b>REAL ESTATE DEVELOPERS/PROMOTERS</b>		
01	<b>Any person who:</b> <ul style="list-style-type: none"> <li>- habitually engages in or lends his assistance, even on an ancillary basis, to property development operations in breach of the conditions laid down by this law;</li> <li>- fails, upon request, to provide the staff of the competent ministry in charge of control with the documents required to carry out such control, or obstructs them in</li> </ul>	From CFAF 50 000 to CFAF 2 000 000



No.	DESCRIPTION	FINES
	the performance of their duties	
	Any person who demands or accepts a payment, deposit of funds, subscription or acceptance of commercial paper in breach of the rules governing the formation of non-trading property companies	From CFAF 100 000 to CFAF 300 000
	Any person who contravenes the incompatibilities and prohibitions resulting from Sections 9 and 10 of Law No. 97/003 of 10 January 1997 on real estate development	From CFAF 100 000 to CFAF 7 500 000
	Anyone who contravenes the provisions of this law relating to construction companies pursuing several programmes	From CFAF 5 000 000 to CFAF 7 500 000
	<p>Any person who:</p> <ul style="list-style-type: none"> <li>- gives inaccurate or incomplete information in the contracts or documents provided for by this law in the performance of the said contracts or documents, provides or attempts to provide misleading information as to the quality, quantity or dimensions of the construction, materials, equipment or products used or supplied;</li> <li>- impedes the action of control bodies;</li> <li>- ensures in law or in fact, directly or through an intermediary, the management of a real estate development company. In bad faith, uses the company's assets or credit, or the powers or votes at his/her disposal, in a manner that they know to be contrary to the company's interests, for personal gain or to favour another company or undertaking of any kind in which they have a direct interest</li> </ul>	From CFAF 100 000 to CFAF 7 500 000
<b>REAL ESTATE AGENTS</b>		
	<p>Any person who habitually engages in or lends assistance, even on an ancillary basis, to the transactions referred to in Section 3 of Law No. 2001/020 of 18 December 2001 governing the profession of real estate agent, without holding the licence instituted by this Law or who, after ceasing to fulfil the conditions for the granting of such licence, engages in or lends assistance, even on an ancillary basis, to the same transactions;</p> <p>Any person acting as the legal or statutory representative of a legal entity who habitually engages in or lends his or her</p>	<p>From CFAF 100 000 to CFAF 1 500 000 and, in the event of a repeat offence From CFAF 900 000 to CFAF 3 000 000</p>

No.	DESCRIPTION	FINES
	<p>assistance, even on an ancillary basis, to the transactions referred to in Section 3 of Law No. 2001/020 of 18 December 2001 governing the profession of estate agent, where he or she does not meet the conditions laid down in Section 6 of the aforementioned law;</p> <p>The same penalties are applicable to any person who, without having been authorized, negotiates, enters into agreements or makes commitments on behalf of the holder of a professional licence.</p>	
	<p>Any Real Estate Agent who fails to communicate, at their request, to the State agents responsible for checking documents, registers, attestations, posters to which Real Estate Agents are subject in the exercise of their profession as well as, where applicable, any bank or accounting documents or written proxy letters or who, in general, obstructs the State agents from performing their duties.</p>	<p>From CFAF 100 000 to CFAF 1 500 000</p>
<b>CO-OWNERSHIP TRUSTEES</b>		
	<p>Co-owners who violate the provisions of the co-ownership regulations or resolutions of the General Meeting.</p>	<p>From CFAF 10 000 to CFAF 100 000</p>
	<p>Co-owners who, without paying the charges for the supply of services, fraudulently connect to the networks supplying the said services and belonging either to the network supplier, to the co-ownership or to another co-owner;</p> <p>Co-owners who have a network established, operated or supplied to those among them who refuse to pay the common charges or their individual consumption charges.</p>	<p>From CFAF 50 000 to CFAF 200 000</p>
	<p>Any person who:</p> <ul style="list-style-type: none"> <li>- habitually engages in or assists, even on an ancillary basis, in transactions falling within the remit of a managing agent for co-ownership without having the status of a managing agent or without holding a professional licence;</li> <li>- acting as the legal or statutory representative of a legal entity, habitually engages in or provides assistance, even on an ancillary basis, in transactions falling within the remit</li> </ul>	<p>From CFAF 200 000 to CFAF 1 000 000</p>



No.	DESCRIPTION	FINES
	of a co-ownership property manager,	
	where he or she does not meet or	
	ceases to meet the conditions for	
	practicing the said profession.	
	Anyone who violates one of the prohibitions on practicing the profession of co-ownership managing agent by using forgery to cause the authority responsible for issuing the professional card to issue to him/her.	From CFAF 500 000 to CFAF 1 500 000

**SECTION TWENTY-SEVEN:** Provisions relating to non-tax revenue and fines from the maritime, river and lake transport sector

The provisions of Section thirty-five of Law No. 2023/019 of 19 December 2023: Finance Law of the Republic of Cameroon for the 2024 financial year are amended and supplemented as follows:

(1) Non-tax revenue from the maritime, river and lake transport sub-sector constitutes service revenue duly entered in the State budget.

(2) Non-tax revenue from the maritime, river and lake transport sub-sector shall be derived from:

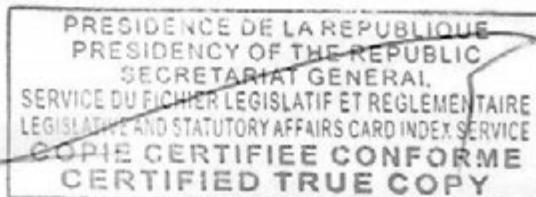
- the issuance of licences for the exercise of maritime and para-maritime professions;
- the issuance of identification documents for seafarers;
- the registration of floating vessels (ships, canoes, boats);
- the conduct of ship safety inspections (commissioning inspection, annual inspection, exceptional inspection);
- the issuance of certificates of competency to pilot tugs and engine canoes, and of driving licences for pleasure craft;
- keeping the register of maritime mortgages;
- the fines resulting from maritime, river and lake transport offences;
- the fees of the Shipping Commission for the development of the maritime sector.

(3) Fees for the issuance of licences to practice maritime and para-maritime professions.

(a) Any natural or legal person wishing to exercise maritime and para-maritime professions is required to obtain an authorization issued in accordance with the regulations in force.

(b) The fees for the issuance of the authorization referred to in paragraph (a) of this subsection are set as follows:

- Fees for issuing provisional approval: CFAF 500 000/activity;
- Fees for issuing approval for a ship maintenance unit: CFAF 200 000.



**(4) Fees for issuing seafarers' identification documents.**

- (a) Any person wishing to work as a seafarer is required to obtain the identification documents stipulated by the regulations in force.
- (b) The cost of issuing the identification documents for seafarers referred to in paragraph (a) of this subsection is set at CFAF 20 000 per document.

**(5) Registration fees for floating vessels.**

- (a) Any natural or legal person wishing to register a floating craft in Cameroon shall be subject to the payment of registration fees.
- (b) The registration fees referred to in paragraph (a) of this subsection are fixed as follows:

DESCRIPTION	Price to be paid (in CFAF)
Paddle canoes 0-5 gross tonnes (fixed duty)	2 000
Motor canoes and boats 0-20 gross tonnes (fixed duty)	30 000
Canoes and boats 21-50 gross tonnes (fixed duty)	50 000
Vessels of 51-99 gross tonnes (fixed duty)	100 000
Vessels of 100-10,000 gross tonnes (fixed duty)	150 000
Vessels over 10,000 gross tonnes (fixed duty)	150 000 + 100 Francs per additional 10 000 gross tonnes
Cameroonization deed	100 000
Deregistration certificate	200 000
Certificate of non-encumbrance	50 000
Changes or modifications to the description of the vessel	50 000
Changes or modifications to the description of the boat or dugout canoe	20 000
Crew list certificate	50 000
Transfer	100 000
Change of ship name	50 000
Tonnage conformity certificate	50 000

**(6) Floating vessels safety inspection fees**

- (a) Any safety inspection of a floating craft is subject to the payment of a fee by the owner.
- (b) The fees referred to in paragraph (a) of this subsection are based on gross tonnage and are set as follows:

DESCRIPTION	Amount to be paid (CFAF)
Paddle canoes 0-5 gross tonnes (fixed duty)	2 000
Motor canoes and boats 0-20 gross tonnes (fixed duty)	10 000
Motor canoes and boats 21-30 gross tonnes (fixed duty)	20 000

duty)	
Vessels or craft with a gross tonnage of less than 50 (fixed duty)	30 000
Vessels or craft with a gross tonnage of 50 tonnes or more but less than 100 tonnes (fixed duty)	50 000
Vessels or craft with a gross tonnage of more than 100 tonnes (fixed duty)	100 000
Fixed duty of CFAF 100,000 plus a proportional fee of CFAF 50 per gross registered tonne with a minimum collection of	300 000

(7) Fees for the certificate of operational ability to pilot tugboats and motorized canoes, and for licenses to pilot pleasure craft.

- a- The issuance of the certificate for operational ability to pilot tugboats and motorized canoes, as well as the licence to pilot pleasure craft is subject to payment of fees by the applicant.
- b- The fees referred to in paragraph (a) of this subsection are set as follows:
  - Certificate for operational ability to pilot tugboats and pleasure craft: CFAF 25 000;
  - Licence to pilot motorized canoes and other vessels: CFAF 20 000.

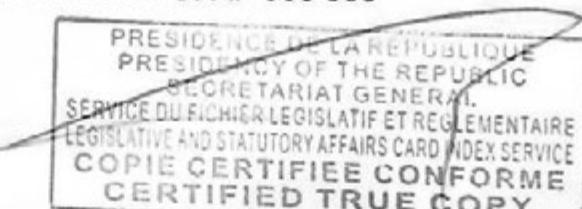
(8) Fees for registration on the Maritime Mortgage Register.

- a- Registration on the Maritime Mortgage Register is subject to payment of fees by the applicant.
- b- The fees referred to in paragraph (a) of this subsection are set at: CFAF 250 000 per mortgage contract.

(9) Fines in the sea, river and lake transport subsector.

Fines in the sea, river and lake transport subsector are set as follows:

- a- Various vessels and motorized canoes:
  - Lack of registration certificate: CFAF 50 000
  - Lack of seaworthiness or boating license: CFAF 25 000
  - Absence of fire extinguisher: CFAF 25 000
  - Absence of lifejackets for canoes and other passenger crafts: CFAF 20 000/missing lifejacket
  - Absence of life buoy: CFAF 25 000
  - Absence of a registration number and/or of a load line: CFAF 25 000
  - Lack of pilot's license for motorized canoe or other crafts: CFAF 25 000
  - Absence of first aid kit: CFAF 1 000 for motorized canoes and CFAF 5 000 for vessels.
- b- Vessels, tugboats and barges:
  - No registration certificate: CFAF 500 000



- No seaworthiness certificate: CFAF 300 000
- No employment contract: CFAF 500 000
- No insurance: CFAF 1 000 000
- No crew list: CFAF 50 000
- No pest control certificate: CFAF 200 000
- Poor management of medical products: CFAF 150 000
- AIS faulty or not switched on: CFAF 1 000 000
- Faulty radar: CFAF 700 000
- Poor operation of the GMDSS equipment: CFAF 1 500 000
- Lack of Officers' certificates: CFAF 50 000/Officer
- Forged registration: CFAF 5 000 000
- Absence of load line: CFAF 1 000 000

c- Absence of approval:

- Master/Captain: CFAF 100 000
- Officers/Lieutenants: CFAF 100 000
- Chief engineer/chief mechanic: CFAF 100 000
- Lack of seaman's license on board: CFAF 50 000 per sailor.

d- Lack of certificates:

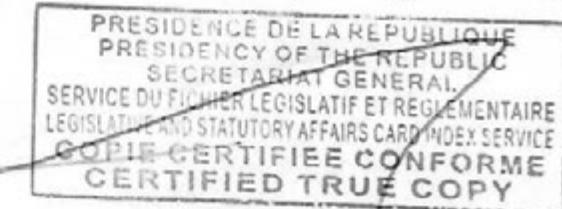
- Certificate of operational ability to pilot tugboats: CFAF 30 000
- Certificate of operational ability to pilot motorized canoes: CFAF 20 000
- Licence to pilot motorized pleasure craft: CFAF 40 000

e- Carriage of illicit goods:

- The fine for the carriage of illicit goods is set at 25% of the FOB value of the goods transported followed by the delisting of the floating vessel
- Navigating in an area under sanctions or in an area prohibited under international agreements
- Practice of oil and other prohibited products transshipment among vessels or with vessels connected to States under international sanctions: CFAF 10 000 000 with the delisting of the vessel.

(10) Shipowner's Commission duties for the development of the maritime sector.

- Any natural or legal person owner of vessels calling at various Cameroonian ports is subject to the payment ship-owning fees on behalf of the shipowners they represent.
- The applicable rate of the shipowner's fee on transported goods tonnage is set as follows:
  - CFAF 800 on import



- CFAF 600 on export.

## **SECTION TWENTY-EIGHT: Provisions on non-tax revenues from the arts and culture sector**

(1) Revenues from the arts and culture sector comprise:

- Fees for the issuance and renewal of national archaeological firm authorizations;
- Fees for the issuance and renewal of international archaeological firm authorizations;
- Fees for archaeological excavation by authorized archaeological firms;
- Fees for application and renewal of authorization for cinematographic works distributors;
- Fees for application and renewal of authorization for cinematographic works operators.

(2) Fees for authorization and permission to conduct archaeological excavation:

(a) Fees for the authorization and permission to conduct archaeological excavation are set as follows:

- Authorization for national archaeological firms: CFAF 300 000;
- Authorization for international archaeological firms: CFAF 1 000 000;
- Permit for archaeological excavation for authorized firms: 0.3 % of total cost for the work to be done;

(b) The abovementioned authorizations are issued for a period of two (02) years.

(3) Fees for application for authorization for cinematographic works distributors are set at: CFAF 200 000 / applicant / year.

(4) Authorization application fees for operators of cinematographic works are set at: CFAF 200 000/applicant/year.

## **SECTION TWENTY-NINE: Provisions on non-tax revenues from the public contracts sector**

(1) Non-tax revenues from the public contracts sector are service revenues duly entered in the State budget.

(2) These revenues comprise:

- Fees for the review of applications for categorization;
- Fees for obtaining electronic certificates as part of the online public procurement process;
- Fees for examining applications for lifting of bans concerning public procurement actors;

