REPUBLIC OF CAMEROON **PEACE – WORK –FATHERLAND**

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THE FINANCE BILL OF THE REPUBLIC OF CAMEROON FOR THE 2026 FISCAL YEAR

PART ONE
GENERAL CONDITIONS FOR BUDGETARY AND FINANCIAL BALANCE

TITLE ONE
GENERAL PROVISIONS

SECTION I. - The purpose of this law is to evaluate the resources and expenses of the State, to define the conditions for budgetary and financial balance and to adopt its budget for the year 2026.

SECTION TWO. - The State's resources and expenses include budgetary revenues and expenditures, as well as cash and financing resources and expenses.

(1) The State budget shall determine the nature, amount and allocation of its revenue and expenditure, the resulting budget balance, and the manner in which it is financed.

(2) The State budget is made up of the general budget and the Special Appropriation Accounts.

SECTION THREE. - This Part provides for and authorises the resources of the State, sets the ceilings for the State's expenses and establishes the resulting budgetary and financial balance.

TITLE TWO
PROVISIONS RELATING TO RESOURCES

SECTION FOUR. - Taxes, duties, fees, contributions, royalties, other public products and revenues of the Republic of Cameroon shall continue to be collected in accordance with the texts in force, subject to the provisions of this law.

CHAPTER ONE
PROVISIONS RELATING TO CUSTOMS LEGISLATION

SECTION FIVE.- ***Support for the priority sector of public health***

1. The exemption from customs duties and taxes on the import of medical equipment and devices, including their accessories, provided for by Section Five of Law No. 2023/019 of 19 December 2023 on the Finance Law of the Republic of Cameroon for the 2024 fiscal year, is extended for a period of twenty-four (24 months), together with its applicable modalities in force.

2. "Food supplements" intended to support human health, not manufactured locally, benefit from a 30% reduction on the taxable value on import.

3. The list of products referred to in paragraph 2 above shall be fixed by an act of the Minister in charge of Finance, in conjunction with the Ministry in charge of public health.

SECTION SIX .- ***Support for the promotion of renewable energies***

The exemption from customs duties and taxes on the import of equipment and materials intended for the production of drinking water, solar, wind and biomass energy, provided for by Section Five of Law No. 2023/019 of 19 December 2023 on the Finance Law of the Republic of Cameroon for the 2024 fiscal year, is extended for a period of 12 (twelve) months, together with its current implementing rules.

SECTION SEVEN.- ***Support for the development of learning centres and the promotion of the digital economy***

1. Technical equipment and tools intended for vocational education shall be exempt from customs duties and taxes on imports.

2. Capital goods intended for the development of start-ups, within the framework of the promotion of the digital economy, are exempt from import duties and customs taxes.

3. The list of technical equipment and tools referred to in paragraphs 1 and 2 above shall be fixed by an act of the Minister for Finance, in conjunction with the Ministries in charge of vocational training and the digital economy.

SECTION EIGHT.- ***Support for people with disabilities***

1.Equipment, materials and vehicles specially designed or adapted for disabled persons, imported by holders of a disability card issued by the Ministry of Social Affairs or approved specialized centres for the care of disabled persons, shall be exempt from customs duties and taxes.

2. The list of goods and the conditions of eligibility for the exemption from customs duties and taxes referred to in paragraph 1 above shall be determined by act of the Minister in charge of finance, after consultation with the Ministry in charge of social affairs.

SECTION NINE.- ***Support for the development of road infrastructure***

1. Technical capital goods for the petroleum bitumen production industry shall be exempt from customs duties and taxes on imports.

2. Inputs for the local production of petroleum bitumen benefit from a customs duty at the reduced rate of 5% and exemption from the Value Added Tax (VAT) on imports.

3. The list of assets referred to in paragraphs 1 and 2 above shall be fixed by an act of the Minister in charge of Finance, in liaison with the Ministries in charge of Industry and Public Works, where applicable.

SECTION TEN.- ***Excise duty on imports of certain goods***

1. The provisions of Sections Five (5) of the Finance Law for the 2019 fiscal year and Section Six (2) of the Finance Law for the 2020 fiscal year are amended and supplemented as follows for the importation of vehicles:

Designation	Age	Excise duty rates
Passenger vehicles with a cylinder capacity of less than or equal to 2500 cm3	0 to 12 years old	0 %
	over 12 to 20 years	12.5 %
	more than 20 years	25 %
Passenger vehicles with a cylinder capacity of more than 2500 cm3	0 to 15 years old	12.5 % (no change)
	more than 15 years	25% (no change)
Other commercial vehicles, public transport vehicles, trailers, tractors excluding agricultural vehicles, regardless of cylinder capacity	0 to 15 years old	0% (no change)
	More than 15 to 20 years	12.5 %
	More than 20 years	25 %
Compressed or liquefied natural gas (CNG/LNG) vehicles	Same	0 %

2. Imported empty household gas cylinders shall be subject to ad valorem excise duty at the reduced rate of 12.5%.

SECTION ELEVEN.- ***Taxation on exports***

1. The provisions of Section Nine (a) of the Finance Law for the 2020 fiscal year and Section Ten (1) of the Finance Law for the 2023 fiscal year relating to export taxation are amended and supplemented as follows:

a) the rate of export duty applicable to the export of iron ore, alumina and tin is 5% of the FOB *(free on board*) value;

b) the rate of export duty applicable to the export of aluminium, silver, copper, sapphire and iron and non-alloy steel in ingots of tariff headings 7206 to 7207 is set at 2% of the FOB value.

2. Marble, unpulverized cement known as "clinker" and all other mineral materials benefiting from tax and customs incentives for national production are subject to a special levy at the rate of 10% of the ex-factory value on leaving the national territory.

SECTION TWELVE.- ***Computer fee***

The provisions of Section Nine of the Finance Law for the 2023 fiscal year are amended and supplemented as follows:

a) (unchanged);

b) The revenue from the computer fee is allocated as follows:

- 75% as customs revenue intended for the State budget and the remuneration of the body mandated in the framework of the implementation of the project to modernize the customs information system, in accordance with the procedures set by an act of the Minister in charge of Finance;

- 25% for the development of information and communication technologies as well as modernization projects and the monitoring of customs activity.

SECTION THIRTEEN.- ***Prohibition of the Secret Financing of Imports***

1. The acquisition of goods from suppliers abroad, by offsetting or various informal channels known as "hawala" not backed by a transfer of funds resulting from an import declaration duly filed from the competent authorities or not domiciled with approved intermediaries as the case may be, is and remains prohibited.

2. Violation of the prohibition referred to in paragraph 1 of this Section exposes the offender to a fine equal to 25% of the sums compensated, without prejudice to the other penalties provided for by the regulations in force, in particular in relation to the banking ban, the fight against money laundering and the financing of terrorism.

SECTION FOURTEEN.- ***Sanction for violation of the provisions of the Import Verification Programme***

1. Imports subject to the Import Verification Programme not covered by the import declarations and the related value and tariff classification reports, if applicable, shall be punished with a prior fine of 25% of the taxable value assessed directly on the accounting declaration, subject to the regularization of the said procedures before the goods are collected.

2. In the event of a repeat violation of the requirements of the Import Verification Programme referred to in paragraph 1 above, the said fine shall be set at 50% of the taxable value, without prejudice to the suspension of all customs activities and the other penalties provided for by the regulations in force.

3. The splitting of the amount of import declarations, in order to circumvent the thresholds provided for by the Import Verification Programme or foreign exchange legislation, is and remains prohibited. Violation of the said prohibition is punishable by the fine provided for in paragraph 1 above, without prejudice to the other penalties provided for by the regulations in force.

SECTION FIFTEEN.- ***Sanction for failure to discharge import declarations domiciled***

Economic operators are required to clear the import declarations domiciled by them with the approved intermediaries, to cover imports, within the time limits and in the forms provided for by the legislation in force. Failure to comply with these requirements exposes the offender to a fine equal to 10% of the value of the goods subject to domiciliation, without prejudice to the suspension of all customs activities.

SECTION SIXTEEN.- ***Enforcement of customs bonds***

1. Without prejudice to the provisions of Section twenty-seven of the 2019 Finance Law concerning the realization of guarantees outstanding after three (3) years with the institutions holding the guarantees for customs operations, guarantors are required, after two (2) formal notices to the principal debtor by the Customs Administration have gone unanswered, as recorded in the official report, to pay the customs debt upon first demand.

2. Refusal to realize the guarantee within eight days renders the institution holding the guarantee liable and is subject to investigation and penalties by the Customs Administration in accordance with the provisions of Article 453 of the Customs Code relating to those involved in fraud.

SECTION SEVENTEEN.- ***Segregation of Customs Duties and Taxes When Certain Importers Pay Their Foreign Suppliers***

1. Authorized intermediaries handling import declarations are required, when paying foreign suppliers, to segregate the amount corresponding to the customs duties and taxes covering the goods to be imported, when the transaction in question and/or their importing clients are considered “high-risk.”

2. The criteria for defining transactions and taxpayers "considered to be at risk" are based, within the meaning of the provisions of paragraph 1 above, on the general duty of care and diligence incumbent on the banker and, where necessary, on risk profiling, drawn up by the Customs Administration.

3. When the import declarations referred to in paragraph 1 above, which have been the subject of ring-fencing of customs duties and taxes, are not cleared within the regulatory deadlines, without valid justification to the satisfaction of the Service, the authorised domiciliary intermediaries shall have thirty days to inform the Customs Administration, with a view to generating an ex officio declaration allowing the assessment and recovery of the said duties and taxes.

SECTION EIGHTEEN.- ***Treatment of Seized Goods***

1. Without prejudice to the provisions of Articles 363 to 368 of the Customs Code, the customs services shall be constituted ex officio guardians of the body of the offence of goods seized for fraud of customs regulations.

2. At the end of the charge, the recovery of the customs duties and taxes compromised if applicable, as well as the fines by the Customs Administration, the goods seized are:

a) Either returned to the offender:

(i) in the case of goods the import or export of which is not subject to a specific authorisation or those covered by the required technical and administrative authorisations;

(ii) in the case of goods not covered by the technical and administrative authorisations required which have been regularised after seizure;

b) Either put at the disposal of the competent sector administrations on the basis a transmission report signed by both parties, when the said goods are not covered by the technical and administrative authorizations required, or have not been regularized by the offender within seventy-two (72) hours;

c) Or sold at public auction after a confiscation order from the competent judge:

(i) where the retention by the Service would entail a risk of deterioration of the seized property;

(ii) in the case of goods seized from unknown fugitives;

(iii) when the seized goods are abandoned or are not claimed after formal notice has been given without effect.

3. Goods which are absolutely prohibited and subject to customs seizure shall, taking into account their nature, either be put at the disposal of sector administrations for specific purposes in the public interest, or destroyed at the expense of the offender, after an order of confiscation by the court with territorial jurisdiction, in the presence of the technical administrations concerned.

4. By way of derogation from the provisions of paragraphs 1 to 3 above, when the seized product is a precious or semi-precious substance, it shall be appraised, sealed and kept within the competent public body. In any case, the body of the offence is put at the disposal of the competent public body for safekeeping without prejudice to the prior payment of the customs litigation resulting from the seizure operation.

SECTION NINETEEN.- ***Customs Detention of Natural Persons***

1. Pursuant to the provisions of Articles 109 and 369 of the Customs Code, customs officers may, in the course of inspections falling within their remit, arrest and detain natural persons in the event of a customs offence punishable by imprisonment. To this end, the Customs Service is empowered, as necessary, to use any means of restraint, including handcuffs, if necessary. The decision to detain is taken by a category A customs officer.

2. The Public Prosecutor of this jurisdiction is immediately informed, without interruption, by any means, of the customs detention decision, without prejudice to the defendant's rights of defence.

3. The person is detained as in criminal proceedings, if necessary in premises made available by the Police or the Gendarmerie.

4. The duration of customs detention may not exceed 24 hours. However, it may be extended to 48 hours with the authorization of the Public Prosecutor if the needs of the customs investigation so require.

SECTION TWENTY – Use of Disruptive Technologies and the Beneficial Owner Register

1. The Customs Administration is authorized to use disruptive technologies, including artificial intelligence, for information retrieval, cross-referencing foreign trade data, and

analysing taxpayer files under the conditions stipulated by the regulations in force, for the purposes of determining tax bases, customs controls, and investigations.

2. In the context of customs investigations, the Customs Administration is authorized to access the beneficial owner register under the conditions stipulated by the regulations in force.

SECTION TWENTY-ONE – Implementation of the ECCAS-CEMAC Harmonized Customs Code

The ECCAS-CEMAC Harmonized Customs Code, adopted pursuant to Decision No. 5/CEEAC/CCEG/XXV/24 of 18October 2024, adopting the ECCAS-CEMAC Harmonized Customs Code applicable within the Economic Community of Central African States, is legal force in Cameroon, effective from 1January 2026.

SECTION TWENTY-TWO – Implementation of the ECCAS-CEMAC Harmonized Common External Tariff

The ECCAS Harmonized Common External Tariff, adopted pursuant to Decision No. 14/CEEAC/CCEG/XXV/24 of 18 October 2024, approving the ECCAS-CEMAC Harmonized Common External Tariff applicable within the member states of the Economic Community of Central African States (CET), is legal force in Cameroon as of 1 January 2026. ECCAS CET), is implemented in Cameroon, starting from 01 January 2026.

CHAPTER TWO
PROVISIONS RELATING TO THE GENERAL TAX CODE

SECTION TWENTY-THREE.- The provisions of Sections **1, 5 a, 5 b, 5 c, 7, 7 a, 17 c, 18, 21, 21a (new), 22, 23 a, 42, 52 (new), 55, 57, 58 (new), 65 a, 68, 69, 72, 73, 87, 91, 92, 92 a, 93 b, 93 c, 93 f, 93 g, 93 h, 95, 95 a, 96, 105, 105 a, 111, Section 116 c, 116 e, 118, 119, 121, 124 c (new), 124 d (new), 124 e (new), 124 f (new), 124 g (new), 124 h, 124 i, 127, 128, 128 a, 131 a, 134, 142, 149, 149 a, 228 f to 228 i, 240 a, 243, 577 to 584, 589 to 593, M 2 a, M 2 b, M 3 a, M 6 b, M 6 c, M 8 a, M 8 e (new), M 9, M 11, M18, M19, M20 a, M 28 a, M 30 a, M 42, M 94 c, M 94 f, M 97, M 99, M 102, M105 c (new), Sections M 105 d, M 114 a, M 116, M 125 c, C 10, C 11, C 15, C22 a, C37, C38, C39, C41, C43, C44, C46, C53, C 55, C58 to C70, C71, C77 to C79, C86, C 100 a, C 119 a, C 121, C122, C 124, C 129, C 128, C 131, and C132** of the General Tax Code are amended and/or supplemented as follows.

PRELIMINARY BOOK:
GENERAL PROVISIONS

Section 1.-

(1)……..

(2)…….

(3)…….

(4) Book Three (Sections C 1 to C 151), codifies the provisions **of Law No. 2024/020 of 23 December 2024 on local taxation, which repeals Law No. 2009/019 of 15 December 2009.**

The rest shall remain unchanged.

BOOK ONE
TAXES AND DUTIES

PART I: DIRECT TAXES

CHAPTER I:
COMPANY TAX

DIVISION III:
TAXABLE PROFITS

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

- **…….. ;**
- **…….. ;**
- **…….. ;**
- **non-resident enterprises that can prove a significant economic presence on Cameroonian territory.**

(2) The profits of undertakings that do not fulfil the conditions referred to in paragraph (1) above shall be taxable in Cameroon where they carry out activities that form a **full business cycle complete**, **understood as a coherent set of economic operations carried out on the national territory, forming an autonomous process of purchase or production of goods or services followed by their resale, likely to generate a taxable profit.**

(3) Transactions carried out abroad by an enterprise having its registered office or effective management in Cameroon also constitute a complete commercial cycle, when they are not separable, by their object or method of execution, from operations carried out on the national territory.

Section 5b.- (1) A non-resident enterprise is deemed to have a significant economic presence in Cameroon, comparable to a digital permanent establishment, when it maintains a substantial and dematerialized connection with the national territory, characterized by the crossing, in respect of a tax year, of one of the following quantitative thresholds:

a. **the total amount of gross remuneration invoiced in return for the provision of digital services to customers or users located in Cameroon exceeds FCFA fifty million (50,000,000);**

b. **the number of users, customers or account holders located in Cameroon exceeds one thousand (1,000).**

(2) The concept of digital services includes, but is not limited to:

a. **the provision of on-demand digital content (streaming, downloading, online games, subscriptions);**

b. **online advertising and customer or user data monetization services;**

c. **intermediation services for the benefit of electronic marketplaces (commission fees);**

d. **Cloud computing, data hosting, and Software as a Service (SaaS) services;**
e. **Any other service provided or facilitated through an electronic network or digital application**

(3) The assessment of the thresholds referred to in paragraph (1-a) of this Section shall take into account all payments made by or on behalf of Cameroonian residents, including those made through third party entities.

(4) The location of the customer or user in Cameroon is determined by technical (IP addresses, geolocation, SIM country code) or commercial (billing address, Cameroonian bank information) indices that establish the effective use of the service in the territory.

Section 5 c.- (1) Subject to international tax conventions, applicable international agreements, and the principle of reciprocity, air and maritime shipping companies, whether established in Cameroon or abroad, are subject to Company Tax (CT) on their profits earned in Cameroon, in accordance with the principle of territoriality.

(2) The detailed rules for the application of this Section shall be laid down by regulation.

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

A - Overhead expenses

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

However, the following expenses shall be treated thus:

1- **Sundry remunerations and provision of services**

2- **Rental expenditure**

The amount of the leases 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, whether a natural or legal person, has at least **25%** 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 deductible expenses **provided that the said rentals are effective and within the limit of 2.5% of the tax profit before deduction of the expenses in question.**

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.

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

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

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

The rest shall remain unchanged.

C - Actual losses

The following shall be deductible from profits:

- actual losses on items of fixed or realizable assets, except losses resulting from:

- ……. ;
- ……. .

- losses related to bad debts having exhausted all means of amicable or forced recovery procedure provided for by the OHADA Uniform Act on the Organization of Simplified Collection Procedures and Enforcement procedures.

  However, losses relating to doubtful debts of less than CFAF 500,000 that have been provisioned over a minimum period of five (05) years, are automatically allowed for deduction, without it being necessary to justify the exhaustion of the amicable or forced recovery procedures provided for by the regulations in force. This amount is increased to:

  - CFAF 3 000 000 for les credit institutions;
  - **CFAF 1 000 000 for microfinance institutions.**

  The rest shall remain unchanged.

D- Depreciation

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

However, for assets subject to a leasing contract, the tax depreciation period is aligned with the duration of the financing contract.

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

Depreciation regularly deferred during a loss-making period must be charged from the first profitable year. In all cases, their deduction may not be allowed beyond a period of ten years.

E - Provisions

Provisions made to meet clearly specified losses or expenses that are likely to occur due to current events, provided that they have actually been recorded in the entries for the financial year.

In addition to the general conditions for deducting provisions set out above, provisions for doubtful debts must:

- ……. ;

- ……. ;

For the specific case of credit institutions **and microfinance institutions**, with the exception of provisions for doubtful debts, the provision for which is optional, the deduction of provisions for doubtful debts and liabilities is spread over:

- ……. ;

- ……. ;

The rest shall remain unchanged.

Section 7 a.- By way of derogation from the provisions of Sections 6 and 7 of this Code, the taxable profit of non-resident companies with a significant economic presence in respect of their digital activities carried out in Cameroon, is fixed at a flat rate of ten percent (10%) of the gross amount of income generated on Cameroonian territory.

Section 8 (new). - (1) Without prejudice to the other conditions of deductibility provided for in this Code, allowances, bonuses or remuneration supplements, whether or not they are benefits in kind and paid in cash to employees, are only allowed as a deduction from the taxable income tax (CIT) when they have actually been subject to personal income tax (PIT) on behalf of the beneficiaries, subject to the exemptions provided for by law.

(2) By way of derogation from the provisions of paragraph (1) above, benefits in kind paid in cash to employees whose gross monthly taxable remuneration is less than one million (1,000,000) CFA francs shall remain deductible, even in the absence of proof of their actual taxation.

(3) Sums not justified in accordance with the provisions of this Article shall be reintegrated into the company's tax results.

DIVISION VI:
CALCULATION OF TAX

Section 17 c.- (1) Corporate income tax owed by digital sector companies with a significant economic presence in Cameroon shall be calculated by applying a rate of three percent (3%) to the total amount of gross income generated within Cameroonian territory.

(2) The tax thus calculated constitutes the minimum tax due. It is final and constitutes a discharge of corporate income tax liability in Cameroon for the income subject to this flat-rate tax.

(3) Notwithstanding the provisions of paragraphs (1) and (2) of this section, the companies concerned may opt to have their corporate income tax calculated by applying the standard rate of thirty percent (30%) to their actual net profit determined in accordance with Section 7 a above.

(4) The option to be subject to the ordinary rate is subject to the following conditions:

a. **be notified in writing to the tax authorities before the start of the tax year concerned;**

b. **be irrevocable for a minimum period of five (5) fiscal years;**

c. **be accompanied, at the time of filing the annual return, by complete documentation on transfer pricing, justifying the determination of the net taxable profit in Cameroon and the allocation of costs and charges in accordance with the arm's length principle.**

(5) In all cases, the amount of corporate tax owing shall not be less than the amount resulting from the application of the three percent (3%) rate provided for in paragraph (1) of this section.

DIVISION VII:
OBLIGATIONS OF TAXPAYERS

Section 18.- **(1)** Concerning the assessment of the present tax, taxpayers are expected to submit a declaration of revenue derived from their business venture during the period serving as tax base on or before:

- 15 March for taxpayers under the structure in charge of large taxpayers;
- April 15 for taxpayers under the medium-sized enterprises tax centres and specialized tax centres;
- 15 May for taxpayers under **the local tax centres and individuals.**

The said declaration is presented in accordance with the OHADA accounting system **or, for sectors governed by specific regulations, with the accounting standards provided for in the relevant texts, in particular the Inter-African Conference on Insurance Markets (CIMA) standard for insurance companies and the Central African Banking Commission (COBAC) standard for credit and microfinance institutions.**

(2) Liable taxpayers must also furnish the documents established in conformity with the OHADA chart of accounts **or, where applicable, the applicable specific accounting standards, in particular the CIMA standard for insurance companies and the COBAC standard for credit and microfinance institutions.**

(3) ……..

(4) Undertakings approved under a special or preferential tax regime shall submit within the same period a summary declaration of the transactions for which they have benefited from an exemption, a cover, a tax reduction or any other tax relief measure, together with the theoretical taxes and duties corresponding to the said transactions.

When they are not new, approved companies are required to keep separate accounts for operations relating to the approved investment project and to file a statistical and tax return specific to it. The terms of application of this obligation are specified in a specific text of the Minister in charge of Finance.

The rest shall remain unchanged.

DIVISION IX:

PAYMENT

Section 21.- (1) 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 general synthetic tax** system, one instalment representing **2%** of turnover realized during each month shall be paid not later than the 15th day of the following month. Such instalment shall be increased by 10% as levy for additional council tax;

e. …….. ;

f. For non-resident companies in the digital sector, 3% of the gross amount of revenue generated on Cameroonian territory.

The rest shall remain unchanged.

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

- imports made by traders, including those under **the General Synthetic Tax**;
- ……. ;
- ……. ;
- transactions carried out by companies not **listed in the file of active taxpayers of the Directorate General of Taxation;**
- **purchases of goods and services made by distributors, business partners and service providers of telephony, digital and similar service operators.**

The following shall not be subject to a withholding tax:

- ……. ;
- ……. ;
- ……. ;
- ……. ;
- ……. .

The advance payment rate shall be fixed at:

- ……. ;
- ……. ;
- ……. ;
- ……. .

Purchases made directly from manufacturers or wholesale from importers by non-professionals shall be deemed to be made for resale purposes. As such, they are liable to withholding tax at the rate of 10%.

- 5% of the amount of the transactions carried out, for traders subject to **the General Synthetic Tax (GST) system**;
- .....;
- 2% of the amount of the transactions, for traders subject to the real estate system.

The rest shall remain unchanged.

<u>Section 21 a (new)</u>. – By way of derogation from the provisions of Section 21 of this Code, companies in the telephony sector, including those carrying out related activities of telecommunications, data transmission or similar digital services, shall pay the monthly advance payment of company tax on the basis of the receipts actually made during the month in question.

<u>DIVISION X</u> :
TAXPAYER'S OBLIGATIONS

<u>Section 22.-</u> (1) .....

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

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

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

Regarding taxpayers under the simplified system, however, this rate shall be increased to 5%**..... (Deleted)**.

The rest shall remain unchanged.

DIVISION XI :
SPECIFIC OBLIGATIONS OF NON-RESIDENT COMPANIES IN THE DIGITAL SECTOR WITH A SIGNIFICANT ECONOMIC PRESENCE IN CAMEROON

Section 23 a. – (1) The corporate income tax payable by companies in the digital sector with a significant economic presence is assessed and declared electronically by the non-resident company subject to the tax.

(2) The non-resident company is required to file a monthly declaration of its gross turnover in Cameroon and to make the payment of the tax due no later than the 15th of the month following that in which the chargeable event occurred.

(3) The tax administration shall set up a secure electronic portal for the registration, declaration and payment of corporate income tax of companies in the digital sector with a significant economic presence.

(4) The companies referred to in paragraph (1) above shall be subject to the obligations and the regime of penalties provided for in Section 149 c of this Code and the provisions of the Manual of Tax Procedures.

(5) A text of the Minister in charge of finance shall specify and supplement, as necessary, the procedures for the application of this provision.

CHAPTER II:
PERSONAL INCOME TAX

DIVISION II:
DETERMINATION OF THE PERSONAL INCOME TAX BASE

SUB-DIVISION II:
INCOME FROM MOVABLE CAPITAL

I - TAXABLE INCOME

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

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

Section 42.- The following shall be taxable as income from movable capital, net overall capital gains realized in Cameroon or abroad during the transfer, even the indirect transfer of stocks, shares and bonds of enterprises governed by Cameroonian law including notably any transfer made in Cameroon or abroad between two foreign

companies under the same consolidation scope when one of the entities of this scope, completely or partially, holds the share capital of an enterprise governed by Cameroonian law, including entitlement relating to natural resources.

In particular, the following are considered to be indirect transfers of shares, units or bonds of companies governed by Cameroonian law:

1. any transfer carried out in Cameroon or abroad between two foreign companies belonging to the same scope of consolidation, when one of these companies holds, directly or indirectly, all or part of the capital of a company under Cameroonian law;

2. **any operation or series of transactions, including those carried out through intermediary entities, having as a direct or indirect effect the transfer of ownership or control of a company holding, directly or indirectly, assets located in Cameroon;**

3. **any restructuring, merger, demerger, partial contribution of assets or any similar operation, resulting in a change in the ownership or control of assets held in Cameroon.**

SUB-DIVISION IV: HANDICRAFT,
INDUSTRIAL AND COMMERCIAL PROFITS

II- DETERMINATION OF THE TAXABLE BASE

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

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

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

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

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

SUB-DIVISION V:
PROFITS FROM AGRICULTURE

I- TAXABLE INCOME

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

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

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

SUB-DIVISION VI:
NON-COMMERCIAL PROFITS

II - TAXABLE INCOME

Section 57.- Except for liberal professions, profits of taxpayers liable to the simplified taxation system shall be made up of the surplus of total receipts less expenses occasioned by professional practice.....**(deleted).**

The rest shall remain unchanged.

Section 58 (new).- For individuals carrying out an individual passenger transport activity via a digital platform, the taxable income is set at 20% of the gross amount received per trip.

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

Section 65 a.- Where, in the course of a financial year, a taxpayer realized an income which, by its nature, may not be made available to him annually and where the amount of such special income exceeds the average net incomes on the basis of which the taxpayer was liable to the Personal Income Tax for the previous three years, The tax payable by the person concerned shall be calculated by adding a quarter of the net special income to his or her net taxable income and multiplying the additional tax thus obtained by four.

When the amount of special income is above the threshold of income liable for the marginal rate of personal income tax, the tax payable by the taxpayer is calculated on the net taxable income, increased by the net special income after a 35**% allowance**.

The rest shall remain unchanged.

SUB-DIVISION IX

ACTS CONSTITUTING LIABILITY AND LIABILITY FOR PAYMENT

Section 68.- (1) Personal income tax as regards salaries, wages, pensions, life annuities, income from movable capital and **income from real estate** shall fall due upon payment.

The rest shall remain unchanged.

DIVISION III:
TAX CALCULATION

Section 69.- (1) .....;

(2) For taxpayers earning industrial and commercial profits, non-commercial profits referred to in section 56 (2) a, b, c, agricultural benefits and real estate income, the tax shall be calculated by applying the rate provided for in Section 17 of this Code.

The tax thus calculated may not be less than 2% of the current year's turnover, increased by 10 % as levy for additional council tax.

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

Section 72.- The tax per vehicle payable by road transport operators assessed under the simplified system, shall be equal to one quarter of the highest taxable amount provided for Category C discharge tax multiplied by the number of seats.

The tax thus calculated shall imply exemption from Personal Income Tax and Value Added Tax.

However, such road transport operators shall be liable to the business license tax.....**.. (deleted).**

DIVISION IV:
ACCOUNTING OBLIGATIONS

Section 73.- (1) Taxpayers subject to the simplified regime shall keep their accounts in accordance with the minimum cash flow system provided for by the OHADA Uniform Act on Accounting Law and Financial Information.....**(deleted).**

The rest shall remain unchanged.

DIVISION VI:
METHODS OF COLLECTION

SUB-DIVISION III: REAL ESTATE INCOME

REAL ESTATE INCOME

SUB-DIVISION III:
REAL ESTATE INCOME

Section 87.- A 10% deduction at source shall be levied on gross real estate income calculated in compliance with the provisions of section 48 of this Code.

The deduction at source shall be made exclusively by government services and public establishments, corporate bodies and sole-proprietor business assessed under the actual earnings system, under the **general synthetic tax** system as well as certain non-profit organizations (NPOs) included on a list established by regulation.

The following are exempt from this tax deduction at source:

- **rents paid to entities authorised by the Minister in charge of Finance to deduct at source;**
- **rents paid by taxpayers subject to the General Synthetic Tax (GST) to landlords under the actual earning system.**

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

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

1) **Simplified tax system**

A 5% deduction of the turnover of each month shall be paid no later than the 15th of the following month. This deduction shall also be increased by 10 % for additional council tax.....**(**D**eleted).**

2) **Actual earnings taxation system**

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

However, for enterprises engaged in regulated profit margin activities, the turnover used as basis for calculating company tax instalment shall be determined as provided for in Section 21 above.

The rest shall remain unchanged.

Section 92.- The advance payments referred to in Section 91 above shall be withheld at source by public accountants and assimilated when paying invoices paid from the budget of the State, decentralized local authorities, **public establishments**, companies partially or wholly with public capital, as well as non-profit organizations and private sector companies whose lists are set by regulation.

Notwithstanding the provisions of Section 91 above, the rate of deduction as instalment on personal income tax shall be fixed as follows:

- 5% increased by 10% as additional council taxes (ACT), regardless of the service provider's tax regime for invoices relating to public procurement of amount less than F CFA five million.

- **2%, increased by 10% for the additional council taxes (ACT), for taxpayers under the General Synthetic Tax (GST) system.**

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

The deduction referred to above shall also be applied to remunerations for occasional or non-occasional services granted to natural and legal persons resident in Cameroon and subject to **the general synthetic tax system**.

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

DIVISION I:
ASSESSMENT REGIMES

SUB-DIVISION I:
PRINCIPLE

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

- Flat rate taxation system..... **(deleted);**
- Synthetic General Tax **System**;
- Actual earnings taxation system;
- Non-profit organization system;
- Non-professional taxpayers' system.

Section 93 c.- (1) The General Synthetic Tax (GST) system shall apply to taxpayers carrying out an activity of a commercial, industrial, artisanal, agropastoral or non-commercial nature, whose annual turnover excluding taxes is below:

a. **fifty million (50,000,000) CFA francs for commercial, industrial, artisanal or agropastoral activities;**
b. **thirty million (30,000,000) CFA francs for the liberal professions.**

(2) The following shall fall under the actual earnings system:

a. Based on their turnover:

i. sole proprietorships and legal entities that realize an annual turnover excluding taxes equal to or above 50 million CFA francs;

ii. members of liberal professions who realize an annual turnover excluding taxes equal to or above 30 million CFA francs.

b. Regardless of their turnover:

i. new taxpayers in the oil, mining, gas, credit, microfinance, insurance and mobile telephone sectors;

ii. new taxpayers who can prove approval under one of the regimes of **Ordinance No. 2025/002 of 18 July 2025 setting the incentives for investment in the Republic of Cameroon;**

iii. holders of notarial offices;

iv. upon express derogation granted by the Director General of Taxation, new taxpayers justifying an investment programme duly validated by the tax administration, or an order for an amount exceeding one hundred million (100,000,000) CFA francs.

SUB- DIVISION II:
EXCEPTIONS

Section 93 f.- Specific tax systems for inter-urban passenger transport companies.

(2) Notwithstanding the provisions of Sections 93b and 93c, natural and legal persons engaged in the interurban transport of persons by minibuses and coaches with fewer than 50 seats and operating a maximum of 05 vehicles shall be subject to the simplified regime.....**(Deleted).**

(3) Unchanged.

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

(2) The simplified regime applies to natural and legal persons operating table football with a number of machines between 10 and 25, pinball machines and video games with a number of machines between 5 and 15, as well as those operating slot machines with a number of between 3 and 10.....**(Deleted).**

(3) Unchanged.

Section 93h.- The taxable profit of natural persons subject to the **actual earnings system** is determined in the same way as in the case of Corporate Income Tax.

SUB- DIVISION III
TRANSFER, CESSATION OF ACTIVITY OR DEATH

Section 95.- (1) Any cessation of activity, whether permanent or temporary, must be preceded by the filing of a declaration with the tax authorities, signed at least three months before the date on which it is scheduled to take effect. This declaration is made in electronic format.

(2) Within **three (03) months** following the transfer or cessation of activity, the taxpayer shall file a **closing return** liquidating all taxable profits up to that date, specifying, where applicable, the effective date thereof and the full name, business name and address of the transferee.

(3) In the event of the death **of the operator**, the rightful claimants shall file the **annual income** return within six months with effect from the date of decease.

Section 95 a.- The filing of the return of cessation of activity gives rise to the opening of an audit by the Administration on the taxpayer's entire tax situation.

Section 96.- Except for the special time-limits specified in Section 95 above, all the provisions relating to the taxpayer's obligations, assessment procedure and penalties shall apply in the event of discontinuance, transfer or death. In any case, the declaration **of cessation** must be accompanied by the payment of the corresponding duties.

DIVISION V:
TAX INCENTIVES

A- MEASURES RELATING TO YOUTH EMPLOYMENT PROMOTION

Section 105.- (1) Firms falling under the actual earnings tax system which recruit Cameroonian graduates below 35 years for first-time jobs or pre-employed internship on open-term contract basis shall be exempted from taxes and contributions on the salary paid to such young people, excluding social security contributions.

(2) Firms subject to the actual earning tax system or members of an Approved Management Centre are eligible for these benefits for any recruitment carried out under a first employment contract (permanent or fixed term), a pre-employment internship, **or a professional apprenticeship contract.**

(3) The application This measure shall apply for a period of 3 (three) years from the date of signature of the employment contract or admission to a preemployment internship or the date of **the professional apprenticeship contract**.

(4) In addition to the exemptions provided for above, companies shall benefit from a tax credit equal to twenty percent (20%) of the expenses actually incurred for the training, supervision, and professional integration of young Cameroonian graduates under the age of thirty-five (35) recruited for their first job, a pre-employment internship, or **a professional apprenticeship contract.**

Section 105 a.- (1) Natural persons domiciled for tax purposes in Cameroon shall benefit from a tax credit in respect of donations in cash or in kind made to approved structures for the training, supervision or integration of young people under the age of thirty-five (35).

(2) The tax credit referred to in the first paragraph of this article shall be equal to twenty per cent (20%) of the value of the donations, up to an annual limit of twenty-five (25) million CFA francs per taxpayer. It shall be deducted from the personal income tax (PIT) due for the financial year, as part of the annual declaration provided for in Section 74 a of this Code.

B- MEASURES RELATING TO THE PROMOTION OF THE STOCK MARKET SECTOR

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

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

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

a. interest **on negotiable debt securities issued by CEMAC member states**;

The rest shall remain unchanged.

C- TAX REGIME OF PUBLIC CONTRACTS

III – Methods of collection of taxes and duties on public expenditure

2. Exceptional procedures for the execution of expenditure

Section 116 c.- (1) ……..

…….. ;

(2) ……..

…….. ;

(3) ……

…….. ;

(2) When there is no document to establish the nature of the expenditure incurred in the context of the exceptional procedures for the execution of public expenditure, the public accountant shall be required to make a flat-rate deduction **of**

five per cent (5%) **of the gross amount of the sums paid,** increased by additional council taxes at the rate of ten per cent (10%).

3. Obligations of fund managers and cashiers

Section 116 e.- (1) ……..

…….. ;

(2) ……..

…….. ;

(3) ……

…….. ;

(**4**) **The list of documents justifying the execution of any expenditure on the budget of the State, regional and local authorities and other public entities must include, under pain of being rejected, a certificate of tax deduction generated on the tax administration's platform. This certificate shall specify, by type of tax, the deductions made.**

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

I. Approved Management Centres

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

(2) …….. ;

(3) …….. ;

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

- CFA francs 50,000 to CFAF 150,000 per year for taxpayers under the **General Synthetic Tax regime**;
- CFA francs 50,000 to CFA francs 250,000 per year for taxpayers under the actual earnings tax system.

(5) Each Approved Management Centre is required to have at least one (1) tax adviser and one (1) chartered accountant registered with the competent association, at the rate of one (1) professional for every two thousand (2,000) members.

Failure to comply with this requirement may result in the suspension of its approval or its withdrawal when the promoter has not regularised his situation after formal notice.

Section 119.- (1) Members of approved management centres shall benefit from the following measures:

- 50% of the tax profit declared, provided that the tax due is not less than the minimum collection provided for in this Code. **For taxpayers subject to the general synthetic tax regime, this allowance applies to the amount of the annual general synthetic tax;**

- 50% allowance on the basis of the calculation of the withholding tax on purchases by distributors, when these purchases are made from producers or wholesale distributors, the list of which is fixed by order of the Minister for Finance. The withholding tax paid in this case constitutes the minimum collection provided for in this Code. **However, for taxpayers subject to the general synthetic tax regime, it is deductible from the general synthetic tax due in respect of the quarter following that in which the tax was deducted;**

- exemption from on-the-spot tax audits for the non-prescribed period for any accession made before 31 December 2016..... **(deleted);**

- application of penalties in good faith for tax audits covering the period after joining the AMC.

(3) Promoters of approved management centres with at least one hundred (100) active members shall benefit from the following advantages:

- 50% reduction in corporation tax or personal income tax for the share of their income derived from the activities of AMCs, provided that the tax due is not less than the minimum collection provided for in this Code. **For promoters under the general synthetic tax system, this allowance shall apply to the amount of the annual synthetic general tax;**

- exemption from tax and employer contributions on salaries paid to employees of AMCs.

The rest shall remain unchanged.

F. INCENTIVES FOR THE REHABILITATION OF DISASTER AREAS

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

Section 121.- (1) **With the exception of simple trading activities,** companies that carry out new investments in an economic disaster area shall be exempted from the following taxes and duties:

- in the installation phase, that may not exceed three years:

  - …….. ;

  - **exemption from VAT on equipment, materials and services related to the implementation of the project, when they come from abroad;**

- **exemption from VAT on interest on loans intended to finance investments in an economically stricken area;**

- exemption from registration fees on real estate transfers relating to the implementation of the project;

- …….

However, the Minister in charge of finance may, at the request of the company and upon presentation of convincing evidence, grant an extension of the installation phase. This period may not exceed two (2) years.

The rest shall remain unchanged.

K. SUPPORT MEASURES FOR PERSONS WITH DISABILITIES

1. **Tax relie**f

<u>Section 124 c</u>.- Disabled persons with a permanent impairment of at least fifty per cent (50%), duly certified by the Ministry in charge of social affairs and holders of a valid disability card, shall enjoy the following benefits:

- **a fifty percent (50%) reduction in the General Synthetic Tax (GST) rate and the licence fee for those covered by the Synthetic General Tax system;**

- **exemption from wage and employer contributions on salaries, with the exception of social security contributions.**

<u>Section 124 d.</u>– (1) Equipment, materials and devices exclusively intended for the use of disabled persons shall be exempt from value added tax.

(2) The list of equipment and materials referred to in this Section shall be fixed by joint order of the Minister for Finance and the Minister of Social Affairs.

2.- Financing of the supervision of disabled people.

<u>Section 124 e.</u>– (1) A specific tax on technical inspections of motor vehicles is hereby introduced based on the technical inspection services provided to vehicles.

(2) The rate of the specific tax referred to in the preceding paragraph shall be set at three thousand (3,000) CFA francs per vehicle and per operation.

(3) The tax shall be collected by the approved roadworthiness inspection centres at each inspection operation. It must be mentioned on the invoice issued by the technical inspection centre.

(4) Vehicles specially adapted or used by disabled persons shall be exempt from the specific tax provided for in this Section.

- **specially adapted or used by disabled persons;**
- **public transport of persons and goods.**

(5) The procedures for the recognition of vehicles benefiting from this exemption shall be laid down by joint order of the Minister for Transport and the Minister for Social Affairs.

(6) The specific tax on the technical inspection collected by the approved roadworthiness inspection centres shall be paid into the account of the tax collector of the territorially competent tax office, no later than the fifteenth (15th) day of the month following that in which the operations were carried out.

Section 124 f.– The revenue from the specific tax on the technical inspection of motor vehicles shall be distributed as follows:

- **thirty percent (30%) to the general budget of the State;**

- **seventy percent (70%) to the Special Purpose Account of the Ministry in charge of social affairs, intended to finance actions for the prevention, treatment and reintegration of disabled persons.**

Section 124 g.- The declaration, control, collection and litigation procedures applicable to the specific tax on technical motor vehicle inspections are those provided for in the Manual of Tax Procedures for Similar Taxes.

Section 124h .- (1) Natural persons domiciled for tax purposes in Cameroon shall benefit from a tax credit in respect of donations in cash or in kind made to approved bodies whose mission is to supervise, care for or reintegrate disabled persons or other sick persons.

(2) The tax credit is equal to twenty percent (20%) of the value of the donations, up to an annual ceiling of twenty-five (25) million CFA francs per taxpayer.

(3) The tax credit shall be deducted from the personal income tax (PIT) payable by the taxpayer for the fiscal year, as part of the annual declaration provided for in Section 74 a of this Code.

L. SUPPORT MEASURES FINANCING SMALL AND MEDIUM-SIZED ENTERPRISES

Section 124 i (1) Natural persons domiciled for tax purposes in Cameroon shall benefit from a reduction in personal income tax (PIT) in respect of sums paid in cash for the subscription to the initial capital or capital increase of an enterprise whose annual turnover before tax is less than or equal to three (3) billion CFA francs.

(2) The tax reduction shall be granted if the following cumulative conditions are met:

a. the company benefiting from the subscription has its registered office or place of effective management in Cameroon, is not admitted to listing on a financial market and carries out a real activity;

b. the subscribed securities are held by the taxpayer for a minimum period of five (5) years from their acquisition, under penalty of resumption of the advantage granted;

c. The contributions are fully paid up at the time of subscription.

(3) The amount of the reduction is equal to thirty per cent (30%) of the sums actually paid by the taxpayer, up to an annual ceiling of ten (10) million CFA francs per taxpayer.

(4) The tax reduction shall be deducted exclusively from the personal income tax (PIT) payable by the taxpayer for the financial year, in the context of the annual declaration provided for in Section 74 a of this Code.

(5) In the event of a transfer, repayment or any act resulting in the loss of ownership of the securities before the expiry of the retention period provided for in (2) b), the tax reduction obtained shall be subject to a reversal in respect of the financial year of the termination, except in the event of the death or disability of the taxpayer duly justified.

PART II:
PROVISIONS RELATING TO VALUE ADDED TAX AND EXCISE DUTIES

CHAPTER I:
SCOPE

DIVISION II :
TAXABLE TRANSACTIONS

Section 127.- The following transactions are taxable:

1) Supplies of goods and supplies to oneself:

   a) …… ;

   b) ……...

5) Real estate operations of all kinds carried out by real estate professionals. The following are considered to be real estate professionals:

   - …….. ;

   - persons approved to the profession of real estate developer under the conditions **set by the legislation in force, as well as those who, even without formal approval, carry out the same activities as the said**

professionals on a regular basis and with a view to profiting from it;

- …….. ;
- …….. ;
- …….. ;
- …….. ;
- …….. ;
- **public entities responsible for the management of port, airport and rail rights-of-way, for the leasing of port, airport and rail rights-of-way.**

DIVISION III:
EXEMPTIONS

Section 128.- The following are exempt from Value Added Tax:

1)…….. ;

2) operations related to international traffic concerning:

a. Supplies of goods intended for provisioning:

- **ships used for industrial or commercial activity or for international traffic;**
- **aircraft used for international air navigation;**

b. maintenance of ships, boats or aircraft:

c. inter-state transit operations and related services, in accordance with the provisions of articles 158 et seq. of the CEMAC Customs Code.

(18) interest on real estate loans taken out by natural persons when acquiring social housing, provided that it is the first dwelling house and on the basis of a discharge issued by the Tax Administration..... **(Deleted);**

(19) the sale of social housing to natural persons on the occasion of the acquisition of their first dwelling house, subject to the discharge of the tax authorities..... **(Deleted);**

(21) specialised materials and equipment for disabled persons, the list of which is fixed by regulation..... **(Deleted);**

The rest shall remain unchanged.

Section 128 a.- Notwithstanding the provisions of Section 128 above, certain transactions may be subject to Value Added Tax on option. This is particularly the case for:

- mass urban public transport operations by bus;
- **real estate transactions of all kinds carried out by non-professionals.**

DIVISION V:
EXCISE DUTY

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

- ……. ;
- electrically powered vehicles and motorcycles, of 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;
- passenger vehicles with a cylinder capacity of less than or equal to 2,500 cm3, from 0 years to **12** years of age;
- other commercial vehicles, public transport vehicles, trailers, tractors excluding agricultural vehicles of any cylinder capacity, from 0 to 15 years of age;
- **vehicles powered by compressed or liquefied natural gas (CNG/LNG).**

The rest shall remain unchanged.

CHAPTER II: CALCULATION METHODS

DIVISION II:
CHARGEABLE EVENT AND CHARGEABILITY

B. DUE

Section 134.- (1) The chargeability of Value Added Tax and Excise Duty shall be understood as the right that the departments responsible for collecting the said tax may assert at a given time against the person liable for payment. It intervenes to:

a. the supply of goods, when the chargeable event occurs. **However, in the event of prior payment of an advance payment, the tax becomes chargeable at the time of collection, up to the amount received.**

The rest shall remain unchanged.

DIVISION III:
LIQUIDATION

B – RATES

Section 142.- (1) The rates of Value Added Tax and Excise Duty shall be fixed as follows:

a) **Value Added Tax**:

General rate..... 17,5 %

Reduced rate..... 10%

Zero ..... rate 0 %

(2) …… ;.

(3) The reduced rate applies to the following goods and services:

- **interest on real estate loans taken out by natural persons when acquiring social housing, provided that it is the first residential house and on presentation of a discharge issued by the tax authorities;**
- **the sale of social housing to natural persons on the occasion of the acquisition of their first dwelling house, subject to the production of the discharge from the tax authorities;**
- **social housing rentals granted by public or semi-public real estate developers.**

(6)- (a) The average rate of excise duty applies to:

- passenger vehicles with a cylinder capacity of less than or equal to 2,500 cm3, more than **12** to **20** years of age;
- passenger vehicles with a cylinder capacity of more than 2,500 cm3, from 0 to 15 years of age;
- other commercial vehicles, public transport vehicles, trailers, tractors excluding agricultural vehicles of any cylinder capacity, from more than 15 to **20** years of age;
- **…… ;**
- **…… ;**
- **…… ;**
- **…… ;**
- **imported domestic gas cylinders;**
- packages of digital audiovisual programmes and content **whose price before tax is more than ten (10) thousand FCFA;**

The rest shall remain unchanged.

b) The reduced rate of excise duty applies to:

- **…… ;**
- **…… ;**
- **…… ;**
- **…… ;**
- **…… ;**
- **…… ;**
- **…… ;**
- **…… ;**
- **…… ;**
- **…… ;**
- **packages of digital audiovisual programmes and content whose price before tax is less than or equal to ten (10) thousand CFA francs.**

The rest shall remain unchanged.

(8) .....

The amount of additional excise duties resulting from the application of the specific taxation system is:

- …… ;
- For locally produced wines, spirits, whiskies and champagnes:
  - …… ;
  - **5** CFA francs per centilitre for wines;
  - **15** CFA francs per centilitre for whiskies;
  - **35** CFA francs per centilitre for champagnes;
- For imported wines, spirits, whiskies and lower-end champagnes:
  - **5** CFA francs per centilitre for spirits known as mixed spirits;
  - **10** CFA francs per centilitre for wines;
  - **20** CFA francs per centilitre for whiskies;
  - **40** CFA francs per centilitre for champagnes;

- For imported wines, spirits, whiskies and high-end champagnes:
  - **10** CFA francs per centilitre for spirits known as mixed spirits;
  - **15** CFA francs per centilitre for wines;
  - **30** CFA francs per centilitre for whiskies;
  - **100** CFA francs per centilitre for champagnes.

(9) For the specific case of nonreturnable packaging, a specific excise duty shall be applied according to the following tariffs: ..... **(Deleted).**

- CFAF 15 per unit of nonreturnable packaging for soft drinks and alcoholic beverages; ..... **(Deleted).**
- CFAF 5 per unit of non-returnable packaging, capped at 5% of the value of the product, for all other products..... **(Deleted).**

CHAPTER III:
METHODS OF COLLECTION AND DECLARATIONS

DIVISION I:
PERCEPTION

Section 149.- (1) .....

……

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

(3)……
…….....

(4) No application for a refund or offsetting of value added tax (VAT) may be submitted based on receipts of payments in cash.

……
……

Value Added Tax (VAT) credits may by offset and, where applicable, refunded, on condition that their beneficiaries do not owe any taxes and duties whatsoever which can be swapped and, that the credits are justified.

They shall be refundable:

- …… ;

- ……. ;
- ……. ;
- within 3 (three) months of filing the application, to industrialists, **companies approved by the scheme for the promotion of economic disaster areas,** marketers and leasing establishments where the latter renounce the charging mechanism;

  However, the refund of value-added tax credits to marketers is limited to those resulting from investments made in the construction of petrol stations.

- **within three months of filing the application to companies in a situation of structural credit as a result of the implementation of inter-CEMAC transit operations;**
- to exporters within 2 (two) months from the date the application for reimbursement is lodged.

The rest shall remain unchanged.

Section 149 a.- (1) Applications for reimbursement of eligible VAT credits, together with supporting documents, submitted electronically to the competent tax authorities shall be admissible.

(2) .....

(3) For the purpose of paragraph 2 above, low-risk enterprises shall be those fulfilling the following cumulative criteria at the time of submission of their application:

- …….. ;
- …….. ;
- …….. ;

Medium-risk companies are considered to be companies that, on the date of submission of their application:

Medium-risk enterprises shall be those fulfilling the following cumulative criteria at the time of submission of their application:

- belong to the portfolio of the Large Taxpayers Office **or a specialised management unit;**
- not have tax arrears or have a deferral of payment;

- have regularly received refunds of VAT credits during a closed tax year that has not been called into question during a tax audit.

The rest shall remain unchanged.

APPENDIX II: LIST OF PRODUCTS SUBJECT TO EXCISE DUTIES

Rate Number.	Rate description
16022010	Foie gras
…..	…..
…..	…….
…..	…….
…..	…….
3603.10 to 3603.60	Detonators
…….	**Imported empty household gas cylinders**

PART IV:

DIVERSE TAXES AND DUTIES

CHAPTER V:

ENVIRONMENTAL TAX ON CERTAIN PRODUCTS WITH A HIGH ECOLOGICAL FOOTPRINT

Section 228 f.- An environmental tax is introduced on certain products with a high ecological footprint, called the environmental tax.

A. Scope

Section 228g.- The following products, imported or manufactured locally, are liable to the environmental tax:

- **cement, rebar, tiles and ceramics;**
- **non-returnable packaging;**
- **plastic products.**

B. Rates and Tariffs

Section 228h.- The rates of the environmental tax shall be fixed as follows:

- **two thousand five hundred (2,500) CFA francs per ton of iron;**
- **five thousand (5,000) CFA francs per ton of cement;**

- **ten thousand (10,000) CFA francs per ton of tiles and ceramics. This tariff is increased to fifteen thousand (15,000) CFA francs in the case of import;**

- **fifteen (15) CFA francs per unit of non-returnable packaging for alcoholic and carbonated beverages;**

- **five (5) CFA francs per unit of non-returnable packaging, capped at five percent (5%) of the value of the product, for all other packaging;**

- **five percent (5%) of the value, capped at one thousand (1,000) CFA francs per unit, for all plastic products, except packaging.**

C. Methods of declaration and payment

Section 228 i.- (1) The environmental tax shall be payable by importers and producers of the products referred to in Section 228 h above.

(2) It is assessed and collected according to the following procedures:

a. For local production: the tax is collected by the producing companies and paid monthly to the tax collector of the relevant tax office, no later than the fifteenth (15th) day of the month following that in which the taxable transactions took place;

b. For imports: the tax is collected by the customs administration according to the same rules and under the same guarantees and penalties as customs duties.

(3) The procedures for the control, collection, and dispute resolution of the environmental tax are those provided for in the Manual of Tax Procedures.

PART V:
SPECIFIC TAXATION

CHAPTER II:
PROVISIONS RELATING TO MINING TAXATION

Section 240 a. - (1) Quarries declared to be in the public interest shall be subject to the taxes, duties, duties and fees provided for by the tax legislation for all commercial operations that they carry out outside the framework and needs strictly related to the project for which they were classified.

(2) The derogatory advantages or exemptions granted in respect of the implementation of the main project shall cover only those operations directly and exclusively necessary for the implementation of the main project. They do not extend to the commercial transactions referred to in clause (1), which remain taxable under the ordinary law.

CHAPTER III:
FORESTRY TAXATION

DIVISION II:

ANNUAL FORESTRY ROYALTIES

Section 243.- (1) The annual forest fee shall be based on the area of logging titles of all kinds, including sales of felling granted on sites allocated to specific development projects, and shall consist of the floor price and the financial offer.

The floor price is set as follows:

- Cutting sales: 2,500 CFA francs/ha
- Concessions: 1,000 CFA francs/ha

The annual forestry royalty is payable:

- **upon signature of the logging agreement for concessions;**
- **upon signature of the allocation order for timber sales.**

The forestry royalty shall be paid in three (3) instalments of equal amount, on the following deadlines:

- 15 March for the first instalment;
- 15 June for the second;
- September 15 for the third.

The rest shall remain unchanged.

PART VI:
REGISTRATION, STAMP AND CURATORSHIP

SUBTITLE III: NON-HARMONIZED CODE IN THE CEMAC ZONE

CHAPTER II : PROPERTY TAX ON IMMOVABLE PROPERTY

Section 577 to 584.- Deleted and included in Sections C 49 to C 56 of Book III of this Code.

CHAPTER IV:
ADVERTISING STAMP

Sections 589 to 593.- Deleted and included in Sections C 72 to C 76 of Book III of this Code.

BOOK TWO
MANUAL OF TAX PROCEDURES

SUBTITLE I:
TAX BASE

SINGLE CHAPTER
TAXPAYER OBLIGATIONS

DIVISION I:
RETURN FILING OBLIGATIONS

SUB- DIVISION I**:**
GENERAL PRINCIPLE

Section M 2 a.- (1) Notwithstanding the provisions relating to the reporting system, the Tax Administration may**, in respect of the non-prescribed period,** send to any natural or legal person subject to the tax in his capacity as a person liable for a tax, duty or charge under the legal or regulatory provisions, in the event of the absence or manifest inadequacy of the declaration, a pre-filled declaration of the income received or of any other taxable matter, together with the amount of taxes due.

The rest shall remain unchanged.

Section M 2 b- (1) Taxpayers who are up to date with their tax and customs obligations are registered in the file of active taxpayers of the Directorate General of Taxation.

For newly registered taxpayers, registration in the file of active taxpayers takes place from the date of submission of the first declaration.

In the event of a taxpayer's failure to declare over a period of two consecutive months, **or upon notification by the customs administration of a situation of non-compliance with customs obligations**, the taxpayer is automatically removed from the said file. The automatic withdrawal takes place from the first annual declaration not subscribed for the non-professional taxpayer. He may be reinstated only after regularization of his tax **or** customs situation.

The rest shall remain unchanged.

SUB- DIVISION II
FORMAL NOTICE TO DECLARE **AND PUBLIC DISSEMINATION OF INFORMATION RELATING TO TAXPAYERS' TAX COMPLIANCE**

Section M 3 a. – (1) Notwithstanding the provisions of Section M 3 of this Code, the Tax Administration shall make public, at a frequency that it determines, the list of taxpayers according to their tax situation:

- **taxpayers who are up to date with their obligations;**
- **inactive taxpayers;**
- **taxpayers removed from the Tax Administration's records.**

(2) The publication of the lists referred to in paragraph 2 of this Section shall be carried out in accordance with the procedures laid down in Section M 3 of this Code.

DIVISION II:

OBLIGATIONS AND RETENTION PERIODS FOR DOCUMENTS

Section M 6 b. – (1) Any company subject to the obligation to certify its financial statements, pursuant to the provisions of the OHADA Uniform Act on Accounting Law and Financial Reporting, is required to annex to its statistical and tax return a certificate of certification issued by a duly authorised auditor.

(2)……
……

(3) The statutory auditor shall be held liable in particular in the event of validation of financial statements containing false invoices, concealment of turnover, wilful omission of material information, or any other manoeuvre having the effect of deceiving the tax authorities as to the sincerity of the certified accounts.

(4) Notwithstanding the penalties provided for by the texts governing the profession, a warning may be issued to the statutory auditor by the competent authorities, at the request of the tax administration, which may also refer the matter to the competent CEMAC Commission for the removal of the offender from the regional register of chartered accountants and auditors.

(5) The fees and expenses relating to the legal certification mission referred to in this article **shall be** fixed by **a** specific text **of the** Minister **in** charge of finance**.**

Section M 6 c.- (1) Any taxpayer whose annual turnover is equal to or greater than one billion (1,000,000,000) CFA francs is required to annex to his statistical and tax return a tax review report drawn up by a CEMAC approved tax council, registered on the roll of the Order.

(2) Failure to file a report under paragraph (1) above shall result in the imposition of a fine of

- **one million (1,000,000) CFA francs when the taxpayer is under the authority of the Large Taxpayers Office;**
- **five hundred thousand (500,000) CFA francs when the taxpayer is under another tax office.**

(3) A tax adviser shall be liable, both to his clients and to third parties, for any harmful consequences resulting from faults or negligence committed in the performance of his duties. In the event of professional misconduct that has caused damage to third parties, his civil liability may be incurred and his approval suspended, as the case may be.

(4) The tax advisor must provide proof of insurance guaranteeing his professional liability as well as the possession of a valid "pink" CEMAC card.

(5) The fees and expenses relating to the tax review assurance mission referred to in this article shall be fixed by a specific text of the Minister in charge of finance.

DIVISION IV:
ADMINISTRATIVE OBLIGATIONS

Section M 8 a.- (1)..... ;

(2) Businesses, regardless of their status or nature, are required to comply with the electronic tracking system referred to in paragraph (1) above.

Without prejudice to the reminder of the taxes evaded, together with the penalties and penal sanctions provided for in Section M 108 et seq. of the Tax Procedures Manual, any failure to comply with the obligations relating to the electronic monitoring system of invoicing or production by a company is punishable by a fine equal to:

• ..... ;

• ..... ;

The fees due to financial institutions **and payment institutions** in respect of **payments or** transfers of taxes and duties, including the issuance of the related certificate, must be within the range of 500 to 10,000 CFA francs. In no case may such fees exceed 10% of the amount of taxes, duties and duties paid.

(3) Financial institutions **and payment institutions** that do not comply with the thresholds set out in **paragraph (2) above** shall be liable to a fine equal to the amount of the excess amounts invoiced. This fine is not subject to any remission.

DIVISION VI
OF THE REAL-TIME TAXATION REGIME

Section M 8 e (new).- (1) By way of derogation from the provisions of this Code, the collection of taxes, duties and charges due on certain transactions may be carried out in accordance with the real-time taxation regime by means of an electronic device set up by the tax authorities.

(2) Real-time taxation consists of the immediate, automatic and secure collection of tax at the time of the transaction, by means of an electronic device.

(3) Taxpayers subject to the real-time taxation system shall be required

a. **to use only equipment, software or electronic devices approved by the tax authorities;**

b. **issuing invoices or electronic documents containing the information provided for by the legislation in force;**

c. ensure the instantaneous and continuous transmission of invoicing or transaction data to the tax authorities;

d. to guarantee the integrity and conservation of the information transmitted.

(4) For the specific case of downstream petroleum sector operations and the distribution of natural gas for industrial use, real-time taxation is carried out by withholding at source by the Cameroon Petroleum Depots Company (SCDP), the National Refining Company (SONARA) and natural gas production or distribution companies, at the time of the removal or delivery of taxable products.

(5) Tax credits or overpayments established in the context of the application of this scheme shall give rise to the right to set-off, refund or refund in accordance with the procedures laid down by the tax legislation applicable to each tax concerned.

(6) The procedures for the application of this Article shall be laid down by order of the Minister responsible for Finance.

(7) Failure to comply with the obligations provided for in this Article shall be punished in accordance with the provisions of this Book.

SUBTITLE II:
TAX CONTROL

CHAPTER I:
RIGHT OF CONTROL

DIVISION I:
GENERAL PROVISIONS

Section M 9.- Sworn tax officers with at least the rank of Inspector have the power to ensure the control of the basis of assessment of all taxes and duties due by the taxpayers they audit.

In tax services that do not have agents at the rank of Inspector, this power is exercised, on a supplementary basis, by sworn tax agents with at least the rank of Tax Controller, under the supervision of the head of the centre or the competent hierarchical superior.

The agents thus authorised may, in the exercise of their duties, be assisted by any other tax agent of a lower grade, duly in possession of his professional card.

DIVISION III:
PROCEDURES FOR EXERCISING THE RIGHT OF CONTROL

SUB- DIVISION I:
ON-SITE VERIFICATION

Section M 11.- Tax agents with at least the rank of inspector, in possession of their professional card and a copy of the audit notice, shall verify on the spot the accounts of taxpayers required to present and keep accounting documents.

In tax services that do not have agents at the rank of Inspector, this power is exercised, on a supplementary basis, by sworn tax agents with at least the rank of Tax Controller, under the supervision of the head of the centre or the competent hierarchical superior.

The agents thus authorised may, in the exercise of their duties, be assisted by any other tax agent of a lower grade, duly in possession of his professional card.

The audit of accounts is carried out at the company's registered office or at the place of its principal place of business. In the event that the audit cannot be carried out in these two places, the taxpayer must expressly request that it take place either in the offices of his accountant or in the premises of the administration.

Section M 18.- When the exercise of the right of control of the tax administration requires particular technical knowledge, the Administration may call upon the technical advice of experts **appointed** by the Minister in charge of Finance.

The latter are professionally liable in the event of damage caused as a result of their intervention.

The rest shall remain unchanged.

Section M 19- (1).....;

(2) Where the accounts are kept by means of computerised systems, the taxpayer who is the subject of an accounting audit shall be required to submit the file of accounting entries for the audited period at the beginning of the tax audit operations, in usable electronic form**.**

As of this submission, any modification of the accounts relating to the period in question is prohibited.

Failure to submit the said file at the beginning of the operations is equivalent to an obstacle to tax audits.

Accounting systems must keep an unalterable technical audit log tracing any creation, modification or deletion of entries, with timestamps and user IDs. This must be kept for a minimum period of ten (10) years.

In the event of a discrepancy duly noted in the minutes between the accounting documents and the file of accounting entries sent at the beginning of the work on site, the Administration may reject the accounts for lack of reliability and proceed with the automatic taxation according to the bases available pursuant to the provisions of Section M 30 of the General Tax Code.

The burden of proving the authenticity and sincerity of the entries lies with the taxpayer, who must demonstrate that the data transmitted are in accordance with the actual accounting and are not altered.

Section M 20 a.- (1) .....

(2) When, in the normal exercise of their tasks, the tax authorities find cases of fraud or failure to comply with the tax advantages granted, or of non-compliance with the commitments made in the context of the approval of a derogatory or specific regime, the said advantages shall be immediately suspended and the rights recalled, **in respect of the period not prescribed**, in accordance with the procedures provided for in this Code, and without prejudice to the other penalties provided for by the regulations in force.

DIVISION IV:
RECOVERY PROCEEDINGS

SUB- DIVISION I A :
QUALITY CONTROL OF ADJUSTMENTS

Section M 28 a. – (1) The taxpayer audited or the department in charge of the audit may, at any time during the tax audit procedure and before the issue of the notice of recovery, **submit a** request for arbitration on certain heads of proposed adjustments when the differences of opinion between the parties are manifest and the levels of taxation envisaged are likely to compromise the continuation of the company's activity:

- **the Head of the Regional Tax Centre with territorial jurisdiction, when the total amount of the disputed adjustments is less than or equal to fifty million (50,000,000) CFA francs;**
- the Director General of Taxes, in other cases.

The rest shall remain unchanged.

SUB- DIVISION II:

EX OFFICIO TAXATION PROCEDURE

Section M 30 a. - (1) The following breaches on computerised accounts may give rise to the total or partial rejection of the accounts, and consequently to the implementation of ex officio taxation:

a. **alteration of accounting entries: any modification, deletion or falsification of accounting entries or documents subsequent to the notification of the audit notice, altering their substance;**

b. **hindrance to the IT audit: the refusal to give access to the verifying agents or their experts appointed in accordance with Section M 18, to the computer system, to the accounting files or to the data necessary for the audit of the entries and the examination of audit trails.**

(2) The rejection of the accounts shall be subject to a formal and adversarial determination procedure:

a. In the event of alteration of the accounting entries: the administration draws up a report specifying the nature, extent and period of the changes noted. This report is notified to the taxpayer, who has a period of eight (8) days to submit his observations and written justifications.

b. In the event of an obstruction to the IT audit: the administration sends a formal notice, by any means that makes it possible to establish the date of receipt, inviting the taxpayer to provide the required access within eight (8) days. The refusal shall be recorded by a report of deficiency, drawn up by both parties or, failing that, bearing the mention of the taxpayer's refusal to sign it.

(3) On the expiry of the time limits set out in paragraph (2), in the absence of convincing reasons, the rejection becomes final and automatically results in automatic taxation.

DIVISION V:

LIMITS ON THE RIGHT OF CONTROL

Section M 34.- Total or partial omissions in the tax base, inadequacies and inaccuracies or errors in taxation, may be remedied by the Administration until the end of the fourth year following that in respect of which the tax is due.

They may also be remedied spontaneously by the taxpayer himself, without the application of penalties, subject to the **following alternative** conditions:

- before the sending of an audit notice or before the sending of a notice of adjustment in the event of an audit on documents;

- **within thirty (30) days of the date of approval of the accounts by the competent body, except in cases of force majeure.**

The rest shall remain unchanged.

CHAPTER II: RIGHT OF COMMUNICATION

Section M 42.- Tax agents with at least the rank of controller or equivalent, duly mandated for this purpose, have the right to obtain, in material and intangible form, communication of documents held by the persons and bodies listed in Section M 43 below, in order to carry out the audit of the declarations made by taxpayers or to obtain the information on behalf of a foreign tax administration, without the provisions of the law on banking secrecy, **the law on the protection of personal data,** as well as professional secrecy being able to be invoked against them, subject to the provisions of Section M 47 of this Tax Procedures Manual.

The right of communication cannot in itself give rise to a notification of adjustments.

They may be assisted by other lower-grade tax officials duly in possession of their professional cards.

SUBTITLE III:

TAX COLLECTION

CHAPTER IV:
TAX COMPLIANCE
CERTIFICATE

Section M 94 c.- The following are subject to the presentation of a valid tax compliance certificate:

- …….. ;
- …….. ;
- …….. ;
- …….. ;
- …….. ;
- **the subscription of contracts for connection or subscription to the electricity, water and telephone network;**
- **the issuance of passport documents;**
- **import operations carried out by non-professional taxpayers;**
- **the issuance of a land title;**
- **obtaining a vehicle registration document.**

CHAPTER VI:
INTERNATIONAL ASSISTANCE IN THE RECOVERY OF TAX DEBTS

Section M 94 f.- (1) The tax administration shall implement international assistance for the recovery of tax debts, whether requested by a foreign authority or at the request of a foreign authority, on the basis of international instruments binding Cameroon or, failing that, on the basis of reciprocity.

(2) Foreign tax debts whose recovery is requested in Cameroon are assimilated to national tax debts of the same nature. As such, they benefit from the same privileges and guarantees and are recovered according to the same procedures.

(3) Disputes relating to the existence, validity or amount of the foreign claim or enforceable instrument shall fall within the exclusive competence of the authorities of the requesting State.

(4) Disputes concerning the regularity of recovery measures carried out on Cameroonian territory fall within the competence of the Cameroonian authorities.

(5) The conditions and practical procedures for the application of this Article shall be laid down in a special text of the Minister in charge of Finance.

SUB-TITLE IV:
SANCTIONS

CHAPTER I:
TAX PENALTIES

DIVISION 1:
BASIS OF ASSESSMENT PENALTIES

SUB- DIVISION II:
NO DECLARATION

Section M 97.- (1) A taxpayer who, after a formal notice to declare, has not filed his declaration, shall be subject to automatic taxation and his contribution shall be increased by 100%. The increase is increased to 150% in the event of a repeat offence.

(2) Without prejudice to the automatic taxation and surcharges provided for in paragraph 1 above, a defaulting taxpayer shall be liable to a fine set as follows:

a. **for taxpayers under the structure in charge of large companies: two hundred thousand (200,000) CFA francs per unsubscribed declaration;**

b. **for taxpayers under the medium-sized enterprise tax centres and the specialised tax centres: one hundred thousand (100,000) CFA francs per unsubscribed declaration;**

c. **for taxpayers under the local taxation centres for individuals: fifty thousand (50,000) CFA francs per unsubscribed declaration.**

(3) The fines provided for in this Section shall be generated and collected automatically by the tax authority's IT system on expiry of the period set out in the formal notice. These fines are not subject to graceful remissions.

Section M 99.- (1) A fixed fine equal to one million (1,000,000) CFA francs shall be imposed on the filing, after formal notice, of a declaration showing a nil tax or a credit.

(2)……

(3)…….

(4) **Without prejudice to the penalties provided for in Article L 97 of this Book, failure to file or transmit, within the legal deadlines, the annual declaration referred to in Section 74 a of the General Tax Code shall give rise to the application of a fixed fine, not subject to remission or moderation, set at one hundred thousand (100,000) CFA francs.**

SUB- DIVISION IV:
MISSING OR FALSE INVOICE

Section M 102.- A fine equal to 100% of the value of the transaction with a minimum of one hundred thousand (100,000) CFA francs will be applied to any sale of goods or any provision of services that have not been invoiced or for which an erroneous or incomplete invoice has been established, received or used by a professional.

Any refund of VAT credits obtained on the basis of false invoices gives rise to an immediate refund of the sums unduly received, together with penalties of 100% that are not subject to settlement.

The restitution of sums unduly received and the related penalties shall be recovered by means of a notice of recovery issued by the tax office to which the taxpayer is attached.

DIVISION II:
SPECIFIC SANCTIONS

Section M 105 c (new).- (1) Failure to submit the declaration under the conditions and within the time limits provided for in Section 95 of this Code is punishable by a fixed fine, the amounts of which are set as follows:

- **For taxpayers under the Directorate of Large Enterprises: five million (5,000,000) CFA francs;**
- **For taxpayers under a Tax Centre for Medium-Sized Enterprises: one million (1000,000) CFA francs;**
- **For taxpayers subject to the General Synthetic Tax (IGS): five hundred thousand (500,000) CFA francs;**

(2) The penalties provided for in this Article shall apply without prejudice to the penalties payable for the late filing of the declaration of results.

(3) The de jure or de facto directors of the legal person at the time of expiry of the statutory period shall be jointly and severally liable with the legal person for payment of the financial penalties provided for in this Section.

Section M 105 d. – (1) Any failure to comply with the obligations provided for under the real-time taxation regime shall give rise to a fine of five hundred thousand (500,000) CFA francs per offence, without prejudice to the payment of duties evaded and other penalties provided for in this Code.

(2) Where the failure to comply has the effect of evading all or part of the tax due, the taxable person shall be liable, in addition, to a fine equal to 50% of the amount of the tax evaded.

(3) In the event of a repeat offence within a period of twelve (12) months, the fine provided for in paragraph (2) above shall be increased to 100% of the amount of the tax evaded, accompanied, where appropriate, by the temporary closure of

the establishment for a maximum period of thirty (30) days, pronounced by decision of the tax authorities.

CHAPTER II:
CRIMINAL SANCTIONS

DIVISION IV:
THE CRIMINAL LIABILITY OF AGENTS IN MATTERS OF TAX CONTROL

Section M 114 a.- (1) Notwithstanding the provisions of Article 142 of the Criminal Code, reminders of taxes, duties, taxes or penalties resulting from an inspection procedure duly carried out by the agents of the tax administration do not constitute the offence of bribery, provided that these agents act within the framework of the competences and procedures provided for in this Code.

(2) Additional charges arising from a tax proceeding shall, in the absence of evidence to the contrary, be deemed to be established solely for the benefit of the Treasury, in accordance with the applicable rules of jurisdiction and procedure. The burden of proving the fraudulent intention of the agent to demand, collect, grant or withhold, on his own behalf or on behalf of a third party, a sum which he knew to be undue, lies with the prosecuting party.

SUBTITLE V:
TAX LITIGATION

CHAPTER I
CONTENTIOUS JURISDICTION

DIVISION I :
PRIOR APPEAL TO THE TAX AUTHORITIES

SUBSECTION I:
CLAIMS

Section M 116.- (1) A taxpayer who believes that he or she has been wrongly taxed or overtaxed may make a complaint in writing to the Head of the Regional Tax Centre, the Director of the Large Taxpayers' Office or the Director General of Taxation, within thirty (30) days from the date of issue of the AMR or from the certain knowledge of the taxation.

(2) The above-mentioned claim must, on pain of inadmissibility, meet the following conditions:

- **be signed by the claimant or by his representative, who must be a CEMAC approved tax adviser and registered with the order or an Approved Management Centre (AMCs). When submitted by an agent, the claim must be supported by:**
    - **the act of mandate under which the latter acts;**

- **of the valid assistance agreement if it is an approved management centre.**

- be stamped;

The rest shall remain unchanged.

DIVISION II :
TRANSACTIONS AND **SUBSTITUTION OF LEGAL BASIS OR GROUNDS**

SUB- DIVISION I:
TRANSACTIONS

Section M 125 to M 125 b.- Unchanged.

SUB- DIVISION II:
SUBSTITUTION OF LEGAL BASIS OR GROUNDS

Section M 125 c. - (1) The Administration is authorised to substitute the legal basis or grounds for a recalled or contested taxation.

(2) The following may be substituted for the legal basis or grounds of the following:

- **before the issuance of the notice of collection;**

- **during the litigation proceedings.**

(3) The substitution of a legal basis or grounds is admissible only if the taxpayer has benefited from all procedural guarantees and rights of defence.

(4) In all cases, the Administration is required to inform the taxpayer of the new basis or the new reasons and to give him the opportunity to make his written observations within thirty (30) days of the notification of the substitution.

BOOK THREE
LOCAL TAXATION

PART II
OF MUNICIPAL TAXES

CHAPTER I
OF THE CONTRIBUTION OF PATENTS

DIVISION I
GENERAL PROVISIONS

Section C 10.- (1) The contribution of the licences shall be based on the turnover of the last closed financial year declared by the taxpayer.

(2) The activities listed in Annex I to this Law shall automatically be subject to the contribution of the licences.....**Deleted.**

DIVISION II
EXEMPTIONS AND EXEMPTIONS

SUBSECTION I
EXEMPTIONS

Section C 11.- The following are not subject to the contribution of patents:

1. ……. ;

2. ……. ;

3. ……. ;

4. ……. ;

5. ……. ;

6. ……. ;

7. ……. ;

8. ……. ;

9. farmers, planters and/or breeders with a turnover of less than **CFAF 50 million** for the sale of crops and fruit from land that they own or farm, or for the sale of livestock that they raise, maintain or fatten;

The rest shall remain unchanged.

SECTION IV
SPECIAL PROVISIONS

Section C 15.- The contribution of the licences shall be established taking into account the following particularities:

1. …… ;
2. ..... ;
3. …… ;
4. ……. ;
5. ……. ;
6. ……. ;

7. **Service station managers are taxed, on the one hand, on the margin made on approved petroleum products (super, diesel, kerosene, domestic gas) and on the other hand, on the pre-tax turnover of other sales. A separate annual return must specify these elements.**

DIVISION VII
OF THE ISSUE AND PAYMENT OF THE LICENCE

Section C 22 a.– (1) The tax authorities may automatically reclassify taxpayers previously subject to the General Synthetic Tax (GTS) to the patent regime, when their projected or actual turnover exceeds the thresholds set for this regime.

(2) Reclassification may be carried out following a spot check, preceded by the service of a notice of passage and closed by a report, for the purpose of verifying the taxpayer's actual turnover.

CHAPTER II
OF THE CONTRIBUTION OF LICENCES

SECTION IIOF THE CONTRIBUTION TARIFFS FOR LICENCES

Section C 37.- (1) The rates of contribution for licences are grouped together in the following table:

Nature of the activity		**Activities Subject to the Patent**	**Activities subject to the general synthetic tax**
Licence Class	Basic Element	Contribution of the Patent	1 times the amount of the synthetic general tax
1st class	Non-alcoholic beverages	02 times the contribution of the patents	1 time the amount of the synthetic general tax
2nd class	- Alcoholic beverages; - firearms, ammunition and explosives; - Gambling and entertainment operations	04 times the contribution of the patents	02 times the amount of the synthetic general tax

(2) The rates provided for in paragraph 1 of this article are subject to a 50% allowance for taxpayers who are members of an Approved Management Centre (AMCs).

CHAPTER III

THE GENERAL SYNTHETIC TAX

Section C 38.- (1) A general synthetic tax is hereby introduced, in discharge of the payment of the licence, the Value Added Tax, the Personal Income Tax in respect of

Industrial and Commercial Profits (BIC), Agricultural Profits (BA) and **Non-Commercial Profits (BNC).**

(2) Notwithstanding the provisions of paragraph 1 above, taxpayers subject to the general synthetic tax regime shall remain liable to:

- taxes and service charges;
- Contributions from licenses;
- withholding taxes and duties **on their invoicing to entities entitled to withhold at source**;
- tax and employer charges on their salaried staff.

(3) Natural persons subject to the general synthetic tax remain subject to the annual reporting obligation provided for in Article 74 of the General Tax Code.

(4) Advance payments of income tax deducted from the invoices of taxpayers subject to the general synthetic tax regime are deductible from the tax due for the following year.

DIVISION I
TAXABLE PERSONS

Section C 39.- (1) Taxpayers **carrying out a** commercial, industrial, artisanal, agropastoral or **non-commercial activity, whose annual turnover before tax does not exceed:**

has. fifty million (50,000,000) CFA francs for commercial, industrial, artisanal or agropastoral activities;

b. thirty million (30,000,000) CFA francs for the liberal professions.

(2) Any exceeding of the thresholds referred to in the first paragraph above during a tax year shall result in the automatic reclassification of the taxpayer to the real tax regime.

However, a taxpayer subject to the real regime whose turnover falls below this threshold is kept there for a probationary period of two (2) tax years. At the end of this period, if his turnover remains below the threshold, he is reclassified under the IGS regime.

(4) In the event of multiple activities being carried out by the same taxpayer, only the turnover relating to the activities eligible for the IGS regime shall be taken into account for the assessment of the threshold referred to in paragraph 1.

DIVISION III
THE DECLARATION AND ESTABLISHMENT OF THE GENERAL SYNTHETIC TAX

Section C 41.- (1) Any taxpayer subject to the general synthetic tax is required to submit, no later than 15 **April** of each year to the Tax Office of the place of taxation,

on a form provided by the Administration, a detailed declaration of the income available to him during the previous tax year. Receipt shall be acknowledged**. The tax is paid in a single payment at the same time as the filing of the said return.**

(2) Notwithstanding the provisions of paragraph 1 above, **the taxpayer has the option of opting for a quarterly payment scheme.** In this case, the tax is paid within fifteen (15) days of the end of each quarter, using an electronic declaration in accordance with the model prescribed by the Administration.

DIVISION IV
TAXPAYERS' OBLIGATIONS

Section C 44.- (1) Taxpayers subject to the synthetic general tax regime, with a turnover equal to or greater than ten million (10,000,000) CFA francs shall keep accounts in accordance with the minimum cash flow system provided for by the OHADA Uniform Act on Accounting Law and Financial Information.

(2) The accounting elements provided for in paragraph 1 above shall be presented at the request of the tax authorities.

(3) The taxpayers referred to in paragraph 1 shall also be required to submit a Statistical and Tax Return (STR) by 15 May of each year at the latest.

DIVISION V
SANCTIONS

Section C 46.- (1) Failure to present a valid Certificate of Tax Compliance (ACF) will result in the closure of the establishment. It is also punished by a tax fine of twenty-five thousand (25,000) CFA francs.

(2) However, for itinerant merchants and professional transporters, the failure to justify tax regularity shall result in the seizure of the non-perishable movable property or the vehicle and its preservation at the municipal pound, in compliance with the rules of procedure specific to this matter.

CHAPTER IV OF THE TAX ON LANDED PROPERTY

DIVISION IV:
DETERMINATION OF THE BASIS OF ASSESSMENT

I- TAX RATES

Section C 53.- (1) The rate of the tax on property is set at 0.1%.

(2) However, when the total value of a property, or all the properties held by the same taxpayer, exceeds five hundred million (500,000,000) CFA francs, the tax shall be levied according to a progressive scale applied as follows:

- **from 500,000,000 to 1,000,000,000 CFA francs: 0.2%;**
- **above 1,000,000,000 CFA francs: 0.3%.**

DIVISION VI

MISCELLANEOUS PROVISIONS

Section C 55.- (1) Deeds of mortgage, transfer of ownership or use of immovable property may be registered only upon proof of regular payment of the tax on land ownership.

(2) Any registration in the Land Registry is subject to the production of a receipt for payment of the tax on land ownership or the presentation of a **tax compliance certificate** issued by the competent taxation service.

The rest shall remain unchanged.

CHAPTER VI
OF THE MOTOR STAMP DUTY

Sections C 58 to C 70.- Deleted and codified in Book I.

CHAPTER VII
OF THE ANNUAL FORESTRY ROYALTY

Section C 71.- Deleted and codified in Book I.

CHAPTER IX
OF THE TOURIST TAX

Sections C 77 to C 79.- Deleted and codified in Book I.

TITLE IV
OF COUNCIL TAXES AND FEES

CHAPTER I
LOCAL DEVELOPMENT TAX

Section C 86.- (1) A municipal tax called the local development tax shall be introduced for the benefit of the councils.

(2) This tax is levied in return for basic services and services provided to the population, in particular public lighting, sanitation, household waste collection, ambulance operation, water and electrification supply.

(3) The revenue from the local development tax shall be devoted as a priority to the financing of the infrastructure referred to in paragraph 2 above.

a. for public and private sector employees: no change.

b. For those subject to the contribution to the patent and **to the general synthetic tax.**

The rest remains unchanged.

CHAPTER III OF MUNICIPAL FEES

DIVISION IV

RENTS FOR DEVELOPED MARKET SPACES

Section C 100 a - (1) The rates of rent for municipal shops applicable in the markets are set as follows:

…….. ;

(2) .....;

(3) .....;

(4) By way of derogation from the provisions of paragraph 1 of this article, the Municipal Council is empowered to adjust the tariffs applicable to commercial premises in order to take account of the actual prices of commercial rents in force in the territorial district.

However, the amount of the rent thus established by the Municipal Council may not exceed twice the maximum amount provided for the corresponding occupied area bracket, as set out in paragraph 1 of this article.

PART V
SPECIAL PROVISIONS APPLICABLE TO COUNCILS AND CITY COUNCILS

CHAPTER I
PROCEDURES FOR THE ALLOCATION OF COUNCIL TAXES

DIVISION VII
OF THE SYNTHETIC GENERAL TAX

Section C 119 a.- (1) A share of eighty (80%) of the proceeds of the General Synthetic Tax shall be allocated to the municipalities.

(2) The municipal share of the General Synthetic Tax is distributed as follows:

- **eighty per cent (80%) in respect of the basic deduction for the benefit of the municipality of location;**
- **twenty percent (20%) for the balance centralized by the agency responsible for centralization and equalization.**

CHAPTER II

THE DISTRIBUTION OF TAXES AND DUTY BETWEEN CITY COUNCILS AND SUB-DIVISIONAL COUNCILS

Section C 121.- (1) The tax revenues of the city council shall include:

- ..... ;
- ..... ;
- ..... ;
- ..... ;
- ..... ;
- ..... ;
- ..... ;
- ..... ;
- ..... ;
- **the excise duty on the deterioration of public roads and/or pavements, for infrastructure under the responsibility of the city council.**

(2) The tax revenue of the sub-divisional council shall include:

- ..... ;
- ..... ;
- ..... ;
- ..... ;
- ..... ;
- the revenue from the *ad valorem tax* on spring water, mineral water and thermo-mineral water and the tax on the extraction of quarry substances .....**deleted**;
- **excise duty on damage to public roads and/or pavements for infrastructure under the responsibility of the city council;**

The rest remains unchanged.

(3) The tax revenue shared between the city council and the sub-divisional councils shall include:

- ..... ;
- ..... ;
- **the revenue from the tourist tax at the rate of:**

(3) The tax revenue shared between the city council and the sub-divisional councils shall include:

- ..... ;

- …… ;
- **the revenue from the tourist tax at the rate of:**
  - **fifty percent (50%) for the benefit of the city council;**
  - **fifty percent (50%) for the benefit of the sub-divisional council.**

CHAPTER III

INTER-MUNICIPAL AND EQUALISATION TAX REVENUES

Section C 122.- (1) A share of twenty per cent (20%) of the revenue from the tax revenues of the municipalities listed below shall be levied and allocated to the body in charge of centralization and equalization for redistribution, to all the municipalities, according to the criteria to be defined by a particular text or to any other body in charge of centralization for the financing of projects of the municipalities, City councils and associations of councils:

- the product of the additional council taxes;
- …… ;
- …… ;
- …… ;
- **the product of the Synthetic General Tax.**

PART VI
THE REGIONS' TAXES, DUTIES AND FEES

Section C 124.- (1) The proceeds of the following taxes and fees shall be allocated to the regions:

- …… ;
- …… ;
- …… ;
- …… ;
- **a share of the** airport stamp duty (ASD);
- **a proportion of the** stamp duty on the vehicle registration document;
- …… ;

- ……. ;

- ……. .

The rest remains unchanged.

CHAPTER V

PROCEEDS FROM THE FUND FOR THE FINANCING OF SUSTAINABLE DEVELOPMENT PROJECTS IN THE FIELD OF WATER AND SANITATION

Article C 128.- (1) By way of derogation from the provisions of Law No. 98/005 of 14 April 1998 on the water regime, a proportion of the resources of the Fund for the financing of sustainable development projects in the field of water and sanitation shall be allocated to the Regions.

(2) .....;

(3) The fee for the withdrawal of surface or groundwater shall be declared and paid by taxable persons, via the tax administration's IT platform, within fifteen (15) days of the end of each quarter. This quarterly declaration summarises the volume of water withdrawals made during the period.

(4) The sanitation tax on the discharge of industrial wastewater is declared and paid by taxable persons, via the tax administration's IT platform, within fifteen (15) days of the end of each quarter. This quarterly declaration summarises the quantity of pollutant loads discharged during the period.

CHAPTER VI
AIRPORT STAMP DUTY

Section C 129.- The revenue from the airport stamp duty, as provided for in Book I of the General Tax Code, is allocated as follows:

- **ninety percent (90%)** to the body responsible for centralisation and equalisation in respect of inter-municipal and inter-regional relations, with a view to its distribution among all the Regions, in accordance with the procedures provided for by a specific text;

- **ten percent (10%) to the Solidarity Fund for the International Drug Purchase Facility (FIAM), intended to finance infrastructure and equipment related to air navigation and meteorological services.**

CHAPTER VIII
RADIO FREQUENCY CHARGES

Section C131.- By way of derogation from the provisions of Law No. 2010/013 of 21 December 2010 governing electronic communications, amended and supplemented

by Law No. 2015/006 of 20 April 2015, a share of sixty per cent (60%) of the revenue from the radio frequency fee shall be allocated to the Regions.

(2) .....;

(3) The fee for the use of radio frequencies shall be declared and paid by taxable persons, via the tax administration's computer platform, in four instalments of equal amount, according to the following schedule:

- **by 15 March at the latest for the first tranche;**
- **by 15 June at the latest for the second tranche;**
- **no later than 15 September for the third tranche;**
- **no later than 15 December for the fourth tranche.**

(4) The four quarterly instalments of equal amounts to be paid by taxable persons are determined on the basis of the invoicing issued by the regulator for the previous fiscal year (n-1).

CHAPTER IX
THE ANNUAL GAMING FEE

Section C 132.- (1) By way of derogation from the provisions of Law No. 2015/012 of 16 July 2015 laying down the rules governing games of chance and entertainment, a proportion of the revenue from the annual gaming fee shall be allocated to the regions.

(2) The fee provided for in paragraph 1 above shall be **collected exclusively** by the State tax authorities.

(3) The proportion of the revenue from the licence fee provided for in paragraph 1 above shall be allocated in full to the body in charge of centralisation and equalisation in respect **of equalisation** and inter-regionality, for redistribution to all the Regions in accordance with the procedures laid down by a specific text.

(4) The annual gaming fee is declared and paid by taxable persons, via the tax administration's computer platform, within fifteen (15) days of the end of each quarter. This quarterly declaration summarises the turnover achieved during the period.

CHAPTER THREE
PROVISIONS RELATING TO OTHER RESOURCES

SECTION TWENTY-FOUR.- The procedures for the distribution of the proceeds of the costs relating to the lifting of import or export declarations provided for in Section nine of the Finance Law for the 2018 fiscal year shall be determined by an act of the Minister in charge of Finance.

SECTION TWENTY-FIVE.- ***Establishment of an abatement on the annual forestry fee for the financial year 2026***

(1) By way of derogation from the provisions of Section 243 of the General Tax Code, a reduction of twenty-five percent (25%) is instituted for the 2026 financial year on the amount of the Annual Forestry Fee due by companies holding valid logging titles.

(2) The rate of the abatement provided for in paragraph (1) above shall be increased to thirty-five per cent (35%) for enterprises which, by the deadline for payment of the first instalment of the fee, have been certified in sustainable forest management by a competent authority in accordance with recognized standards in the field.

SECTION TWENTY-SIX.- *Special tax settlement procedure for claims issued before 31 December 2023*

(1) For the 2026 fiscal year, a special settlement procedure is established applicable to tax claims issued before 31 December 2023. This procedure is open from 1 January to 31 December 2026.

(2) Receivables issued during the 2023 fiscal year are eligible for settlement in accordance with the following terms:

a) Taxation in litigation:

- **in the administrative phase: 50% allowance, with the possibility of spreading the balance over a period not exceeding six (6) months;**
- **in the jurisdictional phase: 80% allowance, with the possibility of spreading the balance over a period not exceeding six (6) months.**

  Taxes paid in respect of referral to the administrative or judicial authorities shall remain with the Treasury.

b) Undisputed tax arrears:

- **public or semi-public entities: 60% allowance, with the possibility of spreading it over a period not exceeding twelve (12) months;**
- **Private entities: 50% abatement, with the possibility of spreading it over a period not exceeding twelve (12) months.**

(3) The taxes payable in respect of the referral to the administrative or judicial authorities in the matter of contentious appeals must be paid in full prior to any request for settlement.

(4) Claims settled by set-off of reciprocal debts are not eligible for this procedure.

(5) No application shall be admissible after 31 December 2026.

(6) Acceptance of the settlement shall waive any further claim and discontinuance of any pending request or proceeding.

SECTION TWENTY-SEVEN.- ***Definition of the quotas of revenue allocated to the Regions***

In accordance with the provisions of Law No. 2024/020 of 23 December 2024, the shares of revenue allocated to the Regions are set as follows:

- Transferable balance of oil and gas royalty: 9%;
- Special tax on petroleum products (STPP): 18%;
- Annual gaming fee: 30%
- Resources of the Fund for the financing of water and sanitation development projects:
    - Sanitation tax: 30%
    - Water withdrawal fee: 30%;
    - Water fee or water right: 30%;
    - Fines and penalties: 30%

SECTION TWENTY-EIGHT: ***Allocation of Revenue to the Agency for the Promotion of Small and Medium-Sized Enterprises (APME)***

The following revenue is allocated to the Agency for the Promotion of Small and Medium-Sized Enterprises (APME):

- 70% of the annual fees paid by companies approved under the investment incentive scheme and falling under the jurisdiction of the APME in accordance with applicable regulations;

- 20% of the resources from the Contribution to the National Employment Fund;

- 20% of the registration fees for the trade names of SMEs;

SECTION TWENTY-NINE: ***Provisions relating to resources intended for investment promotion in Cameroon.***

1) The agency responsible for investment promotion and the Audit and Appeals Committee, in addition to the fees and fines allocated to them, receive funding for investment promotion in Cameroon, amounting to 25% of the resources collected as a contribution to the Crédit Foncier (Housing Loan Fund), established by Law No. 77/10 of 13 July 1977.

SECTION THIRTY – ***Provisions relating to fees paid by persons with disabilities*****.**

1) Persons with disabilities who have a permanent impairment of at least fifty percent (50%), duly certified by the Ministry of Social Affairs and holding a valid disability card, are entitled to the following benefits:

- exemption from consultation fees in public hospitals and health facilities;

- a 50% reduction in tuition and university fees in public institutions;

- a 50% discount on public transport fares.

2) The implementation procedures for these provisions will be specified, where applicable, by a joint text from the Ministers responsible for Social Affairs and Finance.

SECTION THIRTY-ONE: ***Amendments to the provisions relating to non-tax revenues from the Livestock, Fisheries and Animal Industries sub-sector***

The provisions of Section 13 a (new) of Law No. 89/001 of 1 July 1989 on the Finance Law of the Republic of Cameroon for the 1989/1990 fiscal year and of SECTION TWENTY-ONE of Law No. 2024/013 of 23 December 2024 on the Finance Law of the Republic of Cameroon for the 2025 fiscal year relating to the tax on veterinary sanitary inspection and the exploitation of animal and fishery production are amended and supplemented as follows:

Section 13 a : The tariffs and rates of veterinary health inspection and animal and fishery production fees shall be set according to the following scale:

I- OPERATING TAXES

9- (New): **Authorisation to open/operate an ice-making unit for the preservation of fishery products:**

- **Authorization to open/operate for a period of three (03) months: 100,000;**

- **Renewal of the authorisation: 100,000;**

10- (New): Inspection certificate for industrial fishing vessels to be paid by 30 June of the year: **1,000,000/vessel/year.**

II- VETERINARY HEALTH INSPECTION TAX ON LOCAL TRADE AND TRAFFIC

1- Farm products:

2- Fresh or frozen products, salted, dried, smoked or canned products:

- 12% of the annual licence for taxpayers under the actual regime;

- 2% of the annual contribution of the Synthetic General Tax payable in one instalment for taxpayers under the Local Tax and Individual Tax Centres;

- Minimum collection of 10,000 francs/year

The rest remains unchanged.

SECTION THIRTY-TWO.- ***Modification of certain provisions relating to the receipts of consular services***

The provisions of Section TWENTY-ONE of Law No. 2022/020 of 27 December 2022 on the Finance Law of the Republic of Cameroon for the 2023 fiscal year as amended by Ordinance No. 2024/001 of 20 June 2024 amending and supplementing certain provisions of Law No. 2023/019 of 19 December 2023 on the Finance Law of the Republic of Cameroon for the 2024 fiscal year are amended and supplemented as follows:

Non-tax revenue from the external relations sector consists of revenue from consular services (I) and other revenue from the external relations sector (II).

I. Revenue from consular services

1) The collection of revenue from consular services, the issuance of passports and identity documents is exclusively carried out electronically.

2) ……

3) …….

4) …….

5) …….

6) …….

II. Other receipts from the external relations sector.

1) Registration fees, examination of applications for authorization to operate by foreign associations.

2) The following are subject to the payment of registration fees and examination of the files of applications for authorization to operate of foreign associations: groups with the characteristics of an association that have their headquarters abroad or that have their headquarters in Cameroon, are in fact led by foreigners or of which more than half of the members are foreigners;

3) The administrative procedures for issuing the license to operate of a foreign association are governed by Law No. 90/053 of 19 December 1990 on freedom of association in Cameroon;

4) The license to operate of a foreign association is valid for five (05) years. This authorisation may be withdrawn during this period in accordance with the laws and regulations in force;

5) The registration fees and examination of the files of foreign associations' applications for authorization to operate are set at FCFA one million (1,000,000) per taxable person at the time of submission of the application;

6) **Taxable persons whose authorization to operate exceeds five (05) years have a period of six (06) months from the date of entry into force of this law to comply with the new provisions.**

SECTION THIRTY-THREE.- ***Amendment of certain provisions relating to state, cadastral and land revenues***

The provisions of SECTION TWENTY-THREE of Law No. 2022/020 of 27 December 2022 on the Finance Law of the Republic of Cameroon for the 2023 fiscal year and TWENTY-ONE of Law No. 2023/019 of 19 December 2023 on the Finance Law of the Republic of Cameroon for the 2024 fiscal year are amended as follows:

Paragraph 1:- The tariffs of fees relating to State, cadastral and land operations, listed in Article 19 of Ordinance No. 74/1 of 6 July 1974 establishing Land Tenure are amended as follows:

V. TOPOGRAPHICAL AND CADASTRAL WORK

V-1-1-Planimetric work

a) The boundary markings:

Registration, concession, parcel and simple delimitation boundaries.

For the execution of these works, the following are levied:

Land located within the urban perimeter*:*

- ----------

- **2,500 CFA francs** per additional are for any area over 5,000 m²

V-1-2-Altimetry work

This group concerns surveys with side points and possibly the drawing of contour lines. For this work, the following are levied:

- ---------- ;

- **3,500 CFA francs** per additional are for any area over 1,000 m².

The rest without change.

VIII- FEES ON THE TEMPORARY OCCUPATION OF PUBLIC PROPERTY (new)

The fee on the temporary occupation of public property extends to the occupation of the roofs and right-of-way of administrative buildings for the purpose of installing radio equipment or any gainful activity.

The rest without change.

X-THE REVALUATION OF LAND SUBJECT TO FORFEITURE

1) **A forfeiture is applied within the framework of the procedures for the acquisition of plots of land in the Private Domain of the State.**

2) **Forfeiture is the loss of the right to occupy or exploit a plot of land in the Private Domain of the State due to non-compliance with the obligations contained in the administrative act of allocation and transfer of rights.**

3) **The forfeiture is recorded one year from the date of allocation of the State lot by the Minister in charge of Domains.**

4) **An increase in the initial value of the sale of the lot, which is the subject of the forfeiture, is applied at the time of the resale according to the following procedures:**

   - **10% for the first two years from the date of allocation;**
   - **20% for the third and fourth years from the date of award;**
   - **30% from the fifth year.**

SECTION TRITY-FOUR.- ***Amendment of the provisions relating to non-tax revenues from the agriculture and rural development sector***

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

(1) ----------

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

(3) ----------

(4) ----------

(5) ----------

(6) Fees for the inspection of plants, plant products, plant derivatives and other articles regulated for export are hereby introduced.

a) **Any natural or legal person engaged in the export of plants, plant products, plant derivatives and other regulated articles shall be subject to the payment of the inspection fees for plants, plant products, plant derivatives and other articles regulated for export;**

b) **The fees for the inspection of plants, plant products, plant derivatives and other articles regulated for export shall be fixed as follows:**

A- FOR MARITIME PLATFORMS

No.	For physical checks	Quantity	Tariff (FCFA)
1.	Containerized wood except bark	Per shipment	10 000
2.	Conventional wood (bulk) with the exception of bark	Per shipment	10 000
3.	Finished products from wood processing	Per shipment	10 000
4.	Bulbs, tuberous roots, rhizomes, tubers for planting	Per tonne	275
5.	Dry seeds	Per tonne	275
6.	Plants, cuttings, vitro-plants, micro-cuttings, etc.	Per set of 1000	275
7.	Non-timber forest products	Per tonne	275
8.	Vegetables (leaves of vegetables such as herbs and spices or leafy vegetables, etc.), fresh or dried	Per tonne	275
9.	Fresh or dried fruit	Per tonne	200
10.	Soil, growing media, potting soil, compost, enzymes and resins, fertilisers made from living organisms, etc.	Per tonne	275
11.	Biofertilizers	Per ton or 1000 litres	300
12.	Biological control agents	By lot/ Species	5 000
13.	Bark, fresh or dried vines	Per tonne	275
14.	Cereals (wheat, maize, sorghum, rice, etc.) and their derivatives in containers	Per tonne	275
15.	Cereals (wheat, maize, sorghum, rice, etc.) and their derivatives in bulk	Per tonne	100
16.	Fresh or dried legumes and their derivatives	Per shipment	10 000
17.	Manufactured goods	Per tonne	250
18.	Stimulant plants (tobacco, drugs and narcotics)	Per tonne	275
19.	Ploughs, manure spreaders, fertilizer distributors, harrows, tractors, phytosanitary treatment devices and other spraying and dispersing devices for agriculture, horticulture and public hygiene	By transport file	100 000
20.	Oilseeds, vegetable oils and fats	Per ton or 1000 litres	5
21.	Cocoa beans, coffee beans and their by-products	Per tonne	165
22.	Cotton, rubber, tea	Per tonne	200
23.	Pesticides and biopesticides	Per litre or kg	10
24.	Other Processed and Unprocessed Plants	Per tonne	275

No.	For physical checks	Quantity	Tariff (FCFA)
25.	Other plants for planting not mentioned elsewhere in this table	Per tonne	275
26.	Non-regulated cargoes using wooden pallets or dunnage as packaging*	By file	3 000
27.	Field Inspection**	Per hectare /passage	10 000

*When pallets or dunnage accompany an inspected plant-based product, they are no longer invoiced

** When field inspection during the growing cycle is a requirement of the destination country

B- FOR AIRPORT HUBS

No.	For physical checks	Quantity	Tariff (FCFA)
1.	Air cargo inspection including in-store inspections of packaging for export	Per shipment: 1 to 100 kg	2 000
2.		Per shipment: 101 to 500 kg	3 000
3.		501 to 1000 kg	4 000
4.		Above 1000 kg	5,000 per additional tonne
5.	Pesticides and biopesticides	Per kg or litre	10
6.	Biological control agents and biofertilizers	By file	20 000
7.	Ploughs, manure spreaders, fertilizer distributors, harrows, tractors, phytosanitary treatment devices and other spraying and dispersing devices for agriculture, horticulture and public hygiene	By transport file	15 000
8.	Wood-based products (wooden pallets, dunnage) *	By file	3 000
9.	Field Inspection**	Per hectare /passage	10 000

*When pallets or dunnage accompany an inspected plant-based product, they are no longer invoiced

** When field inspection during the growing cycle is a requirement of the destination country

C- FOR LAND AND RIVER PLATFORMS

No.	For physical checks	Quantity	Tariff (FCFA)
1.	Inspection of plants, plant products, plant products transported by land and inland waterway freight	Per parcel	3500
2.	Dry seeds	Per tonne	2 000
3.	Plants, cuttings, vitro-plants, microcuttings, etc.	Per set of 1000	2 000
4.	Wood-based products (wooden pallets, dunnage) *	By file	3 000
5.	Pesticides and biopesticides	Per kg or litre	10
6.	Biological control agents and biofertilizers	By file	20 000
7.	Manufactured products	Per kg or litre	10
8.	Field Inspection**	Per hectare /passage	10 000

When pallets or dunnage accompany an inspected plant-based product, they are no longer invoiced

****When field inspection during the growing cycle is a requirement of the destination country.**

D- COURIER/PARCEL PLATFORMS

No.	For physical checks	Quantity	Tariff (FCFA)
1.	Inspection of goods other than goods of category 4	Per parcel	2 000
2.	Inspection of Category 4 Goods (for Planting)	Per parcel	2 000
3.	Inspection of African Pharmacopoeia products (bark, leaves, bark, fruit and leaf powder, etc.)	Per parcel	2 000
4.	Inspection of spiritual products (perfume, incense, soaps, powder, etc.)	Per parcel	2 000
5.	Manufactured products (cosmetics, food supplements, etc.)	Per parcel	2 000
6.	African food products and spices	Per parcel	2 000
7.	Sample of pesticides and treatment equipment	Per parcel	2 000
8.	Wood samples	Per parcel	2 000
9.	Rock and soil samples	Per parcel	2 000

c) The fees relating to the inspection of plants, plant products, plant derivatives and other regulated articles as well as the methods of collection are fixed by a joint order of the Minister in charge of Agriculture and the Minister in charge of Finance.

(7) Fees for the inspection of plants, plant products, plant derivatives and other articles regulated on importation are hereby introduced;

a) ……. ;

b) The fees for the inspection of plants, plant products, plant derivatives and other articles regulated on importation shall be fixed as follows:

A- FOR MARITIME PLATFORMS

No.	For physical checks	Quantity	Tariff (FCFA)
1.	Potato tubers (seed)	Per tonne	1000
2.	Containerized wood except bark	Per shipment	10 000
3.	Conventional wood (bulk) with the exception of bark	Per shipment	10 000
4.	Finished products from wood processing	Per shipment	10 000
5.	Bulbs, tuberous roots, rhizomes, tubers for planting	Per tonne	275
6.	Dry seeds	Per tonne	275
7.	Plants, cuttings, vitro-plants, micro-cuttings, etc.	Per set of 1000	275
8.	Non-timber forest products	Per tonne	275
9.	Vegetables (leaves of vegetables such as herbs and spices or leafy vegetables, etc.), fresh or dried	Per tonne	275
10.	Fresh or dried fruit	Per tonne	275
11.	Soil, growing media, potting soil, compost, enzymes and resins, fertilisers made from living organisms, etc.	Per tonne	275
12.	Biofertilizers	Per ton or 1000 litres	500
13.	Biological control agents	By lot/ Species	10 000
14.	Bark, fresh or dried vines	Per tonne	275
15.	Cereals (wheat, maize, sorghum, rice, etc.) and their derivatives in containers	Per tonne	275
16.	Cereals (wheat, maize, sorghum, rice, etc.) and their derivatives in bulk	Per tonne	100
17.	Fresh or dried legumes and their derivatives	Per shipment	10 000
18.	Manufactured goods	Per tonne	275
19.	Stimulant plants (tobacco, drugs and narcotics)	Per tonne	500
20.	Ploughs, manure spreaders, fertilizer distributors, harrows, tractors, phytosanitary	By transport file	100 000

No.	For physical checks	Quantity	Tariff (FCFA)
	treatment devices and other spraying and dispersing devices for agriculture, horticulture and public hygiene		
21.	Oilseeds, vegetable oils and fats	Per ton or 1000 litres	200
22.	Cocoa beans, coffee beans and their by-products	Per tonne	200
23.	Cotton, rubber, tea	Per tonne	300
24.	Pesticides and biopesticides	Per litre or kg	10
25.	Other Processed and Unprocessed Plants	Per tonne	275
26.	Other plants for planting not mentioned elsewhere in this table	Per tonne	275
27.	Non-regulated cargoes using wooden pallets or dunnage as packaging*	By file	5 000

***When pallets or dunnage accompany an inspected plant-based product, they are no longer invoiced**

**** When field inspection during the growing cycle is a requirement of the destination country**

B- FOR AIRPORT HUBS

No.	For physical checks	Quantity	Tariff (FCFA)
1.	Import Air Cargo Inspection	Per shipment: 1 to 100 kg	5 000
2.		Per shipment: 101 to 500 kg	10 000
3.		501 to 1000 kg	15 000
4.		Above 1000 kg	5,000 per additional tonne
5.	Pesticides and biopesticides	Per kg or litre	10
6.	Biological control agents and biofertilizers	By file	25 000
7.	Ploughs, manure spreaders, fertilizer distributors, harrows, tractors, phytosanitary treatment devices and other spraying and dispersing devices for agriculture, horticulture and public hygiene	By transport file	20 000
8.	Wood-based products (wooden pallets, dunnage) *	By file	5 000

***When pallets or dunnage accompany an inspected plant-based product, they are no longer invoiced**

**** When field inspection during the growing cycle is a requirement of the destination country**

C- FOR LAND AND RIVER PLATFORMS

No.	For physical checks	Quantity	Tariff (FCFA)
1.	Inspection of plants, plant products, plant products transported by land and inland waterway freight	Per parcel	5 000
2.	Dry seeds	Per tonne	3 000
3.	Plants, cuttings, vitro-plants, micro cuttings, etc.	Per set of 1000	3 000
4.	Wood-based products (wooden pallets, dunnage) *	By file	5 000
5.	Soil, growing media, potting soil, compost, fertilizers with a phytosanitary risk	Per kilogram	250
6.	Oilseeds, vegetable oils and fats	Per litre	5
7.	Pesticides and biopesticides	Per kg or litre	10
8.	Biological control agents and biofertilizers	By file	25 000
9.	Manufactured products	Per kg or litre	10

***When pallets or dunnage accompany an inspected plant-based product, they are no longer invoiced**

****When field inspection during the growing cycle is a requirement of the destination country**

D- COURIER/PARCEL PLATFORMS

No.	For physical checks	Quantity	Tariff (FCFA)
1.	Inspection of goods other than goods of category 4	Per parcel	5 000
2.	Inspection of Category 4 Goods (for Planting)	Per parcel	5 000
3.	Inspection of African Pharmacopoeia products (bark, leaves, bark, fruit and leaf powder, etc.)	Per parcel	2 000
4.	Inspection of spiritual products (perfume, incense, soaps, powder, etc.)	Per parcel	2 000
5.	Manufactured products (cosmetics, food supplements, etc.)	Per parcel	2 000
6.	African food products and spices	Per parcel	2 000
7.	Sample of pesticides and treatment equipment	Per parcel	2 000
8.	Wood samples	Per parcel	2 000
9.	Rock and soil samples	Per parcel	2 000

c) The fees relating to the inspection of plants, plant products, plant derivatives and other regulated articles as well as the methods of collection are fixed by a joint order of the Minister in charge of Agriculture and the Minister in charge of Finance.

(8) Documentary inspection fees are hereby introduced.

a) Any natural or legal person engaged in the activities of importing or exporting plants, plant products, plant derivatives and other regulated items, with the exception of accompanied baggage, is subject to payment of the documentary inspection fee.

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

- **Maritime and airport platforms:**
  - **Documentary inspection: 11,500 CFA francs/shipment;**
  - **Document rework: 5,000 FCFA/shipment.**
- **Land and river platforms:**
  - **Documentary inspection: 6,000 CFA francs/shipment;**
  - **Document rework: 5,000 FCFA/shipment.**
- **Courier/parcel platforms**
  - **Documentary inspection: 5,000 CFA francs/shipment;**
  - **Documentary rework: 2,000 FCFA/shipment.**
- **For goods in transit:**
  - **Documentary inspection: 11,500 CFA francs/certification file;**
  - **Documentary resumption: 5,000 FCFA/certification file.**

c) The costs relating to the documentary inspection as well as the methods of collection are fixed by a joint order of the Minister in charge of Agriculture and the Minister in charge of Finance.

(9) Fees for the inspection of accompanied baggage are hereby introduced

a) Any natural or legal person entering or leaving the national territory by air with checked baggage containing plants, plant products, plant derivatives and other regulated items is subject to payment of the fees referred to in paragraph 1 above.

b) The inspection fee for accompanied baggage is set at 2,000 CFA francs per piece of baggage.

c) The fees relating to the inspection of accompanied baggage as well as the methods of collection are set by a joint order of the Minister in charge of Agriculture and the Minister in charge of Finance.

(10) A pest risk analysis fee is hereby introduced for the issuance of Permits to Import Plants and Plant Products.

a) Any natural or legal person engaged in the activities of importing plants and plant products is subject to payment of the pest risk analysis fee for the establishment of Permits to Import Plants and Plant Products.

b) The fees related to the pest risk analysis for the establishment of Permits to Import Plants and Plant Products are set at 200,000 CFA francs per file.

c) The fees related to the pest risk analysis for the establishment of Permits for the Import of Plants and Plant Products as well as the methods of collection are set by a joint order of the Minister in charge of Agriculture and the Minister in charge of Finance.

(11) Costs for the analysis of samples of plants and plant products are introduced.

a) Any natural or legal person carrying out the activities of importing foodstuffs, pesticides or fertilizers is subject to the payment of the costs of analysis of samples of plants and plant products.

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

A. <u>PEST DIAGNOSIS AND IDENTIFICATION</u>

No.	Analysis requested	Rate per sample (FCFA)
1.	Bacteriology	40 000
2.	Entomology	10 000
3.	Mycology	40 000
4.	Nematology	40 000
5.	Virology	100 000

B. <u>PESTICIDE AND PESTICIDE RESIDUE TESTING</u>

No.	Analysis requested	Quantity	Tariff (FCFA)
1.	Analysis of Pesticide Formulations	1 active ingredient (a.i.)	262 000
2.		2 m.a	335 000
3.		3 m.a	413 000
4.		More than 3 m.a.	On quote

No.	Analysis requested	Quantity	Tariff (FCFA)
5.	Pesticide residue testing	Detection	On quote
6.		Quantification by active ingredient	On quote
7.		Determination of the number of colonies of organisms on biopesticides (stem, count)	On quote
8.		Other physical and chemical parameters	On quote
9.	Analysis of fertilizers and soil improvers with a pest risk	By Element	On quote

c) The costs of analysing samples of plants and plant products as well as the methods of collection are set by a joint order of the Minister in charge of Agriculture and the Minister in charge of Finance.

(12) Fees for technical audits are introduced with a view to the issue of approvals in the phytosanitary sector.

a) Any natural or legal person carrying out phytosanitary activities is subject to payment of the technical audit fees for the issuance of approvals in the phytosanitary sector.

b) The costs of the technical audit for the issue of approvals in the phytosanitary sector are set as follows:

- Category 1 (importers, importers-distributors): 200,000 CFA francs/structure

- Category 2 (distributors, resellers, retailers, export, manufacturers, formulation, packaging): 100,000 FCFA/structure

c) The costs of the technical audit for the issuance of approvals in the phytosanitary sector as well as the methods of collection are set by a joint order of the Minister in charge of Agriculture and the Minister in charge of Finance.

(13) Fees for issuing an import declaration for a plant protection product, fertiliser or treatment device are introduced.

d) Any natural or legal person carrying out the import activities of plant protection products, fertilisers or treatment equipment is subject to payment of the costs of issuing the import declaration for a plant protection product, fertiliser or treatment device.

e) the cost of issuing the import declaration for a phytosanitary product, fertilizer or treatment device is set at 11,500 CFA francs per file.

f) the costs of issuing the import declaration for a phytosanitary product, a fertiliser or a treatment device as well as the methods of collection are set by a joint order of the Minister in charge of Agriculture and the Minister in charge of Finance.

SECTION THIRTY-FIVE.- ***Amendment of certain provisions relating to non-tax revenues from the communication sector***

The provisions of Section Twenty-Five of Finance Law No. 2023/019 of 19 December 2023 on the Finance Law of the Republic of Cameroon for the 2024 fiscal year are amended and supplemented as follows:

1) ……..

(2) Provisions relating to fees, fees and charges for the issue and operation of audiovisual licences.

a) …… ;

b) The costs, fees and charges for the issue and operation of audiovisual licences shall be fixed as follows:

i. Fees for the study of applications for or renewal of audiovisual licences:

- Local radio broadcasts **(community, university, denominational, communal/regional, commercial):** FCFA 250,000;

- National audio broadcasts:

  - **Commercial: FCFA 500,000;**
  - **Community, university, denominational or communal/regional: FCFA 250,000;**

- …… ;

- ……..;

- …… ;

- ……..;

- ……..;

ii. Entry or renewal fees for licences to operate audiovisual communications undertakings:

- Local audio **broadcasts (community, academic, denominational, municipal/regional, commercial):**

  - **Commercial: FCFA 5,000,000 /05 years;**

- **Community, university, denominational or communal/regional: FCFA 1,000,000 /05 years;**

- National audio **broadcasts (community, academic, denominational, municipal/regional, commercial):**

- **Commercial: FCFA 25,000,000 /05 years;**
- **Community, university, denominational or communal/regional: FCFA 1,000,000 /05 years;**

- …….. ;

- national television broadcasters or publishers of TV programmes **(community, academic, denominational, municipal/regional and commercial):**

- **Commercial: FCFA 100,000,000 /05 years;**
- **Community, university, denominational or communal/regional institutions: FCFA 10,000,000 /05 years;**

- national operator of distribution of audiovisual content packages, aggregator of audiovisual content of Cameroonian nationality (wired, terrestrial or satellite distribution **): FCFA 20,000,000 / 05 years;**

- ……..;

The rest without change.

SECTION THIRTY-SIX.- ***Amendment of certain provisions relating to non-tax revenues from the housing and urban development sector***.

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

1) The revenues of the housing and urban development sector are made up of:
- **the costs of obtaining or renewing** the real estate developer's licence, real estate agent and co-ownership management professional cards;
- …….. ;
- **the costs of obtaining or renewing inspection approvals for private offices and bodies in fire safety in buildings.**

2) The following are subject to the payment **of the fees referred to in paragraph 1 above:**
   a) for the **costs of obtaining or renewing** the real estate developer's licence, the real estate agent and co-ownership trustee professional cards: **any** natural or legal person wishing to practise **or practise** the profession of real estate developer, real estate agent or co-ownership trustee;

b) for the **costs of obtaining or renewing inspection approvals for private offices and bodies in fire safety in buildings: any** natural or legal person wishing to exercise **or exercising** the profession **of project management assistance in fire safety in buildings.**

3) The costs of obtaining the right to obtain the right to obtain **the following are** set as follows:

- ……. ;
- ……. ;
- ……. ;
- **FCFA 1,500,000 for inspection approvals for private offices and organizations in fire safety in buildings;**

4) The renewal fees referred **to in paragraph 1 above** shall be fixed as follows**:**

- ……. ;
- ……. ;
- ……. ;
- **FCFA 1,000,000 for the renewal of control approvals to private organizations in fire safety in buildings.**

5) ……..

6) The duration of the approvals and professional cards referred to in paragraph 1 above is set at five (05) years.

7) The persons referred to in paragraph 2 above, whether or not they hold an authorisation or a professional card, have a period of twelve (12) months to comply with this Law.

<u>SECTION THIRTY-SEVEN</u>.- ***Amendment of certain provisions relating to non-tax revenue and fines in the maritime, river and lake transport sector***

The provisions of Section TWENTY-SEVEN of Law No. 2024/013 of 23 December 2024 on the Finance Law of the Republic of Cameroon for the 2025 fiscal year are amended and supplemented as follows:

Non-tax revenue from the transport sector consists of revenue from services and fines from the maritime, river and lake transport subsector (I) and non-tax revenue from the meteorology subsector (II).

I. Fines from the maritime, inland waterway and lake transport subsector

1) Non-tax revenue from the maritime, river and lake transport subsector is revenue from services that is regularly included in the State budget.
……
……

II. Non-tax revenue from the meteorological subsector.

1) The non-tax revenues of the meteorological subsector are derived from:
- **the costs of issuing certificates of occurrence of meteorological phenomena;**
- **costs for the provision of meteorological and climatological data;**
- **the costs of producing specific analyses of meteorological and climatological data;**
- **the cost of providing specialized weather forecast bulletins;**
- **fines related to fraudulently obtaining and using weather data.**

2) Any natural or legal person who requests meteorological data, information or documents from the network of the administration in charge of meteorology is subject to payment of the fees referred to above. However, administrations and decentralized local authorities within the framework of their own needs, as well as students with a student card and a research certificate are exempted from paying the costs of making meteorological data available.

3) Provisions relating to the costs of issuing certificates of occurrence of meteorological phenomena, making meteorological and climatological data available and producing specific meteorological and climatological analyses.

The costs of issuing certificates of occurrence of meteorological phenomena, making meteorological and climatological data available and producing specific meteorological and climatological analyses are set as follows:

Number	Designation	Price to pay (in FCFA)
1	Issuance of certificates of occurrence of meteorological phenomena	150 000
2	Availability of meteorological and climatological data (by value)	1000

3	**Production of specific analyses of meteorological and climatological data (by parameter per year)**	**100 000**

4) Provisions for the cost of providing specialized weather forecast bulletins.

The costs of providing specialized weather forecast bulletins are set as follows:

Type of Bulletin	Amount (in FCFA)
Numerical Weather Prediction Bulletin	**40 000**
Marine Weather Forecast Bulletin	**50 000**
Aviation Weather Forecast Bulletin	**25 000**
Climate Prediction Bulletin	**60 000**
Agrometeorological Forecast Bulletin	**50 000**

5) Provisions relating to fines related to the fraudulent acquisition and use of weather data:

(a) A fixed fine of between one million (1,000,000) and five million (5,000,000) CFA francs is applied to any person who fraudulently facilitates, proceeds or attempts to obtain data from the network of the administration in charge of meteorology.

(b) The use or attempted use of falsified or fraudulently obtained data from the network of the administration in charge of meteorology is punishable by a fixed fine of between one million (1,000,000) and five million (5,000,000) CFA francs, without prejudice to criminal prosecution.

SECTION THIRTY-EIGHT.- ***Provisions relating to non-tax revenue from the Arts and Culture sector***

This article aims to amend the provisions relating to the exercise of cinematographic activity contained in Law No. 88/013 of 16 December 1988 as well as Law No. 2022/020 of 27 December 2022 on the Finance Law of the Republic of Cameroon for the 2023 fiscal year.

I. Fees of issue

The fees for issuing authorisations and visas applicable to cinematographic activity are set as follows:

- Authorization for cinematographic shooting: 20,000 CFA francs per work;
- Film Exhibition Visas for:
    - National films of less than 60 minutes (short films): 5,000 CFA francs;
    - Foreign films of less than 60 minutes (short films): 15,000 CFA francs;
    - National films of more than 60 minutes (feature films): 10,000 CFA francs;
    - Foreign films of more than 60 minutes (feature films): 30,000 CFA francs;
    - National music videos: 10,000 CFA francs per work;
    - Foreign music videos: 25,000 CFA francs per work;
    - Artistic or cultural advertising content (spots or capsules): 20,000 CFA francs per work.

II. Applicable penalties

a) Infringements of the legal and regulatory provisions governing cinematographic activity, including non-payment of the rights mentioned in the paragraph above, are punishable by fines set as follows:

OFFENCES AMOUNT OF THE FINE (FCFA)

- Exercise without prior authorization: FCFA 100,000
- Unauthorized distribution of films: FCFA 200,000
- Non-compliant operation (fixed cinemas, videograms, itinerant cinemas, occasional exhibitions): FCFA 150,000
- Failure to take out insurance (fire, bodily injury and property damage): FCFA 500,000
- Any person who puts into circulation, projects or causes to be projected in a public place or open to the public during a public session, or makes available to the public, shall be liable to a fine of between four hundred thousand (400,000) and ten million (10,000,000) francs:
    - Forbidden films;
    - Films that do not have the regulatory authorization;
    - Films are forbidden to those under the age of thirteen (13), or at least eighteen (18) years of age, when these minors have been admitted to the theatre.
    - One or more censored parts of a film.

b) Fines are paid to the Public Treasury within three (03) months of notification. Failing this, the forced recovery procedure is initiated in accordance with the regulations in force.

SECTION THIRTY-NINE.- ***Amendment of certain provisions relating to non-tax revenues from the forestry and wildlife sector***

The provisions of Section Twenty-eight of Law 2023/019 of 19 December 2023 on the Finance Law of the Republic of Cameroon for the 2024 fiscal year are supplemented as follows:

1-……..;

2-…….. ;

3-…….. ;

4-…….. ;

5-…….. ;

6- Fees are established for the processing of requests for cancellation or correction of data validated in the computer system dedicated to the management of forest information:

a) The fee referred to in subsection (6) above is payable by any forest entity that uses the forest information management computer system and holds at least one valid and operational title.

b) The fee for requests for cancellation or correction of validated data is set at FCFA one hundred thousand (100,000);

c) However, there is an exemption for:

- **the costs of requests for cancellation or correction of validated data for the approval of a forest inventory and the declaration of a batch of felling, which are set at FCFA two hundred thousand (200,000);**

the fees for requests for cancellation or correction of validated data for the issuance of an annual Operating Permit/Certificate (application for a Permit/Certificate submitted online) which are set at FCFA five hundred thousand (500,000).

SECTION FORTY.- ***Provisions relating to non-tax revenue relating to the mining and industrial sector***

I. The provisions of SECTION THIRTY of Law No. 2024/013 of 23 December 2024 on the Finance Law of the Republic of Cameroon for the 2025 fiscal year are amended and supplemented as follows:

Paragraph 2 (new). – Revenues from the mining and industry sub-sector are made up of:

- ……
  ….

- ……
……

- **Export authorization and transfer fees for explosives magazines;**

- **Costs for studying the file and authorising access to the sites of former quarries**

Paragraph 3 (new) - .....

(1) ……

(2) ……

(5) ……

(6) For the costs of permits for the installation, operation of surface and permanent repositories, conservation, of explosive substances and detonators and fees for authorisations for the local purchase, transfer, import, export and transit of explosive substances and detonators, the tariffs shall be fixed as follows:

a) ……..……

b) ……..

c) ……

d) ……...

e) Fees for Authorization to Import or Destroy **and Export** Explosive Substances and Detonators:

- …… ;
- ……

SECTION FORTY-ONE: ***Modification of certain provisions relating to the methods of collection of annual inspection and control fees.***

The provisions of SECTION THIRTY-ONE of Law No. 2024/013 of 23 December 2024 on the Finance Law of the Republic of Cameroon for the 2025 fiscal year are amended and supplemented as follows:

Paragraph 2 : .....

Paragraph 3: .....

Paragraph 4-(new) Without prejudice to the administrative sanctions in force and legal proceedings where applicable, classified establishments are subject to the financial penalties applicable in accordance with the following procedures:

1) **General financial penalties**

The following offences are punishable by the following fines:

a) **Absence/absence of declaration or authorisation to set up and operate:**

- **2nd class establishments: 500,000 FCFA**
- **1st class establishments: 5,000,000 FCFA**

b) **Refusal to inspect noted by the report and after the end of the period notified by the formal notice:**

- **2nd class establishments: 500,000 FCFA**
- **1st class establishments: 5,000,000 FCFA**

c) **Failure to update the hazard study and emergency plan:**

- **2nd class establishments: 1,000,000 FCFA, increased by 100,000 FCFA per month of delay, capped at 300,000 FCFA**
- **1st class establishments: 2,000,000 CFA francs, increased by 500,000 CFA francs per month of delay, capped at an additional 1,500,000 CFA francs after formal notice**

d) **Failure to declare the change of name of an establishment to the administration within the required deadlines:**

- **2nd class establishments: 500,000 FCFA**
- **1st class establishments: 5,000,000 FCFA**

e) **Transfer of a facility to another location, or any modification thereof resulting in a significant change without prior authorization or additional declaration:**

- **2nd class establishments: 500,000 FCFA**
- **1st class establishments: 5,000,000 FCFA**

f) **Failure to report temporary abandonment:**

- **2nd class establishments: 500,000 FCFA**
- **1st class establishments: 5,000,000 FCFA**

g) **Failure to declare the definitive abandonment:**

- **2nd class establishments: 500,000 FCFA**
- **1st class establishments: 5,000,000 FCFA**

h) Failure to restore the site of installation and operation after dismantling of the installations:

- **2nd class establishments: 500,000 FCFA**
- **1st class establishments: 5,000,000 FCFA**

i) Failure to authorize or declare after two (2) consecutive years without operation:

- **2nd class establishments: 500,000 FCFA**
- **1st class establishments: 5,000,000 FCFA**

j) Failure or delay in reporting an accident that occurred in a classified establishment within the required time limits:

- **2nd class establishments: 500,000 FCFA**
- **1st class establishments: 5,000,000 FCFA**

k) Continued operation of a classified establishment whose removal, closure or suspension has been ordered:

- **2nd class establishments: 1,500,000 FCFA**
- **1st class establishments: 5,000,000 FCFA**

2) Specific penalties for classified establishments for the filling, storage and distribution of liquefied petroleum gas:

a) Failure to declare and authorise the establishment and operation:

- **2nd class establishments: 1,000,000 FCFA**
- **1st class establishments: 5,000,000 FCFA**

b) Failure to declare a change of regime, on classification from 2nd to 1st class: 3,000,000 FCFA

c) Failure to comply with the specifications relating to the layout of installations and the storage of pressure vessels for establishments for the distribution and sale of liquefied petroleum gas:

- **2nd class establishments: 500,000 FCFA**
- **1st class establishments: 1,000,000 CFA francs, with an increase of 100,000 CFA francs per month of delay, capped at 300,000 CFA francs, from the end of the period notified by the formal notice**

(d) Itinerant filling of liquefied petroleum gas cylinders: CFAF 10,000,000

e) Failure to comply with the conditions for the development of storage depots and filling centres for liquefied petroleum gas:

- **10,000,000 CFA francs, with an increase of 100,000 CFA francs per month of delay, capped at 300,000 CFA francs, from the end of the period notified by the formal notice**

3) Penalties for natural or legal persons approved in the context of classified establishments:

a) Failure to transmit the activity report for the past financial year within the required deadlines, according to the standard model:

- **Natural person: 250,000 FCFA**
- **Legal entity: 500,000 FCFA**

b) Refusal to comply with surveillance actions carried out by the administration in charge of classified establishments or by a duly authorised person:

- **Natural person: 500,000 FCFA**
- **Legal entity: 1,000,000 FCFA**

c) Failure to communicate the amount of the services related to the interventions carried out within the framework of the approval granted to the administration in charge of classified establishments:

- **Natural person: 100,000 FCFA**
- **Legal entity: 200,000 FCFA**

d) Lack of valid approval:

- **Natural person: 250,000 FCFA**
- **Legal entity: 500,000 FCFA**

Paragraph 5.-(new) Without prejudice to the administrative penalties in force and legal proceedings where applicable, operators/manufacturers of gas pressure vessels and water vapour pressure vessels, natural or legal persons approved

in the context of pressure vessels, shall be subject to the financial penalties applicable in accordance with the following procedures:

1) Penalties for operators/manufacturers of gas pressure vessels and water vapour pressure vessels:

(a) Failure to declare before commissioning: CFAF 20,000, increased by CFAF 5,000 per month of delay, up to a maximum of CFAF 15,000, from the end of the period notified by the formal notice

b) Failure to comply with the test periodicities: 5,000 CFA francs per aircraft, increased by 500 CFA francs per day of delay, capped at 1500 CFA francs

(c) Refusal of inspections and tests on a pressure vessel to sworn agents of the administration in charge: CFAF 3,000 per vessel, plus CFAF 500 per pressure vessel

(d) Failure or delay in the declaration of an accident on a pressure vessel: CFAF 50,000 per vessel, increased by CFAF 10,000 per day of delay, up to a maximum of CFAF 30,000

2) Penalties for natural or legal persons approved in the field of pressure vessels

a) Lack of valid approval:

- **Natural person: 250,000 FCFA**
- **Legal entity: 500,000 FCFA**

b) Forgery and use of forgery in the inspection of pressure vessels by an approved company:

- **Natural person: 1,000,000 FCFA**
- **Legal entity: 2,000,000 FCFA**

c) Failure to repay the sums due collected from the operator:

- **Natural person: 250,000 FCFA**
- **Legal entity: 500,000 FCFA**

d) Failure to refer the matter to the administration in charge before carrying out any expert report relating to pressure vessels:

- **Natural person: 500,000 FCFA**
- **Legal entity: 1,000,000 FCFA**

e) Failure to transmit the activity report for the past financial year within the required deadlines, according to the standard model:

- **Natural person: 250,000 FCFA**
- **Legal entity: 500,000 FCFA**

f) Refusal to submit to surveillance actions by the administration in charge of pressure vessels or by a person mandated by the said administration:

- **Natural person: 500,000 FCFA**
- **Legal entity: 1,000,000 FCFA**

g) Failure to communicate the amount of the services related to the interventions carried out within the framework of the approval granted to the administration in charge of pressure vessels:

- **Natural person: 100,000 FCFA**
- **Legal entity: 200,000 FCFA**

Paragraph 6.- (new) Recidivism

The penalties provided for in paragraphs 4 and 5 above give rise to an additional right in the event of a repeat offence.

SECTION FORTY-TWO.- ***Provisions relating to non-tax revenue from the youth and civic education sector***

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

1) Revenues from the youth and civic education sector are made up of:

- ……..;
- ……..;
- ……..;
- ……..;
- **infrastructure rental costs;**

- **the costs of selling sports equipment from the Project for the Socio-Economic Integration of Young People through the Creation of Micro-enterprises for the Manufacture of Sports Equipment (PIFMAS).**

2) ……

3) ……

4) ……

5) ……

6) Provisions relating to infrastructure rental costs.

a) Any legal or natural person requesting the provision of the multipurpose or conference room and the sports platform is subject to the payment of the rental costs of the infrastructure.

b) The amounts of the fees referred to in paragraph (a) above shall be fixed by regulation.

7) Provisions relating to the costs of acquiring sports equipment for the Socio-Economic Integration of Young People through the Creation of Micro-enterprises for the Manufacture of Sports Equipment (PIFMAS).

a) Any person wishing to acquire sports equipment from the PIFMAS is subject to the payment of the costs of acquiring sports equipment.

b) The amounts of the fees referred to in paragraph (a) above shall be fixed by regulation.

<u>SECTION FORTY-THREE</u>.- ***Provisions relating to non-tax revenue from the Small and Medium-sized Enterprises, Social Economy and Handicrafts sector.***

The provisions of Section THIRTY-TWO of Law No. 2024/013 of 23 December 2024, on the Finance Law of the Republic of Cameroon for the 2025 fiscal year, are amended and supplemented as follows:

1) It is established in the Small and Medium-sized Enterprises, Social Economy and Handicrafts sector:

- ……;
- ……;
- ……;
- ……;
- ……;
- **rental costs for stands, commercial spaces or logistics and exhibition rights during the Cameroon International Handicrafts Fair (SIARC);**
- **fees for the purchase of entry tickets to the Cameroon International Handicrafts Fair (SIARC);**

2) ……..
;
3) ……...
;
4) ……..
;
5) ……...
;
6) Provisions relating to the rental costs of stands, commercial spaces or logistics and exhibition rights during the Cameroon International Handicrafts Fair (SIARC);

a) Any natural or legal person wishing to participate in the Cameroon International Handicrafts Fair (SIARC**) is subject to the payment of the rental fees** for stands, commercial spaces or rental of logistics and exhibition rights during the Cameroon International Handicrafts Fair (SIARC).

The rental amounts for stands, commercial spaces or logistics and exhibition rights during the Cameroon International Handicrafts Fair (SIARC) are set by regulation**.**

7) Provisions relating to the purchase of entrance tickets to the Cameroon International **Handicrafts** Fair (SIARC).

a) Any social person wishing to visit the site of the Fair is subject to the payment of the fees **for the purchase of tickets to the Cameroon International Handicrafts Fair (SIARC).**

b) The costs referred to in paragraph (a) of this paragraph shall be set at 200 CFA francs.

SECTION FORTY-FOUR.- ***Provisions relating to non-tax revenue from the Justice sector***

1. **It is established in the sub-sector of the Prison Service of:**

- **Costs relating to the transfer of penal labour;**
- **Revenues from prison production;**
- **Costs relating to the health services of prison medical centres;**
- **Costs relating to training provided by the National School of Penitentiary Administration.**

2. Provisions relating to the costs of transferring criminal labour.

a) The following are subject to the payment of the costs of transferring criminal labour: all natural or legal persons, public or private, requesting the provision of prisoners for work or services, in accordance with the legislation and regulations in force.

b) The costs of providing penal labour per working day and per prisoner shall be set as follows:

- **Costs for the provision of a labourer: FCFA 1000**
- **Technician Provision Fee: FCFA 1500**
- **Food costs: FCFA 500**
- **Supervision costs per escort staff: FCFA 1000**

3. Provisions relating to income from prison production.

a) Revenues from prison production include:

- The sale of goods and manufactured products in prison workshops;
- The marketing of agropastoral, artisanal or industrial products produced in prisons and for which prisoners constitute the labour force.
- The sale prices of the said goods are set by the competent authority.

4. Provisions relating to the costs of health services in prison medical centres.

c) The following persons are subject to payment of the costs of health services: any non-prisoner receiving care provided in a prison medical centre.

d) The costs are set by a specific text of the Minister in charge of prison administration.

e) Prisoners shall be exempted from payment of the costs referred to in this paragraph.

5. Provisions relating to the training costs of the National School of Penitentiary Administration.

a) The following are subject to the payment of training fees:

- The students;
- Interns;
- MINDEF candidates;
- Foreign candidates.

b) Training costs are set by a special text of the Minister in charge of prison administration.

SECTION FORTY-FIVE.- ***Provisions relating to non-tax revenues from the tourism and leisure sector***

1) Revenues related to the tourism and recreation sector include:

- **the costs of studying applications for a permit to build, develop, transform or extend a tourist establishment or a leisure facility;**
- **the costs of studying applications for a permit to operate a tourist establishment or a leisure facility;**
- **the fee levied when issuing permits to operate a tourism or leisure establishment (licence fees).**
- **the costs of renewing an authorisation, approval or licence to operate a tourism or leisure establishment;**
- **the fee related to the rental of the sign;**
- **Transfer fees for authorisations, approvals or licences;**
- **the costs of classification, reclassification or downgrading of a tourist establishment, a leisure facility or a tourist agency;**
- **the costs of homologation of leisure facilities for public and commercial use;**

2) Provisions relating to the payment of fees for the study of applications for authorisation to build, develop, transform or extend a tourist establishment or a leisure facility.

a) Any natural or legal person who applies for a permit to build, transform, develop, transform or extend a tourism or leisure establishment is subject to payment of the costs of studying applications for a permit to build, develop, transform or extend a tourism or leisure establishment.

b) The costs of studying applications for authorisation to build, develop, transform or extend a tourist establishment or a leisure facility are set as follows:

i) **Hotels**: 200,000 CFA francs per star.

ii) **Motels**: 100,000 CFA francs.

iii) **Furnished apartments**: 100,000 CFA francs per star.

iv) **Restaurants**: 50,000 CFA francs per fork.

v) **Establishments and Leisure Parks**: first category: 100,000 CFA

francs; second category: 200,000 CFA francs; third category: 300,000 CFA francs.

vi) **Tourist agency**: first category: 100,000 CFA francs; second category: 200,000 CFA francs; third category: 300,000 CFA francs.

3) Provisions relating to the payment of fees for the study of applications for an operating permit for a tourist establishment or a leisure facility.

a) Any natural or legal person who applies for an authorisation to operate a tourism or leisure establishment is subject to the payment of the costs of studying applications for an application for a permit to operate a tourism or leisure establishment

b) The fees for studying applications for a permit to operate a tourist establishment or a leisure facility are set as follows:

i) **Hotels:** 100,000 CFA francs per star.

ii) **Motels:** 50,000 CFA francs.

iii) **Furnished apartments**: 50,000 CFA francs per star.

iv) **Restaurants**: 25,000 CFA francs per fork.

v) **Establishments and Leisure Parks**: first category: 50,000 CFA francs; second category: 100,000 CFA francs; third category: 200,000 CFA francs.

vi) **Tourist agency**: first category: 500,000 CFA francs; second category: 100,000 CFA francs; third category: 150,000 CFA francs.

4) Provisions relating to the payment of the fee levied on the issue of operating permits for tourism or leisure establishments (licence fees).

a) Any natural or legal person who applies for a permit to build or open an establishment in the tourism and leisure sector is subject to payment of the fee referred to in paragraph 4 above.

b) The period of validity of an authorization or license to operate an accommodation establishment is **five (05) years** from the date of signature of the said authorization or license.

c) The period of validity of an authorization or license to operate a restaurant, a tourism agency, a leisure infrastructure, a structure for the organization of trips and stays, a professional training establishment in tourism, hospitality or leisure is **three (03) years** from the date of signature of the said authorization or license.

d) The rates of the licence fee or fees levied on the issue of a permit to operate a tourism or leisure establishment are set as follows:

i) **Hotels**: 200,000 CFA francs per star.

ii) **Motels**: 200,000 CFA francs.

iii) **Furnished apartments**: 100,000 CFA francs per star.

iv) **Restaurants**: 50,000 CFA francs per fork.

v) **Establishments and Leisure Parks**: first category: 100,000 CFA francs; second category: 200,000 CFA francs; third category: 300,000 CFA francs.

vi) **Tourist agency**: first category: 100,000 CFA francs; second category: 200,000 CFA francs; third category: 300,000 CFA francs.

vii) **Holiday and leisure centres:** 100,000 CFA francs in all categories

viii) **Structures for the organization of trips and stays:** 200,000 CFA francs for all categories.

ix) **Tourist sites**: 200,000 CFA francs

x) **Vocational training establishment in tourism, hotels or leisure**: 250,000 CFA francs.

xi) **Residential house transformed into tourism, accommodation or catering establishments: cities of Yaoundé and Douala:** 600,000 CFA francs; **Cities of Kribi and Limbe**: 500,000 CFA francs; **Other Regional Capitals**: 300,000 CFA francs; **Other cities**: 150,000 CFA francs

5) Provisions relating to the payment of the renewal fees for an authorization, approval or licence to operate a tourism or leisure establishment.

a) Any natural or legal person who applies for the **renewal of an** authorisation, approval or licence to operate a tourism or leisure establishment, a travel and stay organisation structure, a tourist site, a vocational training establishment in tourism, hotels or leisure, a residential house transformed into a tourism, accommodation or catering establishment is subject to the payment of the fee referred to in paragraph 5 above

b) The fees for renewing an authorisation, approval or licence to operate a tourism or leisure establishment are set as follows:

i) **Hotels:** 100,000 CFA francs per star.

ii) **Motels**: 100,000 CFA francs.

iii) **Furnished apartments**: 50,000 CFA francs per star.

iv) **Restaurants:** 25,000 CFA francs per fork.

v) **Establishments and Leisure Parks**: first category: 50,000 CFA francs; second category: 100,000 CFA francs; third category: 150,000 CFA francs.

vi) **Tourist agency:** first category: 50,000 CFA francs; second category: 100,000 CFA francs; third category: 150,000 CFA francs.

vii) **Holiday and leisure centres**: 50,000 CFA francs in all categories

viii) **Structures for the organization of trips and stays:** 50,000 CFA francs for all categories.

ix) **Tourist sites:** 100,000 CFA francs

x) **Vocational training establishment in tourism, hospitality or leisure:** 100,000 CFA francs.

xi) **Residential house transformed into tourism, accommodation or catering establishments: cities of Yaoundé and Douala:** 300,000 CFA francs**; Cities of Kribi and Limbe:** 250,000 CFA francs**; Other Regional Capitals:** 150,000 CFA francs**; Other cities:** 75,000 CFA francs

6) Provisions for the payment of the sign fee

a) Any person holding a licence to operate a tourist establishment, a leisure facility, a travel and stay organisation structure or a tourist site is subject to the payment of an annual fee related to the allocation as a rental of a sign that he or she is required to permanently affix to the façade of the said establishment, site or structure. The administration in charge of tourism and leisure is the only one authorized to issue signs.

b) It is an offence to refuse, non-pay or late payment of the fee for the sign in accordance with the regulations in force.

c) Offences related to the refusal, non-payment or late payment of the fee related to the sign are punishable by a fine equal to the initial amount, which is doubled in the event of a repeat offence.

d) In the event of a categorical refusal by a promoter of a tourism or leisure establishment to pay the fee referred to in paragraph 6, the administration in charge of tourism and leisure may proceed with the temporary or permanent closure of the establishment concerned.

e) The rates of the annual fee related to the sign are set as follows:

i) **Hotels:** 50,000 CFA francs per star.

ii) **Motels**: 50,000 CFA francs.

iii) **Furnished apartments**: 50,000 CFA francs per star.

iv) **Hostels and accommodation establishments not classified**: 25,000 F CFA

v) **Restaurants:** 25,000 CFA francs per fork.

vi) **Leisure Establishments and Parks**: first category: 50,000 CFA francs; second category: 75,000 CFA francs; third category: 100,000 CFA francs.

vii) **Tourist agency:** first category: 50,000 CFA francs; second category: 100,000 CFA francs; third category: 150,000 CFA francs.

viii) **Holiday and leisure centres**: 50,000 CFA francs in all categories

ix) **Structures for the organization of trips and stays:** 50,000 CFA francs for all categories.

x) **Tourist sites:** 50,000 CFA francs

xi) **Vocational training establishment in tourism, hotels or leisure:** 50,000 CFA francs.

xii) **Residential house transformed into tourism, accommodation or catering establishments: cities of Yaoundé and Douala:** 100,000 CFA francs**; Cities of Kribi and Limbe:** 50,000 CFA francs**; Other Regional Capitals:** 50,000 CFA francs**; Other cities:** 25,000 FCFA

7) Provisions relating to the payment of transfer fees for authorisations, approvals or licences.

a) Any natural or legal person who requests the transfer of an authorisation, approval or licence to operate a tourism or leisure establishment, a structure for the organisation of trips and stays, a tourist site, a vocational training establishment in tourism, hotels or leisure, a dwelling house transformed into a tourism, accommodation or catering establishment is subject to the payment of the transfer fees referred to in paragraph 7 above

b) The rates of the transfer fees for an authorisation, approval or licence to operate a tourism or leisure establishment are set as follows:

i) **Hotels:** 100,000 CFA francs per star.

ii) **Motels**: 100,000 CFA francs.

iii) **Furnished apartments**: 50,000 CFA francs per star.

iv) **Restaurants:** 25,000 CFA francs per fork.

v) **Establishments and Leisure Parks**: first category: 50,000 CFA francs; second category: 100,000 CFA francs; third category: 150,000 CFA francs.

vi) **Tourist agency:** first category: 50,000 CFA francs; second category: 100,000 CFA francs; third category: 150,000 CFA francs.

vii) **Holiday and leisure centres**: 50,000 CFA francs in all categories

viii) **Structures for the organization of trips and stays:** 50,000 CFA francs for all categories.

ix) **Tourist sites:** 100,000 CFA francs

x) **Vocational training establishment in tourism, hospitality or leisure:** 100,000 CFA francs.

xi) **Residential house transformed into tourism, accommodation or catering establishments: cities of Yaoundé and Douala:** 300,000 CFA francs**; Cities of Kribi and Limbe:** 250,000 CFA francs**; Other Regional Capitals:** 150,000 CFA francs**; Other cities:** 75,000 CFA francs

8) Provisions relating to the payment of fees for the classification, reclassification, or declassification of a tourist establishment, leisure facility, or travel agency.

a) Any natural or legal person requesting the reclassification of a tourist establishment or leisure facility is subject to the payment of the reclassification fees referred to in paragraph 8 above.

b) The rates for the reclassification fees of a tourist establishment or leisure facility are set as follows:

i) **Hotels:** 100,000 CFA francs per star.

ii) **Motels**: 100,000 CFA francs.

iii) **Furnished apartments**: 50,000 CFA francs per star.

iv) **Restaurants:** 25,000 CFA francs per fork.

v) **Establishments and Leisure Parks**: first category: 50,000 CFA francs; second category: 100,000 CFA francs; third category: 150,000 CFA francs.

vi) **Tourist agency:** first category: 50,000 CFA francs; second category: 100,000 CFA francs; third category: 150,000 CFA francs.

vii) **Holiday and leisure centres**: 50,000 CFA francs in all categories

viii) **Structures for the organization of trips and stays:** 50,000 CFA francs for all categories.

ix) **Tourist sites:** 100,000 CFA francs

9) Provisions relating to the payment of licensing fees for public and commercial recreational equipment.

a) Any natural or legal person operating a public and commercial recreational facility is subject to the payment of licensing fees for such equipment.

b) The licensing fees for public and commercial recreational equipment are set as follows:

• Category 1 recreational facility: 200,000 FCFA;

• Category 2 recreational facility: 400,000 FCFA;

• Category 3 recreational facility: 600,000 FCFA;

• Any other establishment that uses public and commercial recreational equipment: 600,000 FCFA.

SECTION FORTY-SIX.- ***Provisions relating to non-tax revenue from the labour and social security sector***

1) **A share of the proceeds from the sale of Labour Medal insignia, to be paid by authorized dealers, is hereby established within the labour and social security sector.**

2) **Provisions Relating to the Share of Proceeds from the Sale of Labour Medal Insignia**

   a) **All authorized dealers are subject to the payment of this share.**

   b) **The amount of the share referred to in this paragraph, following the purchase of a Labour Medal insignia from the dealer, is set at 10% of the medal's price.**

CHAPTER FOUR
ALLOCATION OF REVENUES

SECTION 1
SPECIAL APPROPRIATION ACCOUNTS

SECTION FORTY-SEVEN: ***Creation of separate Special Appropriation Accounts for the reconstruction of the North-West and South-West regions on the one hand, and the Far North region on the other***

The provisions of SECTION THIRTY-THREE of Law No. 2022/020 of 27 December 2022 on the Finance Law of the Republic of Cameroon for the 2023 fiscal year are amended as follows:

"SECTION THIRTY-THREE (new)-

(1) Two separate special Appropriation accounts shall be opened entitled:

- "Special Fund for the Financing of the Reconstruction of the Economically Damaged Areas of the **Far North Region**";
- "Special Fund for the Financing of the Reconstruction of Economically Damaged Areas in the **North-West and South-West Regions**".

(2) Each of the Funds defined in paragraph 1 above shall separately recount:

1. In revenue:
    a) allocations from the State budget;
    b) contributions from technical and financial partners;
    c) donations and legacies;
    d) any other resources that may be allocated to each Fund in accordance with the legislation in force.
2. In expenditure:
    a) the rehabilitation and development of basic infrastructure;
    b) projects for economic revitalization;
    c) actions contributing to the promotion of social cohesion;
    d) the functioning of the management bodies dedicated to the implementation of reconstruction programmes specific to each geographical area.

(3) A text from the Minister in charge of finance specifies the terms and conditions for managing the resources allocated to each Fund.

SECTION FORTY-EIGHT: ***Creation of a Special Fund for the Economic Empowerment of Women and the Promotion of Youth Employment***

(1) A special purpose account entitled **"Special Fund for Women's Economic Empowerment and the Promotion of Youth Employment" is hereby opened**

(2) The Special Fund for the Economic Empowerment of Women and the Promotion of Youth Employment includes:

1. In revenue:
    a) allocations from the State budget;
    b) contributions from technical and financial partners;
    c) donations and legacies;
    d) any other resources that may be allocated to it in accordance with the legislation in force.

2. In expenditures:

a) the strengthening of the legal framework, with a view to creating an enabling environment for gender equality in the world of work and the economy, as well as for youth employment;

b) the promotion of economic and social policies conducive to women's economic empowerment and youth employment;

c) support for women's and youth entrepreneurship and their access to digital technology and credit;

d) the promotion of education and training and the strengthening of the skills of women and young people;

e) increasing the participation of women and youth in decision-making, while involving other key actors, including the private sector and civil society;

f) strengthening the capacity of local organizations, particularly those of women;

(3) A text from the Minister in charge of finance specifies the procedures for managing the resources allocated to this Fund.

SECTION FORTY-NINE.- The ceiling of the special purpose account for the support of cultural policy is set at two hundred million CFA francs (200,000,000) for the year 2026.

SECTION FIFTY.- The ceiling of the trust account for the financing of sustainable development projects in the field of water and sanitation is set at CFA francs nine hundred million (900,000,000) for the 2026 fiscal year.

SECTION FIFTY-ONE- The ceiling of resources intended to supply the Special Fund for the Protection of Wildlife is set at five hundred million CFA francs (500,000,000) for the 2026 fiscal year.

SECTION FIFTY-TWO.- The ceiling of taxes to be paid to the Special Fund for Forestry Development is set at three billion CFA francs (3,000,000,000) for the 2026 fiscal year.

SECTION FIFTY-THREE.- The ceiling of the National Fund for the Environment and Sustainable Development is set at CFA francs one billion five hundred million (1,500,000,000) for the 2026 fiscal year.

SECTION FIFTY-ONE .- The ceiling of resources intended to supply the special purpose account for the development of the postal sector is set at CFA francs nine hundred million (900,000,000) for the 2026 fiscal year.

SECTION FIFTY-TWO.- The ceiling of resources intended to supply the Special Fund for Electronic Security Activities is set at CFA francs one billion five hundred million (1,500,000,000) for the 2026 fiscal year.

SECTION FIFTY-THREE.- The ceiling of the trust account for the support and development of tourism and leisure activities is set at CFA francs one billion (1,000,000,000) for the 2026 fiscal year.

SECTION FIFTY-FOUR.- The ceiling of resources intended to supply the special purpose account for the production of secure transport documents is set at **CFA francs eight billion (8,000,000,000)** for the 2026 fiscal year.

SECTION FIFTY-FIVE.- The ceiling of resources intended to supply the Electricity Sector Development Fund is set at CFA francs fifteen billion (15,000,000,000) for the 2026 fiscal year.

SECTION FIFTY-SIX.- The ceiling of resources intended to supply the Fund for the Financing of the Reconstruction of the Economically Damaged Areas of the Far North Region **is set at** thirty-seven billion CFA francs one hundred million (37,100,000,000**) for the 2026 fiscal year.**

SECTION FIFTY-SEVEN.- The ceiling of resources intended to supply the Fund for the Financing of the Reconstruction of Economically Damaged Areas of the **North-West and South-West Regions** is set at **twelve billion nine hundred million (12,900,000,000) CFA francs** for the **2026 fiscal year**.

SECTION FIFTY-EIGHT: The ceiling of resources intended to supply the Special Fund for the Economic Empowerment of Women and the Promotion of Youth Employment is set at CFA francs fifty billion (50,000,000,000) for the 2026 fiscal year.

SECTION 2
CAPPING OF TAXES ALLOCATED TO PUBLIC BODIES

SECTION FIFTY-NINE.- The ceiling of the contribution to the mortgage credit (CCF) allocated to the Cameroon Housing Loan Fund (CFC) is set at FCFA five billion (5,000,000,000) for the 2026 fiscal year.

SECTION SIXTY.- The ceiling of the Contribution to the National Employment Fund (CFNE) allocated to the National Employment Fund (NEF) is set at CFA francs nine billion (9,000,000,000) for the 2026 fiscal year.

SECTION SIXTY-ONE- The ceiling of the public procurement regulatory rights assigned to the Public Contracts Regulatory Agency (PCRA) is set at FCFA eight billion (8,000,000,000) for the 2026 fiscal year.

SECTION SIXTY-TWO.- The ceiling on the proceeds of the Special Tax on Petroleum Products (STPP), toll and weighing revenues, paid to the Road Fund is set at CFA francs sixty billion (60,000,000,000) for the 2026 fiscal year.

SECTION SIXTY-THREE. – The ceiling for the contribution to the National Employment Fund (CFNE) allocated to the National Employment Fund (NEF) is set at FCFA ten billion (10,000,000,000) for the 2026 fiscal year.

SECTION SIXTY-FOUR. – The ceiling for the public procurement regulatory fees allocated to the Public Procurement Regulatory Agency (PCRA) is set at FCFA eight billion (8,000,000,000) for the 2026 fiscal year.

SECTION SIXTY-FIVE. – The ceiling for the revenue from the Special Tax on Petroleum Products (STPP), toll and weighbridge fees, allocated to the Road Fund, is set at FCFA sixty billion (60,000,000,000) for the 2026 fiscal year.

SECTION SEVENTY-FIVE.- The ceiling on the proceeds of the Special Tax on Petroleum Products (STPP), toll and weighing revenues, paid to the Road Fund is set at CFA francs sixty billion (60,000,000,000) for the for the 2026 fiscal year.

SECTION SEVENTY-SIX.- The ceiling of the fee paid by the autonomous port organizations to the National Port Authority (NPA) is set at FCFA five billion one hundred million (5,100,000,000) for the for the 2026 fiscal year.

SECTION SIXTY-SEVEN.- The ceiling for the proceeds of the automobile stamp duty allocated to decentralized local authorities is set at CFA francs seven billion (7,000,000,000) for the for the 2026 fiscal year.

SECTION SIXTY-EIGHT.- The ceiling for the share of resources from the Contribution to Crédit Foncier and the Special Telecommunications Fund allocated to the Investment Promotion Agency (API) is set at CFA francs six billion (6,000,000,000) for the for the 2026 fiscal year.

SECTION SIXTY-NINE.- The ceiling of the part of the title fee and that of the proceeds of fines affected by Law No. 2011/022 of December 14, 2011 governing the electricity sector at the Electricity Sector Regulatory Agency (ARSEL), is set at FCFA four billion five hundred million (4,500,000,000) for the 2026 fiscal year.

SECTION SEVENTY.- The ceiling on the share resulting from the entry fees and/or the renewal fees of authorisations granted to providers of network and information systems security services, the share of the penalties imposed, the annual fee of 0.5% of the turnover of operators and operators of electronic communications networks, the share of the address use fee, prefixes and telephone numbers, as well as the share from the fees for the use of radio frequencies allocated to the National Agency for Information and Communication Technologies (ANTIC), is set at FCFA **eight billion (8,000,000,000) for the 2026 fiscal year.**

SECTION SEVENTY-ONE.- The ceiling on the share of the entry fees and/or the fees for the renewal of authorisations for activities in the telecommunications sector, the share of the penalties established by the law governing electronic communications, the share of the fees for the use of radio frequencies, the share of the fees for the use of addresses, prefixes and numbers or blocks of numbers, the annual fee of 1.5% of the pre-tax turnover of network operators and service providers assigned to the Telecommunications Regulatory Agency (ART), is set at CFA francs eighteen billion five hundred million (18,500,000,000) for the 2026 for the 2026 fiscal year.

SECTION SEVENTY-TWO.- The ceiling on aeronautical fees and the share of fines collected pursuant to the law on the civil aviation regime in Cameroon assigned to the Cameroon Civil Aviation Authority (CCAA), is set at FCFA eighteen billion million (18,000,000,000) for the 2026 fiscal year.

SECTION SEVENTY-THREE.- The ceiling for the share of the inspection tax from the Import Verification Program (PVI) allocated to the National Agency for Standards and Quality (ANOR), is set at CFA francs six billion five hundred million (6,500,000,000) for the 2026 for the 2026 fiscal year.

SECTION SEVENTY-FOUR.- The ceiling on the share of the title fee levied on the turnover of electricity sector operators and the budget surpluses of the electricity sector regulator allocated to the Rural Electrification Agency (AER), is set at CFA francs four billion (4,000,000,000) for the 2026 fiscal year.

SECTION SEVENTY-FIVE.- The ceiling of the share of the export royalty for cocoa and coffee and the proceeds of fines resulting in particular from the export of poor quality products allocated to the Cocoa and Coffee Sector Development Fund (FODECC), is set at **CFA francs ten billion (10,000,000,000)** for the 2026 fiscal year.

SECTION SEVENTY-SIX.- The ceiling on the share of the cocoa and coffee export fee allocated to the National Office of Cocoa and Coffee (ONCC) is set at **CFA francs seven billion (7, 000,000,000)** for the 2026 fiscal year.

SECTION SEVENTY-SEVEN.- The ceiling on the proceeds of the annual contributions of professional shippers and the fees for the issuance of Electronic Cargo Tracking Slips (ECTS) allocated to the National Shippers' Council of Cameroon (CNSC), is set at **FCFA eight billion (8,000,000,000)** for the 2026 fiscal year.

SECTION SEVENTY-EIGHT: The ceiling on the revenue from veterinary health inspection taxes on international trade and other veterinary health inspection taxes allocated to the Maritime Fisheries Development Fund (CDPM) is set at CFA francs one billion five hundred million (1,500,000,000) for the 2026 fiscal year.

SECTION SEVENTY-NINE.- The ceiling on the revenue from the share of the import health and veterinary inspection tax, the share of the cocoa and coffee export fee, and the share of the additional consular cents, allocated to the Chamber of Agriculture, Fisheries, Livestock and Forestry (CAPEF), is set at CFA francs three billion (3,000,000,000) for the 2026 fiscal year.

SECTION EIGHTY .- The ceiling of the revenue from the share of the import sanitary and veterinary inspection tax and the share of the revenue from operating taxes and other veterinary health inspection taxes, allocated to the Livestock Development Fund of the North-West (CDENO), is set at CFA francs one billion (1,000,000,000), for the 2026 fiscal year.

SECTION EIGHTY-ONE- The ceiling for the revenue from the share of the import health and veterinary inspection tax and the share of the revenue from operating taxes and other veterinary health inspection taxes, allocated to the Livestock Development Fund for the North (CDEN), is set at CFA francs one billion (1,000,000,000), for the 2026 fiscal year.

SECTION EIGHTY-TWO .- The ceiling on the revenue from the share of the annual fees paid by approved companies under the investment incentive scheme, the share of the resources from the Contribution to the National Employment Fund, and the share of the registration fees for the trade names of SMEs, allocated to

the Agency for the Promotion of Small and Medium-Sized Enterprises (APME), is set at FCFA one billion (1,000,000,000), for the 2026 financial year.

TITLE THREE

PROVISIONS RELATING TO THE BALANCE OF RESOURCES AND EXPENSES OF THE STATE BUDGET

SECTION EIGHTY-THREE.- The State budget for the 2026 fiscal year is balanced in resources and uses at 8,816,400,000,000 CFA francs 8,683,900,000,000 for the general budget and CFA francs 132,500,000,000 for the Special Appropriation Accounts.

CHAPTER ONE
RESOURCE ASSESSMENT

SECTION EIGHTY-FOUR.- The products and revenues applicable to the general budget of the Republic of Cameroon for the 2026 fiscal year are estimated at CFA francs 8,683,900,000,000 and are broken down as follows, by type of revenue:

(Unit: million FCFA)

ACCOUNTS	LABEL	2025	2026
	A-REVENUES	**5 434 800**	**5 687 100**
	TITLE I - TAX REVENUE	***4 487 800***	***4 827 300***
711	TAXES ON INCOME, PROFITS AND CAPITAL GAINS	977 550	995 550
712	TAXES ON WAGES PAID AND OTHER REMUNERATION	350 000	380 000
713	WEALTH TAXES	20 550	22 550
714	INTERNAL TAXES AND DUTIES ON GOODS AND SERVICES	2 399 039	2 655 167
715	TAXES ON FOREIGN TRADE AND INTERNATIONAL TRANSACTIONS	580 406	613 253
716	OTHER TAXES AND DUTIES ON GOODS AND SERVICES	20 525	18 780
719	OTHER TAX REVENUE	139 730	142 000
	TITLE II - DONATIONS, ASSISTANCE FUNDS AND LEGACIES	**90 400**	**73 900**
741	DONATIONS FROM INTERNATIONAL INSTITUTIONS	45 810	31 700
742	DONATIONS FROM FOREIGN GOVERNMENTS	44 590	42 200
	TITLE III - SOCIAL CONTRIBUTIONS	**71 885**	**79 872**
725	SOCIAL SECURITY CONTRIBUTION	71 885	79 872
	TITLE IV - OTHER REVENUE	**784 715**	**706 028**
721	INCOME FROM PROPERTY AND THE DOMAIN OF THE STATE OTHER THAN INTEREST	626 160	529 856
722	FEES AND ADMINISTRATIVE CHARGES	36 881	40 975
723	FINES, PENALTIES AND MONETARY PENALTIES	13 582	15 091
729	OTHER NON-TAX RECEIPTS	21 762	24 181
754	PROCEEDS FROM DISPOSALS OF FIXED ASSETS	421	451

(Unit: million FCFA)

ACCOUNTS	LABEL	2025	2026
759	OTHER EXCEPTIONAL REVENUES	64 840	72 124
771	INTEREST ON LOANS AND ADVANCES	1 043	1 159
772	INTEREST ON TERM DEPOSITS	332	370
774	INTEREST ON INVESTMENT SECURITIES	364	405
775	GAINS ON FINANCIAL ASSETS	18 547	20 607
776	FOREIGN EXCHANGE GAINS	307	468
779	OTHER FINANCIAL PRODUCTS	476	341
	B - BORROWINGS AND OTHER FINANCING	**2 234 200**	**2 996 800**
141	OBLIGATIONS OF THE TREASURY	350 000	400 000
151	BORROWING MULTILATERAL PROJECTS	330 906	352 962
152	PROJECT LOANS FROM GOVERNMENTS AFFILIATED TO THE PARIS CLUB	9 615	10 257
153	INITIAL PROJECT BORROWINGS FROM NON-PARIS CLUB GOVERNMENTS	290 802	310 212
155	PROJECT LOANS FROM EXTERNAL PRIVATE BODIES	143 678	153 268
161	BORROWING MULTILATERAL PROGRAMMES	423 100	264 400
175	OTHER INITIAL BORROWINGS FROM EXTERNAL PRIVATE BODIES	330 000	1 000 000
177	OTHER INITIAL INTERNAL BORROWINGS - PRIVATE BODIES	250 000	250 000
512	BANK OF CENTRAL AFRICAN STATES	106 100	255 700
TOTAL RESOURCES OF THE GENERAL STATE BUDGET (A+B)		**7 669 000**	**8 683 900**

SECTION NINETY-FIVE.- The resources of the Special Purpose Accounts for the 2026 fiscal year are estimated at CFA 132,500,000,000 CFA francs and are broken down as follows by type of revenue:

	REVENUE WORDING	2025	2026
	ELECTRICITY SECTOR DEVELOPMENT FUND	**15 000 000 000**	**15 000 000 000**
1	The share of the water fee or water rights	3 000 000 000	3 000 000 000
2	The share of fines and penalties collected under Law No. 2011/022 of 14 December 2011 governing the electricity sector	1 000 000 000	1 000 000 000
3	The share of the State's dividends in respect of its equity investments in companies in the electricity sector as set by the State Finance Act	500 000 000	500 000 000
4	The share of the entry or renewal fees of electricity sector operators	250 000 000	250 000 000
5	The share of the proceeds from the sale of electricity from the Memve'ele hydroelectric power plant	1 500 000 000	1 500 000 000
6	The annual contributions of operators holding a concession or licence in the electricity sector up to 1% of their annual turnover excluding tax, the basis for calculating turnover	5 200 000 000	5 200 000 000

	REVENUE WORDING	2025	2026
	being for producers for industrial purposes, exclusively limited to the activity relating to the electricity sector		
7	Carry-overs (balance to be carried forward)	3 550 000 000	3 550 000 000
	SPECIAL FUND FOR THE FINANCING OF THE RECONSTRUCTION OF ECONOMICALLY DAMAGED AREAS OF THE FAR NORTH REGION	**0**	**37 100 000 000**
1	World Bank		3 179 000 000
2	BAD		20 302 000 000
3	Postponement		6 619 000 000
4	Subsidy from the General Budget		7 000 000 000
	SPECIAL FUND FOR THE FINANCING OF THE RECONSTRUCTION OF ECONOMICALLY DAMAGED AREAS IN THE FAR NORTH, NORTH-WEST AND SOUTH-WEST REGIONS	**36 400 000 000**	**0**
1	World Bank	1 426 769 000	0
2	IDB	6 873 550 000	0
3	JAPAN	2 000 000 000	0
4	Postponement	11 099 681 000	0
5	Subsidy from the General Budget	15 000 000 000	0
	SPECIAL FUND FOR THE FINANCING OF THE RECONSTRUCTION OF ECONOMICALLY DAMAGED AREAS IN THE NORTH-WEST AND SOUTH-WEST REGIONS	**0**	**12 900 000 000**
1	BAD		750 000 000
2	JAPAN		1 735 000 000
3	Postponement		2 415 000 000
4	Subsidy from the General Budget		8 000 000 000
	SPECIAL FUND FOR WOMEN'S ECONOMIC EMPOWERMENT AND PROMOTION OF YOUTH EMPLOYMENT	**0**	**50 000 000 000**
1	Subsidy from the General Budget		50 000 000 000
	DEVELOPMENT OF THE POSTAL SECTOR	**900 000 000**	**900 000 000**
1	Other levy on public and private operators for the financing of public service missions	564 994 553	445 075 000
2	Levies in respect of the exercise by private operators of the activities conceded, in accordance with the provisions of the law governing postal activity	72 000 000	40 000 000
3	Carry-overs (balance to be carried forward)	263 005 447	414 925 000
	SPECIAL FUND FOR ELECTRONIC SECURITY	**1 500 000 000**	**1 500 000 000**

	REVENUE WORDING	2025	2026
1	Annual contributions from accredited certificate authorities, security auditors, security software vendors, and other authorized security service providers, amounting to 1.5% of their pre-tax revenue	1 000 000	1 000 000
2	Fees for the use of addresses, prefixes and telephone numbers	710 000 000	710 000 000
3	Carry-overs (balance to be carried forward)	789 000 000	789 000 000
	SUPPORT FOR CULTURAL POLICY	**300 000 000**	**200 000 000**
1	Contribution of the services attached to the Ministry in charge of arts and culture	10 000 000	15 000 000
2	Contributions of collective management organisations to the promotion of cultural policy	50 000 000	40 000 000
3	Rights of exploitation of activities related to cinematography	34 000 000	62 000 000
4	Rights of exploitation of cultural heritage	13 000 000	8 000 000
5	Rights resulting from the activities of the shows	30 000 000	20 000 000
6	Rights to exploit the activities of books and reading	3 000 000	3 000 000
7	Royalties paid for the representation or documentation of folklore	50 000 000	0
8	Remuneration for private copying of phonograms, videograms and printed works	100 000 000	20 000 000
9	Carry-overs (balance to be carried forward)	0	27 000 000
10	Income from the rental of cultural centres, venues and podium buses	10 000 000	5 000 000
	FINANCING OF SUSTAINABLE DEVELOPMENT PROJECTS IN THE FIELD OF WATER AND SANITATION	**900 000 000**	**900 000 000**
1	Fines and Settlements	50 000 000	50 000 000
2	Other retained income	20 000 000	50 000 000
3	Contributions from international donors and all voluntary contributions	30 000 000	0
4	Share of the water fee	350 000 000	100 000 000
5	Water withdrawal fee	200 000 000	350 000 000
6	Carry-overs (balance to be carried forward)	100 000 000	100 000 000
7	Sanitation tax	150 000 000	250 000 000
	NATIONAL FUND FOR THE ENVIRONMENT AND SUSTAINABLE DEVELOPMENT	**1 500 000 000**	**1 500 000 000**
1	Fees for access to genetic resources	6 000 000	10 000 000
2	AROE issuance fee	50 000 000	50 000 000
3	Fees for the issuance of waste traceability manifests	50 000 000	100 000 000
4	Technical Visa Fees	250 000 000	220 000 000
5	Costs for the examination of approval files from engineering firms to Environmental and Social Impact Studies and Environmental Audits	2 000 000	2 000 000

	REVENUE WORDING	2025	2026
6	Environmental Permit File Review Fees	35 000 000	35 000 000
7	Costs for the examination of Environmental and Social Impact Assessment and Environmental Audit reports	400 000 000	500 000 000
8	Costs of reviewing the terms of reference relating to Environmental and Social Impact Assessments and Environmental Audits	350 000 000	350 000 000
9	Proceeds from settlement fines as provided for in the Framework Law on Environmental Management	57 000 000	133 000 000
10	Carry-overs (balance to be carried forward)	300 000 000	100 000 000
	FORESTRY DEVELOPMENT	**3 000 000 000**	**3 000 000 000**
1	Authorizations to open breakthrough parks	180 000 000	180 000 000
2	Certificates of Registration as a Wood Processor (CEQTB)	2 000 000	4 000 000
3	Timber Exporter Registration Certificates (CEQEB)	40 000 000	40 000 000
4	Fees for the issuance and renewal of Annual Operating Permits (AOPs)	40 000 000	40 000 000
5	Fees for the allocation and renewal of Annual Operating Certificates (AOCs)	40 000 000	40 000 000
6	Costs of issuing the certificate of materialisation of the limits	20 000 000	30 000 000
7	Certificate of Origin Issuance Fee	35 000 000	35 000 000
8	Issuance fee for the attestation of compliance of the survey plan	1 000 000	1 300 000
9	Development Plan Approval Application Fee	8 000 000	15 000 000
10	Application fees for the granting of approvals	1 000 000	2 025 000
11	Application fees for the allocation of cup sales	15 000 000	15 000 000
12	Permits Cited	650 000 000	650 000 000
13	Licence to operate for special products	6 500 000	6 500 000
14	Share of revenue from fines. Transactions. damages, public or private auctions of seized products and objects	500 000 000	500 000 000
15	Carry-overs (balance to be carried forward)	803 500 000	523 700 000
16	Resources from the sale of secure documents resulting from the contribution of operators in accordance with the regulatory provisions, the unit cost of which is FCFA 100,000	658 000 000	917 475 000
	SPECIAL FUND FOR THE PROTECTION OF WILDLIFE	**500 000 000**	**500 000 000**
1	Leasing rights	100 000 000	70 000 000
2	Gamefarming and gameranching license rights	1 000 000	500 000
3	Hunting Guide License Fees	15 000 000	15 000 000
4	Wildlife Capture Permit Fees	3 000 000	1 500 000
5	Small Hunting Licence Fees	1 000 000	200 000
6	Scientific Research Permit Fees	3 000 000	3 000 000
7	Permit and Hunting Licence Fees	30 000 000	30 000 000
8	Protected Area Entrance Fees	20 000 000	10 000 000
9	Application fees for the granting of approvals to an activity for the exploitation of the FUNE and protected areas	3 000 000	1 000 000

	REVENUE WORDING	2025	2026
10	Application fees for the allocation of hunting areas	0	3 000 000
11	Fees for the Review of Wildlife Survey Plans for ZIC, GCCZ and Game-Farming	3 000 000	2 100 000
12	Fees for the review of the Wildlife Inventory Reports for Zic, GCCZ and Game-Farming	3 000 000	2 100 000
13	Operating Costs of Structures and Equipment in Protected Areas and Zoological Gardens	3 000 000	3 000 000
14	Fees for Application for Review of Management Plans for ICAs, GCCZAs and Game-Farming, Private Zoological Gardens	1 000 000	0
15	Proceeds from fines, settlements, damages, public auctions or private agreements of seized products and miscellaneous objects	50 000 000	30 000 000
16	Carry-overs (balance to be carried forward)	120 000 000	120 000 000
17	Resources for the sale of secure documents for the Transport of Wildlife Products	10 000 000	5 500 000
18	Grants, contributions, donations and bequests from any natural or legal person	30 000 000	0
19	Felling tax	100 000 000	200 000 000
20	Detention tax	1 000 000	100 000
21	Operating tax	3 000 000	3 000 000
	PRODUCTION OF SECURE TRANSPORT DOCUMENTS	**6 000 000 000**	**8 000 000 000**
1	Approval as an intercity road transport terminal manager	1 500 000	1 500 000
2	Approval as a travel manager at an intercity road transport terminal	1 500 000	1 500 000
3	Approval as a consolidator and deconsolidator of goods	1 500 000	1 500 000
4	Accreditation of driving training institutions	1 500 000	1 500 000
5	Approvals for the professions of road transport operator and road transport auxiliary	60 000 000	60 000 000
6	Approvals for the professions of maritime and para-maritime carriers	100 000 000	100 000 000
7	Interim Authorizations	3 000 000	3 000 000
8	Public road transport cards (blue cards)	656 000 000	656 000 000
9	Certificates of Capacity	54 500 000	54 500 000
10	Certificates of capacity for motorized canoes	5 000 000	5 000 000
11	Tug Capacity Certificates	3 000 000	3 000 000
12	Vehicle registration certificates (vehicle registration documents)	3 000 000 000	4 000 000 000
13	Transport licences	100 000 000	100 000 000
14	Temporary maritime booklet	3 000 000	3 000 000
15	Maritime business booklets	2 500 000	2 500 000
16	Pleasure boat driver's license	2 000 000	2 000 000
17	National and International Driver's License	1 300 000 000	1 800 000 000
18	Navigation Permits	5 000 000	5 000 000
19	Carry-overs (balance to be carried forward)	500 000 000	750 000 000
20	Safety Visits	200 000 000	450 000 000

	REVENUE WORDING	2025	2026
	SUPPORT AND DEVELOPMENT OF TOURISM AND LEISURE ACTIVITIES	**1 000 000 000**	**1 000 000 000**
1	Fines and Settlements	90 000 000	100 000 000
2	Concession of classified tourist sites to natural or legal persons	5 000 000	5 000 000
3	Application fees for obtaining tourist concessions	10 000 000	5 000 000
4	The costs of submitting applications for construction, renewal, extension, approval, operation of tourism and leisure establishments	30 000 000	60 000 000
5	Rental of hotel establishments built with public capital and freely managed to national or foreign natural or legal persons	160 000 000	140 000 000
6	Share of revenue from access fees in national parks and wildlife areas	5 000 000	5 000 000
7	Share of the revenue from the tourist tax	600 000 000	600 000 000
8	Fee related to signs	40 000 000	55 000 000
9	Fee levied on the issuance of permits for the construction and opening of hotel establishments	20 000 000	30 000 000
10	Carry-overs (balance to be carried forward)	40 000 000	0
	TOTAL CASE REVENUE	**66 900 000 000**	**132 500 000 000**

CHAPTER TWO

VALUATION OF STATE BUDGET CHARGES

SECTION NINETY-SIX.- The expenses of the general budget of the Republic of Cameroon for the 2026 fiscal year are estimated at FCFA 8,683,900,000,000 and broken down by economic nature as follows:

CODE	LIBEL	2025	2026
CURRENT EXPENSES		**5 816 910 000**	**6 657 600 000**
Title 1	**The Financial Charges of the Debt**	**2 369 700 000**	**3 121 650 000**
14	**PUBLIC SECURITIES THAT ARE MORE THAN ONE YEAR OLD**	**184 384 000**	**553 300 000**
141	Treasury Bond	149 737 000	399 737 000
144	Unmatured accrued interest on government securities with a maturity of more than one year	34 647 000	125 847 000
15	**PROJECT LOANS**	**864 223 000**	**803 223 000**
151	Multilateral project borrowing	110 978 000	90 978 000
152	Project loans from governments affiliated to the Paris Club	50 792 000	49 790 000
153	Initial project borrowings from non-Paris Club Governments	382 576 000	352 076 000
154	Accrued and unpaid interest on project borrowings	165 291 000	166 299 000

CODE	LIBEL	2025	2026
155	Project loans from external private organizations	154 586 000	274 586 000
17	**Other borrowings**	**1 156 093 000**	**1 265 393 000**
174	Accrued and unpaid interest on other borrowings	66 062 000	106 062 000
176	Other initial borrowings from general government	363 791 000	363 791 000
177	Other initial borrowings from institutions and governments	726 240 000	875 540 000
67	**Debt Financial Charges**	**165 000 000**	**165 000 000**
671	Interest and Finance Charges on Debt	165 000 000	224 700 000
Title 2	**Personnel Expenses**	**1 570 665 921**	**1 625 745 000**
66	**Personnel costs**	**1 570 665 921**	**1 625 745 000**
661	Gross salaries of staff under special status in the civil service	1 492 415 493	1 546 415 493
663	Gross salaries of staff on a full balance basis	6 534 735	7 340 735
665	Bonuses, gratuities and other off-pay allowances	86 089	86 089
666	Remuneration of staff out of pay	18 954 631	18 954 631
669	Other staff costs	52 674 973	53 472 973
Title 3	**Expenditure on Goods and Services**	**1 121 642 386**	**1 309 388 000**
60	**Purchase of Goods**	**304 281 534**	**454 281 534**
601	Materials, materials and supplies	112 946 977	162 946 977
605	Water, electricity, gas and other energy sources	75 499 981	125 499 981
606	Specific equipment and supplies	115 834 575	155 834 575
61	**Purchase of Services**	**557 842 589**	**677 842 589**
611	Transport and mission expenses	70 824 886	70 824 886
612	Rent	63 035 556	63 035 556
613	Fees and studies	43 909 917	43 909 917
614	Care and maintenance	27 586 041	27 586 041
615	Insurance	3 716 384	3 716 384
617	Public Relations & Communication Fees	63 838 707	63 838 707
618	Staff training costs	35 419 891	35 419 891
619	Other Acquisitions of Services	249 511 207	369 511 207
62	**Other Services (Refund of Receipts)**	**86 020 143**	**86 020 143**
624	Internal taxes and duties on goods and services	84 000 000	84 000 000
625	Taxes on foreign trade and international transactions	1 980 443	1 980 443
626	Other tax revenue	10 000	10 000
627	Non-tax revenue	29 700	29 700
69	**Current Expenses to Be Broken Down**	**173 498 120**	**370 498 000**
690	Current Expenses to Be Broken Down	173 498 120	370 498 020

CODE	LIBEL	2025	2026
Title 4	**Transfer Expenses**	**752 891 693**	**752 891 693**
63	**Subsidies**	**14 092 432**	**14 092 432**
632	Subsidies to public enterprises	1 500 000	1 500 000
633	Subsidies to private companies	7 606 000	7 606 000
639	Grants to other classes	4 986 432	4 986 432
64	**Transfers**	**738 799 261**	**738 799 261**
641	Transfers to national public institutions	261 605 257	261 605 257
642	Transfers to Decentralized Local Authorities	27 520 660	27 520 660
643	Transfers to other levels of government	309 000	309 000
644	Transfers to non-profit institutions	100 000	100 000
645	Transfers to households	20 419 403	5 419 000
646	Transfers to supranational authorities and contributions to international organizations	13 964 469	13 964 469
647	Transfers to other public budgets	57 211 000	57 211 000
648	Retirement pensions of civil servants and other State employees	260 369 000	257 569 000
649	Other transfers	97 300 472	87 900 472
Title 6	**Other Expenses**	**2 010 000**	**2 010 000**
65	**Exceptional Charges**	**2 010 000**	**2 010 000**
659	Other exceptional charges	2 010 000	2 010 000
CAPITAL EXPENDITURES		**1 852 090 000**	**2 026 300 000**
Title 3	**Expenditure on Goods and Services**	**90 072 022**	**33 110 000**
61	**Purchase of Services**	**90 072 022**	**33 110 000**
613	Fees and studies	90 072 022	33 110 000
Title 4	**Transfer Expenses**	**196 349 480**	**208 822 000**
64	**Transfers**	**196 349 480**	**208 822 000**
641	Transfers to national public institutions	38 079 480	83 100 000
642	Transfers to Decentralized Local Authorities	157 760 000	125 212 000
643	Transfers to other levels of government	510 000	510 000
Title 5	**Capital expenditure**	**1 565 668 497**	**1 705 990 000**
21	**Intangible assets**	**36 811 335**	**36 811 335**
211	Research and development expenses	33 737 000	33 737 000
212	Patents, trademarks, copyrights	228 330	228 330
213	Design of organizational systems-Software packages	2 806 005	2 806 005
219	Other intangible assets	40 000	40 000
22	**Unproduced capital assets**	**64 004 405**	**64 004 405**
221	Land	60 014 405	60 014 405

CODE	LIBEL	2025	2026
223	Plantations and forests	210 000	210 000
224	Body of water	3 750 000	3 750 000
229	Other unproduced capital assets	30 000	30 000
23	**Acquisitions, Construction and Major Repairs of Buildings**	**1 135 594 973**	**1 135 594 973**
231	Office buildings	49 113 863	49 113 863
232	Administrative buildings for residential use (civil and military)	25 663 393	25 663 393
233	Administrative buildings for technical use	45 651 756	52 651 756
234	Works	374 639 752	406 960 752
235	Infrastructure	639 724 073	653 525 073
236	Computer Networks	802 136	802 136
24	**Acquisitions, Constructions and Major Repairs of Equipment and Furniture**	**220 586 437**	**220 586 437**
241	Furniture and equipment for housing and offices	116 044 571	116 044 571
242	Office Computer Equipment	8 555 043	8 555 043
243	Transportation Equipment	15 519 110	15 519 110
244	Technical equipment and tools	67 647 713	67 647 713
247	Strategic or emergency stocks	240 000	240 000
248	Material and furniture in progress	11 070 000	11 070 000
249	Other equipment and furniture	1 510 000	1 510 000
25	**Military Equipment**	**27 671 347**	**27 671 347**
250	Military Buildings	7 146 260	7 146 260
251	Military bases	3 037 500	7 037 500
252	Military works and infrastructure	10 785 321	10 785 321
253	Furniture, military equipment and equipment	2 635 200	2 635 200
255	Police furniture, materials and equipment	60 000	5 260 000
256	Office Buildings	757 066	757 066
257	Command Works	90 000	90 000
258	Ongoing equipment of the armed forces and police	3 160 000	3 160 000
26	**Equity Investments, Related Receivables and Guarantees**	**81 000 000**	**81 000 000**
261	Equity investments in the interior	71 000 000	149 000 000
262	External equity investments	10 000 000	10 000 000
TOTAL EXPENSES		**7 669 000 000**	**8 683 900 000**

SECTION NINETY-SEVEN.- The expenses of the Special Appropriation Accounts for the financial year 2026 are estimated at CFA F 132,500,000,000 and are broken down as follows by type of expenditure:

CODE	LABEL	2025	2026
CURRENT EXPENDITURE		**15 875 130**	**19 513 362**
2	**Personnel Expenditure**	**1 309 000**	**2 460 000**
66	Personnel costs	1 309 000	2 460 000
661	Gross salaries of staff under special status in the civil service	500 000	650 000
663	Gross salaries of staff on a full balance basis	225 000	995 000
664	Gross salaries of non-staff	39 000	50 000
669	Other staff costs	545 000	1 060 000
3	**Expenditure on Goods and Services**	**12 831 130**	**15 709 262**
60	Purchase of Goods	8 326 134	8 487 232
601	Materials, materials and supplies	1 119 500	3 444 153
605	Water, electricity, gas and other energy sources	711 630	1 672 752
606	Specific equipment and supplies	6 495 004	6 770 327
61	Purchase of Services	4 504 996	5 807 030
611	Transport and mission expenses	1 201 496	1 148 776
612	Rent	86 000	58 000
613	Fees and studies	418 000	319 504
614	Care and maintenance	145 000	154 500
615	Insurance	140 000	80 000
617	Public Relations & Communication Fees	1 061 500	1 155 250
618	Staff training costs	1 266 500	1 285 500
619	Other Acquisitions of Services	186 500	105 500
62	Other Services (Refund of Receipts)	0	15 000
627	Non-tax revenue	0	15 000
4	**Transfer Expenses**	**1 735 000**	**1 344 100**
63	Subsidies	40 000	50 000
639	Grants to other classes	40 000	50 000
64	Transfers	1 695 000	1 294 100
641	Transfers to national public institutions	300 000	185 000
644	Transfers to non-profit institutions	1 325 000	450 000
645	Transfers to households	0	500 000
646	Transfers to supranational authorities and contributions to international organizations	70 000	159 100
CAPITAL EXPENDITURES		**49 724 870**	**50 986 638**

CODE	LABEL	2025	2026
3	**Expenditure on Goods and Services**	**5 468 099**	**2 990 837**
60	Purchase of Goods	90 000	95 000
601	Materials, materials and supplies	10 000	95 000
606	Specific equipment and supplies	80 000	0
61	Purchase of Services	5 378 099	2 895 837
613	Fees and studies	5 363 099	2 839 837
617	Public Relations & Communication Fees	0	28 000
618	Staff training costs	10 000	28 000
619	Other Acquisitions of Services	5 000	0
4	**Transfer Expenses**	**1 559 699**	**1 024 699**
64	Transfers	1 559 699	1 024 699
641	Transfers to national public institutions	211 000	65 000
642	Transfers to Decentralized Local Authorities	321 000	235 000
645	Transfers to households	1 015 699	709 699
646	Transfers to supranational authorities and contributions to international organizations	12 000	15 000
5	**Capital expenditure**	**42 697 071**	**58 970 025**
21	**Intangible assets**	**560 000**	**707 647**
211	Research and development expenses	10 000	10 000
212	Patents, trademarks, copyrights	305 000	442 647
213	Design of organizational systems-Software packages	245 000	255 000
22	Unproduced capital assets	346 846	962 025
221	Land	120 000	777 025
223	Plantations and forests	200 846	155 000
224	Body of water	26 000	30 000
23	**Acquisitions, Construction and Major Repairs of Buildings**	**23 634 368**	**25 023 493**
231	Office buildings	1 192 908	1 270 509
232	Administrative buildings for residential use (civil and military)	26 423	402 390
233	Administrative buildings for technical use	10 946 555	10 696 997
234	Works	7 530 732	7 010 546
235	Infrastructure	3 937 750	5 643 051
24	**Acquisitions, Constructions and Major Repairs of Equipment and Furniture**	**18 115 857**	**26 252 937**

CODE	LABEL	2025	2026
241	Furniture and equipment for housing and offices	13 921 221	15 373 010
242	Office Computer Equipment	654 000	687 353
243	Transportation Equipment	942 000	796 075
244	Technical equipment and tools	3 898 636	9 396 499
25	Military Equipment	40 000	25 000
256	Office Buildings	0	18 000
259	Other fixed assets of the armed forces and police	40 000	7 000
TOTAL CASE EXPENDITURES		**66 900 000**	**132 500 000**

CHAPTER THREE
BUDGETARY EQUILIBRIUM

SECTION EIGHTY-EIGHT.- For the financial year 2026, the balance of the State budget resulting from the evaluation of revenue and the setting of expenditure ceilings presented in Articles Eighty-fourth, Eighty-Fifth, Eighty-sixth and Eighty-seventh above shall be set at the following amounts:

(In billions of CFA francs)				
REVENUES	**AMOUNT**		**EXPENDITURE**	**AMOUNT**
I. BUDGET GENERAL				
INTERNAL REVENUE	**5 687,0**		***CURRENT EXPENDITURE (Titles 2, 3, 4 and 6)***	**4 412,1**
Gross Tax Revenue	4 689,5		Gross interest and commissions	532,5
of which VAT credit refunds	*84,0*		***Interest relief on external debt***	***0,0***
Net tax revenue	***4 605,5***		Staff costs	1 625,4
Oil revenues	523,7		Goods and services	1 225,1
			Of which Studies and project management related to the investment	*19,0*
Non-tax revenue	400,0		Current transfers	1 029,1
Total Net Internal Revenue	***5 529,2***		*Of which capital transfers to CPC and EP*	*208,8*
			Of which subsidies paid to the CAS	*65,0*
DONATIONS	**73,8**		***CAPITAL EXPENDITURE (Title 5)***	**1 798,5**
Scheduled Donations	31,7		External financing	738,8
Project donations	42,2		Own resources	965,7
EXCEPTIONAL REVENUES	**0,0**		Participation/Restructuring	94,0
Privatization revenues			***OTHER EXPENSES***	**0,0**
Levies on revenues	0,0		Net lending	0,0
NET REVENUE GENERAL BUDGET	***5 603,0***		***EXPENDITURE GENERAL BUDGET***	***6 210,5***
II – SPECIAL TREASURY ACCOUNTS				
Special Purpose Accounts	**109,1**		**Special Purpose Accounts**	**132,5**
Of which Special Reconstruction Funds Far North, North-West and South-West	*26,6*		*Of which Special Reconstruction Fund for the Far North, North-West and South-West*	*50,0*

			(In billions of CFA francs)	
REVENUES	**AMOUNT**		**EXPENDITURE**	**AMOUNT**
Of which state subsidies	*15,0*			
JAPAN Grant Fund	*1,7*			
AfDB Grant Fund	*1,2*			
Special Fund for Women's Economic Empowerment and Promotion of Youth Employment	*50,0*		*Special Fund for Women's Economic Empowerment and Promotion of Youth Employment*	*50,0*
Of which state subsidies	*50,0*			
Other Trust Accounts	*32,5*		*Other Trust Accounts*	*32,5*
TOTAL NET GOVERNMENT BUDGET REVENUE	**5 647,1**		**TOTAL STATE BUDGETARY EXPENDITURE**	**6 278,0**
III - SALE				
	Amount		**% of GDP**	
NET LENDING/REQUIREMENT	**-631,0**		**-1,7**	
OVERALL BALANCE	**-631,0**		**-1,7**	
CEGAC REFERENCE BALANCE	**-485,0**		**-1,3**	

CHAPTER FOUR
GLOBAL FUNDING AND EMPOWERMENTS

SECTION EIGHTY-NINE.- For the 2026 fiscal year, the cash resources and expenses that contribute to the achievement of financial balance are evaluated as follows:

(In billions of CFA francs)

FINANCING AND CASH FLOW NEEDS	**AMOUNT**		**FINANCING AND CASH RESOURCES**	**AMOUNT**
Overall budget deficit	631,0		Project loans	826,7
Structured debt amortization	1 870,6		Issuance of Government Securities	400,0
External debt	*849,0*		PEF Budget Support	120,0
Domestic debt	*1021,6*		Bank financing	589,7
Outstanding Treasury/CAA Unstructured Debt	498,8		*VAT escrow account*	*84,0*
VAT Credit Refund	84		Exceptional financing	167,8
Net cash outflow to Correspondents	*20,0*		*WB Budget Support (PforR-IMPACT)*	*27,6*
			WB Budget Support (PforR-PRSEC)	*70,0*
			AfDB Budget Support (PARSEC)	*46,8*
			WB Financing (CAS North-West/South-West Reconstruction)	*3,2*
			AfDB Financing (CAS North-West/South-West Reconstruction)	*20,2*
			Other external borrowings	1 000,0
TOTAL	**3 104,2**		**TOTAL**	**3 104,2**

SECTION NINETY.- During the 2026 financial year, the Minister in charge of Finance is authorized to carry out active debt and cash management through, in particular, repurchase, exchange or early redemption of issued securities, and the use of risk hedging instruments.

SECTION NINETY-ONE.- During the 2026 financial year, the Government is authorized to resort to domestic borrowing, in particular through the issuance of public securities, for the financing of development projects, for a maximum amount of CFA francs 650 billion**.**

SECTION NINETY-TWO.-

(1) The Government is authorized to negotiate and possibly conclude during the 2026 financial year, on conditions safeguarding the financial interests of the State, as well as its economic and political sovereignty, external loans on project loans for an amount of CFA 950 billion.

(2) In current value, this external debt ceiling represents CFAF 700 billion.

PART TWO
MEANS OF PUBLIC POLICIES AND SPECIAL PROVISIONS

TITLE ONE
GENERAL PROVISIONS

SECTION NINETY-THREE.- This Part **opens up programmes and allocations,** then provides for and authorises the resources devoted to all Ministries and institutions **for their implementation during** the 2026 fiscal year.

TITLE TWO
APPROPRIATIONS

CHAPTER ONE
APPROPRIATIONS FROM THE GENERAL BUDGET

SECTION NINETY-FOUR.- The amounts of commitment authorisations and payment appropriations in the general budget for allocations shall be fixed as follows:

SECTION NINETY-FIVE The amounts of commitment authorisations and payment appropriations from the general budget for programmes contributing to the achievement of objectives with indicators shall be fixed as follows:

SECTION NINETY-SIX: The expenditure and charges of the general budget shall be broken down per head and by type of expenditure as follows:

(In millions of CFA francs)

DRY TION	LABEL	RB		PIB		TOTAL	
		2025	2026	2025	2026	2025	2026
01	PRESIDENCY OF THE REPUBLIC	51 645	57 620	9 000	10 000	**60 645**	**67 620**
02	SERVICES ATTACHED TO THE PRESIDENCY	8 529	8 630	3 300	3 600	**11 829**	**12 230**
03	NATIONAL ASSEMBLY	18 482	18 982	6 140	6 140	**24 622**	**25 122**
04	PRIME MINISTER'S OFFICE	19 670	19 752	7 700	9 400	**27 370**	**29 152**
05	ECONOMIC AND SOCIAL COUNCIL	1 391	1 541	800	800	**2 191**	**2 341**
06	MINISTRY OF EXTERNAL RELATIONS	43 396	57 638	4 500	7 000	**47 896**	**64 638**
07	MINISTRY OF TERRITORIAL ADMINISTRATION	39 056	38 469	3 200	3 600	**42 256**	**42 069**
08	MINISTRY OF JUSTICE	67 269	67 072	7 030	7 880	**74 299**	**74 952**
09	SUPREME COURT	3 607	3 409	2 200	2 200	**5 807**	**5 609**
10	MINISTRY OF PUBLIC CONTRACTS	15 534	19 075	1 200	3 650	**16 734**	**22 725**
11	SUPREME STATE AUDIT OFFICE	4 785	4 717	1 800	1 900	**6 585**	**6 617**
12	GENERAL DELEGATION FOR NATIONAL SECURITY	114 779	147 178	6 000	21 200	**120 779**	**168 378**
13	MINISTRY OF DEFENCE	340 842	350 233	21 000	30 000	**361 842**	**380 233**
14	MINISTRY OF ARTS AND CULTURE	7 945	8 580	1 450	1 188	**9 395**	**9 768**
15	MINISTRY OF BASIC EDUCATION	283 723	301 351	27 720	30 700	**311 443**	**332 051**
16	MINISTRY OF SPORTS AND PHYSICAL EDUCATION	27 404	25 970	3 500	7 300	**30 904**	**33 270**
17	MINISTRY OF COMMUNICATION	6 211	6 387	1 050	1 250	**7 261**	**7 637**
18	MINISTRY OF HIGHER EDUCATION	122 797	127 738	13 250	15 400	**136 047**	**143 138**
19	MINISTRY OF SCIENTIFIC RESEARCH AND INNOVATION	22 973	21 992	6 827	10 028	**29 800**	**32 020**
20	MINISTRY OF FINANCE	86 602	3 911 463	9 600	25 750	**96 202**	**3 937 213**
	- Departmental Programs	86 602	160 267	9 600	25 750	**96 202**	**186 017**
	- Accidental Allocation	*0*	*487 777*	*0*	*0*	***0***	***487 777***
	- Pension allocation	*0*	*257 569*	*0*	*0*	***0***	***257 569***
	- Debt allocation	*0*	*3 005 850*	*0*	*0*	***0***	***3 005 850***
21	MINISTRY OF COMMERCE	9 397	10 136	1 880	4 800	**11 277**	**14 936**
22	MINISTRY OF ECONOMY, PLANNING AND REGIONAL DEVELOPMENT	45 015	67 105	128 050	316 713	**173 065**	**383 818**
	- Departmental Programs	45 015	67 105	128 050	282 700	173 065	349 805
	- Allocation dep. Accidental	*0*		*0*	*34 013*	***0***	***34 013***
23	MINISTRY OF TOURISM AND LEISURE	4 583	4 691	4 700	4 700	**9 283**	**9 391**
25	MINISTRY OF SECONDARY EDUCATION	557 082	572 323	20 210	21 910	**577 292**	**594 233**
26	MINISTRY OF YOUTH AFFAIRS AND CIVIC EDUCATION	22 020	22 141	7 825	6 100	**29 845**	**28 241**
27	MINISTRY OF DECENTRALIZATION AND LOCAL DEVELOPMENT	37 129	65 192	84 000	81 631	**121 129**	**146 823**
28	MINISTRY OF THE ENVIRONMENT, NATURE PROTECTION AND SUSTAINABLE DEVELOPMENT	9 709	10 260	2 140	3 400	**11 849**	**13 660**

(In millions of CFA francs)

DRY TION	LABEL	RB		PIB		TOTAL	
		2025	2026	2025	2026	2025	2026
29	MINISTRY OF MINES, INDUSTRY AND TECHNOLOGICAL DEVELOPMENT	10 105	10 109	3 000	3 200	**13 105**	**13 309**
30	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	43 242	43 493	63 081	70 700	**106 323**	**114 193**
31	MINISTRY OF LIVESTOCK, FISHERIES AND ANIMAL INDUSTRIES	18 103	21 879	34 730	34 630	**52 833**	**56 509**
32	MINISTRY OF WATER RESOURCES AND ENERGY	89 381	7 654	396 928	416 079	**486 309**	**423 733**
33	DEPARTMENT OF FORESTRY AND WILDLIFE	13 676	14 911	8 250	7 960	**21 926**	**22 871**
35	MINISTRY OF EMPLOYMENT AND VOCATIONAL TRAINING	23 956	24 001	9 020	9 044	**32 976**	**33 045**
36	DEPARTMENT OF PUBLIC WORKS	110 648	110 712	500 840	537 241	**611 488**	**647 953**
37	MINISTRY OF STATE PROPERTY, SURVEYS AND LAND TENURE	22 584	25 828	2 500	2 500	**25 084**	**28 328**
38	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	13 095	13 265	167 620	155 100	**180 715**	**168 365**
39	MINISTRY OF SMALL AND MEDIUM-SIZED ENTERPRISES, SOCIAL ECONOMY AND CRAFTS	10 562	10 219	5 896	4 506	**16 458**	**14 725**
40	MINISTRY OF PUBLIC HEALTH	253 691	315 397	71 730	69 770	**325 421**	**385 167**
41	MINISTRY OF LABOUR AND SOCIAL SECURITY	7 172	7 261	700	700	**7 872**	**7 961**
42	MINISTRY OF SOCIAL AFFAIRS	13 156	14 372	12 110	12 110	**25 266**	**26 482**
43	MINISTRY FOR THE OF WOMEN'S EMPOWERMENT AND THE FAMILY	9 146	9 196	1 600	750	**10 746**	**9 946**
45	MINISTRY OF POSTS AND TELECOMMUNICATIONS	9 440	9 391	9 100	19 818	**18 540**	**29 209**
46	MINISTRY OF TRANSPORT	7 988	7 717	49 000	26 632	**56 988**	**34 349**
48	NATIONAL COMMITTEE FOR DISARMAMENT, DEMOBILIZATION AND REINTEGRATION	3 112	3 112	1 300	1 300	**4 412**	**4 412**
49	CONSTITUTIONAL COUNCIL	3 644	3 644	500	500	**4 144**	**4 144**
50	MINISTRY OF PUBLIC SERVICE AND ADMINISTRATIVE REFORM	15 559	15 775	3 050	3 500	**18 609**	**19 275**
51	ELECTIONS CAMEROON	11 583	11 583	1 000	1 000	**12 583**	**12 583**
52	COMMISSION ON HUMAN RIGHTS OF CAMEROON	3 496	3 496	1 300	1 300	**4 796**	**4 796**
53	SENATE	11 962	11 962	4 200	4 200	**16 162**	**16 162**
54	NATIONAL COMMISSION FOR THE PROMOTION OF BILINGUALISM AND MULTICULTURALISM	2 978	2 978	520	520	**3 498**	**3 498**
55	PENSIONS	260 369	0	0	0	**260 369**	**0**
56	EXTERNAL PUBLIC DEBT	995 000	0	0	0	**995 000**	**0**
57	DOMESTIC PUBLIC DEBT	1 458 700	0	0	0	**1 458 700**	**0**
60	SUBSIDIES AND CONTRIBUTIONS	195 705	0	0	0	**195 705**	**0**
65	COMMON EXPENDITURE	218 282	0	0	0	**218 282**	**0**
92	SHAREHOLDING	0		10 000	0	**10 000**	**0**
93	REHABILITATION/RESTRUCTURING	0		5 000	0	**5 000**	**0**

(In millions of CFA francs)

DRY TION	LABEL	RB		PIB		TOTAL	
		2025	2026	2025	2026	2025	2026
94	INVESTMENT INTERVENTIONS	0		100 042	0	**100 042**	**0**
95	CARRY OVER	9 000	0	3 000	0	**12 000**	**0**
MARGIN			**10 000**		**5 000**	**0**	**15 000**
TOTAL		**5 816 910**	**6 657 600**	**1 852 089**	**2 026 300**	**7 669 000**	**8 683 900**

CHAPTER TWO
SPECIAL APPROPRIATIONS ACCOUNTS

SECTION NINETY-SEVEN.- The amounts of commitment authorizations and payment appropriations for the Special Purpose Accounts opened for the programmes are set as follows:

(Unit: Thousands FCFA)

PROGRAMS		**AE**	**CP**
CODE	**PROGRAM LABEL**	**2025**	**2026**
ELECTRICITY SECTOR DEVELOPMENT FUND		**15 000 000**	**15 000 000**
137	ACCESS TO ENERGY	15 000 000	15 000 000
SPECIAL FUND FOR THE FINANCING OF THE RECONSTRUCTION OF ECONOMICALLY DAMAGED AREAS OF THE FAR NORTH REGION		**37 100 000**	**37 100 000**
975	SPECIAL PROGRAMME FOR THE RECONSTRUCTION AND DEVELOPMENT OF THE FAR NORTH REGION	37 100 000	37 100 000
SPECIAL FUND FOR THE FINANCING OF THE RECONSTRUCTION OF ECONOMICALLY DAMAGED AREAS IN THE NORTH-WEST AND SOUTH-WEST REGIONS		**12 900 000**	**12 900 000**
976	PRESIDENTIAL PLAN FOR THE RECONSTRUCTION AND DEVELOPMENT OF THE NORTH-WEST AND SOUTH-WEST REGIONS	12 900 000	12 900 000
SPECIAL FUND FOR THE ECONOMIC EMPOWERMENT OF WOMEN AND THE PROMOTION OF YOUTH EMPLOYMENT		**50 000 000**	**50 000 000**
977	SUPPORT PROGRAMME FOR WOMEN'S ECONOMIC EMPOWERMENT AND SUPPORT FOR YOUTH EMPLOYMENT	50 000 000	50 000 000
DEVELOPMENT OF THE POSTAL SECTOR		**900 000**	**900 000**

(Unit: Thousands FCFA)

PROGRAMS		AE	CP
CODE	**PROGRAM LABEL**	**2025**	**2026**
129	NETWORK DENSIFICATION AND IMPROVEMENT OF NATIONAL POSTAL COVERAGE	900 000	900 000
SPECIAL FUND FOR ELECTRONIC SECURITY		**1 500 000**	**1 500 000**
132	SECURING THE NATIONAL DIGITAL ECOSYSTEM	1 500 000	1 500 000
SUPPORT FOR CULTURAL POLICY		**200 000**	**200 000**
148	CONSERVATION OF CAMEROONIAN CULTURE AND ART	32 000	32 000
149	DEVELOPMENT AND ENHANCEMENT OF THE PRODUCTION OF CULTURAL GOODS AND SERVICES	168 000	168 000
FINANCING OF SUSTAINABLE DEVELOPMENT PROJECTS IN THE FIELD OF WATER AND SANITATION		**900 000**	**900 000**
138	ACCESS TO DRINKING WATER AND LIQUID SANITATION	900 000	900 000
NATIONAL FUND FOR THE ENVIRONMENT AND SUSTAINABLE DEVELOPMENT		**1 500 000**	**1 500 000**
002	CLIMATE CHANGE, DESERTIFICATION AND DROUGHT	681 000	681 000
091	SUSTAINABLE DEVELOPMENT	819 000	819 000
FORESTRY DEVELOPMENT		**3 000 000**	**3 000 000**
054	FOREST RESOURCE MANAGEMENT AND RENEWAL	2 300 000	2 300 000
058	DEVELOPMENT OF TIMBER AND NON-TIMBER FOREST RESOURCES	700 000	700 000
SPECIAL FUND FOR THE PROTECTION OF WILDLIFE		**500 000**	**500 000**
056	SECURING AND ENHANCING WILDLIFE RESOURCES AND PROTECTED AREAS	500 000	500 000
PRODUCTION OF SECURE TRANSPORT DOCUMENTS		**8 000 000**	**8 000 000**
153	DEVELOPMENT OF ROAD TRANSPORT, INTERMODALITY AND ROAD SAFETY	4 942 400	4 942 400

(Unit: Thousands FCFA)

PROGRAMS		AE	CP
CODE	**PROGRAM LABEL**	**2025**	**2026**
155	DEVELOPMENT OF MARITIME, INLAND WATERWAY, LAKE TRANSPORT AND PORT ACTIVITIES	3 057 600	3 057 600
SUPPORT AND DEVELOPMENT OF TOURISM AND LEISURE ACTIVITIES		**1 000 000**	**1 000 000**
014	PROMOTION OF TOURISM AND LEISURE	1 000 000	1 000 000
TOTAL CASE EXPENDITURES		**66 900 000**	**132 500 000**

TITLE THIRD
SPECIAL PROVISIONS

CHAPTER ONE
GUARANTEES, AGREEMENTS AND DEBTS OF THIRD PARTIES

SECTION NINETY-EIGHT. The Government is authorized to grant, during the 2026 financial year, the State's endorsement to public institutions and public and private companies for domestic borrowing, for a total amount not exceeding CFAF 200 billion.

a. **The State guarantee referred to in paragraph (1) above shall give rise to the payment, by the beneficiary entity, of a guarantee fee paid on the basis of the amount of the guaranteed loan at the rate of 0.5% for public entities and 0.75% for private companies.**

b. **The full payment to the Treasury of the commission referred to in paragraph (1.a) above shall be a condition for any disbursement of funds.**

(1) The ceiling on the State's approval granted by the Government to public institutions and companies for external borrowing is set at an amount of CFA 40 billion CFA francs during the 2026 financial year.

(2) The procedures for the application of the provisions of paragraphs 1 and 2 above shall be specified by regulation.

SECTION NINETY-NINE.

(1) The ceiling on the debts of public entities to the State, which the Government is authorized to transfer to commercial banks, is set at an amount of CFA 75 billion CFA francs during the 2026 financial year.

(2) The procedures for the application of the provisions of paragraph 1 above shall be specified by regulation.

CHAPTER TWO
OTHER SPECIAL PROVISIONS

SECTION ONE HUNDRED.- Creation of special endowments for the management of the debt and pensions

Without prejudice to the provisions of Articles 31 and 36 of Law No. 2018/012 of 11 July 2018 on the Financial Regime of the State and Other Public Entities, two special allocations are created grouping together on the one hand, credits dedicated to the management of pensions and social benefits, and on the other hand, to the management of the public debt.

SECTION ONE HUNDRED AND ONE.- (1) The provisions of Article 47, paragraph 2 of the Law of 11 July 2018 on the financial regime of the State and other public entities, concerning the cap of 10% on payments from the general budget to an Operational Account do not apply to the Special Fund for the Empowerment of Women and the Promotion of Youth Employment, the Special Fund for the Reconstruction of the Economically Damaged Areas of the Far North Region and the Special Fund for the Reconstruction of the Economically Damaged Areas of the North-West and South-West Regions.

(2) The provisions of Article 45 of the above-mentioned Law of 11 July 2018 concerning the prohibition of direct charges to a special purpose account of salaries, salaries, allowances and allowances of any kind do not apply to the Special Fund for the Empowerment of Women and the Promotion of Youth Employment, the Special Fund for the Reconstruction of Economically Damaged Areas of the Far North Region and the Special Fund for the Reconstruction of Economically Damaged Areas in the North-West and South-West Regions.

(3) The management rules applicable to the Special Fund for the Empowerment of Women and the Promotion of Youth Employment, the Special Fund for the Reconstruction of the Economically Damaged Areas of the Far North Region and the Special Fund for the Reconstruction of the Economically Damaged Areas of the North-West and South-West Regions will be specified in a text issued by the Minister of Economic Resources. Minister in charge of finance, with a view to enabling the diligent and transparent execution of the operations of this fund.

SECTION ONE HUNDRED AND TWO.- During the financial year 2026, the President of the Republic of Cameroon is authorized, in order to meet the needs of the country in the context of its economic, social and cultural development, to modify, by ordinance, the ceilings set out in Articles Ninety-One, Ninety-Second, Ninety-eighth and Ninety-ninth above.

SECTION ONE HUNDRED AND THREE.

1. The President of the Republic is empowered to make amendments to financial, tax and customs legislation by means of an ordinance.

2. The Government is authorized to use the new resources from these measures to meet its commitments.

SECTION ONE HUNDRED AND FOUR.- The President of the Republic is empowered to take, by means of an ordinance, all measures necessary for the implementation of the structural reforms provided for in the framework of the Agreements concluded with the international financial community.

ARTICLE CENT-CINQUIÈME Les ordonnances visées aux articles cent-deuxième, cent-troisième et cent-quatrième ci-dessus sont déposées aux Bureaux de l'Assemblée Nationale et du Sénat aux fins de ratification à la session parlementaire qui suit leur publication.

SECTION ONE HUNDRED AND FIVE.- The ordinances referred to in articles one hundred and second, one hundred and third and one hundred and fourth above shall be deposited with the Bureaux of the National Assembly and the Senate for ratification at the parliamentary session following their publication.

SECTION ONE HUNDRED AND SIX.- This law shall be registered, published under the urgent procedure, and then inserted in the Official Gazette in English and French.