KANO GROUP

ADDRESS | Bastos, Yaounde CAMEROUN

TELEPHONE | +(237) 6 73 49 46 74

EMAIL | nguforulrich@gmail.com

TABLE OF CONTENT

SUMMARY

A Declarative Tax System

Cameroon practices a declarative tax system. In other words, taxpayers have to declare their income and how much taxes they have paid. On the one hand, this can be done manually at the level of small tax units before the 15th of every month. Cash payments are accepted because, most often, the amounts are less than ***100 000 FCFA***. On the other hand, the declaration can be made online, on or before the 15th of every month, via the payment platform FISCALIS for taxpayers of the large tax unit, medium-size unit, and specialized tax centres. To secure revenues and harmonize procedures, the Minister of Finance, in December 2020, prohibited the payment of taxes and duties in cash to the fiscal network. But, a good number of taxpayers still face difficulties using the online system effectively. This is the reason why some taxpayers still prefer to take stands at tax offices to declare their taxes manually. Consequently, the objective of making easy and rapid the filing and payment of taxes has not been fully attained.

LIST OF ABBREVIATIONS

CDI: Centre Divisionnaire des Impôts

CIT: Corporate Income Tax

DGT: Directorate General of Taxation

F CFA: Franc de la Communauté Financière Africaine

FDI: Foreign Direct Investment

GTC: General Tax Code

IMF: International Monetary Fund

NEF: National Employment Fund

PIT: Personal Income Tax

TLP: Tax on Land Property

VAT: Value-Added Tax

TAX REGIMES AND THE GENERAL TAX CODE

The tax system refers to the mode of taxation to which a company is subject. In Cameroon, taxes and duties payable are grouped around:

- **Direct taxes**: corporate income tax, personal income tax, patent, license, property tax.
- **Indirect taxes**: value-added tax, registration and stamp duties, a special tax on petroleum products, special income tax.
- **Local taxes and Para fiscal taxes**: audio-visual license fee, contribution to the Crédit Foncier, contribution to the National Employment Fund, social security contributions and municipal taxes, such as the Tax on Land Property, liable to any natural or legal person who owns a building, whether built or not, regardless of the amount of its turnover.

Article 17 bis of GTC - Reduction of three points in the corporate income rate for the benefit of Small and Medium Enterprises (SMEs).

Since the 2021 finance law, taxpayers with an annual turnover excluding taxes equal to or less than FCFA three ***3 billion F CFA*** benefit from a reduced corporate income tax rate set at ***28%***, or ***30 .8%*** Additional Council Tax (ACT) included.

With the 2023 finance law, the corporate income tax rate applicable to taxpayers with an annual turnover excluding taxes equal to or less than three ***3 billion F CFA*** is ***25%*** increased by ***10%*** for ACT, or **27.5%** in total.

Eligibility Criteria - The corporate income tax rate of ***25%*** applies exclusively to taxpayers with an annual turnover excluding taxes equal to or less than FCFA three ***3 billion F CFA*** and who report either to a Divisional Tax Centre, either from a Medium Business Tax Centre or a Specialized Tax Centre.

The turnover to be considered is that of the tax year. Consequently, when at the end of a financial year N, a taxpayer subject to the rate of ***25%*** realises a turnover greater than ***3 billion F CFA***, this is transferred to the initiative of the services or on its initiative, to the appropriate management structure (DGT) with application, for the calculation of its corporate income tax for this financial year, of the rate of ***33%***, ACT included.

The declaration of the tax on land ownership is paid annually on or before the 15th of March to the Tax Centre of the location of the building. The rate of the tax on land ownership is set at ***0.1%*** of the value of the building, increased by ***10%*** for additional municipal tax (centimes additionnels communaux). The above tax returns and payments are made at the Tax Centre (Centre Divisionnaire des Impots) to which the taxpayer is attributed, determined by the size of the company (capital) or the status

Section 1. Overview of the Tax Regimes and the General Tax Code in Cameroon

The above tax returns and payments are made at the Tax Centre (Centre Divisionnaire des Impots) to which the taxpayer is attributed, determined by the size of the company (capital) or the status. Cameroonian tax legislation distinguishes three tax regimes depending on the turnover, size, and legal form of the company. They include a flat-rate taxation system, a simplified taxation system, and an actual earnings taxation system. These regimes relay to taxes levied on the turnover of companies.

1. **Flat Rate/Global/Discharge Taxation System**

This tax is paid by moral or legal persons carrying out industrial or commercial activities with a turnover of less than ***10 million F CFA*** who are neither considered under the basic regime, simplified taxation system, nor the actual earnings taxation system. This tax regime applies most often to sole proprietor kind of businesses because they are typical of turnovers less than ***10 million F CFA***. This tax is declared and liquidated on or before the month following the end of every quarter by the tax services in the application of the tariff adopted by the local public decentralized territorial communities benefiting from the proceeds of this tax within a range fixed by category of activity going from A to D.

N^0	*TURNOVER RANGE*	*CATEGORIES*	*TAX RANGE*
1	*0 – 2500 000 F CFA*	*A*	*0 – 20 000 F CFA*
2	*2 500 000 – 5 000 000 F CFA*	*B*	*20 001 – 40 000 F CFA*
3	*5 000 000 – 7 500 000 F CFA*	*C*	*40 001 – 50 000 F CFA*
4	*7 500 000 – 10 000 000 F CFA*	*D*	*50 001 – 100 000 F CFA*

However, the discharge tax or global tax rates for carriers are set by the decentralized local authorities, beneficiaries of the proceeds of this tax within a range as follows:

N^0	*TURNOVER RANGE*	*CATEGORIES*	*TAX RANGE*
1	*0 – 2500 000 F CFA*	*A*	*0 – 10 000 F CFA*
2	*2 500 000 – 5 000 000 F CFA*	*B*	*10 001 – 20 000 F CFA*
3	*5 000 000 – 7 500 000 F CFA*	*C*	*20 001 – 25 000 F CFA*
4	*7 500 000 – 10 000 000 F CFA*	*D*	*25 001 – 50 000 F CFA*

2. Simplified Taxation System

This is a tax system for sole proprietorships and corporate bodies with annual turnover equal to or above 10 million and below ***50 million F CFA***. The corporation tax (Impôt sur le Revenu) is a direct tax levied on all profits made by legal persons during a fiscal year, most particularly sole proprietors and corporate bodies. Those liable for corporate tax under this tax system are legal persons, and in particular capital companies, even if they take a single person form; partnerships and financial unions that have opted for corporate tax taxation; public establishments, decentralized territorial communities, and other legal persons governed by public law engaged in lucrative operations.

3. Actual Earnings Taxation System

This is a tax regime for sole proprietors and legal persons that realize an annual turnover equal to ***50 million FCFA*** and above. Generally, the turnover amount of personal and legal persons determines the tax regime under which they will be considered.

4. Non-Profit Organisations System

Any public, private, or confessional entity with personality, including foundations, whose goal is not to make profit for distribution among its members and whose activity does not compete with activities of for-profit entities, shall fall under the non-profit organisations system. Such entities include the following:

- International bodies and non-governmental organisations, subject to conventions.
- Public establishments and regional and local authorities, as well as their public utilities boards.
- Companies or organisations recognised as being of public purpose.
- Public low-cost housing agencies.
- All types of de jure or de facto associations, mutual societies, clubs, and private clubs.
- Social welfare and social security organisations.
- Public and denominational educational and health establishments.
- Generally, any organisation with or without legal personality and whose main goal is not to carry out commercial activities.

Section 2. Minimum Tax

There is a **2.2%** or **5.5%** minimum tax in Cameroon based on turnover and depending on the tax regime of the taxpayer. The advance payment shall be ***10%*** for any taxpayer that is not on the register of a tax office. The ***10%*** rate shall be increased to ***20%*** for forestry companies where, in addition, they do not provide evidence of possessing a logging permit duly issued by the competent authority.

The ***10%*** rate also applies to remunerations paid to non-salaried sales agents or representatives and agents of direct network sales. The ***15%*** rate applies to taxpayers not registered with a taxation centre and engaged in import activities. The ***15%*** rate shall be increased to ***20%*** where the taxpayer carries out the sale of in-bond goods (In-bond goods are imported or exported shipments that have not yet been cleared by customs and are intended for commercialization in other countries).

The rate of deduction at source representing the instalment of CIT is fixed at ***5.5%,*** irrespective of the tax regime of the service provider, for invoices relating to public procurement amounting to less than ***5 million F CFA***.

The advance payment shall be ***15.04%*** of the gross margin for firms subject to the actual earnings tax system and falling under regulated profit margin sectors, subject to the option for the tax regime of common application. In case of mixed activities, there is a mandatory application of the ***2.2%*** rate on the share of turnover relating to the free margin.

A monthly instalment of ***1.1%*** of the turnover of the commercial activities of non-profit organisations shall be paid each month.

This minimum tax is an instalment of CIT. As such, it shall be offset against CIT. The minimum tax is the sole tax payable if it is greater than CIT.

VALUE ADDED TAX (VAT)

Is a consumption tax on goods and services that is levied at each stage of the supply chain-where value is added. Value-added tax (VAT) is levied on natural persons or corporate bodies that automatically, habitually, or occasionally carry out taxable transactions consisting of provisions of services or sales of goods in Cameroon. The total VAT in Cameroon is ***19.25%.*** Exports are ***zero-rated***. The VAT paid upstream is recoverable, except where otherwise stated. We can distinguish:

- ***VAT Collected***: this is the VAT calculated on sales.
- ***VAT Deductible***: this is the VAT on purchases and related expenses.
- The difference between VAT collected and VAT deductible constitutes the VAT to be paid or VAT credit to be carried forward.

VAT is paid no later than the ***15th*** of the following month.

LIST OF ESSENTIAL GOODS EXEMPT FROM VAT - Read ***ANNEXE I*** of ***Article 153*** the Cameroon General Tax Code…

CONTRIBUTIONS AND TAXES ON SALARIES

SOCIAL CONTRIBUTIONS

HEADING	AT THE EMPLOYER'S EXPENSE	AT THE EMPLOYEE EXPENSES	MONTHLY CEILING
Family Allowance/Benefits	***7%*** for workers under the general scheme, including domestic and housekeepers.		***750 000 F CFA***
	5.56% for workers under the agricultural scheme and similar.		
	3.7% for the staff of private education		
Old Age Pension Insurance	***4.2%***	***4.2%***	***750 000 F CFA***
Workplace accidents and Occupational illness	***1.75%, 2.5%, 5%*** depending on the risk outstanding in the company. ***Low risk, Medium risk*** and ***High risk*** respectively.		TOTAL SALARY

OTHERS RATES

The Guaranteed Inter-professional Minimum Wage **(SMIG)** is equal to ***41 875 F CFA*** per month since May 06th 2023

The **CFC (Credit Foncier Du Cameroun)** is ***2.5%*** of **GS (Gross Salary)** for the employer rounded down to the nearest thousand francs and **1%** of **TS (Taxable Salary)** for the employee

The **ACT (Additional Council Tax)** is a tax levied by the employer and paid to the tax administration on behalf of the municipality. It represents **10%** of the **PIT**.

The **NEF (National Employment Fund)** is *1%* **GS (Gross Salary)**

OAP (Old Age Pension) is ***4.2%*** of the **CS (Contribution Salary)**. The minimum contribution salary is the **SMIG** and the social contribution is ceiling at ***750000F CFA***/month which corresponds to the monthly

salary.

Determination OF PERSONAL INCOME TAX

OVERALL NET INCOME	Rates
From *0 – 2 000 000 F CFA*	*10%*
From *2 000 000 – 3 000 000 F CFA*	*15%*
From *3 000 000 – 5 000 000 F CFA*	*25%*
More than *5 000 000 F CFA*	*35%*

MONTHLY GROSS SALARY (MGS)	RATES	PIT
From *0 – 62 000 F CFA*	*0%*	*0*
From *62 001 – 310 000 F CFA*	*10%*	(MGS * 70% - MGS * 2.8% - 41 667) * 10%
From *310 001 – 429 000 F CFA*	*15%*	16 693 + (MGS - 310 000) * 70% * 15%
From *429 001 – 667 000 F CFA*	*25%*	29 188 + (MGS - 429 000) * 70% * 25%
More than *667 000 F CFA*	*35%*	70 830 + (MGS - 667 000) * 70% * 35%
PIT for Part-time OR Vacation teachers is ***11%***		

LT/LDT (Local Tax / Local Development Tax)

MONTHLY BASE SALARY FOR THE PUBLIC SECTOR AND MONTHLY TAXABLE SALARY FOR THE PRIVATE SECTOR	LT/LDT DUE
62 000 – 75 000FCFA	*250 F CFA*
75 001 – 100 000FCFA	*500 F CFA*
100 001 – 125 000FCFA	*750 F CFA*
125 001 – 150 000FCFA	*1 000 F CFA*
150 001 – 200 000FCFA	*1 250 F CFA*
200 001 – 250 000FCFA	*1 500 F CFA*
250 001 – 300 000FCFA	*2 000 F CFA*
300 001 – 500 000FCFA	*2 250 F CFA*
More than *500 000 F CFA*	*2 500 F CFA*

AVCT (Audio Visual Council Tax)

GROSS SALARY (GS)	AVCT DUE
0 – 50 000 F CFA	*0 F CFA*
50 001 – 100 000 F CFA	*750 F CFA*
100 001 – 200 000 F CFA	*1 950 F CFA*
200 001 – 300 000 F CFA	*3 250 F CFA*
300 001 – 400 000 F CFA	*4 550 F CFA*
400 001 – 500 000 F CFA	*5 850 F CFA*
500 001 – 600 000 F CFA	*7 150 F CFA*
600 001 – 700 000 F CFA	*8 450 F CFA*
700 001 – 800 000 F CFA	*9 750 F CFA*
800 001 – 900 000 F CFA	*11 050 F CFA*
900 001 – 1 000 000 F CFA	*12 350 F CFA*
More than *1 000 000 F CFA*	13 000 F CFA

TABLE FOR THE DETERMINATION OF THE TAXABLE BASE

BASE SALARY (BS)
+ Overtime compensation
+ Bonuses
+ Allowance as a salary supplement
+ Cash benefits
+ Exceptional elements
GROSS SALARY (GS)
- Travel Allowance
- Representation allowance
- Cash compensation for benefits in kind
- Special allowance to cover the costs
TAXABLE SALARY/INTERMIDIATE TAXABLE SALARY
+ Benefit in kind (housing ***15%***, water ***2%***, electricity ***4%***, Per vehicle ***10%***, per servant ***5%***, food ***10%***)
GROSS TAXABLE SALARY
- ***30%*** of gross taxable salary representing professional expenses
TAXABLE SALARY (TS)

TABLE FOR THE DETERMINATION OF THE CONTRIBUTION BASE

BASE SALARY (BS)
+ Overtime compensation
+ Bonuses
+ Allowance as a salary supplement
+ Cash benefits
+ Exceptional elements
GROSS SALARY (GS)
- Travel allowance
- Representative allowance
- Bicycle or moped allowance
- Milk allowance
- Basket Allowance
- basket bonus
- Transport premium
- Tooling bonus
-The safety bonus grants the prevention promoter of professional risks.
INTERMIDIATE CONTRIBUTIONSALARY
+ Benefits-in-kind (food **½,** housing ***1***time)
CONTRIBUTION SALARY (CS)

- **Housing**: One time the rate ***(1)*** of the salary of step A of the first category of the zone of the considered activity sector for each day of work.

- Food: Two and one-half times the hourly rate ***(1/2)*** of pay for step A of the first category of the business area and for each day of work.

OTHER TAXES

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1. INCOME FROM TRANSFERABLE SECURITIES (REVENUS DES CAPITAUX MOBILIERS)

Income from movable capital is the income and profits from capital owned by a person. They are called movable capital because they are investments of which the person is the owner1. Income from movable capital includes dividends, interest, arrears, income from shares, income from bonds.

2. SPECIAL TAX ON INCOME (TSR "PRÉLÈVEMENT SPÉCIAL")

Article 225 (1) Subject to international tax treaties, the rates of the special income tax are set as follows

- General rate: ***15%***
- Average rate: ***10%***
- reduced rate: ***3%***

The general rate of TSR rate applies to: all remuneration subject to this tax.

The average TSR rate applies to: remuneration for one-off material services provided to non-domiciled companies that have companies that have opted out of taxation based on the declaration.

The reduced rate of TSR applies to:

remuneration in connection with public procurement contracts are not domiciled in domiciled in Cameroon;

- Remuneration paid abroad for providing access to audio-visual services digital content;
- Remuneration for services of any kind provided to oil companies oil companies during the research and development phases;
- Remuneration for services of provided to oil companies oil companies during the research and development phases;
- Remuneration paid by shipping companies' companies under Cameroonian law rental and chartering of vessels, leasing space on foreign vessels and commissions paid to port agents abroad;
- Commissions paid to money transfer businesses companies located abroad the share due to local partners

3. SPECIAL TAX ON PETROLEUM PRODUCTS (TAXE SPECIALE SUR LES PRODUITS PÉTROLIERS)

Article 231 (new) - The rates of the Special Tax on Petroleum products are as follows

- ***110 F CFA*** to be deducted from each litre of super;

- ***65 F CFA*** to be deducted from each litre of diesel (gas-oil).

N/B: Read from ***Article 229*** to ***Article 238*** of the Cameroon General Tax Code for further insight…

4. TOURIST TAX (TAXE DE SÉJOUR)

Article 221 - A tourist tax is levied on overnight stays in classified or unclassified accommodation establishments. The tax is payable by the person accommodated and is collected by the accommodation establishment, i.e., hotels, motels, inns and furnished residence-hotels. furnished residence-hotels.

The tourist tax is paid monthly, no later than the 15th

The tourist tax rate is set as follows:

- 5-star hotels: ***5,000 F CFA*** per night;
- 4-star hotels: ***4,000 F CFA*** per night;
- 3-star hotels: ***3,000 F CFA*** per night;
- furnished establishments and other ***gîtes***: ***2,000 F CFA*** per night;
- 2-star hotels: ***1,000 F CFA*** per night;
- 1-star hotels and other unclassified accommodation establishments: ***500 F CFA*** per night.

5. GAMING TAX (TAXE SUR LES JEUX)

Article 211-The tax on games of chance and entertainment is liquidated at the rate of ***15%*** applicable to sales realized during the tax period and determined in accordance in accordance with ***Article 210***. The tax on games of chance and entertainment constitutes a deductible expense when determining taxable income.

6. HYGIENE AND SANITATION TAX (TAXE D'HYGIÈNE ET SALUBRITÉ)

The amount of the hygiene and sanitation tax is set as follows as follows:

- foodstuffs sold in the open air: ***500 F CFA*** to ***1,000 F CFA*** per quarter;
- foodstuffs sold in premises: ***1,000 F CFA*** to ***1,500 F CFA*** per quarter; buildings: ***10,000 F CFA*** to ***25 000 F CFA*** per year.

The amount of the tax is determined by deliberation of the Council. Violations of hygiene and of hygiene and sanitation are punishable a fine equal to ***100%*** of the amount of the tax due.

7. HEALTH INSPECTION TAX (TAXE D'INSPECTION SANITAIRE (TISVCL)**)**

I - Veterinary Health Inspection Fee for Control of Activities

- Opening of an establishment dealing in animal products or products other than fishmongers = ***5,000 F CFA***.
- Opening of a fishmonger's = ***5%*** of the annual licence fee.

8. SPECIAL TAX ON PETROLEUM PRODUCTS (TAXE SPECIALE SUR LES PRODUITS PÉTROLIERS)

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- foodstuffs sold in premises: ***1,000 F CFA*** to ***1,500 F CFA*** per quarter; buildings: ***10,000 F CFA*** to ***25 000 F CFA*** per year.

The amount of the tax is determined by deliberation of the Council. Violations of hygiene and of hygiene and sanitation are punishable a fine equal to ***100%*** of the amount of the tax due.

12. HEALTH INSPECTION TAX (TAXE D'INSPECTION SANITAIRE (TISVCL))

I - Veterinary Health Inspection Fee for Control of Activities

- Opening of an establishment dealing in animal products or products other than fishmongers = ***5,000 F CFA***.
- Opening of a fishmonger's = ***5%*** of the annual licence fee.
- Issuance of certificate of conformity = ***2,000 F CFA*** /year.
- Authorization to transport by specialized vehicle = ***2 500 F CFA*** /per year.

- Fishing license: ***T = R X J X P***

  T = amount of tax in F CFA

  R = basic fee set at **5,000 F CFA**

  J = Gross tonnage of the vessel

  P = Coefficient varying with the type of fishing: for ordinary trawling P = 1; for shellfish fishing P = 2
- Fishing license A for semi-industrial fishing = ***50,000 F CFA*** /per year
- Fishing license B for sport fishing = ***25,000 F CFA***/year
- Fishing license D for small shrimp = ***5,000 F CFA***/year
- Fishing permit E for artisan fishing = ***3,000 F CFA***/year

II - Production Veterinary Health Inspection Fees

1- Fishing (port landing)

- Fish = ***1 F CFA*** /kg
- Shrimp = ***1 F CFA*** /kg

2- Slaughterhouses

- Slaughter of cattle and horses = ***500 F CFA*** /head
- slaughter of small species = ***100 F CFA*** /head
- Poultry = ***5 F CFA*** /head

3- Milk, butter, yogurt, cheese, honey, canned meat and fish = 0.1% of production value payable monthly.

4- Luxury animals (dogs, cats, parrots, sport animals (horses) (horses), wild animals = ***1,000 F CFA*** /per unit.

III- Veterinary Health Inspection Tax on Local Trade

1- Farm products (live animals, eggs).

- Cattle and horses = ***150 F CFA***/head
- Pigs, sheep, goats = ***50 F CFA***/head
- Chickens and spent fowl = ***5 F CFA***/head
- Table eggs = ***5 F CFA***/head

2- Fresh or frozen products, salted, dried, smoked or canned products ***12%*** of the annual licence fee.

3- Hides and skins, raw beeswax, other products of animal origin ***0.1%*** of value.

4- Luxury animals (dogs, cats, parrots, sport animals (horses) (horses), wild animals = ***1,000 F CFA***/unit.

13. AXLE TAX (TAXE À L'ESSIEU)

Article 611 (new) - The axle tax rate is graduated and set as follows as follows, per vehicle and per quarter:

- ***4,500 F CFA*** for vehicles with a payload equal to or greater than *3 tons* and less than 5 tons;

- **9,375 F CFA** for vehicles with a payload equal to or greater than *5 tons* and less than 16 tons;
- **16,875 F CFA** for vehicles with a payload equal to or greater than *16 tons* and less than 20 tons;
- **28,125 F CFA** for vehicles with a payload equal to or greater than 20 tonnes tons and under 30 tons;
- **37,500 F CFA** for vehicles with a payload equal to or greater than 30 tons.

14. PROPERTY TAX (TAXE FONCIÈRE)

Cameroon property tax is payable annually on real estate with or without an ownership certificate or an administrative or judicial order issued. Tax is charged at ***0.1%*** of the assessed property value.

15. LOCAL DEVELOPMENT TAX (TAXE DE DÉVELOPPEMENT LOCAL)

Article C 58 - The maximum rates of the local development tax are as follows:

For public and private sector employees:

- Basic monthly salary between ***62,000*** and ***75,000 F CFA***: ***3,000 CFA*** /year;
- Basic monthly salary between ***75,001*** and ***100,000 F CFA***: ***6 000 F CFA***/year;
- Basic monthly salary between ***100,001*** and ***125,000 F CFA***: ***9,000 F CFA***/year;
- Basic monthly salary up to ***125,001*** and ***150,000 F CFA***: ***12 000 F CFA***/year;
- Basic monthly salary between ***150,001 F CFA*** and ***200,000 F CFA***: ***15,000 F CFA***/year;
- Basic monthly salary between ***200,001*** and ***250,000 F CFA***: ***18,000 F CFA*** /year;
- Basic monthly salary between ***250,001*** and ***300,000 F CFA***: ***24,000 F CFA*** /year;
- Basic monthly salary between ***300,001*** and ***500,000 F CFA***: ***27,000 F CFA*** /year;
- Basic monthly salary in excess of ***500,000 CFA***: ***30,000 F CFA*** /year.

For those liable for the Global tax or the contribution of a business patent:

- Principal tax equal to or less than ***30,000 F CFA***: ***7,500 F CFA***/year;
- Principal tax between *30,001* and ***60,000 F CFA***: ***9,000 F CFA***/year;
- Principal tax between *60,001* and ***100,000 F CFA***: ***15 000 F CFA***/year;
- Principal tax between *100,001* and ***150,000 F CFA***: ***22 500 F CFA***/year;
- Principal tax between *150,001* and ***200,000 F CFA***: ***30 000 F CFA***/year;
- Principal tax between *200,001* and ***300,000 F CFA***: ***45 000 F CFA***/year
- Principal tax between *300,001* and ***400,000 F CFA***: ***60 000 F CFA***/year;
- Principal tax between *400,001* and ***500,000 F CFA***: ***75 000 F CFA***/year;
- Principal tax over ***500 000 F CFA***: ***90 000 F CFA***/year.

16. MINING EXTRACTION TAX (TAXE MINIÈRE À L'EXTRACTION)

Mining taxation can be defined as the tax treatment of activities in the mining sector. Mining taxation is subdivided into two branches: ***Upstream mining taxation & Downstream mining taxation***.

Upstream mining taxation - Upstream mining taxation covers all operations preceding the exploitation of mining products.

- *Who is liable for taxation?*

Taxable persons are holders of mining titles, in particular prospecting authorization and research permit holders.

- *What operations are taxable?*

Taxable operations are the prospecting and exploration of mineral substances and quarry products.

- *What taxes are levied?*

fixed duties are payable on the granting, renewal and transfer of mining titles; surface royalties; proportional duties.

- *What is the tax base?*

The tax base for surface royalties is the surface area defined in the constituting act and the quantities extracted or produced.

Downstream mining taxation - Downstream mining taxation relates to the exploitation and production of mining products (mineral substances, quarry products and water).

- *Who is liable for taxation?*

The main downstream mining operators are quarry operators, public works mining contractors' glass makers,

and industrial and commercial water operators, with the exception of SNEC.

- *What are the levies in this sector?*

extraction tax for mining products, production tax on quarry products, a royalty on the production of spring water. This tax is levied on spring, mineral and thermomineral waters; the sanitation tax levied on polluted water; the ad valor-em tax levied on quantities exploited.

What is the tax base?

The tax base for mining activities is the value of products extracted and quantities mined.

- *What rates are applied?*

The rate of the production tax, also known as the water royalty, depends on the quantities produced. The ad valor-em tax, on the other hand, is levied at a rate of ***5%*** of the value of extracted mining products.

- *What are the declaratory obligations of operators in the mining sector?*

Mining taxes and royalties are declared and paid monthly, by the 15th of the month following that in which the products were extracted, with the exception of the sanitation tax, which is declared and paid quarterly.

- *What is the penalty system?*

Subject to the provisions of the aforementioned Mining Code, the penalties provided for in tax and customs legislation apply, mutates mutants, to the assessment, collection and control of mining royalties and taxes.

- *Where do taxpayers in the mining sector meet their tax obligations?*

Taxpayers in the mining sector meet their tax obligations through the Programme de "Sécurisation des Recettes des Mines, de l'Eau et de l'Energie" created by Decree ***N° 2002/1722/PM of October 08, 2002.*** This program is responsible for monitoring taxpayers in this sector. However, companies in the DGE and CIME portfolios are able to declare and pay to these management structures.

17. AD VALOREM MINING TAX (TAXE MINIÈRE AD VALOREM)

The rate of the production tax, also known as the water royalty, depends on the quantities produced. The ad valor-em tax is levied at a rate of ***5%*** of the value of extracted mining products.

18. DIMENSION STAMP (TIMBRE DE DIMENSION)

Article 547 - The tariff of stamped papers and stamp duties set out in articles 438 and 444 above is set as follows:

DESIGNATION	*SIZE*	*RATE*
Half-sheet of standard paper	(21 x 29.7)	*1 000 F CFA*
Register paper	(42 x 54)	*1 500 F CFA*
Plain or Normal paper	(29.7 x 42)	*1 000 F CFA*

19. TAXES ON NON-COMMERCIAL INCOME (IMPOTS SUR LES REVENUS NON COMMERCIAUX)

Taxes on non-commercial income in Cameroon are calculated according to the amount of income received. According to the website [1], the tax rates for non-commercial income are as follows:

- From *0* to *2,000,000 CFA*: ***10%***
- From *2,000,001* to *3,000,000 CFA*: ***15%***
- From *3,000,001* to *5,000,000 CFA*: ***25%***
- More than *5,000,000 CFA*: ***35%***

The amount thus calculated is increased by additional communal centimes at a rate of ***10%.***

20. TAXES ON THE REMUNERATION OF SALES AGENTS (IMPOTS SUR LES RÉMUNÉRATION DES AGENTS COMERCIAUX)

Taxes on the remuneration of commercial agents in Cameroon are calculated according to the amount of income received. The tax rates for non-commercial income are as follows:

- From 0 to *2,000,000 CFA*: ***10%***
- From *2,000,001* to *3,000,000 CFA*: ***15%***
- From *3,000,001* to *5,000,000 CFA*: ***25%***
- More than *5,000,000 CFA*: ***35%***

The amount thus calculated is increased by additional communal centimes at a rate of ***10%.***

21. TARIFFS FOR CONTRIBUTION LICENCES (DES TARIFS DE LA CONTRIBUTION DES LICENCES)

The fees for contribution rates are in the table below

NATURE OF ACTIVITY ACTIVITIES		*SUBJECT TO PATENT*	*ACTIVITIES SUBJECT TO WITHHOLDING TAX*
Class of License	**Base**	**Contribution to patent**	**Amount of discharge tax**
1st Class	Non-alcoholic drinks	2 times the contribution patent	1 time the amount of discharge tax
2nd Class	Alcoholic drinks	4 times the contribution patent	2 times the amount of discharge tax

22. EXCISE DUTY (DROIT D'ACCISE):

- Super high rate: = ***50%***
- High rate: = ***30%***
- General rate = ***25%***
- Average rate = ***12.5%***
- Low rate = ***5%***
- Super reduced rate = ***2%***

N/B: Read the Article 142 of the Cameroon General Tax Code to know products and services the above rates apply to…

LIST OF PRODUCTS SUBJECTS TO EXCISE DUTIES - Read ***ANNEXE II*** of ***Article 153*** of the Cameroon General Tax Code…

23. TAX ON MONEY TRANSFER TRANSACTIONS (TAXE SUR LES OPÉRATIONS DE TRANSFERT D'ARGENT)

Article 228 bis & ***228 Ter*** of the GTC; The following are liable for money transfer tax:

- Money transfer transactions carried out by any means or technical support that leave a trace, in particular by electronic means, mobile telephony, telegraph, telex or fax, with the exception of bank transfers and transfers for the settlement of taxes, duties and fees;
- Cash withdrawals following a money transfer made to financial institutions financial institutions or telephone companies

Tax base

Article 228 quater - The tax base of the tax on money transfers money transfers is made up of by the amount of the sums transferred or withdrawn.

Tariff

Article 228 quinquies - The tax is liquidated at a rate of ***0.2%*** of the transferred or withdrawn.

Methods of payment

Article 228 sexies - (1) The tax on money transfers is collected by service providers and paid monthly no later than the 15th of the month following the month
during which the transactions were carried out transactions were carried out. tax centre.

24. AIRPORT STAMP DUTY (DROIT DE TIMBRE D'AEROPORT)

Article 605 - An airport stamp duty for all commercial flights commercial flights departing from Cameroon territory.

Article 606 - Airport stamp duty is set at 25,000 F CFA per person and per trip for international flights and 1,000 F CFA per person per trip for domestic flights.

Article 607 (new) - *(1)* Airport stamp duty is airport stamp duty is collected by airlines on the basis of the number of passengers departing from Cameroon. Cameroon.

(2) It is based on the number of passengers with passengers holding a valid airport stamp duty is collected by the airlines at the time of purchase of the ticket.

(3) Airport stamp duty is collected by the airlines at the time of purchase of the ticket and remitted to the local tax collector no later than the by the 15th of the following month at the latest.

(4) Airlines with no permanent establishment in Cameroon are required to appoint a solvent representative accredited to the tax authorities for the said duties.