

# IMPORT EXPORT PROCEDURES **GUIDE**



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**DACC**

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**H.E. Paul Biya**  
President of the Republic of Cameroon

“Despite the challenges faced by our country, we continue to be respected on a global scale. The trust Cameroon enjoys among our partners is the result of our constant efforts to ensure that the country remains the haven of peace and stability that it has always been.”

*Excerpt from the message to the Nation by the President of the Republic  
on 31 December 2021*



**Chief Joseph DION NGUTE**  
Prime Minister, Head of Government

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0 100 200 km  
0 100 200 ml

Lake Chad

Maroua

CHAD

NIGERIA

Garoua

Ngaoundéré

Bamenda

Bafoussam

Nkongsamba

Douala

★ **YAOUNDÉ**

Limboh Terminal

Fako

Bight of Biafra

EQUATORIAL GUINEA

GABON

REPUBLIC OF THE CONGO

# TABLE OF CONTENTS

Acronyms and abbreviations .....	10
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## **I. POLITICAL, SOCIO-ECONOMIC AND BUSINESS PROFILE ..... 17**

<b>I.1. Historical, geographical and political situation .....</b>	<b>17</b>
<b>I.2. Recent economic developments and prospects .....</b>	<b>21</b>
<b>I.3. Trade performance and main partners .....</b>	<b>24</b>
<b>I.4. Basic infrastructure for international trade .....</b>	<b>29</b>

## **II. CAMEROON'S BUSINESS ENVIRONMENT ..... 37**

<b>II.1. Trade policy and main trade agreements and arrangements ....</b>	<b>37</b>
i. Trade policy .....	37
ii. Multilateral trade agreements.....	39
iii. Regional free trade agreements .....	42
iv. Non-preferential bilateral agreement.....	50
<b>II.2. Customs issues .....</b>	<b>52</b>
i. The Harmonized commodity classification system .....	52
ii. Rules of origin applied to goods under preferential a greements .....	54
iii. Sensitive, licensed or prohibited goods .....	57
iv. Evaluation of customs value .....	59
v. Basis of customs taxation.....	62
vi. Goods in transit .....	69
vii. Customs procedure .....	69
a) Usual regimes for release for consumption and simple export .....	69
b) Suspensive regimes .....	69
c) Other customs-related economic incentives .....	74
<b>II.3. Technical, sanitary and phytosanitary requirements .....</b>	<b>75</b>
i. Provisions relating to technical barriers to trade .....	75
ii. Provisions relating to sanitary and phytosanitary measures .....	76
<b>II.4. Legal and regulatory framework for foreign trade .....</b>	<b>76</b>
i. Overview of the main texts governing foreign trade .....	76
ii. Penalties for breaches of the legal framework .....	84
iii. Appeal or review procedures .....	84
iv. Foreign exchange regulations .....	86

<b>II.5. Structures and actors in Cameroon's foreign trade operations .....</b>	<b>89</b>
i. Institutions involved in foreign trade operations .....	89
ii. Directorate General of Customs .....	92
iii. The Single window for foreign trade operations .....	93
iv. SGS Cameroon .....	95
v. Authorised Customs Agents .....	97
<b>III. FORMALITIES PRIOR TO IMPORT AND EXPORT OPERATIONS ...</b>	<b>101</b>
<b>III.1. Procedures common to all operations .....</b>	<b>101</b>
i. Registration to the Trade and Personal Property Credit Register .....	101
ii. Registration with the taxpayer number and updating in the customs information system .....	103
iii. Registration in the importers/exporters file .....	103
iv. Obtaining the Authorised Economic Operator status ....	105
v. Obtaining a certificate of conformity .....	106
<b>III.2. Special formalities for certain imported goods .....</b>	<b>108</b>
ii. Issuing a movement certificate or certificate of origin ...	108
ii. Obtaining special authorisations and technical visas ....	108
iii. Prior stamping .....	114
<b>III.3. Product approval procedure under free trade agreements....</b>	<b>115</b>
i. Product approval procedure under free trade agreements .....	115
ii. Requirements for obtaining the status of coffee and cocoa exporter .....	117
iii. Other plant products .....	119
iv. Processed and log wood : .....	119
<b>III.4. Requirements to benefit from a suspensive customs procedure .....</b>	<b>122</b>
<b>III.5. Information desks and Single Window for foreign trade operations .....</b>	<b>124</b>
i. Advance rulings .....	124
ii. Information desk set up by the TFA .....	125

<b>IV. PROCEDURES OF GOODS IMPORT .....</b>	<b>129</b>
<b>IV.1. Standard import customs clearance procedure .....</b>	<b>129</b>
<b>IV.2. Pre-clearance of imports .....</b>	<b>132</b>
i. Lifting the import declaration (ID) .....	132
ii. Pre-shipment inspection and issue of report on value and tariff classification .....	133
iii. Certificate of bank domiciliation .....	135
iv. Obtaining the Electronic Cargo Tracking Note .....	136
v. Drawing up of the dematerialised insurance certificate .....	136
<b>IV.3. Clearing goods through customs .....</b>	<b>137</b>
i. Manifest loading .....	137
ii. Boarding of ships .....	137
iii. Unloading goods and scanning .....	137
iv. Amending manifests. ....	138
<b>IV.4. Clearance of imports .....</b>	<b>138</b>
i. Registration of the Customs Declaration and admissibility ...	138
ii. Checking .....	141
iii. Electronic payment of duties and taxes .....	141
iv. Removal of goods .....	141
<b>IV.5. Customs clearance for vehicle .....</b>	<b>142</b>
i. Used vehicles .....	142
ii. New vehicles .....	143
<b>IV.6. Customs clearance of goods at home and under suspensive         arrangements .....</b>	<b>143</b>
<b>V. PROCEDURES OF GOODS EXPORT .....</b>	<b>157</b>
<b>V.1. Standard export customs clearance procedure .....</b>	<b>157</b>
<b>V.2. Pre-clearance of goods for export .....</b>	<b>159</b>
i. Lifting of an export declaration with SGS .....	159
ii. Domiciliation for Export Declaration .....	160
iii. Exchange Authorisation .....	160
iv. Other paperwork .....	160
<b>V.3. Handling of goods for export .....</b>	<b>161</b>
i. Initiating the coverage circuit .....	161
ii. Issue of a packing certificate and on-site inspection .....	161
iii. Obtaining sanitary and phytosanitary certificates .....	161
iv. Issue of a movement certificate/certificate of origin .....	162
v. Obtaining the tax form for timber and coffee. ....	163



<b>V.4. Standard customs clearance of goods for export .....</b>	<b>163</b>
i) Issuing customs declaration .....	164
ii) Admissibility of the customs clearance and issuance of the Shipment Warrant .....	164
iii. Payment of charges .....	164
iv. Issuing a shipping authorisation and a boarding report .....	165
<b>V.5. Export customs clearance for specific products .....</b>	<b>165</b>
i. Coffee and cocoa .....	165
ii. Processed and log wood .....	171
<b>APPENDICES .....</b>	<b>183</b>
Appendix 1 : The Import Compliance Audit Programme .....	184
Appendix 2 : List of essential forms and specimen documents .....	186
i. e-FORCE service request form .....	186
ii. Entry in the importers' file .....	186
iii. Entry in the exporters' file .....	186
iv. Request for import declaration .....	186
v. Import declaration .....	186
vi. Insurance certificate .....	186
vii. Phytosanitary certificate .....	186
viii. Official import authorisation form .....	186
ix. Application for Certificate of Conformity for imported products .....	186
x. Certificate of conformity for imported products .....	186
xi. Application for European Union certificate of origin .....	186
xii. Application form for CEMAC preferential tariff approval .....	186

# Acronyms and abbreviations

EPA	Economic Partnership Agreement
EPA UK	Economic Partnership Agreement between Cameroon and the United Kingdom
ANOR	Standards and Quality Agency
AfDB	African Development Bank
BEAC	Bank of Central African States
BESC	Electronic Cargo Tracking Document
CAF	Freight insurance cost
CAMCIS	Cameroon custom information system
CCIMA	Chamber of Commerce, Industry, Mines and Crafts
CEMAC	Economic Community of Central African States
ECCAS	Economic and Monetary Community of Central African
CIVIC	Control of Identification of Vehicles Imported into Cameroon
CNSC	Cameroon National Shippers' Council
ED/ ID	Export / Import Declaration
GESP	Growth and Employment Strategy Paper
IMF	International Monetary Fund
FOB	Free on Board
GATT	General Agreement on Trade and Tariff
GUCE	One-Stop-Shop for External Trade
HDI	Human development Index
MINADER	Ministry of Agriculture and Rural Development
MINCOMMERCE	Ministry of Trade
MINFI	Ministry of Finance
OACPS	Organisation of African, Caribbean and Pacific States

WTO	World Trade Organisation
WCO	World Customs Organization
NCCB	National Cocoa and Coffee Board
PAD/ PAK	Douala/ Kribi Port Authority
PECAE	Pre-Shipment Conformity Assessment Programme
GDP	Gross Domestic Product
UNDP	United Nations Development Programme
PSEE	Sectoral Export Monitoring Programme
IVP	Import Verification Programme
RVC	Value and Tariff Classification Report
SGS	Société générale de surveillance
HS	Harmonized commodity classification system
SPS	Sanitary and phytosanitary
CET	Common External Tariff
VAT	Value added tax
EU	European Union
UEAC	Customs and Economic Union of Central Africa
FTA	Free-trade area
ACFTA	African Continental Free Trade Area

# List of graphs, tables and boxes

## LIST OF GRAPHS

Graph 1 :	Evolution of GDP growth rate at constant price (in%) .....	22
Graph 2 :	Evolution of balance of trade (in millions of dollars) .....	24
Graph 3 :	Logistics performance index: Quality of commercial and transport infrastructure (1 = low to 5 = high) .....	34
Graph 4 :	HS nomenclature coding diagram .....	10
Graph 5 :	Simplified diagram of the E-GUCE .....	53
Graph 6 :	Diagram of the customs clearance process .....	96
Graph 7 :	Diagram of the standard import procedure .....	101
Graph 8 :	Dematerialised procedure for obtaining an ID .....	131
Graph 9 :	Diagram of the standard import procedure .....	133
Graph 10 :	Diagram of the customs clearance process .....	157
Graph 11 :	Diagram of the standard export procedure .....	158
Graph 12 :	Diagram of the standard export procedure for coffee and cocoa .....	167
	Diagram of the standard export procedure for logs and sawn timber .....	174

## LIST OF TABLES

Table 1 :	Development in the macroeconomic indicators of Cameroon's economy .....	22
Table 2 :	Main products exported and imported by Cameroon (in millions of dollars) .....	25
Table 3 :	Cameroon's main clients and suppliers (in millions of dollars)...	28
Table 4 :	Infrastructure development index for Cameroon and countries in the region .....	30
Table 5 :	Table of tariff dismantling provided for in the EPA signed by Cameroon with the EU .....	44
Table 6 :	Timetable for the liberalisation envisaged under the reform of the AfCFTA .....	49
Table 7 :	Basis of customs taxation .....	64

Table 8 : Summary of texts governing international trade operations in Cameroon .....	77
Table 9 : Institutions involved in foreign trade operations in Cameroon .....	90
Table 10 : Summary matrix of the import customs clearance circuit .....	145
Table 11 : Summary matrix of the export customs clearance circuit .....	175

## LIST OF BOXES

Box 1 : Main characteristics of Cameroon .....	19
Box 2 : Main features of the EPA regarding trade in goods .....	44
Box 3 : African Continental Free Trade Area .....	49
Box 4 : Cameroon-Nigeria economic relations .....	51
Box 5 : Classification of goods in Cameroon .....	53
Box 6 : Conditions of eligibility for the preferential trade regime of the CEMAC or the ECCAS .....	54
Box 7 : Overview of eligibility criteria for benefits under the Cameroon-EU EPA .....	56
Box 8 : Economic benefits of suspensive regimes .....	70
Box 9 : Electronic Single window (e-Guce) .....	96
Box 10 : File for registration in the Trade and Personal Property Credit Register .....	102
Box 11 : File elements to obtain a taxpayer number.....	103
Box 12 : File elements for registration in the Importers file .....	104
Box 13 : Procedure for obtaining a certificate of conformity .....	106
Box 14 : File elements for obtaining additional documents for products covered by a special authorisation regime .....	112
Box 15 : Approval procedure for products under the EPA .....	115
Box 16 : Approval procedure for CEMAC/ECCAS preferential tariff products .....	116
Box 17 : Formalities for obtaining an export approval certificate under the AfCFTA .....	117
Box 18 : Formalities required for exporting coffee and cocoa .....	118
Box 19 : Formalities for sanitary inspection and treatment .....	119
Box 20 : Formalities required for the export of logs and processed timber ..	120
Box 21 : Files elements for a request for the granting suspensive regimes ..	123
Box 22 : Practical procedures for applying for and granting advance rulings	



...	125
Box 23 :	Steps for obtaining an Import Declaration and the RVC ..... 134
Box 24 :	File elements for obtaining a bank domiciliation for an Import Declaration ..... 136
Box 25 :	Procedures according to selectivity mode ..... 139
Box 26 :	File elements to obtain a Certificate of Origin or Movement Certificate..... 159
Box 27 :	File elements for obtaining an Export Declaration ..... 160
Box 28 :	File elements to obtain a bank domiciliation for an Export Declaration ..... 163
Box 29 :	Quality control procedure for coffee and cocoa earmarked for export ..... 168
Box 30 :	Summary of documents required for the export of wood-based products ..... 173



**POLITICAL,  
SOCIO-ECONOMIC AND  
BUSINESS PROFILE**





## I. POLITICAL, SOCIO-ECONOMIC AND BUSINESS PROFILE

### I.1. Historical, geographical and political situation

#### Historical and geographical situation :

The Republic of Cameroon is a medium-sized country located in the centre of the African continent, with a surface area of 475,442 km<sup>2</sup> and a population estimated at 27.5 million in 2021. Its geographical position has turned it into a regional hub for the exchange of goods and services, as well as for the movement of people.

The name Cameroon comes from a Portuguese navigator, Fernando Po, who arrived on the coast (the Wouri estuary) in 1472 and named the country «Rio dos Camaroes», which means «River of prawns». In 1845, British Baptist missionaries as well

as German merchants settled near Douala. After the First World War (1914-1918), the German colony was divided into two territories, with one entrusted to France and the other to the United Kingdom. French Cameroon became independent on 1 January 1960. The following year, the British colony was divided in two following a referendum on self-determination. The North, predominantly Muslim, opted to join Nigeria. The South, mainly Christian, chose to join the Republic of Cameroon. The first President of Cameroon was Ahmadou Ahidjo. He was elected in May 1960. He was succeeded by President Paul Biya on 6 November 1982, who was re-elected in October 2018 for a 7<sup>th</sup> term that runs until 2025.

## Political situation :

In accordance with its 1972 Constitution, amended in 1996 and 2008, Cameroon is a decentralised, unitary state. The 1996 amendments provided for the creation of regional councils, responsible for promoting the development of the regions. The regional councils were installed on 22 December 2020. The country has ten regions, each headed by a Governor appointed by the President of the Republic.

Under the Constitution, the President is elected by direct, universal and secret ballot for a seven-year renewable term. The President is the Head of State and holds executive power. In this capacity, he defines the nation's policy; among other things, he is responsible for negotiating and ratifying international treaties and agreements, and for enacting laws. The President appoints the Prime Minister and other members of the Government. The President also appoints the members of the Supreme Court and other courts.

Legislative power is exercised by Parliament, comprising the 180-member National Assembly, elected for a five-year term, and the 100-member Senate. The President and the members of Parliament jointly initiate legislation. Bills drafted by the ministries are submitted to Parliament. In certain circumstances, the Assembly may give the President of the Republic the power to legislate by ordinance. Judicial power is exercised by the Supreme Court, the courts of appeal and the tribunals. The Constitutional Council, provided for in the 1996 amendments to the Constitution, was set up on 7 February 2018.

It rules on the constitutionality of laws, international treaties and domestic regulations, as well as on conflicts of jurisdiction between State institutions. The Constitution takes precedence over all other national legal instruments. These are followed by (in descending order of importance): laws, ordinances, decrees, orders, decisions, instructions and circulars. International treaties and agreements are ratified by the President. Those whose ratification falls within the scope of the law are subject to approval (in legislative form) by Parliament. International treaties and agreements that have been duly signed and ratified take precedence over national legal instruments as soon as they are published, subject, in the case of each agreement or treaty, to its application by each party.





## Box1 : Main characteristics of Cameroon



### Geography

- **Geographical position** : located in Central Africa at the bottom of the Gulf of Guinea, between latitudes 2 and 13 degrees north and longitudes 9 and 16 degrees east. Bordered to the west by Nigeria, to the South-west by the Atlantic Ocean, to the South by Equatorial Guinea, Gabon and Congo, to the East by CAR and Chad, and to the North by Lake Chad.



- **Types of climate** : Sahelian in the north and humid tropical in the south, with differences depending on the region. Rainfall is frequent in the south and less frequent as you head north. All the nuances of the continent's terrain, climate and flora can be found here. Hence its nickname «Africa in miniature».
- **Surface area** : 475.442 km<sup>2</sup>

### Policy - Identity

- **Official name** : Cameroon
- **Nature of regime**: Republic
- **National motto** : « Peace, Work, Fatherland »
- **National Anthem** : « O Cameroon, thou cradle of our fathers »
- **Date of independence** : 1 January 1960 (the part under French administration) - 1 October 1961 (the part under British administration)
- **National day**: 20 May
- **Capital** : Yaounde



### Demography

- **Population (2021)**: 27.5 million inhabitants.
- **Natural growth rate**: 2,6%
- **Urban population** : 57,6%
- **Density** : 56 inhabitants/km<sup>2</sup>
- **Average age** : 19,0 years
- **Life expectancy in years** : **Man**: 58,0 and **women**: 60.6 (World Bank)



### Society

- **Official languages** : English, French
- **Other spoken languages** : Cameroon has nearly 240 dialects.
- **Religions** : Christianity (38%), Islam (17%), animism (45%).
- **Main cities** : Douala, Yaounde, Bafoussam, Garoua, Maroua, Ngaoundéré, Ebolowa, Bertoua, Limbe, Buea.



## Economy

- Currency : CFA Franc (1 Euro = 655.95 Cfaf)
- Nominal GDP (2021) : 44.8 Md USD
- GDP Growth rate (in 2021) : 4.6%
- Inflation : +6.3% (2022) ; 2.2% en 2021
- Monetary situation in 2022, in billions of CFA francs : Money supply: +11.7% A 7985.7
- Net foreign assets : +21.6% A 3194
- Loans to the economy : +9.5% A 6598.6
- Structure of GDP : Agriculture (18%), Industry (25%) Services (52%)
- GDP/capita (2021): : 1,646 USD
- Unemployment rate : 10%
- Poverty rate (2014): : 38%
- Human Development Index (UNDP, 2019): 0.563, 153rd out of 189
- Main suppliers : China (26%), Nigeria (12%), France (11%), Belgium (5%), India (4%)
- Main clients: China (16%), Netherlands (10), India (9%), Spain (8%), Italy (7%)
- Main products : Cocoa oil, timber, cotton, palm oil, bananas, tea.
- Working population : 11.5 million (ILO, 2020)
- Activity rate : 76.9%(ILO,2019)



## I.2. Recent economic developments and prospects

The Growth and Employment Strategy Paper (GESP) defines an investment programme aimed to make Cameroon's economy more competitive and lay the foundations for its structural transformation into an emerging economy by 2030. This programme focuses on strengthening both infrastructure and human capital. In particular, the plan is to boost energy production to an annual growth rate of 2.9% between 2009 and 2011, and 13% between 2012 and 2020.

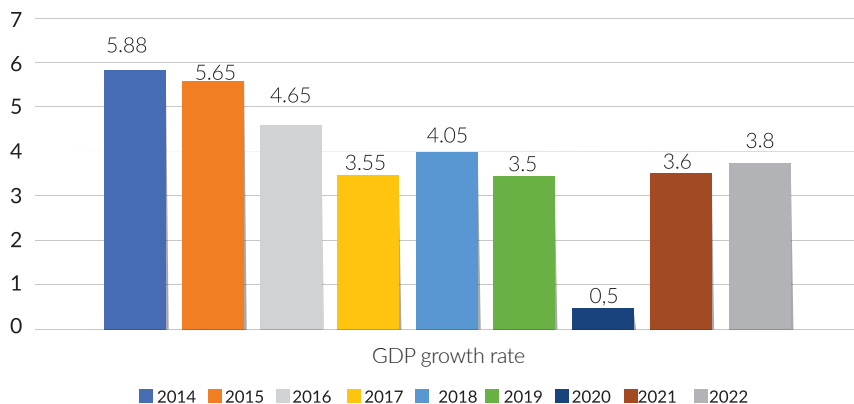
Despite the numerous crises affecting the region, Cameroon's economy has achieved an average annual growth rate of 4% since the 1980s, owing to the continued development of industrial production and agricultural exports, supplemented from the second half of the 1970s by the exploitation of oil resources. It also weathered the 2014 commodities crisis better than other Central African countries. Growth, which had averaged nearly 5% between 2010 and 2014, slowed to 3.5% in 2017 before picking up slightly to 4.0% in 2018. It slumped again in 2019 (to 3.5%), partly due to the persistence of security problems in the Far-North and the English-speaking West of the country, and the drop-in government orders.

According to the latest estimates, growth in Cameroon's economy will be slower in 2022 than in 2021. Real GDP growth is expected to be 3.6% in 2022, as in 2021. This trend is likely to continue to be driven by non-oil activity. Indeed, the growth

rate in this sector is expected to be 3.8% in 2022, as it was in 2021. Oil and gas production is expected to decline by 2.9%. On a sectoral level, it appears that this performance will be driven by the primary sector (+4.8%, compared with 2.9% in 2021), where several sectors are experiencing a revival in activity, and by the tertiary sector (+5.0%, compared with 4.3% in 2021). The tertiary sector has benefited particularly from the effects of the organisation of the African Cup of Nations football tournament, as well as the good performance of the financial and telecommunications sectors. Conversely, the secondary sector is expected to experience a marked slowdown, with growth of 0.6% in 2022 compared with 3.2% in 2021. This situation is attributable in particular to: i) the decline in oil production, linked to the fall in yields from existing wells; (ii) the increase in production costs in industry and the fall in household purchasing power following the consequences of the Russian-Ukrainian conflict.



Graph 1 : Evolution of GDP growth rate at constant price (in%)



With regard to public finances, the restrictive fiscal policy adopted before the pandemic, followed by a modest recovery plan backed up by IMF emergency funds and the suspension of debt payments, have helped stabilise the macroeconomic indicators. In the end, the budget deficit narrowed to 3.1% of GDP in 2021, as compared with 3.3% in the previous two years, as a result of fiscal consolidation measures aimed at reducing expenditure and increasing non-oil budget revenues. The completion of structuring infrastructure projects, financed largely by commercial

and public loans and implemented as part of the country's emergence policy, has led to a sharp increase in debt. The public debt ratio rose from 28.8% of GDP in 2015 to 46% in 2021. However, it should fall to 43.8% of GDP in 2022 and 41.8% of GDP in 2023 (IMF). Inflation has been contained, reaching 2.3% in 2021, compared with 2.4% in 2020, due to a system of price controls on basic necessities. This rate should fall further to 2.1% in 2022 and 2% in 2023 (IMF). In March 2022, the central bank raised its main policy rate from 3.5% to 4%.

Table 1 : Development in the macroeconomic indicators of Cameroon's economy

Growth indicators	2019	2020	2021	2022 (e)	2023 (e)
<b>GDP (USD billions )</b>	39.01	39.94	44.81	48.29	52.07
<b>GDP (Annual growth in %, constant price)</b>	3.7 <sup>e</sup>	-1.5 <sup>e</sup>	3.6	4.6	4.9
<b>GDP per inhabitant (USD)</b>	1.508 <sup>e</sup>	1.505e	1.646	1.730	1.820

Growth indicators	2019	2020	2021	2022 (e)	2023 (e)
<b>State debt</b> (in % of GDP)	42.305	45.791e	45.797	43.764	41.818
<b>Inflation rate</b> (%)	2.5	2.4 <sup>e</sup>	2.3	2.9	2.4
<b>Current account balance</b> (USD billions)	-1.70	-1.47e	-1.27	-1.06	-1.54
<b>Current account balance</b> (in % of GDP)	-4.3	-3.7e	-2.8	-2.2	-3.0

Source: IMF - World Economic Outlook Database - Latest data available.

Note: (e) Estimated data

Gross non-performing loans represented 16.8% of outstanding loans in the banking system. The current account is expected to remain in deficit due to the relative downward rigidity of import prices. The current account deficit has widened to 4.1% of GDP in 2021 from 3.5% in 2020, in line with the sharp rise in import prices. Foreign exchange reserves have fallen slightly, to 3.7 months of imports in 2021 from 3.8 months in 2020. Foreign exchange reserves should reach 3.9 months of imports in 2022 and 4.2 months in 2023. In 2021, the unemployment rate stood at 6.1%, compared with 3.84% in 2020, while the underemployment rate fell to 65%, a drop of 4 percentage points over the period.

At a social level, with a GDP per capita reaching 1,400 Euros in 2021 (i.e. 940,000 CFA francs), Cameroon is considered to be a lower middle-income country. Growth does not appear to be very inclusive: the poverty rate fell from 39.9% in 2007 to 37.5% in 2014 (the latest data available) and is expected to be around 40% of the population in 2021. At nearly 8 million, the overall number of poor people in Cameroon has increased, and poverty is

increasingly concentrated in the North and Far North (World Bank). These latter regions are also affected by attacks by the Islamist terrorist group Boko Haram and a secessionist insurrection in the English-speaking regions. More than 500,000 Cameroonians have been internally displaced since December 2017, and the country also hosts more than 440,000 refugees, mainly from the Central African Republic and Nigeria (World Bank, UNHCR).

The informal sector remains very large, accounting for an estimated 40% of GDP. The official unemployment rate is estimated at 10%, but the economy suffers from a high level of underemployment (69%). According to recent UNDP data, between 1990 and 2019, Cameroon's HDI rose from 0.448 to 0.563 (an increase of 25.7%). Over the same period, life expectancy at birth increased by 5.9 years. Cameroon's per capita GNI increased by almost 15.5%. Cependant, l'IDH du Cameroun en 2019, à savoir 0.563, est inférieur à la moyenne des pays du groupe à développement humain moyen, établi à 0.631, et supérieur à la moyenne des pays de l'Afrique subsaharienne, établi à 0.547.



### I.3. Trade performance and main partners

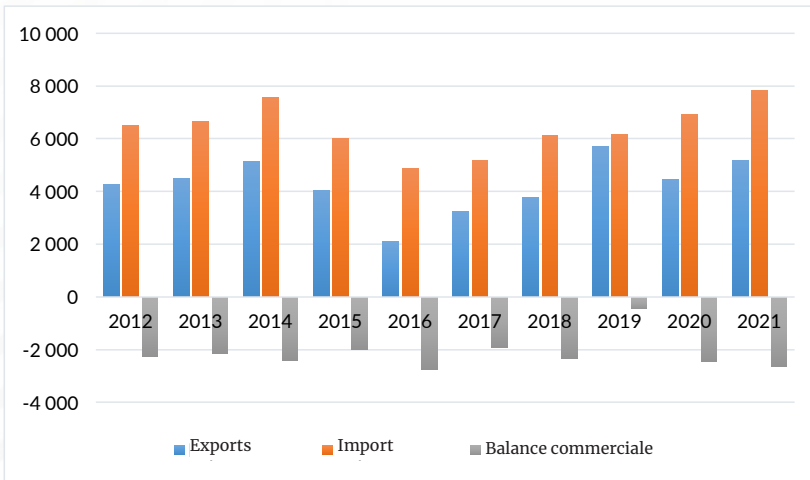
Located in the heart of Africa, Cameroon is a natural gateway for certain Central African countries (including Chad, the Central African Republic and northern Congo), and therefore plays a major role in the dynamics characterising the region's trade flows.

Cameroon is a country open to international trade. The ratio of trade to GDP is around 33% (World Bank, 2020). However, Cameroon's trade balance has been structurally in deficit since 2009, and since then the deficit has been growing steadily, reaching \$2.6 billion in 2021, as a result of the steady increase in imports of machinery, mechanical appliances and transport equipment to support major investment in infrastructure, while oil production has been falling.

According to national data, in 2021 Cameroon imported \$7.83 billion worth of goods, compared with \$5.24 billion worth of exports. Over the decade 2012-2021, imports averaged \$6.4 billion, compared with \$4.3 billion for exports. According to WTO data, services exports generated USD 1.55 billion while services imports amounted to USD 2.24 billion.



Graph 2 : Evolution of balance of trade (in millions of dollars).



Source: Cameroon customs data

In detail, according to national customs data consolidated by the International Trade Centre (ITC), the main exports are crude oil (49% of the total), cocoa (16.2%), wood (13.6%), bananas (3%), rubber, cotton and aluminium. There has been an upturn in oil exports over the past two years. Newly exploited deposits mean that oil production is likely to increase in the medium term. Similarly, exports of other products such as cocoa, wood, bananas and aluminium have increased significantly

over the last decade, reflecting a degree of diversification. On the whole, apart from crude oil and aluminium, the country is essentially an exporter of agricultural products, whose exports could grow at a much faster rate if it weren't for the cumbersome procedures, high costs and large number of players involved. Indeed, apart from buoyant exports of cocoa beans and processed cocoa, there has been little or no change in the structure of exports by product since 2006.

*Table 2 : Main products exported and imported by Cameroon (in millions of dollars)*

<b>Main products exported</b>	<b>2020</b>	<b>2021</b>	<b>Average (2012-2021)</b>	<b>Weight in exports</b>
Mineral fuels	4 497	3 022	2 082	48.9%
cocoa and its preparations	1 994	805	691	16.2%
Wood, and wood products	821	648	579	13.6%
Banana, edible fruits	741	291	136	3.2%
Rubber and rubber products	42	52	133	3.1%
Cotton	286	107	119	2.8%
Aluminium and aluminium structures	100	68	73	1.7%
sugars and confectionery	5	4	66	1.5%
Precious metals	18	32	47	1.1%
Machinery, appliances and mechanical engines,...	9	13	39	0.9%
Essential oils; perfumery and toiletry products	19	6	37	0.9%
Preparations of vegetables, of fruits	181	4	13	0.3%
Plastics and articles thereof	12	4	11	0.3%
Inorganic chemicals	6	10	9	0.2%

Iron and steel	25	10	7	0.2%
Soaps, organic surfactants, washing preparations	18	11	6	0.1%
Miscellaneous edible preparations	9	9	5	0.1%
Coffee, tea, maté and spices	32	18	4	0.1%
Beverages, alcoholic drinks and vinegars	4	5	4	0.1%
Glass and glassware	1	5	3	0.1%
Electrical machinery, equipment and parts thereof.	6	5	2	0.1%

Main products imported	2020	2021	Average (2012-2021)	Weight in Imports
All products combined	6 935	7 837	6 393	
Mineral fuels	173	403	1 059	16.6%
Machinery, appliances and mechanical engines,...	512	591	545	8.5%
Cereals	425	591	505	7.9%
Electrical machinery, appliances and equipment	531	544	459	7.2%
Motor cars, tractors,	370	448	379	5.9%
Inland and maritime navigation	1 220	621	263	4.1%
Pharmaceutical products	237	312	223	3.5%
Fish and crustaceans,	124	120	222	3.5%
Plastics and articles thereof	271	314	203	3.2%
Structures in cast iron, iron or steel	227	242	187	2.9%
Iron and steel	183	266	174	2.7%
Cement	79	94	167	2.6%
Miscellaneous chemical products	145	175	120	1.9%
Other textile articles; second-hand goods	142	140	115	1.8%
Paper and paperboard; articles of paper or of paperboard	114	122	108	1.7%

Furniture/ bedding, furnishing	96	411	94	1.5%
inorganic chemicals	49	40	91	1.4%
Rubber and rubber products	80	73	79	1.2%
Optical instruments and devices,	77	105	72	1.1%
ceramic products	86	111	72	1.1%

Sources: Data from Cameroon Customs and Trade Map (ITC)

Cameroon mainly imports mineral fuels and oil, machinery and equipment, foodstuffs (rice, wheat, fish, etc.), medicines and manufactured goods (vehicles, machinery, electrical and electronic equipment). The share of food products in total imports remained stable at the relatively high level of 18%. The share of imports of products from the extractive industries also appears stable at around 30%, consisting mainly of petroleum products and aluminium oxide for refinery requirements. The remainder of imports consists of manufactured goods, mainly chemicals, machinery and transport equipment.

Over the decade 2012-2021, Cameroon's main export customers are the European Union (44.2% over the decade), including the Netherlands (9.7%), Spain (8%), Italy (7.4%), France (6.7%) and Belgium (5.5%), followed by China (16.3%), India (8.7%), the United Arab Emirates (7%) and the United States (5.2%). Overall, the EU remains the main destination, although its share also appears to be gradually declining.

Its main import suppliers are China (26.4%), the EU (24.8%), including France (11%), Belgium (5%) and the Netherlands (2.5%), followed by Nigeria (12%), the United States and Thailand (3%). The relatively large volume of trade with Congo, which



includes some maritime shipping products, consists largely of re-exports. In terms of dynamics, the EU's share of Cameroon's imports, which has hovered around 33% since 2006, continues to decline, to the benefit of Asian countries (notably China, Japan, India and Thailand), which are strengthening their trade links with Cameroon.

At regional and continental level, with the exception of Nigeria, imports from African countries, including Central Africa, have not increased significantly. This highlights the lack of dynamism in intra-regional trade, despite the steps taken to facilitate this trade. Cameroon is, however, one of the main suppliers to Chad and CAR. Its exports to Gabon and Equatorial Guinea are also significant, particularly in terms of food products and certain manufactured goods. On the import side, Gabon has succeeded in recent years in exporting products such as palm oil to Cameroon. Equatorial Guinea supplies Cameroon with petroleum products.



*Table 3 : Cameroon's main clients and suppliers (in millions of dollars)*

<b>Main clients</b>	<b>2020</b>	<b>2021</b>	<b>Average (2012-2021)</b>	<b>Market share</b>
China	761	1 637	813	16.3%
The Netherlands	625	734	485	9.7%
India	357	481	433	8.7%
Spain	224	256	403	8.1%
Italy	272	351	369	7.4%
The United Arab Emirates	164	0	349	7.0%
France	267	307	334	6.7%
Belgium	284	307	273	5.5%
USA	490	219	258	5.2%
Portugal	13	13	244	4.9%
Vietnam	153	0	155	3.1%
United Kingdom	51	60	111	2.2%
Germany	130	97	96	1.9%
Malaysia	117	97	84	1.7%
Congo	22	28	77	1.5%

Main suppliers	2020	2021	Average (2012-2021)	Market share
China	2 022	2 714	1 738	26.4%
Nigeria	1 152	555	799	12.1%
France	592	633	710	10.8%
Belgium	322	369	329	5.0%
India	254	391	236	3.6%
USA	187	153	220	3.3%
Thailand	140	120	189	2.9%
Congo	25	127	181	2.7%
The Netherlands	175	231	164	2.5%
Germany	123	146	152	2.3%
Italy	135	171	148	2.2%
Spain	118	126	129	2.0%
Türkiye	159	186	124	1.9%
The United Arab Emirates	229	0	124	1.9%
Russia	123	310	81	1.2%

Source: Data from the Directorate General of Customs, TradeMap, ITC

#### I.4. Basic infrastructure for international trade

Regarding infrastructure, Cameroon has made significant progress in recent years. Indeed, according to data from the African Development Bank's (AfDB) Infrastructure Development Index, the country ranks 28<sup>th</sup> on the continent for overall infrastructure quality, taking into account areas such as transport, energy and information and communication technologies (ICT).

However, it ranks only 4<sup>th</sup> in the region, behind Gabon, Sao Tomé and Rwanda. The composite index rose from 19 in 2016 to 20.7 in 2020.





Table 4 : Infrastructure development index for Cameroon and countries in the region

	Transport			Electricity			ICT			Composite Infrastructure Index		
	2016	2018	2020	2016	2018	2020	2016	2018	2020	2016	2018	2020
	Gabon	4.17	3.93	3.78	25.14	20.61	25.76	15.91	25.97	30.73	27.75	30.67
Sao tome	13.94	14.17	13.54	7.29	5.94	2.52	9.2	18.93	19.67	27.38	27.14	27.54
Rwanda	12.93	12.94	11.6	0.44	0.77	0.7	5.67	13.56	14.95	20.45	20.76	21.69
<b>Cameroon</b>	<b>3.65</b>	<b>2.6</b>	<b>2.72</b>	<b>5.27</b>	<b>4.81</b>	<b>5.83</b>	<b>11.88</b>	<b>21.5</b>	<b>17</b>	<b>19.02</b>	<b>19.81</b>	<b>20.68</b>
Angola	2.04	1.88	4.3	4.56	6.4	5.88	7.98	11.78	9.93	16.46	19.03	20.06
Equatorial Guinea	2.55	2.74	15.67	2.29	8.61	13.12	8.02	14.66	12.04	17.93	18.21	19.32
Congo	2.3	2.28	2.2	1.89	6.19	5.91	3.06	14.65	13.68	14.46	17.53	18.12
Burundi	9	9.54	8.66	0.3	0.23	0.24	1.83	6.66	8.01	14.63	15.11	15.92
Central African Republic	3	3.02	3.15	0.63	0.49	0.5	2.52	4.26	4.16	11.87	11.95	12.26
DR Congo	1.54	1.64	1.49	7.61	1.86	1.95	7.89	6.99	7.51	8.16	8.14	8.64
Chad	1.13	1.26	1.13	0.17	0.14	0.27	2.81	5.37	6.9	6.64	7.24	7.83

Source: AfDB(2020)



In order to achieve the goal of emerging by 2035, the government has embarked on a programme aimed at facilitating the development of the latest generation of infrastructure, improving services to rural or disadvantaged areas and landlocked countries whose supplies transit through the port cities of Douala and Kribi. Thus, the main commercial infrastructures include the following :



**On the energy level :**

The country has a production level of 4.2 tera watt hours (TWh) for a demand which stands at around 6.2 Twh. Cameroon has the 2nd largest hydroelectric potential in Africa, after DR Congo, and a solar energy potential of around 89 TWh, that is, 5 times more than the hydroelectric potential. The development of new capacities, reflected in the construction of the Lom Pangar and Mvélé dams, is one of the Government’s priorities. Current hydroelectric capacity remains well below demand, despite the country’s great hydroelectric potential, estimated at 20,000 megawatts (MW).

The government is counting on private investment to remedy the serious shortfalls in the supply of energy to the population. With this in mind, the sector has been liberalised and has undergone numerous reforms.



**With regard to road transport infrastructure :**

According to data from the Ministry of Public Works, as at 31 December 2021, Cameroon had a total road network of 121,501.5 km, including 9 133,69 km were tarred, representing a rate of 7.5%. Cameroon is also linked to the main border markets (Nigeria, Chad, CAR, Gabon, Equatorial Guinea and Congo). The Bamenda - Mamfé - Enugu corridor (see image) is one of the latest projects to link Cameroon to the vast Nigerian market. Cameroon’s railway network consists of two lines: the Transcam 1 (Douala-Yaounde), 292 km long, and the Transcam 2 (Yaoundé-Ngaoundere), 622 km long, with plans to extend the network to Ndjamena in Chad.



On the maritime front, the country is open to the Atlantic Ocean for almost 400 km and has three ports: **the port of Douala, the deep-sea port of Kribi and the seaport of Limbe**. These ports play a vital role in ensuring the competitiveness of the country's economy with other countries in the sub-region.

- **The port of Douala** 🏴

Built on the estuary of the Wouri river, the port of Douala is linked to the ocean by a 50 km channel dredged to an average depth of -7 m. With an annual traffic capacity of 7 million tonnes, it is made up of :

- » **26** berthing quays over a length of 5.5 km,
- » **7** specialised terminals with a capacity of 1.2 million tonnes.
- » **15** warehouses and 65 ha of unused land
- » **25** km of railway lines connected to the Trans-Cameroon Railway, which links Douala to Ngaoundéré (North Cameroon) with a road extension to Chad and CAR.
- » **20** km of tarred roads linked to the hinterland.

In addition, the port has a One-Stop-Shop for External Trade Operations (GUCE) to coordinate and house all those involved in the process of importing and exporting goods in a single location. The Port of Douala handles almost 95% of national port

traffic. This port is also the main port in Central Africa, serving landlocked neighbouring countries such as Chad, the Central African Republic and northern Congo.



- **The Kribi Port Authority** 🏴

Covering an area of 70 ha, the port of Kribi has two bonded warehouses with a capacity of 8,500 m<sup>3</sup>. The berthing quays have a real capacity of 70 ships per year. Primarily devoted to the export of timber and mining products, the port now has strong development potential with the construction of the oil terminal linked to the Chad-Cameroon pipeline. On 8 June 2022, the Bolloré Transport & Logistics Cameroon group inaugurated Kribi Logistics Hub, which is a modern logistics base with a total surface area of 24,000 m<sup>2</sup>.



- **Limbe port authority** 🏗️

The port of Limbe is mainly home to SONARA (National Refining Company) oil refining facilities. The planned installation of a cement plant and the project to develop a deep-sea port, whose first stage was the construction of an oil yard by the Cameroon Shipyard and Industrial Engineering (CNIC), provide good prospects for this port.

As far as air transport is concerned, the country has 15 aerodromes, including international airports at Yaoundé-Nsimalen and Douala.



- **Douala international airport** 🏗️

Douala airport serves Cameroon's economic capital. It is located next to the sea and traditionally receives a high volume of air traffic. Located in an area covering 56,284 square kilometres and next to the country's largest port authority, it occupies an ideal position for promoting international business. International traffic growth remains moderate at 3.4% per year.

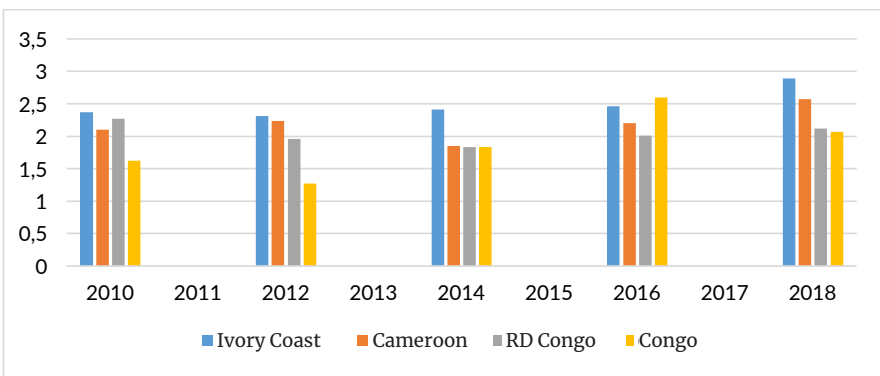
- **Yaounde-Nsimalen international airport** 🏗️

Yaounde-Nsimalen airport is located in an area covering 12,404 square kilometres. Equipped with modern facilities, this airport has the greatest potential for international traffic growth of 15.4% per year.

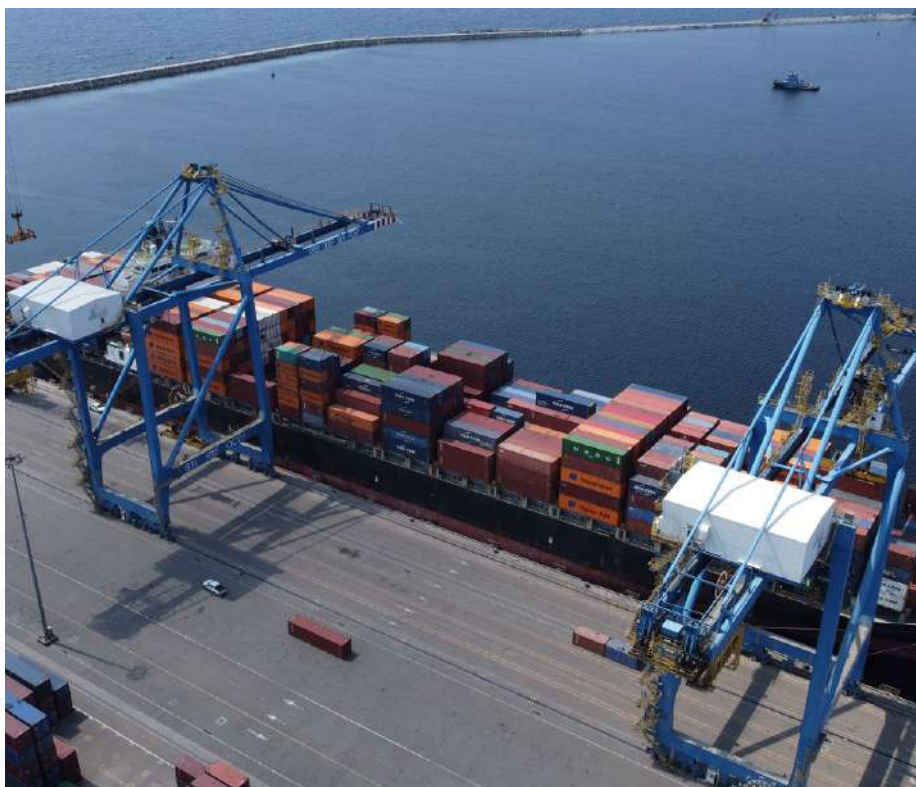
With its strategic proximity to Nigeria and its position as a gateway to the landlocked countries of Central Africa (Chad and the Central African Republic), Cameroon is a natural hub for trade in the region. It is with a view to making these corridors more efficient that the government is attaching great importance to the development of logistics platforms for international trade. According to World Bank data, the overall performance of Cameroon's logistics chain is very average (the logistics performance index is around 2.5 on a scale of 0 to 5, and higher than that of some countries in the region), although it has changed significantly over the past decade.



**Graph 3: Logistics performance index: Quality of commercial and transport infrastructure (1 = low to 5 = high)**



Source : World Bank data





# **CAMEROON'S BUSINESS ENVIRONMENT**





## II. CAMEROON'S BUSINESS ENVIRONMENT

### II.1. Trade policy and main trade agreements and arrangements



Import and export operations are strongly influenced by the country's trade environment, particularly by trade policy and trade arrangements negotiated with various bilateral, regional and multilateral partners.

#### *i. Trade policy*

In practice, Cameroon's trade policy is governed by three major legal instruments, notably: Law No. 90-031 of 10 August 1990 governing commercial activity in Cameroon; Law No. 2015 of 18 April 2015 laying down the conditions for the exercise of commercial activities; and the Law of 18 April 2016 governing foreign trade, which defines the specific rules applicable to the exercise of foreign trade in Cameroon.

The Ministry of Trade (MinCommerce) is responsible for defining, implementing and evaluating trade policy. The Ministry of Trade and Industry works in consultation with many other ministries, including those responsible for finance (MINFI), agriculture (MINADER), industry (MINIMDT) and the economy (MINEPAT). The Ministry of Finance is responsible, among other things, for drawing up and implementing fiscal policy, including customs policy, and as such plays a major role in guiding trade policy. The Directorate General of Customs is in charge of administering and enforcing customs regulations.

The «Vision 2035» and the Growth and Employment Strategy Paper (GESP, 2009), which is its medium-term operational framework, give pride of place to trade, which is seen as a powerful lever for creating wealth and promoting development. The Government's trade development objectives are, at the national level, to ensure regular supplies to the domestic market under conditions of healthy competition and, at the international level, to seek out new markets for Cameroonian goods and services, especially those with high added value. The Government's trade policy objectives also include African trade integration, mainly with Nigeria and within the Economic and Monetary Community of Central African States (CEMAC) and the Economic Community of Central African States (ECCAS), and at continental level within the framework of the agreement on the African Continental Free Trade Area (AfCFTA).

The Government has taken steps to reform its trade policy, further liberalise economic activities, strengthen dialogue and partnership with the private sector through concerted management of the economy, and create a competitive environment in various sectors. As part of this liberalisation process, the following measures have been taken :

- i). Removal of non-tariff barriers, in particular by eliminating quantitative import restrictions and import and export licences and approvals;
- ii). Reorganisation of the general price regime, in particular by

introducing: a) freedom to set prices and trade margins, (b) control and prevention of anti-competitive practices, (c) measures to ensure fairness in commercial transactions, including metrological controls, suppression of discriminatory sales, refusal to sell, holding of speculative stocks, conditional sales, and (d) enactment of legislation on dumping and competition, with the aim of promoting healthy and fair competition;

- iii). Reorganisation of tax and customs regimes to bring them into line with the sub-regional integration programme adopted by CEMAC;
- iv). Disengagement of the State from the commercial sectors of the economy and the establishment of regulatory agencies in the following sectors: electricity supply, telecommunications, hydrocarbons, public contracts, aeronautics and the port sector

All these liberalisation measures have led to sectoral reforms in the monetary, tax, foreign exchange, insurance, labour, telecommunications and transport sectors. In particular, the tax and customs reform adopted by the CEMAC states can be considered the most important of all those introduced since 1994. Its aim was to harmonise tax and customs policies, consolidate public finances, broaden the tax base and abolish exemptions, with a view to returning to the path of sustained and sustainable growth. At national level, the appropriate legislation has been

adopted to implement this reform at the customs level. The reform is thus characterised by :

- Simplification of the common external tariff by dividing imported goods into four categories with a customs duty comprised between 5% and 30%;
- Substantial reduction in cumulative tax and customs duties;
- The adoption of a generalised preferential tariff, whose rate has been zero since 1998, to encourage trade between CEMAC states.

In 1999, with the assistance of the IMF and the World Bank, Cameroon embarked on a programme to reform and modernise its customs administration. Some of the key reform initiatives include the launch of the GUCE (Single window for foreign trade operations) and the securing of the computerised system for managing customs operations, which has been in place since 1984. Cameroon previously had a semi-computerised system, but since 2002 it has been gradually replacing the PAGODE system with the Automated System for Customs Data Processing (ASYCUDA ++). As a result, ASYCUDA has significantly reduced customs clearance times, increased customs revenues, provided statistics on foreign trade and helped to combat customs fraud, smuggling and counterfeiting. With a view to improving the customs clearance system, Cameroon has opted for another system, the Cameroon custom information system (CAMCIS), which is more appropriate to its environment

and which became operational on 1 January 2020.

## *ii. Multilateral trade agreements*

Multilateral trade agreements generally aim for the gradual liberalisation of trade between countries, based on mutual concessions on the lowering of barriers. Agreements ratified by Cameroon support the development of trade and thus are part and parcel of domestic law and can be invoked directly in national courts. The multilateral agreements signed by Cameroon include the following

### ■ World Trade Organisation (WTO) agreements

WTO agreements govern trade in goods, services and intellectual property. They set out the principles of liberalisation and authorised exceptions. They set out the commitments made by each country to reduce tariffs and other barriers to trade, and open and keep open services markets. They define the procedures for settling disputes and oblige governments to ensure the transparency of their trade policy by notifying the WTO of the laws in force and the measures adopted, in parallel with the periodic reports drawn up by the Secretariat on countries' trade policies. They also provide for special treatment to benefit developing countries.

Cameroon has been an original member of the WTO since 13 December 1995 and a member of the GATT since 3 May 1963. As noted above, Cameroon has implemented several of its Uruguay Round commitments, including the reduction of bound tariffs on agricultural products and the

integration and gradual liberalisation of the textiles and clothing sector. List of commitments made<sup>1</sup>, during the Uruguay Round covers the areas of agriculture, industry and services.

Indeed, Cameroon has bound its tariffs at a ceiling rate of 80 percent on all agricultural products, and at a ceiling rate of 50 percent on three non-agricultural products. However, these consolidations cover only 14.0% of its tariff lines, with an average bound rate of 79.9%. Other duties and taxes are bound at 80, 150 or 230%, depending on the product category. The applied rates presented below are nevertheless lower (ranging, as mentioned above, from 5 to 30% depending on product category, topped up by certain taxes and, for some products, «import excise duties» reaching up to 50% ad valorem). The average border protection (through all duties and taxes) is therefore 20.6%. To ensure Cameroon's full and effective participation in multilateral trade, a National Technical Committee for Monitoring the WTO Agreement, made up of representatives from the public and private sectors, was set up by decree of the Prime Minister. Its main mission is to bring the legislative and regulatory framework into line with the new multilateral requirements, and to facilitate Cameroon's integration into the global economic system.

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1 - WTO schedules of concessions, often referred to as "goods schedules", are legal instruments that form an integral part of the General Agreement on Tariffs and Trade (GATT) and the WTO Agreement. These schedules describe the treatment a WTO member must provide to traded goods of other WTO members. This includes so-called "bound" or maximum duties. They are one of the main tools used at the WTO to ensure the transparency, security and predictability of world trade

It should be emphasized that some sectors are particularly affected by liberalization measures, which calls for a reinforcement of support measures for the private sector.

#### ■ Provisions relating to Trade-Related Intellectual Property Rights

Cameroon has ratified the WTO Agreement on Trade-Related Intellectual Property Rights (TRIPS). This agreement aims to promote effective and adequate protection of intellectual property rights, while ensuring that measures and procedures to enforce these rights do not themselves become barriers to legitimate trade. It establishes a multilateral framework of principles, rules and disciplines relating to international trade in counterfeit goods.

Cameroon has been applying the Agreement on Trade-Related Aspects of Intellectual Property Rights (TRIPS) since January 1, 2000 As a member of the World Intellectual Property Organization (WIPO) and the African Intellectual Property Organization (OAPI), created by the Bangui Agreement, Cameroon applies its legislation in principle.

Thus, at national level, the Government has taken all necessary steps to ensure compliance with the implementation deadlines laid down in the TRIPS Agreement. As a result, the Bangui Agreement has been revised to comply with WTO rules. The harmonized business law (OHADA) has taken into account the provisions of the Agreement on Trade-Related Aspects of Intellectual Property Rights.

### ■ Georgetown Agreement

Cameroon is a signatory to the Georgetown Agreement on the organization of the African, Caribbean and Pacific Group of States (ACP). Concluded in Georgetown on 6 June 1975 and revised by Decision No.1/CX/19 of the 110th session of the ACP Council of Ministers, approved by the 9th Summit of Heads of State and Government held on 9 and 10 December 2019 in Nairobi, this Agreement aims at, among other specific objectives to :

- a). Contributing to the development of important and close economic, commercial and cultural relations between the ACP States and, in general, between developing countries, and to this end develop the exchange of information in the commercial, technological, industrial and natural and human resources fields;
- b). Contributing to the promotion of effective regional and inter-regional cooperation between ACP States and developing countries in general, and strengthen links between the regional organizations of which they are members

To this end, a regional centre for the development of South-South and triangular cooperation has been set up in Malabo, Equatorial Guinea. In April 2020, the ACP Group of States became the Organization of African, Caribbean and Pacific States (OEACPS), an international organization

with 79 members, following the entry into force of the revised Georgetown Agreement.

### ■ Post-Cotonou agreement

Like the other ACP countries, Cameroon is a party to the Cotonou Agreement, which follows on from the previous Lomé agreements, and forms the backbone of the partnership between the European Union (EU) and the ACP countries. Signed on June 23, 2000 for a period of 20 years, the agreement aims to reduce and ultimately eradicate poverty, support the sustainable economic, cultural and social development of partner countries, and facilitate the gradual integration of their respective economies into the world economy. The agreement includes cooperation activities to promote :

- a). Economic development targeting the industrial, agricultural or tourism sectors of ACP countries;
- b). Social and human development to improve health, education and nutrition services;
- c). Regional cooperation and integration to promote and develop trade between ACP countries.

With regard to trade, the Cotonou Agreement guaranteed preferential access for products from ACP countries. However, the asymmetrical nature of the Cotonou Agreement, which was no longer compatible with WTO rules, led to the dismantling of preferences and the introduction of regional economic partnership agreements.



Negotiations for a new agreement between the EU and ACP countries have now been completed. This new agreement lays the foundations for the creation of better-coordinated alliances and actions on the international stage, where the group can have a major influence in tackling some of the world's most pressing challenges. Together, the EU and OACPS member states represent more than 1.5 billion people, and more than half the seats in the United Nations.

More specifically, the new agreement significantly modernizes cooperation and broadens the scope and scale of EU and OACPS ambitions to better address current and future challenges. The partners have strengthened their commitments in priority areas. In concrete terms, the agreement consists of a «common foundation», which sets out the values and principles that unite the partners, and specifies the strategic priority areas in which both parties intend to collaborate. These areas comprise: (i) human rights, democracy and governance within people-centred and rights-based societies, (ii) peace and security, (iii) human and social development, (iv) environmental sustainability and climate change, (v) inclusive and sustainable economic growth and development, and (vi) migration and mobility.

The agreement also includes a regional dimension and a new, strengthened governance structure, tailored to the needs of each region, as well as a new financing mechanism to replace the European Development Fund.

## ■ Other economic agreements and arrangements

Lastly, Cameroon is a member of several trade groups, notably the Organisation intergouvernementale de la Francophonie, which groups 88 states and governments sharing the French language, and the Commonwealth or Community of Nations, which groups 56 states sharing the English language. In addition, as an exception to the WTO's most-favoured-nation clause, some developed countries have set up an aid programme or system to support developing countries in their trade, known as the Generalised System of Preferences (GSP) Among the countries granting preferential tariff treatment to goods originating in Cameroon under the GSP are Australia, Belarus, Canada, Japan, New Zealand, Norway, Russia, Switzerland and Türkiye.

### *iii. Regional free trade agreements<sup>2</sup>*

Cameroon has signed four regional free trade agreements, notably within the framework of the African Economic Community with the other member countries of the African Union (Abuja Treaty in 1981 and the AfCFTA in 2018), the Economic and Monetary Community of Central Africa (1964 and revised in 1994), the Economic Community of Central African States (1983 and revised in 2019), the Economic Partnership Agreement with the European Union (2008) and the Economic Partnership Agreement with the United Kingdom (2021).

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<sup>2</sup> - Un accord de libre-échange est un accord entre deux ou plusieurs pays pour éliminer les barrières commerciales et réduire ou éliminer les droits de douane entre les Parties.

## ■ Economic Partnership Agreement with the European Union

Cameroon and the EU signed an Economic Partnership Agreement (EPA) in January 2009,<sup>3</sup> which has been in force since 4 August 2014. This agreement gives Cameroonian products free access to the EU market, including its main exports such as bananas, aluminium, processed cocoa products, plywood and other fresh and processed agricultural products. Since 4 August 2016, customs duties on 80% of products from the EU have been progressively reduced on imports into Cameroon over a transitional period of 15 years.

The agreement also includes :

- A chapter on trade defence, with bilateral guarantees allowing each party to reintroduce taxes and quotas when imports from the other party disrupt or threaten to disrupt its economy;
- A chapter on technical barriers to trade and sanitary and phytosanitary (SPS) measures, to help Cameroonian exporters comply with EU standards;
- And a chapter aimed at facilitating trade through measures such as more efficient customs procedures and better cooperation between administrations (and between administrations and businesses).

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3 - For more information, consult the Practical Guide to the EPA for Cameroonian operators available at the following address: [europa.eu/!gVQMhG](http://europa.eu/!gVQMhG) or use the search option in Mon Assistant pour le Commerce du site [http:// trade.ec.europa.eu/access-to-markets/fr/](http://trade.ec.europa.eu/access-to-markets/fr/)

## Box 2 : Dismantling tariffs in Cameroon

Table 5 summarises the stages in this process of tariff dismantling, or the gradual elimination of customs duties on products originating in the EU.

Table 5: Table of tariff dismantling provided for in the EPA signed by Cameroon with the EU

Year	Products originating in the EU for which Cameroon is committed to eliminating customs duties on imports			% Cumulation	Products excluded from tariff dismantling in Cameroon
	Category 1	Category 2	Category 3	Number of products (TL)	% number of products (Tariff lines - TL)
	% reduction in custom duties				
2016	-25%			32%	25%
2017	-50%	-15%		49%	25%
2018	-75%	-30%		49%	25%
2019	-100%	-45%		49%	25%
2020		-45%			25%
2021		-60%	-10%	75%	25%
		-75%	-20%		
2022		-90%	-30%	75%	25%
2023		-100%	-40%	75%	25%
2024			-50%	75%	25%
2025			-60%	75%	25%
2026			-70%	75%	25%
2027			-80%	75%	25%
2028			-90%	75%	25%
2029			-100%	75%	25%
% LT	32%	17%	26%	75%	25%

**The first category**<sup>4</sup> includes basic consumer products, as well as inputs used by industries in Cameroon that are not produced locally.

These concern almost a third (32%) of the tariff lines, which cover medicines, medical instruments and appliances, fertilisers, seeds and printing paper, among other things. The elimination of customs duties on these products is helping to reduce poverty and improve people's well-being. Following a transition period running from 4 August 2016 to 4 August 2019, with a gradual reduction of 25% per year, all products originating from the EU in this category can be imported into Cameroon duty-free.

**The second category** of products helps to promote local production. It covers 17% of tariff lines, including clinker (used in cement production), inputs for the food industry, generators, various industrial equipment, trucks, vans and tractors. The elimination of customs duties for this category reduces input costs for local businesses. The gradual elimination of customs duties for this category of products has been underway since 4 August 2017 with a 15% reduction in the initial tariff per year. European products covered by this category should therefore be able to be imported into Cameroon duty-free from August 2023.

**The third category** concerns products with a high tax yield, such as cars and motorbikes, cameras and video projectors, watches and clocks, spectacles, sports equipment and musical instruments. These products account for 26% of tariff lines. The reduction in customs duties for products in this group began on 1 January 2021. Customs duties will be reduced at a rate of 10% of the initial tariff per year, and will finally disappear in August 2029.

From August 2029 onwards, all products in the three categories will be able to be imported into Cameroon duty-free, provided that they genuinely originate in the EU.

### **Category of goods excluded from tariff dismantling**

Under the EPA, Cameroon will be able to maintain import duties on a fourth category of products, in order to protect certain sensitive agricultural markets and industries, but also to safeguard tax revenues. This category of products (excluded from tariff dismantling) includes a number of agricultural and non-agricultural consumer goods such as most types of meat, wines and spirits, malt, dairy products, flour, certain vegetables, wood and its derivatives, second-hand goods and textiles, paints and used tyres.

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4 - La liste détaillée de produits appartenant à chacun de ces trois groupes peut être consultée sur le site de la Direction générale de Douanes :

Groupe 1 : [http://www.douanes.cm/douane/images/PDF/APE\\_SIXIEME\\_PHASE\\_GROUPE\\_1.pdf](http://www.douanes.cm/douane/images/PDF/APE_SIXIEME_PHASE_GROUPE_1.pdf)

Groupe 2 : [http://www.douanes.cm/douane/images/PDF/APE\\_SIXIEME\\_PHASE\\_GROUPE\\_2.pdf](http://www.douanes.cm/douane/images/PDF/APE_SIXIEME_PHASE_GROUPE_2.pdf)

Groupe 3 : [http://www.douanes.cm/douane/images/PDF/APE\\_SIXIEME\\_PHASE\\_GROUPE\\_3.pdf](http://www.douanes.cm/douane/images/PDF/APE_SIXIEME_PHASE_GROUPE_3.pdf)

## ■ Economic Partnership Agreement with the United Kingdom

The Bilateral Economic Partnership Agreement between Cameroon and the United Kingdom (UK EPA), signed on 9 March 2021 in London, was ratified by Decree No 2021/387 of 28 June 2021.

Initially a party to the EPA between Cameroon and the EU, the United Kingdom decided to leave the EU on 27 March 2017. As a result, the UK lost the benefit of trade agreements between the EU and its partners around the world. To avoid disrupting trade with its partners after its exit from the Union, the UK has embarked on the negotiation of new trade agreements and treaties with all its major trading partners.

The UK EPA, which is modelled on the EU EPA, will enable Cameroon to continue to enjoy preferential access (duty-free and quota-free) to the UK market for all its products, while the UK will be able to send 80% of its exports to the Cameroon market duty-free. It is referred to as an «interim» agreement because a number of clauses remain to be negotiated.

The bilateral EPA between Cameroon and the United Kingdom has a number of implications for trade between the two countries. Firstly, the agreement will help to safeguard trade between the two countries, and secondly to boost it (the United Kingdom is not one of Cameroon's biggest partners, editor's note). According to officials, this trade is worth around 263 million dollars a year (145 billion CFA francs),

and is largely to the advantage of the UK, which, according to customs data, supplies Cameroon with manufactured goods, mechanical and electrical machinery and appliances, vehicles and pharmaceutical products.

On the Cameroonian side, banana exports to the UK currently account for around 13% of Cameroon's total banana exports, or nearly 10 million euros (6.53 billion CFA francs). According to data from the United Nations Conference on Trade and Development (UNCTAD), without a bilateral agreement between Cameroon and the UK, the latter's exit from the EU could have led to an overall drop in Cameroon's exports to the UK of 28%, representing a sum of almost 17.1 million US dollars each year, equivalent to 9.9 billion CFA francs.





## ■ CEMAC/CEEAC free trade zones

In Central Africa, the regional integration process is conducted around two economic blocs or groupings: The Economic and Monetary Community of Central Africa (CEMAC), which comprises six countries: Cameroon, Gabon, Equatorial Guinea, CAR, Congo and Chad. The Economic Community of Central African States (ECCAS) comprises five other countries in addition to CEMAC, including Angola, Burundi, DR Congo, Rwanda and Sao Tome and Principe.

As a member of the CEMAC zone, which is a customs union<sup>5</sup>, Cameroon shares a Common External Tariff (CET) with the other countries, thereby guaranteeing the free movement of goods within the community. With a view to promoting the free movement of goods and raising the level of intra-Community trade, the CEMAC

<sup>5</sup> - A customs union is a stage preceding the free trade area in the integration process. Members of a customs union generally apply generally current external tariff on imports from non-member countries

Council of Ministers, by Regulation No. 07/08-UEAC-133-CM-17, set up the Origin Committee, responsible for :

- Approve products originating in the CEMAC zone manufactured by industrial companies established in the sub-region on the basis of files compiled by the latter;
- Issue technical opinions on disputes concerning products originating in the CEMAC zone.

Community regulations also provide for the creation of National Committees in each member country. Since May 2019, ECCAS and CEMAC have agreed to harmonise CETs<sup>6</sup> as well as approval procedures for preferential-tariff products in the two free-trade zones.

<sup>6</sup> - The link for information on the AfCFTA agreement is: [https://au.int/fr/treaties/Accord établissant la zone de libre-échange continentale africaine | Union africaine](https://au.int/fr/treaties/Accord+etabliissant+la+zone+de+libre-echange+continentale+africaine+|+Union+africaine).



In Cameroon, the National Committee for the Approval of Industrial Products Originating in CEMAC was set up by Order No 206/CAB/PM of 23 December 2010. Placed under the authority of the Minister in charge of Trade, its main mission is to implement CEMAC regulations on the free circulation of industrial products originating in this sub-region. As such, the Committee is responsible for examining applications for approval submitted by economic operators, and formulating opinions for transmission to the CEMAC Commission.

#### ■ The African continental free-trade zone agreement

At continental level, Cameroon shares the vision of the African Heads of State and Government who signed the treaty establishing the African Economic Community (Abuja Treaty) in 1991. In January 2012, the 18th Assembly of Heads of State of the African Union (AU) adopted a decision on the creation of an African Continental Free Trade Area (AfCFTA).

Following negotiations launched in June 2015 in South Africa, the Agreement establishing the AfCFTA was signed on 21 March 2018 in Kigali by 44 countries. At present, the Agreement has been signed by 54 countries and ratified by 44, including Cameroon<sup>7</sup>.

The Agreement entered into force on May 30, 2019. The opening of borders is therefore effective from 1 January 2021. In practical terms, this agreement aims to create a liberalized market for trade in goods and services.

It is based on the following instruments, which correspond to its annexes: schedules of tariff concessions; rules of origin; customs cooperation and mutual administrative assistance; trade facilitation; non-tariff barriers; technical barriers to trade; sanitary and phytosanitary measures; transit; and trade remedies.

Thus, the AfCFTA agreement identifies three groups of products :

- Firstly, the group of products described as «non-sensitive», comprising 90% of tariff lines, which will have to be liberalized over a period of 5 years for non-LDCs and 10 years for LDCs.
- Next, «sensitive» products, representing 7% of tariff lines, will be liberalized over a period of 10 years for non-LDCs and 13 years for LDCs.
- Finally, products «excluded» from liberalization, representing 3% of tariff lines

As shown in Table 7 below, product liberalization is progressive, according to product groups and state classification (Least Developed Country - LDC - or not).

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7- Decree No 2019/586 of 31 October 2019.

Table 6 : Timetable for the liberalisation envisaged within the framework the AfCFTA

Country classification	Modalities of tariff liberalization by product group		
	For non-sensitive products	For sensitive products	For excluded products
Countries not belonging to the LDC	Full liberalization over 5 years	Full liberalization over 10 years	No reduction
Least advanced countries(PMA)	Full liberalization over 10 years	Full liberalization over 13 years	No reduction
Group of seven (Djibouti, Ethiopia, Madagascar, Malawi, Sudan, Zambia, Zimbabwe)	Over 85% liberalized in 10 years, additional 5% fully liberalized in 15 years	Fully liberalized in 13 years	No reduction

### Box 3 : African Continental Free Trade Area

The African Continental Free Trade Area (AfCFTA) is the African Union's (AU) flagship project and its blueprint for inclusive and sustainable development under Agenda 2063. The aim of the AfCFTA is to eliminate 97% of tariffs on intra-African trade. The agreement also addresses non-tariff barriers to trade and related issues such as harmonisation of standards, procedures governing the movement of goods across borders and administrative matters. This makes the AfCFTA the largest free trade agreement in the world, in terms of member countries (currently 54) for a market of 1.3 billion people.

For a preferential trade regime to be established within the AfCFTA, AU member states must agree on rules of origin and tariffs. These determine the market access conditions that allow traders from across Africa to trade across borders on a preferential basis. Most of the negotiations on rules of origin and most of the offers of tariff liberalisation under the AfCFTA are taking place between countries that have not yet concluded preferential trade agreements with each other. This is because several of Africa's regional economic communities already have preferential trade agreements, which will continue to exist alongside the AfCFTA. Negotiations on rules of origin and tariffs have made considerable progress since the adoption of the AfCFTA. In addition, the official start of transactions under the AfCFTA regime, which was scheduled for 1 January 2021, has only recently taken place and for a small number of products between a restricted group of countries.

## The African Continental Free Trade Area Guided Trade Initiative

At the ninth meeting of the AfCFTA Council of Ministers in July 2022, the parties agreed to invite the 29 countries that had submitted their tariff schedules to begin trading under the AfCFTA. The objective was to test the operational, institutional and legal arrangements of the AfCFTA, its trade policy environment, and demonstrate that the AfCFTA is ready and can deliver a high volume of trade.

On 7 October 2022, the pilot phase of the Guided Trade Initiative was launched with eight Member States: Cameroon, Egypt, Ghana, Kenya, Mauritius, Rwanda, Tanzania and Tunisia. Eligible products include ceramic tiles, batteries, horticultural products, avocados, flowers, pharmaceuticals, palm oil, tea, rubber and other products for which rules of origin and tariffs have been agreed upon

Cameroon has produced a common list of tariff concessions with the other CEMAC countries following national and regional consultations. The group of non-sensitive products contains 5254 tariff lines. By contrast, the number of tariff lines in the groups of sensitive products and products excluded from liberalisation are 408 and 175 respectively.

Products excluded from liberalisation include, for example, wheat, maize flour, crude palm oil, refined palm oil, sugars, chewing gum, sweets, pasta, natural fruit juices, portland cement, cement glues, hair relaxants, toilet soaps and shower gels, aluminium profile bars.

### *iv. Non-preferential bilateral agreements*

Cameroon has signed trade agreements with various countries, including Côte d'Ivoire (1962), Japan (1962), Senegal (1974), Morocco (1987), Nigeria (1963, revised in 1982 and 2015), Tunisia (1999), Egypt (2000), China (1972, updated in 2002) and the Republic of South Africa (2006). On the whole, these agreements establish a general framework for cooperation in trade and investment, without granting tariff preferences.

#### Box 4 : Cameroon-Nigeria economic relations

Cameroon and Nigeria are neighbouring countries that share a long land and sea border of around 1,500 kilometres, and enjoy cordial trade relations. The first cooperation and trade agreement between the two countries was signed in February 1963.

By way of illustration: Nigeria's Economic and Trade Days are held regularly in Cameroon and vice-versa; a Business Forum between the two countries is in the pipeline; the DANGOTE cement plant produces cement in Douala; a second DANGOTE plant is to be built in Yaoundé; trade between the two countries is diversified, although for the moment it is conducted more informally and on cross-border markets. Cameroon imports over 400 billion CFA francs worth of spare parts, electronic and household appliances, textiles and other goods every year. This makes Nigeria Cameroon's leading economic and trading partner in Central and West Africa, accounting for almost 43% of imports. The West African giant mainly imports food products from Cameroon, which is one of its biggest suppliers. However, with just over 100 billion CFA francs in exports, Cameroon has a trade deficit of over 385 billion CFA francs, or around 693 million dollars. The implementation of the electricity interconnection project, which would enable Cameroon to supply its neighbour, Africa's largest economy and second largest trading partner behind China, with a population of 205 million, could improve the balance of trade, as Nigeria is a particularly large consumer of electricity.

A new Trade Agreement, concluded on 11 April 2014, should enable trade to expand. It provides for payment of transactions in freely convertible currencies. In addition, the National Agency for Food and Drug Administration and Control (NAFDAC) and the Agency for Standards and Quality (ANOR) have begun negotiations on the establishment of a Partnership with a view to further facilitating trade and combating the movement of contraband products between the two countries. Furthermore, the recent opening of the Bamenda-Enugu corridor, 196 km long on the Cameroonian side, is seen as an important factor of integration which should also open up West African markets to Cameroonian products.



## II.2. Customs issues<sup>8</sup>

In international trade operations, goods are subject to certain measures, customs or otherwise, which may influence or affect the conduct of customs clearance operations.

### i. The Harmonized commodity classification system

The tariff classification of goods is important as it is a major factor in the application of the customs tariff and also in ensuring that the economic operator pays the correct amount of duties and taxes, receives any tariff advantage from manufacturers and contributes to the accuracy of foreign trade statistics. The economic operator is thus required to ensure the correct tariff classification of the product that is the subject of a transaction.

<sup>8</sup> - Customs (from the Persian diwan, «register, check-list») is a State authority responsible for controlling a country's borders, and in particular for regulating the entry and exit of people and goods and collecting the customs duties imposed on these goods. Its missions vary greatly from one country to another but it is almost always an economic and financial institution with a fiscal and security mandate. Its activities are regulated by national right, but also by international agreements (World Trade Organisation [WTO], various treaties of free trade).

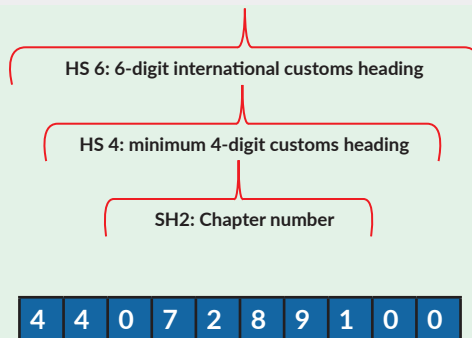
Cameroon, along with more than 200 other countries around the world, applies the Harmonized Commodity Description and Coding System generally known as the “Harmonised System (HS)<sup>9</sup>”. The HS is amended every five (05) years to take account of changes in international trade and the dynamic nature of goods production. In line with CEMAC decisions, Cameroon has taken into account all tariff revisions and modifications made by the World Customs Organisation since the first edition in 1997. This approach is part of the drive to improve the transparency and predictability of procedures for taxing goods, in line with the reforms to modernise the Customs Administration. To this end, pursuant to Regulation No. 10/17-UEAC-CM-010 of 13 November 2017, the CEMAC Common External Tariff is aligned with the 2017 version of the HS.

<sup>9</sup> -The HS is an international nomenclature developed and updated under the aegis of the WCO. A working language for more than 200 countries, it is the basic instrument for drawing up the Customs Tariff and trade negotiations, as well as for research and statistical analysis

## Box 5 : Classification of goods in Cameroon

At the national level, the Finance Law No. 2017/021 of 20 December 2017 provides that the 2017 version of the HS is applicable in Cameroon as of 1 January 2018. Thus, the classification of goods is carried out in Cameroon in accordance with the principles harmonised at international level. Products are thus identified using a logical structure - based on their nature, composition and other technical specifications, their method of presentation, their degree of manufacture/processing, and finally their function or use - comprising Sections, Chapters (2-digit code), Sub-Chapters (4-digit code) and tariff headings (6-digit code).<sup>10</sup> . And to take account of specific regional features, coding in the CEMAC zone goes up to 10 digits. This helps identify more than 18,000 headings and sub-headings. For example, the sawn timber made from iroko can be identified by its 6-digit code at international level, and in more detail, by its 8- or 10-digit code, to make a distinction between this timber and the other species found in Central Africa 44 07 28 9

Graph 4: diagram of product coding in Cameroon using the HS nomenclature



<sup>10</sup> - The tariff classification consists of 1,241 4-digit headings, grouped into 96 chapters and 21 sections



## ii. Rules of origin applied to goods under preferential agreements

Rules of origin are an essential element of any trade agreement because, by defining the country of origin of a product, they determine whether or not a product benefits from preferential access (e.g. without customs duties or at reduced rates) to the markets of the countries concerned by the agreement. Within the framework of free trade agreements, rules of origin are also instruments used to promote agricultural and industrial development through provisions that encourage the

development of value chains and the industrial added value of finished products destined for the regional market.

As such, Cameroon belongs to four main free trade areas, as described above: with the European Union, with the CEMAC and ECCAS countries, and within the framework of the AfCFTA with the countries of the African Union. This section sets out the conditions to be met in order to benefit from the preferential advantages associated with these various agreements.

### Box 6 : Eligibility conditions for the preferential trade regime of CEMAC or ECCAS

The ECCAS rules of origin that confer eligibility on a product for the Community Preferential Regime include the following main criteria: a) Wholly obtained products; b) Substantial transformation.

The first Rule considers the following products as fully obtained :

- i). Requirement for full obtainment: The use of 100% of local raw materials (from countries in the CEMAC Zone) in the manufacturing process of the product for which approval is sought. Examples: Live animals, vegetables or products of mineral origin entirely obtained in a Member State.
- ii). Incorporation criteria: The use, by value, of at least 40% of local raw materials (originating in CEMAC countries) in the manufacturing process of the product concerned; Extracts obtained or manufactured exclusively from products referred to above.
- iii). Added value criterion. Products manufactured in a Member State from raw materials and materials originating in the Community, whose value is at least 40% of the total price of the raw materials and consumable products used.
- iv). The rules on sufficient working or processing defines the following criteria which confer origin on products considered to have undergone sufficient working or processing: *«Products manufactured in a Member State from raw materials or consumables wholly or partly of foreign origin, whose value added within the Community is at least 30% of their post-production costs before application of taxes»*

## Calculation of Community added value

L'incorporation d'une valeur ajoutée communautaire correspond à la différence exprimée en pourcentage entre le prix de revient ex-usine hors taxe du produit concerné et la valeur CAF des matières premières, des matières consommables et des emballages non communautaires, utilisés pour l'obtention du produit fini sous sa forme de livraison au commerce. La formule de calcul de la valeur ajoutée communautaire se présente ainsi comme suit :

$$VA (\%) = \frac{11 - (1b1 + 1b3 + 2b1 + 2b3 + 3b1 + 3b3)}{11} \times 100$$

NB : VA = Local added value incorporated ;  
11 = Ex-factory cost price excluding tax ;  
1b1 = CAF value of raw materials ;  
1b3 = Amount of import duties and taxes on raw materials ;  
2b1 = CAF value of consumables ;  
2b3 = Amount of import duties and taxes on consumables ;  
3b1 = CAF value of packaging ;  
3b3 = Amount of import duties and taxes on packaging

### ■ Rules of origin: products eligible for EPA benefits

Cameroon and the EU are currently negotiating a common reciprocal regime governing rules of origin, which will constitute a protocol annexed to the EPA. In the absence of this protocol, Cameroon shall benefit from the general rules of origin included in the EU Market Access Regulation, and in particular Appendix 2 of this Regulation, which sets out the specific rules for each product. Cameroon, for its part, has published a Decree on the rules of origin applicable to products imported from the EU, which contains rules that are virtually identical to the EU Regulation.

A product is considered to originate in Cameroon or the EU if it is :

- Either 100% a product of the country of export (also known as wholly obtained goods);

- Or if it has been sufficiently worked or processed in accordance with the applicable rules of origin.

Appendix 2 of the EU Regulation and the Cameroon Decree contain the lists of working or processing that each product must undergo in order to be considered eligible for EPA benefits<sup>11</sup> .

Box 6 below provides an overview of these criteria.

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10 - For the most recent status report, please refer to the following website: <http://ec.europa.eu/trade/wider-agenda/development/economic-partnerships/negotiationsand-agreements/#central-africa>  
The full text of the EPA can be consulted online at: <https://eur-lex.europa.eu/legal-content/FR/TXT/>

## Box 7 : Overview of eligibility criteria for benefits under the Cameroon-EU EPA

Overview of eligibility criteria for benefits under the Cameroon-EU EPA :

### “Wholly obtained” products

Wholly obtained products are finished products that do not contain any material not originating in another country (see Article 2 of the Regulation and Article 4 of the Decree). They include, for example, mineral products extracted from their soil or from their seabed or ocean floor; products of the plant kingdom harvested there; live animals born and reared there; products derived from live animals reared there.

### “Sufficiently worked or processed” products

Products containing imported materials may be considered as originating in Cameroon if the finished product is sufficiently worked or processed in Cameroon according to the conditions defined.

Three types of criteria determine sufficient working or processing:

- **Added-value :** The value of materials not originating in Cameroon must not exceed a certain percentage of the ex-works price of the finished product. The general tolerance under the EPA is 15%. In other words, the value of all non-originating materials used in manufacture must not exceed 15% of the product’s ex-factory price. This gives Cameroonians more flexibility than the EU’s other trading partners, for whom the general tolerance is 10%.
- **Change of tariff classification :** Materials not originating in Cameroon used in the finished product must have a different Harmonised System tariff heading or subheading from that of the finished product. Thus, a change of tariff heading may be required at chapter level (the first 2 digits of the HS code, i.e. at the most aggregated level), in which case the transformation required is drastic; or, on the contrary, at subheading level (6 digits, the most refined level), in which case a relatively minor change is all that is required.
- **Specific rules :** Beyond the general tolerance concerning the value of non-originating materials used, products may be subject to specific criteria, for example a particular process must be carried out on non-originating materials according to different prescriptions from those meeting the general tolerance or the product must be manufactured from a specific raw material. For example, a cocoa-based product will be considered Cameroonian and therefore eligible for duty-free export to the EU if all the ingredients not originating in Cameroon included in the product have been classified under a heading of the Harmonised System other than that of the finished product, and if the value of the imported sugar does not exceed 30% of the product’s ex-factory price.

## Insufficient working or processing

Conversely, there are operations that may be considered as insufficient working or processing to consider the product as Cameroonian. For example, the following operations are not sufficient to consider an imported product eligible for duty-free export to the EU :

- Handling to ensure that the products are kept in good condition during transport and storage (aeration, spreading out, drying, refrigeration, placing in water containing salt, sulphur or other substances, extraction of damaged parts, etc.).
- Simple operations such as dusting, sifting, sorting, classifying, assorting (including making up sets of goods), washing, painting and cutting;
- Changing packaging and dividing and combining packages;
- Simple placing in bottles, flasks, bags, cases, boxes, on boards, etc., as well as all other simple packaging operations.

## The rule of cumulation of origin

Cumulation of origin is a system that allows EPA contracting parties to use raw materials and products originating in certain other countries and territories, regardless of their value, without this affecting preferential access to the European market.

- For example, a cosmetics producer in Cameroon can obtain raw plant extracts from a European overseas territory, and the end product, such as essential oils, will be considered as originating in Cameroon, thus enabling it to enter the EU market duty-free.
- Similarly, by importing diatomite, a microscopic seaweed in the form of flour, from France for use in the manufacture of a cosmetic product in Cameroon, the resulting cosmetic product exported to Europe will retain its status as a product originating in Cameroon.

### *iii. Sensitive, licensed or prohibited goods*

Il existe au Cameroun trois régimes pour les importations. Le régime de la liberté s'applique aux produits dits libres à l'importation. Le régime des autorisations spéciales est un régime qui indique que les autorisations d'importation de certains produits sont accordées par le Ministre en charge du Commerce, après visa technique de l'Administration publique concernée. Le régime des interdictions concerne les prohibitions visant à protéger une branche de la production nationale. Par ailleurs, certains instruments de la politique commerciale, à l'instar des barrières douanières et non tarifaires (quota ou contingents tarifaires) permettent de protéger les produits sensibles.



## For imports ↗

### **Sensitive products :**

According to Law No. 98/012, a safeguard measure may be applied if a product is imported in increased quantities compared to national production and causes or threatens to cause serious damage to national production of similar or directly competing products. These measures may take the form of quantitative restrictions or the suspension of concessions or other obligations. If a quantitative restriction is used, the average of imports over the last three years is used as the reference, unless a more rigorous measure is necessary. This is the case for the quantitative restrictions maintained on poultry imports.

### **Products subject to visas or permits :**

As mentioned above, the authorisation system is reinforced by several conventions to which Cameroon has acceded. This system controls imports or exports of certain products for environmental, health, moral or safety reasons, as well as to protect cultural heritage. Thus, the import of such products is subject to authorisation (or «technical visa» or «import permit», depending on the administration concerned) from the relevant ministries, to quality or packaging rules, to quality or packaging rules, to special formalities, or even to special authorisations.

Examples include : meat and edible meat offal, livestock and fish products, animal feed products, pharmaceutical products, cooking salt, medical soaps, weapons and ammunition, prepared explosives other than propellant powders, pyrotechnic articles, minerals and precious stones, radioactive substances, paraffin, fuel (petrol and gas), gas cylinders, transceivers and other receivers, approved pesticides, and certain chemical compounds, arms and ammunition (two authorisations from the Ministry of Territorial Administration (authorisation to carry arms and authorisation to purchase ammunition).

### **Prohibited products :**

Article 15 of the Customs Code specifies that, subject to the application of international agreements, the import of foodstuffs, materials and products of any kind and of any origin which do not comply with the legislative or regulatory obligations imposed on similar foodstuffs, materials or products of Member States with regard to marketing or sale, may be prohibited or regulated by the Council of Ministers. Certain products are also prohibited from being imported for environmental, health or safety reasons. Products banned from import include genetically modified rice «LL 62»65, European beef and poultry of any origin (SPS grounds, see below), non-iodised salt, certain vegetable oils, certain alcohols and certain cosmetics, all for health or food safety reasons. In 2012, televisions using analogue systems were also banned.



### For exports ↗

In principle, the quantitative restrictions (including prohibitions) and controls in force on exports stem primarily from the treaties to which Cameroon is a party (the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes, CITES, or the Chemical Weapons Convention, among others). Restrictions are nevertheless maintained on log exports for economic reasons. Mandatory quality controls apply to cocoa and coffee exports.

Exports of ferrous and non-ferrous scrap metal and raw cotton are prohibited for self-sufficiency reasons. The export of certain forest species (e.g. mahogany) in log form is also prohibited. The same applies to national cultural heritage sites.

#### *iv. Evaluation of customs value*

The customs value is the value to be determined with a view to applying the ad valorem import duty tariff. In other words, it serves as the basis for taxation, i.e. the base on which customs duties applied to commercial transactions are calculated. The definition and assessment of the value of goods differs according to the import and export processes.

### For imports ↗

The obligation for the business operator to declare the value is a result of the provisions of Article 14 of the Customs Code in force in Cameroon, which lists the basis for calculating import duties and similar taxes, including qualitative elements, namely: origin, provenance, species, etc., and quantitative elements, such as the transaction value.

#### **Methods of goods valuation**

Cameroon, which has been a member of the WTO since 1995, took the decision to apply the WTO Agreement on Customs Valuation as from 1 July 2001. The transposition of this Agreement into the national normative architecture was materialised by Law No. 2001/008 of 30 June 2001. This system was supplemented by Ministerial Instruction No. 0246/MINEFI/DD of 30 June 2001. However, in practice, customs values are set administratively for many goods<sup>11</sup>, which creates a

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<sup>11</sup> - Some goods are subject to a reference price defined by price lists.

Examples of price lists :

- Order No. 03685/MINEFI/CAB of 06/11/200 on certain textile products
- Decision No 654/MINEFI/CAB of 28/12/04 on meat and offal, biscuits
- Decision No 655/MINEFI/CAB of 28/12/04 on meats, offal, biscuits and salts
- Decision No 658/MINEFI/CAB of 29/12/2004 on imported sugar
- Decision No 659/MINEFI/CAB of 29/12/2004 on Alcoholic beverages
- Decision No 660/MINEFI/CAB of 29/12/2004 on cigarettes.
- Service note no. 110/MINEFI/DD dated 14/04/05 on imports from Asia and certain goods (second-hand tyres, second-hand clothing, second-hand goods).



problem for the implementation of WTO provisions.

There are numerous methods for valuing imported goods. In general, articles 26 to 33 of the Customs Code define how the customs value of imported goods should be determined. The valuation methods are listed in the order in which they are applicable. The primary method for customs valuation is defined in Article 26, and imported goods must be valued in accordance with the provisions of this article whenever the conditions laid down are met.

Thus, the main method relates to the transaction value, i.e. the price actually paid or payable by the operator for the purchase of his goods, increased by the elements borne by him and which have not been included in the invoiced price, in particular: - the cost of containers and packaging; - transport costs and the cost of insurance; - loading, unloading and handling costs associated with transport (Article 27). Article 27 also provides for the inclusion in the transaction value of certain services provided by the buyer to the seller in the form of specific goods or services rather than money.

However, as specified in the 2004 Finance Law, «only importers who can prove to the Customs Administration that they keep regular accounts that comply with OHADA regulations and are duly certified by an approved expert may claim to benefit from the application of the first customs valuation method provided for in Article 26 of the Customs Code». Other importers cannot avail themselves of the provisions of the WTO Agreement on customs valuation. Articles 28 and 33 inclusive set out the methods to be used to determine

the customs value if this determination cannot be made by applying the provisions of article 26. Thus, in the case of non-application of the transaction value due to the absence of a sale in the commercial transaction (this is the case for gifts, samples, items imported by travellers, etc.) or in the case of rejection of the transaction value by the administration, in particular when it is established by the administration that this value has been influenced by events such as links between the buyer and the seller or restrictions, conditions or services relating to the imported goods which cannot be evaluated, the customs value is determined by applying other valuation methods known as «substitution» methods.

The substitution methods must be applied in the order in which they are listed :

- First, there is the comparative method (Articles 28 and 29), which consists of determining the customs value of the imported goods from the transaction value of identical or similar goods sold for export to the same Member State of importation and exported at the same time or about the same time as the goods to be valued.
- Secondly, the deductive method (Article 30) is used to determine the customs value of the imported goods on the basis of the resale price on the local market of the imported goods or, failing that, of identical or similar imported goods, less the profit margin and costs incurred after importation.
- Next, the calculated value method is used (Article 31), which is

equal to the sum of the following elements: - the cost of materials and manufacturing operations; - the amount representing profits and overheads, including the cost of insurance; - the costs of transport, loading, unloading and handling associated with transport.

- Finally, there is the «reasonable means» method, which consists of determining the customs value by reference, in particular, to international argus and registered values (in the case of used equipment, vehicles, motorbikes, etc.).

In summary, Cameroon Customs recognises six (6) different customs valuation methods, namely: transaction value (method 1); transaction value of identical goods (method 2); transaction value of similar goods (method 3); deductive value (method 4); calculated value (method 5); fall back value (method 6).

### **Checking declared values**

To check the values declared by the economic operator, customs refers to the documents to be attached to the retail declarations prescribed by Article 8 of Ministerial Decree no. 1319-77 of 31 October 1977, namely: commercial invoices. However, where there are serious grounds for doubting the authenticity of the document presented by the trader or the information contained therein, the customs authorities reserve the right to require the importer to provide any other document necessary to verify the authenticity of the document.

It should be noted that traders are exempt from having to present an invoice in certain cases, such as if they can prove that the goods imported are donations, family consignments or gift parcels, or if the goods are imported by travellers who do not justify the commercial nature of the operation in question, or if they are consignments intended for ambassadors, certain charities, etc.

### **Appeal procedures :**

Upon written request, the importer has the right to receive a written explanation from the customs administration of the importing Member State as to how the customs value of the goods imported by him was determined (Article 37). In case the customs administration still has reasonable doubts about the truth or accuracy of the declared value after having received this additional evidence, or in the absence of a reply, considering the provisions of Article 130 of the Customs Code, it may be considered that the customs value of the imported goods cannot be determined in accordance with the provisions of Article 26. Before taking a final decision, the Customs administration will communicate to the importer, in writing if so requested, the reasons for doubting the truth or accuracy of the information or documents provided and the importer will be given a reasonable opportunity to respond. Once a final decision has been taken, the customs authorities will inform the importer in writing of the decision and the reasons for it.

### **On export**

Article 49 of the Customs Code defines the export value. The article stipulates that «on export, the customs value is the cash and wholesale value of the goods at the point of exit declared on the date on which the declaration is registered at the customs office, with an adjustment, where applicable, for transport costs from the point of departure to the border».

### **Evaluation :**

This value is determined “at the exit point” and should normally correspond to: - the wholesale spot price on the local market, net of any discounts granted to foreign buyers; - plus the price of all services rendered up to presentation of the goods at the said “exit point”, including any loading charges

The customs value of exported products may be determined by means of price lists defined by the State of Cameroon. For instance, Cameroon has been using reference prices since 1997 to calculate forestry taxes and the exit duty on logs (HS 44.03.49). The f.o.b. values of logs for export are determined by an ad hoc commission set up for this purpose, chaired by the Director General of Customs and published by order of the Minister of Finance. These values are reviewed every six months.

### **Checking declared values**

The economic operator (exporter or his declarant) must declare the value of the goods for export in accordance with the details above and in national currency, referring to the information contained in the invoices and other commercial documents.

### **v. Basis of customs taxation**

Goods entering or leaving the customs territory are subject to import or export duties listed in the customs tariff.

It should be noted that the Single window for foreign trade operations has developed a payment simulator (SIMP) which is a decision-making tool available to economic operators. The purpose of SIMPA, which can be consulted on the guichetunique.org website, is to enable economic operators to estimate the financial expenditure (customs duties and taxes, fees and other charges) they will incur during the import, export or transit of goods in Cameroon



### **On import**

Goods imported under the release for consumption procedure are subject to the following import duties and taxes: customs import duties (DDI); Community integration tax (TCI); computer fee (RI); OHADA tax on imports outside CEMAC; and pre-shipment inspection fees. Once the basis of expenditure for a good has been determined as above, other elements may be added to determine its value on removal. The following may be included: **(i)** freight on the goods; **(ii)** insurance costs; **(iii)** customs duties and other taxes depending on the type of goods.

#### **■ Duties and taxes :**

The duties and taxes applied to products imported into Cameroon, several of which apply to the Community, are described below.

- Community import duties and taxes
- Community import duties and taxes are recorded in the Common External Tariff (CET).

### **Community import duties and taxes**

Customs duties depend on the category to which the imported product belongs :

- Basic necessities: Category I, 0%
- Raw materials and capital goods: category II, 10%; and
- Intermediate and miscellaneous goods: category III, 20%
- Everyday consumer goods: category IV, 30%.

Cameroon has made several “readjustments” to the CET in order to stem the decline in citizens’ purchasing power in the face of rising prices. This has been done by de-categorising “essential” products such as rice, flour, fish, cement and clinker. Customs duties and taxes have also been suspended on imports of medicines, medical equipment and supplies intended to combat HIV/AIDS; in addition, the Special Import Programme for consumer products, including petroleum products, palm oil, sugar, biscuits, beverages and sweets, allows MINCOMMERCE to authorise manufacturers in the sector to import at the reduced CET (0, 5 or 10%) instead of the CET of 30%, when it determines that there is a “shortfall”. Finally, tariff “discounts” are sometimes authorised under establishment agreements. For example, the 2007 Finance Law sets a 5% rate on imports of capital goods intended for investment instead of

the CET. The 2021 and 2022 Finance Laws provides for exemption from customs duties for farmers, livestock breeders and processing industries. The 2022 Finance Law provides for support measures in the form of total exemptions from customs duties and taxes for certain inputs in priority sectors such as agriculture, livestock farming, human and animal health, and local wood processing<sup>13</sup> .

### **Adapting tax rates to industrial activity :**

As part of its industrialisation policy, when a product is simultaneously considered as an input and an everyday consumer product, the Customs administration may, following on-the-spot checks and assessment of the transformation processes, authorise a tariff downgrading of the said product in accordance with the provisions of Article 5 of Annex 2 of Act 7/93-UDEAC-556-of 31 June 1993 to amend the Common External Tariff.

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13 - For more information, see([https://minfi.gov.cm/wp-content/uploads/2022/01/3-EXPOSE\\_DGD.pdf](https://minfi.gov.cm/wp-content/uploads/2022/01/3-EXPOSE_DGD.pdf)) and [https://www.impots.cm/sites/default/files/publications/loi\\_n\\_2021\\_026\\_du\\_16\\_12\\_2021-lite\\_0.pdf](https://www.impots.cm/sites/default/files/publications/loi_n_2021_026_du_16_12_2021-lite_0.pdf))

**Table 7 : Basis of customs taxation**

Nature	Basis of calculation	Rate	Special terms
Customs duties (DDI)	Customs value	5% à 30%	The rate varies according to the tariff classification of the goods.
Excise duty	Customs value + customs duty	25%	<a href="#">Only applies to one category of products (2006 Finance Law)</a>
Import excise duty	Customs value + customs duty	5 à 50%	Applies to over 200 imported products
VAT (Value Added Tax)	Customs value + customs duties + excise duty	17.5%	VAT is not charged on exports
CAC (Additional Communal Cents)	VAT	10%	
Withholding tax on purchases	Taxable value	1%	This rate is 5% if the importer does not hold a taxpayer card
Computer fee	Customs value Or CIF value	0.45%	Applicable to all import and export transactions
Community integration tax	Customs value Or CIF value	1%	Applies to imports from non-CEMAC countries and released for consumption. There are exemptions.
OHADA levy	Customs value Or CIF value	0.05%	

SGS fee	FOB value	0.95%	With a minimum amount of 110,000 CFAF
Embarkation or disembarkation tax			Calculated according to the nature of the goods, the weight and a scale
Health and veterinary inspection fee			Flat-rate
Phytosanitary tax		50 FCFA / tonne	
Municipal tax			Flat-rate
Meat traffic tax			Flat-rate
GUCE facilitation fee + access to the telecommunications network			Fixed fee of 12,500 CFAF per validated file
PAD fee			
Commissions for extra-legal work			Flat rate of 10,000 CFAF per import or export transaction



### The Community integration tax (TCI):

In 2001, in order to provide the CEMAC Secretariat with the necessary financial resources for its operations, the Community Integration Tax (TCI) was introduced. Since 2002, the TCI has been applied at a rate of 1 per cent of the CIF value of imports from non-CEMAC member countries.

### **National import duties and taxes**

#### Value Added Tax (VAT) :

VAT applies to transactions carried out as part of an economic activity for consideration. Articles 127 and 128 of the General Tax Code and articles 158 et seq. of the CEMAC Customs Code provide details on the list of non-taxable transactions. These include, in particular, export transactions involving taxable products and deliveries and services carried out on behalf of companies located in industrial free zones.

The VAT base differs depending on whether the product comes from within or outside CEMAC :

- Outside CEMAC: basis = customs value + customs duties + excise duties
- CEMAC: basis = factory default value - approach charges

#### Excise duty :

In accordance with CEMAC provisions, member countries may levy excise duties on a list of goods determined at Community level. National lists must include tobacco and beverages. The rate of excise duty is set freely by each Member State within a range of 0 to 25%.

On imports, the tax base comprises the customs value and other duties and gate taxes. For locally produced goods, the taxable amount is the factory default value. The allowances for determining the tax base for excise duty were set by decree No. 98/264/PM of 12/8/1998 as follows.

Les abattements pour la détermination de la base imposable du droit d'accise ont été fixés par le décret n°98/264/PM du 12/08/1998 ainsi qu'il suit :

- 35% for alcoholic beverages
- 42.5% for tobacco

#### Withholding tax on purchases :

a "Withholding" of 1 or 5 per cent is levied on imports and purchases made by traders from industrialists, wholesalers and semi-wholesalers. For those liable for corporate tax, the amount deducted is an advance on the final tax due.

#### Additional Communal Cents (CAC) are compulsory:

this amount is split between customs (10%) and FEICOM (90%)

#### Inspection tax:

an inspection and control tax is levied at a rate of 0.95 per cent of the FOB. value of imports, with a minimum collection of 110,000 CFAF per delivery or shipment. An inspection tax of 25,000 CFAF is levied per vehicle under the Control of Identification of Used Vehicles Imported (CIVIO) programme

#### The Electronic Cargo Tracking Note (ECTN) :

in 2006, Cameroon introduced the requirement for all imports by sea to

be accompanied by an Electronic Cargo Tracking Note, to be issued by the Cameroon National Shippers' Council (CNSC).

The commission for extra-legal work (TEL) :

this corresponds to the remuneration paid to customs officers outside their normal working hours, after 3.30pm, that is approximately 4,000 CFAF per hour.

Computer fee :

this is intended for the development of ICTs, Customs modernisation projects and the monitoring of Customs activities. On import, it is set at 0.45% of the CIF value.



**On export :**

The CEMAC customs regime allows member countries to levy export taxes. Export taxes stem from national policy.

In Cameroon, a series of taxes are thus imposed on exports. Circular No. 004/MINFI/DGD of 4 January 2018 provides details on these taxes as set out below :

- Raw products of animal, vegetable or mining origin are subject to a 2% Exit Duty on the taxable value. As a result, cash products previously excluded by the 2017 Finance Law (cotton, rubber, medicinal plants, palm oil, bananas, pineapples and beans) are now subject to a 2% exit fee.
- Industrial products manufactured

in Cameroon, and raw animal, vegetable and mining products that have been worked or processed in Cameroon are exempt from export duty.

- The following local products are subject to export duty at a rate of 5%: gum arabic, rice, palm oil, chilli peppers, kola nuts, millet, sorghum, pepper and the vegetable known as eru/okok (tariff heading 0709.99.90.100).
- Coffee and cocoa are subject to an exit duty of 10% of the rate of export duties set by regulation.
- Charges are levied on cocoa and coffee exports, capped at 25 CFAF/kg, and paid to institutions supporting their marketing.
- Logs are subject to a 50% levy on the taxable value for each species. This rate was raised to 15% under the 2022 Finance Law to encourage local processing of wood products. This rate also applies to timber declared for free points.
- However, semi-worked or worked timber exported from industrial free points is not subject to the levy. Worked and semi-worked timber under tariff headings 44.06, 44.07 and 44.09 are subject to a 5.65% levy on the FOB value based on the volume. These levies are without prejudice to the surtax due from the statutory rates for each type of species.
- Exports by oil, gas and mining companies, as well as companies approved under the private investment incentive regime, are governed by provisions of the laws setting out the relevant sectoral

codes and Law No. 2013/04 of 18 April 2013 to lay down private investment incentives in the Republic of Cameroon and its subsequent implementing regulations.

- Processed products are in principle exempt from the 2% Exit Duty; but cement is subject to the portion of customs duty (CET) suspended on clinker (incorporated) when imported, due to its tax exemption since 2008.
- In principle, exports are subject to zero rate VAT. However, in order to deal with fictitious exports, sales made by production units to intermediaries responsible for carrying out export transactions are prohibited and the related VAT must be withheld by the suppliers. In the absence of a clearing house at CEMAC level, reimbursement of invoiced VAT takes the form of credit invoices to suppliers, to be settled on presentation of proof of actual exports. In the absence of supporting documents, the VAT is repaid to the tax office with territorial jurisdiction.
- Exports with a value of 500,000 CFAF or more are subject to inspection and control tax. Exports of fish and meat are subject to a health inspection tax at the same rates as imports.
- Health and veterinary inspection tax (ISV): on exports of certain animals, fish and by-products, at a variable rate, either ad valorem or specific (per head); phytosanitary tax of 50 CFAF per tonne;
- All exported goods are subject to the Computer Tax (RI), which is payable only on exports domiciled

in a computerised customs office. The rate is 0.45%, with a ceiling of 15,000 CFAF (€23) for exports to neighbouring countries or under investment agreements.

- Exit duty is also levied on products not originating in CEMAC, at a rate of 2% of their FOB value, if they have not previously been subject to a transit procedure. Exports are eligible for the zero rate of VAT.
- GUCE facilitation fees: the rate is 0.95% of the FOB value, subject to a ceiling of 15,000 CFAF per export, dispatch or re-export declaration.
- The fee for the Electronic Cargo Tracking Note (ECTN). If forgotten, the ECTN can still be obtained up to five days after the ship's departure, subject to a penalty of 50% of the amount initially due.
- The SGS levy: 0.95% of the FOB value.

### ***Introduction of an interest for late payment***

It should be noted that taxpayers who have not paid customs duties and taxes within 30 days of settlement of the itemised declaration will automatically have late payment interest added to them at a rate of 1.5% of the amounts due per month. Whatever the length of the delay, this interest is capped at 50% of the duties and taxes due.

### ***Powers of the tax authorities to combat tax evasion :***

It should be emphasised that when a taxpayer is not in the right frame of mind to be a good taxpayer - a notion that refers to the virtue that drives all good citizens to want to declare and pay their taxes spontaneously - the Customs Administration is empowered, after

formal notice has remained without effect, to force the taxpayer to do so by several means, including ;

- Suspension of all customs-related activities
- Freezing the bank accounts of the offending party.

#### *vi. Goods in transit*

In Cameroon, customs transit is governed by Articles 156 to 165 of the Customs Code, Ministerial Instruction No. 03/001/CF/MINFI/dd of 2 January 2003 on procedures for the transit of goods in Cameroon, and Ministerial Instruction No. 170/MINFI/DGD of 19 March 2009 on the introduction of geolocation tracking of goods in transit and its various implementing regulations.

In order to benefit from the said regime, the tenderer or principal must, at the departure office, sign an itemised declaration including a bonded undertaking. In this respect, they undertake, subject to legal penalties, to forward the goods declared: with unbroken seals; within the time limits set; and following the prescribed itinerary. The commitments entered into are discharged only when, at the office of destination, the goods: have been placed in warehouses or customs clearance areas; have been the subject of a declaration assigning them a new customs procedure.

Products that are prohibited absolutely, or that are prohibited for the protection of trademarks or indications of origin, or that are counterfeit, are excluded from the transit procedure

#### *vii. Customs procedures*

The customs procedure is the framework within which goods are allowed to enter or leave the country, as defined by the customs authorities. Each regime may have its own rules and entail different obligations. In Cameroon, there are two groups of procedures, depending on the facilities they provide for processing goods.

- a). Usual regimes for release for consumption and simple export

These are the customs regimes that allow goods to remain in or leave the territory for good. These procedures involve the completion of all customs formalities :

- » With payment of the duties and taxes required for ordinary operations (under common law);
- » With total or partial exemption from customs duties for operations carried out under a tariff agreement or convention (preferential arrangements);
- » Exemption from duties and taxes for certain operations provided for in Article 164 of the Customs Code (special arrangements).

- b). Suspensive regimes

In order to support the development of businesses and better position them on the international level, the CEMAC Customs Code provides for customs economic incentives mechanisms known as suspensive or economic regimes.

These regimes are designed to better position companies in a global environment marked by increased competitiveness between nations. Goods eligible for suspensive or economic regimes are subject to the usual customs clearance procedures described above, for the release of goods for consumption.

### Box 8 : Economic benefits of suspensive regimes

The first advantage is financial, as the beneficiaries do not pay the duties and taxes normally levied on entry into the country when the goods are re-exported. Payment is deferred for businesses; thus, scheduled when the goods are released for consumption where appropriate. The second advantage is economic or commercial, because these regimes serve the three essential functions of businesses:

- **Storage** : customs warehousing regime ;
- **Use** : régime de l'admission temporaire ;
- **Processing** : inward processing, processing under customs control and outward processing regimef.

**Warehousing** means that goods are always in stock and can be used as and when the company needs them. Duties and taxes are only paid when the goods leave the warehouse. Moreover, should the goods be eventually exported, the company will be subject to customs duties and VAT;

**The use function**, under certain circumstances, allows a company to dispose of goods that do not necessarily owned, but needed for business (testing, equipment development, exhibition, etc.). In case the goods is re-exported, no duties are paid (with some exceptions).

Processing allows a company to :

- Import third-party goods and transform them into finished products for re-export (**inward processing regime**).
- temporarily export goods for processing operations and upon re-import of the compensating products, these benefit from partial exemption from duties and taxes.

### ■ Temporary admission regime

The temporary admission regime allows third-party goods to be temporarily imported with total or partial suspension of customs duties and taxes, subject to compliance with the conditions laid down by customs regulations for its granting.

It covers normal temporary admission (NTA) and special temporary admission (STA). NTA involves imports under full suspension of customs duties and taxes, while STA involves imports under partial suspension of customs duties and taxes.

### ■ Customs warehousing regime

Customs warehousing is a suspensive regime that allows foreign or local goods to be stored in the customs territory under suspension of import or export duties and taxes. The regime is of great economic importance because it acts as a credit against customs duties and taxes, thereby encouraging international trade.

No processing operations are permitted under the warehousing regime. Only simple manipulations are accepted, which do not alter the goods themselves: counting, sorting, repackaging, changing packaging, taking samples, conservation measures such as refills, etc. Taking samples is a useful option for retailers who wish to check the quality of the goods they have ordered before releasing them for consumption. Goods placed in warehouses are sold under customs supervision. Customs law provides for three categories of warehouse : the real or public warehouse, the special warehouse and the private or fictitious warehouse.

### a). Real warehouse

Real or public warehouse is intended to meet needs in the general interest. Its opening is subject, in each State, to authorisation from either the Minister of Finance or the Director General of Customs, priority being given to chambers of commerce and port authorities. Warehousing is available for any person wishing to store goods under customs control. As the warehouse is under the permanent supervision of the Customs Service, no security is required here. Goods may remain in public warehouses for a maximum of three (3) years.

### b). Real warehouse

L'entrepôt spécial peut être autorisé :

- For goods whose presence in the actual warehouse presents dangers or is likely to alter the quality of other products;
- For goods whose preservation requires special facilities. Authorisation to open a special warehouse is granted under the same conditions as for a public warehouse

The entry of goods into a special warehouse is subject to a declaration which is a bonded commitment. For example, petroleum products, chemicals, explosives, etc. may be placed in special warehouses.

### c). Private or fictitious warehouses

The private warehouse is for the exclusive use of a given operator, who manages it under their sole responsibility. It is placed under the supervision of the customs authorities, who carry out regular checks.



Fictitious warehouses may be authorised anywhere in the country. In addition, goods placed in a fictitious warehouse may be kept in any premises, including a home, provided that the declaration filed with customs prior to the entry of the goods into the warehouse includes precise details of the location chosen. The declaration for fictitious warehousing is also an IM7 model declaration.

#### ■ **Used vehicle warehouses**

A used vehicle warehouse is a physical enclosure built in accordance with regulatory standards in which imported vehicles that have already been used abroad for the first time and are less than 10 years old are admitted under suspension of customs duties.

Approval for this type of warehouse, which may be private or ordinary, is granted by the Director General of Customs on the basis of a detailed report describing the site drawn up by customs officers specifically appointed for this purpose.

#### ■ **Transit arrangement for goods**

Transit is the customs procedure under which goods transported under customs control from one customs office to another are placed under suspension of duties and taxes, prohibitions and other economic measures applicable to imported third-party goods.

The Customs transit operation thus refers to the transport of goods in Customs transit from an office of departure to an office of destination. The office of departure means any Customs office where a Customs transit operation begins. The office of destination is any Customs office where a Customs transit operation ends.

#### ■ **Inward processing regime**

This is a customs regime that allows certain goods to be received into a territory under suspension of import duties and taxes for processing, working or repair with a view to re-exportation. This means that goods admitted under the inward processing regime are not subject to import duties and taxes. However, products and waste that are not exploited or treated in such a way as to deprive them of any commercial value must pay customs duties and taxes.

Goods eligible for inward-processing regime come from both imports and other customs procedures (warehousing, temporary admission, etc.), regardless of their origin. If goods are released for consumption, the duties and taxes applicable are those applicable to goods imported for inward processing. The service note No. 149/MINFI/DGD3/CDL of 20/9/2011 sets out the application of the inward processing regime.

#### ■ **Outward processing regime**

This is a customs procedure which allows goods in free circulation in the country to be temporarily exported for processing, working or repair abroad and then re-imported with total or partial exemption from import duties and taxes. Outward processing is the symmetrical operation of inward processing. The procedure is discharged either by re-importing the goods or by exporting them definitively.

#### ■ **The drawback regime**

This is a customs regime under which, at export, total or partial repayment can be obtained of import duties and taxes levied on either the goods or the

products contained in the goods and consumed during their production. Under Articles 252 and 253 of the Customs Code, the designation of products eligible for drawback is a matter for the CEMAC Council of Ministers. However, Member States are responsible for determining the composition of goods eligible for drawback. Service note No. 149/MINFI/DGD3/CDL of 20 September 2011 sets out the procedures for applying the drawback regime

### ■ Goods processing regime for commodities

This is a customs regime under which imported goods may, under customs supervision and before being released for consumption, undergo processing or working so that the amount of import duties and taxes applicable to the product obtained is lower than that which would be applicable to the goods imported in their finished state.

Two conditions are necessary to leverage this regime :

- The customs authorities must be able to ensure that the products resulting from goods intended for release for consumption have been obtained from imported goods;
- The goods must also be in such a condition that they cannot be economically restored to their original state after processing or working. The procedure is discharged by clearing the processed products through customs.

L'apurement est aussi possible sous Discharge is also possible under a customs regime other than release for consumption, subject to authorisation duly issued by the customs administration. In the case of customs clearance for release for consumption, waste and scrap resulting from the processing of goods intended for release for consumption are subject to the import duties and taxes that would be applicable to these products if they were imported in that state.

### ■ Transhipment

Transhipment is a customs regime under which goods are transferred from one means of transport to another (ship or aircraft) under the supervision of the Customs Service, with suspension of the duties and taxes due, and of entry and exit prohibitions and restrictions other than those provided for by law.

Transhipment concerns :

- Goods which are destined for a country other than Cameroon and which pass through the national customs territory
- Goods from another country unloaded at a Cameroonian port/airport but destined for another Cameroonian port/airport and re-routed by sea or air to that other port/airport.

Procedures for the transhipment of goods in Cameroon are governed by the Customs Code and Ministerial Instruction No. 00362/CAB/MINFI of 29 August 2016 on simplified procedures for the transhipment of goods.

#### d). Other customs-related economic incentives

In Cameroon, provisions other than the Customs Code provide for economic incentives on import or export operations.

##### ■ Investment Code Incentives

Law No. 2013/04 of 18 April 2013 to lay down private investment incentives in the Republic of Cameroon and the Investment Charter, adopted in 2002, provide for exemptions from customs duties for companies operating in the research and development, vocational training and environmental protection sectors, on the main condition that these companies invest and produce for export. **Certain tax concessions are provided for environmental purposes.** Other provisions are designed to encourage local production. For example, to optimise agricultural supply on the one hand and livestock products on the other, the 2022 Finance Law provides for total exemption from customs duties and taxes on greenhouses intended for agriculture, improved plant and animal seeds, vaccines for human and animal medicine, and veterinary medicines.

Similarly, a total exemption from customs duties and taxes is granted for imports of equipment, materials and tools, not available locally, used in the further processing of wood. For this sector in particular, the rate of exit duty applicable to timber exported in the form of logs is to be increased from 35% to 50%, in order to encourage local timber processing and limit deforestation. Also with a view to promoting “made in Cameroon”, the government intends to subject certain imported goods to ad valorem excise

duty where local supply is sufficient or where there are negative externalities. These goods include tea, coffee, edible fruit, pepper, chilli, pork, beef, sheep meat and goatmeat

##### ■ Export processing zones/special economic zones

There are various regimes to encourage exports, allowing imports to be made under suspension of duties and taxes. Tax benefits linked to exports are granted under the industrial free zone regime (IFZ). Operations carried out by companies approved under the IFZ regime are exempt from all direct and indirect taxes, under a legal regime that dates back to 1990. In practice, the implementation of the free trade zones has suffered from a number of drawbacks, with companies approved as free trade points. The new Law of 17 April 2019 on the creation and management of special economic zones is intended to give greater force to this concept. The decree establishing the tax and customs advantages is currently being prepared.

## II.3. Technical, sanitary and phytosanitary requirements

### *i. Provisions relating to technical barriers to trade*

In Cameroon, the scope of standardisation activities is governed by Law No. 96/11 of 5 August 1996.

#### ■ **Technical regulations**

Certain goods are subject to compliance with a standard. To date, Cameroon has nearly 300 technical regulations that have been made mandatory. To this end, the service note No. 107/MINEFI/DD6 on the control of import standards clearly defines the nature of these standards: Non-compliance with the rules concerning goods subject to a certificate of conformity or prior authorisation leads to the re-export or destruction of these goods.

ANOR has been the main institution responsible for quality control and the accreditation of standards offices and certification bodies since 2009. It carries out analyses and tests. It is also responsible for metrology and quantity and quality labelling.

#### ■ **Certification and conformity testing**

In order to put into practice, the desire to place Cameroon on a sustainable footing in the modern world, and to protect and safeguard the economy and national interests, the Prime Minister, Head of Government, signed Decree No. 2015/1875/PM of 01 July 2015 instituting and laying down the terms and conditions for the implementation of the Pre-shipment Conformity Assessment Programme for goods imported into the

Republic of Cameroon, which came into effect on 31 August 2016. The PECAE is applied to all goods imported into the Republic of Cameroon. This Programme is implemented without prejudice to the attributions and prerogatives devolved to the technical ministries and sectoral administrations by the laws and regulations in force with regard to various controls of products imported into Cameroon.

The Certificate of Conformity, issued by ANOR or an expressly designated agent, is now a prerequisite for any customs clearance procedure for all imported products, and is also required throughout the process of releasing them for consumption. Samples are taken and analyses carried out by a laboratory chosen by ANOR at the importer's expense. Cameroon has half a dozen biological and medical analysis laboratories, the main one being the National Laboratory for the Quality Control of Drugs and Expertise (LANACOME). Under the new circular, an "Attestation of Documentary Verification" will now be issued to cancel the Import Declaration (ID) and the Import Verification Notice (IVN).

With regard to the mutual recognition of certificates of conformity, it should be pointed out that Cameroon has not yet concluded any agreement, and does not accept foreign tests and certifications. However, an agreement is currently being negotiated between ANOR and Nigeria's NAFDAC.

In the case of medicines and pharmaceutical products, release for consumption is subject to approval, followed by an authorisation issued by the Minister in charge of public health.

Cameroon has no national technical regulations on pharmaceutical products.

### ■ Labelling, marking and packaging

Certain goods must be labelled or marked in accordance with a joint MINCOM/MINEFI order. Details will be provided at the level of pre-clearance formalities.

#### *ii. Provisions relating to sanitary and phytosanitary measures*

With regard to sanitary and phytosanitary measures, it should be noted that Cameroon registered to the FAO's International Plant Protection Convention on 5 April 2006. It is also a member of the FAO's Codex Alimentarius Commission, the WHO and the World Organisation for Animal Health (WOAH). At national level, sanitary and phytosanitary legislation is currently being updated to comply with Codex Alimentarius standards. Similarly, texts relating to import and export procedures will be re-examined to bring them into line with WTO provisions. The most important texts include :

- Law No. 2003/003 of 21 April 2003 on phytosanitary protection: articles 9; 13; 19; 20, etc.
- Decree No. 2005/0770/PM of 6 April 2005 laying down plant health control procedures
- Decree No. 2005/0771/PM of 6 April 2005 laying down the procedures for carrying out plant quarantine operations
- Decree No. 2005/0772/PM of 6 April 2005 laying down the conditions for the approval and control of plant protection products ;

The competent authority for sanitary protection is the Minister of Livestock, Fisheries and Animal Industries (MINEPIA), and for phytosanitary protection the Minister of Agriculture and Rural Development (MINADER). In 2005, a National Plant Health Council was set up to, among other things, advise the Government on plant health matters, issue opinions on draft legislation and regulations (as well as on proposed general measures), and issue opinions on the implementation of plant health policy. The MINADER Directorate is the national information point for all matters relating to sanitary and phytosanitary measures.

In general, it should be noted that the import and export of plants, plant products, soils or growing media requires a phytosanitary certificate, issued by MINADER (for each shipment), which annually sets the list of regulated pests whose production, import and export are subject to phytosanitary inspection at the point of entry into or exit from the territory. The phytosanitary certificate is issued, at the applicant's expense, by the Ministries responsible for agriculture or health. Verification of phytosanitary conformity is carried out by the national phytosanitary analysis laboratory or any other laboratory approved by MINADER. The phytosanitary tax is 50 CFAF per tonne, with a maximum of 15,000 CFAF.

### **II.4. Legal and regulatory framework for foreign trade**

#### *i. Overview of the main texts governing foreign trade*

The table below gives an overview of the main reference texts governing international trade activities and operations in Cameroon.

*Table 8 : Summary of texts governing international trade operations in Cameroon*

N	Name of the text	Extract
1	Customs Code (Regulation No. 05/01-UEAC-097-CM-06 of 3 August 2001)	Text specifying the conditions under which customs operations are carried out
2	Act 7/93-UDEAC-556-556 SE1 of 31 June 1993 revising the Common External Tariff	Community text which lays down the procedures for applying the Customs Tariff in force within the CEMAC.
3	Act3/87-UDEAC CD 1323 of 14 July 1987 on the importation of vehicles into the CEMAC zone	This act sets up the CIVIO system for controlling vehicle imports into the CEMAC zone.
4	Regulation No. 02/18/CEMAC/UMAC/CM of 21 December 2018 on foreign exchange regulations in CEMAC	Text that defines the measures taken to regulate the purchase, sale and repatriation of foreign currencies in the context of international trade operations.
5	Law No. 2015/018 of 21 December 2015 governing commercial activity in Cameroon	Text that specifies the conditions for exercising commercial activity and illegal, misleading and aggressive commercial practices
6	Law No. 2016/004 of 18 April 2016 governing foreign trade in Cameroon	The text defines the specific rules applicable to the exercise of foreign trade, in particular: imports and exports of goods; the practice of dumping
7	Law No. 96 / 11 of 5 August 1996 relating to Standardisation	The law and its implementing regulations governing standardisation in the Republic of Cameroon.



8	Law No. 2002/004 of 19 April 2002 on the Investment Charter in the Republic of Cameroon.	Law to lay down the Investment Charter in the Republic of Cameroon
9	Framework Law No. 2011/012 of 6 May 2011 on Consumer Protection in Cameroon	Text that sets the general framework for consumer protection, which applies to all transactions relating to the supply, distribution, sale, exchange of technology, goods and services.
10	Law No. 95/11 of 27 July 1991 on the organisation of the cocoa and coffee trade, amended by Law 2004/2025 of 30 December 2004.	A text which organises, within the framework of legislation -on commercial activity, the specific rules relating to the cocoa and coffee trade. It also aims to enshrine liberalisation, encourage the development of healthy and fair competition between operators in the cocoa and coffee sectors, and protect producers..
11	Law No. 2004/025 of 30 December 2004 to amend and supplement certain provisions of Law No. 95/11 of 27 July 1995 on the organisation of the cocoa and coffee trade.	
12	Law No. 2003/003 of 21 April 2003 on phytosanitary protection	Text that sets out the principles and rules governing phytosanitary protection in Cameroon.
13	Law No. 95/01 of 20 January 1994 to lay down the forest, wildlife and fisheries regime in the Republic of Cameroon	Text that specifies the provisions governing the marketing of certain wildlife and fishery products.
14	Law No. 2002/0030 of 19 April 2002 on the General Tax Code in Cameroon	Provisions on domestic taxation, including that of imported products

15	Law No. 2013/004/ of 18 April 2013 to lay down private investment incentives in the Republic of Cameroon	Text that determines the incentives for private investment applicable to Cameroonian or foreign, resident or non-resident natural or legal persons in respect of the exercise of their activities or their participation in the capital of Cameroonian companies.
16	Decree 2017/6523/ PM of 7 June 2017 to lay down terms of application of law No. 2016/004 of 18 April 2016 governing foreign trade in Cameroon.	Text relating to registration in the file of importers and exporters; special import or export authorisations; import and export declarations; anti-dumping provisions and safeguard measures
17	Decree No. 2017/1279/PM of 13 March 2017 setting out the procedures for the liquidation, collection and repayment of agricultural levies and export duties on cocoa and coffee.	A legal text that describes the process of exporting cocoa and coffee and the modalities for recovering duties due
18	Decree No. 2016/210 of 25 April 2016 ratifying the WTO Trade Facilitation Agreement	International implementing text specifying a number of obligations relating to trade facilitation
19	Decree No. 2005/0771/PM of 6 April 2005 laying down the procedures for carrying out plant quarantine operations	Text that sets out the procedures for issuing import permits and phytosanitary certificates for imports and exports
20	Decree No. 2005/0772/PM of 6 April 2005 laying down the conditions for the registration and control of plant health products.	Decree laying down the conditions for the approval and control of plant protection products.

21	<p>DECREE No. 2021/3306/PM of 31 May 2021 to amend and supplement the provisions of Decree No. 2015/1875/PM of 1 July 2015 instituting and laying down the terms and conditions for implementing the PECAE.</p>	<p>Text that lays down the procedures for implementing the Pre-Shipments Conformity Assessment Programme (PECAE) for goods imported into the Republic of Cameroon.</p>
22	<p>Decree No. 2015/1875/PM of 1 July 2015 instituting and laying down the modalities for the implementation of the PECAE</p>	
23	<p>Decree No. 405/PM of 22 October 1998 laying down conditions for the approval and marketing of pharmaceutical products</p>	<p>This text sets out the conditions for the registration and import of pharmaceutical products.</p>
24	<p>Decree No. 99/781/PM of 13 October 1999 laying down the terms and conditions for the application of Article 71(1) of Law No. 94/01 of 20 January 1994 governing forests, wildlife and fisheries.</p>	<p>Text relating to the ban on exports in the form of logs of certain species; sets the export surcharges for authorised logs.</p>
25	<p>DECREE No. 95-466-PM-OF 20 JULY 1995 laying down the terms of application of the wildlife regime</p>	<p>Text that lays down the terms and conditions for the export of wild animals, their remains or trophies, whether raw or processed. 26</p>

26	DECREE No. 2005/2869/PM OF 29 JULY 2005 to lay down the procedures for applying certain provisions of the Convention on International Trade in Endangered Species of Wild Fauna and Flora	Text that lays down the terms and conditions for the application of certain provisions of the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES), relating to the possession, transport, international and domestic trade in all species of fauna, flora and fishery resources.
27	Decree No. 2002/648/PM of 26 March 2002 - laying down the procedures for applying Law No. 001 of 16 April 2001 on the Mining Code	Text that lays down the conditions for the production and export of mining products.
28	Decree No. 2013/0261 PM of 22 February 2013 to lay down the operating procedures for the "Single window for foreign trade operations" platform.	This text lays down the operating procedures for the "Single window for foreign trade operations" platform, which is defined as an information exchange system that receives and transmits messages in accordance with the procedures of the administrations involved in foreign trade operations.
29	Decree No. 2017/6225 PM of 7 June 2017 to amend and supplement certain provisions of Decree No. 2013/0261 PM of 22 February 2013 to lay down the operating procedures for the "Single window for foreign trade operations" platform.	
30	Decree 2016/00367 of 3 August 2016 to lay down the rules of origin and methods of administrative cooperation applicable to goods from the European Union under the EPA	Text laying down the rules of origin and methods of administrative cooperation applicable to goods from the European Union under the EPA.

31	Order 0036/MINCOMMERCE/ of 2 September 2014 to set the terms and conditions for the marketing of cocoa beans	Text providing information on exports of cocoa beans
32	Order No. 00557/MINT of 11 July 2006 to establish the Electronic Cargo Tracking Note (ECTN)	The ECTN is required for all goods transported to or from Cameroon by sea in order to monitor the traceability of the trade in goods.
33	Decision No. 976/MINADER of 20 July 2018 to lay down production and certification procedures for fresh fruit and vegetables intended for export	Text specifying the production and certification procedures for fruit and vegetables intended for export
34	Circular No. 004/MINFI/DGD of 4 January 2018 to specify the modalities of application of certain provisions of law No. 2017/021 of 20 December 2017 on the finance law for the 2018 financial year	Text updating exit duties and other levies applied to export products
35	Circular No. 006826/MINFI of 30 November 2016 to set the list of goods exempt from the Import Verification Programme (PVI)	Text governing import procedures, in particular to secure revenue
36	Instruction No. 001/CAB/PM of 18 March 2010 on the administrative formalities for setting up a business in Cameroon	Texts setting out the terms and procedures for setting up a business in Cameroon

37	Instruction No. /MINFIO/Cab to lay down the modalities for the implementation of the Sector Programme for Monitoring Exports (PSS)	Text setting out the terms and conditions for the implementation of the PSSE, which aims to speed up the export of logs and sawn timber, improve the security of State revenue and better implement measures taken in accordance with the Forestry Law.
38	Instruction No. 000625/MINFI/ Cab of 30 November 2016 to set the terms and conditions for the implementation of the Import Verification Programme (PVI)	Text governing import procedures, in particular to secure revenue
39	Instruction No. /MINFI/Cab to lay down the modalities for the implementation of the Programme for the Identification Control of Vehicles Imported into Cameroon (CIVIO)	Text laying down provisions for the importation of new and used vehicles into Cameroon
40	Instruction No. 006/GR/2019 to specify the terms and conditions for declaring and domiciling exports of goods and services and for repatriating the related revenue to the CEMAC zone	This text sets out the practical details of foreign exchange regulations, in particular those relating to the repatriation of export receipts to the CEMAC zone.
41	Service note No. 274/MINFI/ DGD of 24 October 2017 setting out the provisions applicable to customs clearance and the payment of export duties on coffee and cocoa.	Text specific to the coffee and cocoa sector



## ***ii. Penalties for breaches of the legal framework***

As a general rule, all goods imported or exported must pass through points of entry or exit authorised by the country's customs authorities and must be declared to customs as well as meet all the prescribed legal and procedural requirements, including the payment of any duties due. Consequently, in the event of acts of omission contrary to the law, sanctions may be imposed by the customs and non-customs authorities and even penalties may be imposed by the courts.

The criminal provisions are triggered in the event of failure to comply with certain obligations imposed on economic operators and for which commercial operations present a major stake. The main offences are: (i) customs offences; (ii) offences relating to the suppression of fraud involving goods and the safety of food products and; (iii) offences and penalties relating to the safety of products and services. The Customs administration is entitled to make automatic adjustments when the taxpayer concerned, given formal notice to send tax information to the Service, refrains from doing so, uses manoeuvres or refuses to comply. In such cases, it should be emphasised that regular information requested by the Customs Authorities during the preliminary inspection phase and which has not been produced by the taxpayer is not admissible in the subsequent litigation phase.

The Customs authorities may be required to repeat a previous customs inspection of a taxpayer on the same subject and for the same period if certain conditions, such as the discovery of new, concealed information, are met

## ***iii. Appeal or review procedures***

In Cameroon, any administrative decision may be appealed to the competent administrative courts. However, alternative provisions have been made and committees exist in certain administrations to examine requests from economic operators, whether importers or exporters, concerning decisions of the administrations concerned. Thus, in accordance with the principles of good governance and in compliance with the provisions of the WTO Agreements and the Customs Code, the Customs Administration has sought to provide foreign trade users with guarantees regarding the processing of their regular operations, and to ensure the veracity and accuracy of the statements made in customs declarations. The foreseeable conflicts over the processing of these declarations raise the important issue of appeals.

There are two types of appeal to the Customs Administration :

- Ordinary appeals, which are addressed to the Director General of Customs;
- Appeals following disputes relating to the type, origin, value and quantity of goods, addressed to the Chairman of the Appeals Committee set up by Ministerial Decision

No. 071/CF/MINEFI/DD of 30 December 1999.

Waiting for files from the Appeals Committee can cause a great deal of inconvenience to the operator, so the administration offers the latter the possibility of taking possession of the disputed goods subject to a sufficient guarantee in the form of a bond or deposit covering the duties and taxes to which they may be liable.

For example, if the customs department, when checking the goods, disputes the statements in the declaration relating to the type, origin or value, it will notify the declarant, who must, within twenty-four hours, state whether they accept or contradict the department's assessment.

- » Should the declarant or their authorised representative accept the department's assessment, they and the customs officers must sign the document recording the result of the verification.
- » Should the declarant or their authorised representative refuse to accept the department's assessment, the dispute shall be referred to the National Director of Customs, who shall arbitrate.
- » Should the declarant or their representative continue to contest the administration's position, the dispute is referred to the Joint Committee for arbitration.

- » Should the declarant or their representative continue to contest the administration's position, the dispute is referred to the UEAC Council of Ministers.

The judicial authorities are competent to rule only if all the above-mentioned remedies have been unsuccessful. To this end, they rule in accordance with the rules in force in Cameroon.

### **Procedure for referring cases to the Appeals Committee**

The Appeals Committee is a joint body whose decisions are reached by consensus. It is competent to hear disputes relating to the type, value, origin, quantity or weight of goods. Its operating rules are set out in Service Note No. 023/MINEFI/DD2/CR of 17 January 2005.

No one may refer a matter to the Appeals Committee without first having exhausted all the regulatory channels of appeal at the level of the declaration processing entities. To this end, each Unit Head shall have three days to issue an opinion on a form that must accompany the request.

The appeal is lodged with the Appeals Committee by the customs agent or their representative, who shall attend in person the session during which their case is examined. Ten copies of the application must be sent to the Appeal Committee :

- A stamped request addressed to the Chairperson of the Appeals Committee stating the reason(s) for the referral;
- An opinion form duly stamped by the heads of the declaration processing units to which the case has been referred. A receipt for payment of 1% of the disputed duties, with a minimum of 50,000 CFAF per case.
- The entire commercial file for the disputed transaction (invoice, I.D., accounting and transfer documents, etc.).

### **Session of the Appeals Committee**

The Claims Unit automatically registers cases as soon as they are received, allocates them to the members and draws up the schedule for the Committee's sessions. Committee sessions are held at least once a month. Each session is identified by a series of two numbers, the first indicating the year and the second the order in which it was held (example: 2004/03 = year 2004, 3rd session). 7 (seven) days' notice are sent to members and to the parties involved ahead of each session, through trade unions where applicable.

The presence of the customs agent is compulsory. However, should they be unable to attend, they may be represented by a proxy issued to one or more representatives. Any applicant or customs agent absent from the first session at which his application is reviewed shall receive a reminder letter from the Chairperson. The claim shall be reviewed and ruled by default following the second absence.

### **Enforcement of Appeal Committee decisions**

The Committee's decisions are reached by consensus after adversarial debates or by default. Immediately enforceable, they are recorded, numbered and published in the various Customs information media; they set the precedent for the subsequent examination of similar cases until new elements are brought about.

#### *iv. Foreign exchange regulations*

Exchange controls are an instrument designed to combat capital flight and speculation, consisting more specifically of measures taken by a government to regulate the purchase and sale of foreign currencies by its nationals.

In international trade operations, the application of foreign exchange regulations is necessary to centralise all the currencies resulting from all the transactions between the country and the outside world and to gain a better understanding of the activities of exporting companies, particularly those in the oil and mining sectors (in the case of the CEMAC, whose economies are heavily dependent on this sector).

Under CEMAC foreign exchange regulations, all foreign transactions relating to trade or investment must be declared to the relevant authorities. To this end, the importer or exporter is required to have his import or export declaration domiciled in a local bank. Article 7 of the Customs Code states that "domiciliation is a prerequisite for any transfer, commitment or customs clearance related to the import of

goods or services. It is carried out with a single credit institution”

Since 1 March 2019, a new exchange control provision - Regulation No. 02/18/CEMAC/UMAC/CM of 21 December 2018 on exchange regulations in CEMAC - has been in force in Cameroon

### ■ Scope and main measures

This new regulation is marked firstly by the strong desire of the regional monetary authorities to replenish the foreign exchange reserves of the Central Bank of Central African States (BEAC), and secondly, by the desire to strengthen the system for combating illicit financial flows.

One of the key measures in this text is Article 43, which states that “The opening of a foreign currency account in the CEMAC for the benefit of a resident is not authorised. However, the Central Bank may authorise a resident legal entity to open a foreign currency account in CEMAC under the terms and conditions laid down by instruction from the Central Bank”.

It was under this provision that the BEAC Board of Directors authorised the opening of foreign currency escrow accounts for oil and mining operators in CEMAC member countries, who are known to have a significant proportion of their expenses denominated in foreign currency by their foreign service providers or partners.

Another important measure is that, under the new foreign exchange regulations, importers of goods and services established in the CEMAC zone are required to provide documentary evidence that the foreign currency made available to them has actually

been used for the economic needs for which it was requested. The Circular signed by the Governor of the BEAC on 8 April 2021 sets out the rules applicable to clearance and makes transfer authorisation conditional on prior clearance within the regulatory timeframe. These include the final invoice, the debit or expense note, the provisional or final revenue report and the study report. These documents must be provided to the domiciliation bank within 3 months for goods and 1 month for services.

Similarly, exporters of goods and services must collect and repatriate their export receipts to the CEMAC within 150 days of the effective date of export, through the domiciliary credit institutions.

With regard to the second objective of the new measure, namely to combat tax evasion, the new provisions govern transactions between entities in the same group. As foreign currency is increasingly held abroad, CEMAC countries are even more exposed to the risk of resident companies, often subsidiaries of international groups, making improper use of these accounts as part of tax arrangements resulting in indirect transfers of profits abroad. These accounts can be used to accumulate amounts not covered by BEAC’s supervision or difficult to control by the tax authorities of CEMAC countries<sup>14</sup>.

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14 -As a reminder, indirect transfers of profits abroad often materialise in the context of transfer pricing, i.e. the prices charged between entities of the same group established in different countries for transactions such as: sales, provision of services, loans, investments, etc

Article 71 of the new regulation stipulates that all service imports must materialise in the form of a contract under which a non-resident undertakes to provide a resident with a service or technical assistance, or to grant a resident the right to use a trade name or trademark. All expenditure on the import of services must also be declared to the BEAC, it being specified that expenditure of 5 million CFA francs or more must be domiciled with a CEMAC credit institution.

Moreover, Article 73 of the new regulation imposes an obligation to comply with the arm's length principle for any technical assistance or import of intra-group services, as well as for any financial contribution by resident companies to management and research and development costs incurred by their parent companies or shareholders.

#### ■ Follow-up of implementation and sanctions.

As regards measures against non-compliers, BEAC plans to initiate sanction proceedings against banks and economic operators for failure to clear transfer files. Article 159 of the Regulation states that infringements of obligations relating to the import of goods and services are punishable by the following fines:

- Failure by the economic agent to provide a local address for the import of goods or services: 10% of the transaction value;
- Failure by approved intermediaries to clear import

files for goods or services: 5% of the transaction value;

- In cases where a transfer file is not cleared, the offending economic agent will be added to the list of economic agents not authorised to make foreign currency payments.
- Failure by the economic agent to comply with the arm's length principle applicable to imports of intra-group services: 10% of service import value;
- Non-effectiveness of service import: 100% of the amount involved.
- Banks that fail to clear the transaction shall pay 5% of the transaction value.

For an effective implementation of the Foreign Exchange Regulations, the responsibilities of each administrative entities involved are specified in CEMAC Regulation No. 02/18/CEMAC/UMAC/CM of 21 December 2018, and in Instruction No. 014/GR/2019 of 10 June 2019 relating to the rules and procedures for the detection of breaches of the Foreign Exchange Regulations and the implementation of related sanctions.

Thus, pursuant to these texts :

- BEAC is responsible for monitoring and recording infringements by all economic agents subject to the regulations;
- COBAC shall monitor and record infringements by credit, micro-finance and

- payment institutions, as well as exchange offices;
- The Ministry of Finance is responsible for monitoring offences committed by economic agents other than those under the jurisdiction of COBAC;
  - Credit institutions are responsible for monitoring and recording offences committed by their sub-delegated institutions.

In essence, any formal notice to pay a fine issued by a third party other than BEAC is illegal and should consequently not be enforced by an economic agent. The customs authorities in particular have the power to monitor, record but not sanction breaches of foreign exchange regulations.

## **II.5. Structures and actors in Cameroon's foreign trade operations**

Several actors are directly or indirectly involved in international trade operations in Cameroon.

### ***i. Institutions involved in foreign trade operations***

The table below summarises these institutions and their responsibilities.



Table 9 : Institutions involved in foreign trade operations in Cameroon

Institutions	Missions	Level of intervention information
Ministries of Trade	Declaration of trade policy Monitoring of international trade commitments implementation	Trade policy Regulatory texts governing foreign trade operations Information on products eligible for the Preferential Tariff (CEMAC, ECCAS and AU) Procedures for registration on the importers' register
Ministries of finance	Definition and implementation of public finance policies and tax and customs regulations - foreign exchange regulations	Specific finance laws on derogatory measures
Directorate of Customs/MINFI		Regulatory texts
BEAC		Customs regulations
Ministries of Industry	Define and implement industrial policy - Promote standardisation issues	Regulation of quality issues, intellectual property aspects, stamping, trade in mining products
Standards Agency	In charge of standardisation and product conformity issues	Technical regulations - pre-shipment evaluation of conformity (PECAE)
Ministries of agriculture	Responsible for agricultural policy and regulations concerning trade in plant species	Texts governing trade in plant products
Directorate of Programmes Studies and Cooperation		Focal point for SPS measures
Ministries of Livestock and Fisheries	Definition and implementation of national livestock and fisheries policy	Texts governing trade in animal products - on exemptions

Ministries of Public health,	Setting out and monitoring national public health policy	Texts governing trade in pharmaceutical products - on exemptions
Ministries of Environment, forests	Defining and implementing national environmental protection policy	Texts governing trade in forest and timber products - International conventions affecting trade (CIPRES, etc.)
Chamber of Commerce, Industry, Mines and Craft (CCIMA)	Institution that represents and defends the interests of the private sector	Information on the conditions for issuing certificates of origin for exports.
Investment Promotion Agency (API)	Public institution responsible for promoting investment	Incentive measures provided for in the Investment Code concerning certain import and export operations
Ministry of Transport, ports of Douala and Kribi	Definition and implementation of national transport policy	Information on port and airport facilities and logistics bases
Single window for foreign trade operations	Economic interest group responsible for facilitating international trade operations	Organisation bringing together all the entities involved in foreign trade operations. Information on procedures
Cameroon National Shippers Council (CNSC)	Institution responsible	Information on import and export procedures, in particular the CNSC fee.
Société Générale de Surveillance (SGS)	Company providing international trade operations control services	Practical information on import procedures, in particular the Import Verification Programme and the Import Compliance Programme
National Cocoa and Coffee Board	Coffee and cocoa promotion institution	Practical information on coffee and cocoa export procedures.

## ii. Directorate General of Customs

It plays a fundamental role in the customs clearance process. Recent years have seen major reforms in this area.

In Cameroon indeed, paperless procedures are the keystone of the reforms, with priority given to the digitalisation and automation of procedures and controls. One example is the implementation of CAMCIS, a completely new paperless information system that covers all customs procedures in a paperless environment. CAMCIS's benefits are based on the following factors :

- ✓ Knowledge transfer to Cameroonian IT specialists (control and ownership of source codes);
- ✓ Advance filing of the manifest and more secure handling;
- ✓ 100% online customs clearance; integrated online guarantee management;
- ✓ Data tailored to each profile;
- ✓ Better management of suspensive and economic regimes; Management of inward and outward processing (which did not exist in ASYCUDA);
- ✓ Improved monitoring of additional codes (discounts, allowances, exemptions, etc.);
- ✓ Payment advice management (creation, collection, refund of overpayments);
- ✓ Diversification of payment methods (transfers, credit cards, cash, telephone

operators), distribution of payments between stakeholders (Treasury, Customs, SGS, CNSC, GUCE, PAD, etc.);

- ✓ The recording of guarantees, advance payments and collections on the associated portals;
- ✓ Better control of risk targeting and management;
- ✓ Optimised interfacing with other partners in the supply chain, in real time;
- ✓ Digitalisation of checks on vehicles and containerised goods through the development of the COSMOS application;
- ✓ The use of kits to detect false labels on manufactured products. The reform on secure labels has been enhanced by the use of detection kits;
- ✓ The operationalisation of the Customs Receipts Management System (SYQUIDO), which improves the traceability of customs receipts.

The following measures have been taken to ease proceedings :

- The finalisation of the Authorised Economic Operator status;
- National coverage of electronic payment of customs duties and taxes;
- The extension of electronic payment platforms to all players in the national supply chain.

To date, in addition to customs duties and taxes, this reform has included handling fees, fees paid to approved customs agents (CDA), the cocoa-coffee fee, the scanning contribution (CDS), import declaration fees and e-Force fees;

- The introduction of the “green circuit” facility for operators with high revenue potential and low risk. Under this regime, companies are exempt from immediate front-line controls and are subject only to post-clearance controls and the extension of the blue circuit to SMEs as well as the reorganisation of the selectivity criteria;
- Implementation of the 100% scanning procedure and reduction in intrusive inspections, which result in increased costs and delays;
- The implementation of the single form (e-Force) for import and export operations;
- Enhancing the partnership approach with other supply chain structures and the sector through the signing of partnership contracts and the Customs-Business Forum. These include the Customs/ENEO protocol to combat the illegal trade in electrical equipment; the Customs/GUCE protocol on the terms and conditions for the liquidation, recovery and repayment of facilitation fees and the monitoring of GUCE

electronic files (e-Force); the Customs/PAD protocol on the creation, organisation and operation of the permanent bipartite consultation committee; and the Customs/LAGA protocol on the protection of endangered species of flora and fauna.

### *iii. The Single window for foreign trade operations*

The GUCE is another major player on the logistics platform in Cameroon

#### **→ Historical background**

Following a recommendation made at the round table on port reform held in Limbé in 1999, the Government of Cameroon and the professional bodies and organisations involved in goods clearance decided to set up the Single window for foreign trade operations (GUCE) to simplify import and export procedures and reduce costs and lead times by bringing together all those involved, either physically or virtually.

#### **→ Responsibilities of the Single window**

This service aims to :

- reduce goods transit times;
- simplify import and export procedures, thereby improving the quality of service for operators and the port as a whole;

### → Objectives of the GUCE

The Single window has been designed to speed up formalities relating to foreign trade, by ensuring that files move as quickly as possible from one entity to another.

Thus, it aims to :

- physically and/or virtually group formalities relating to foreign trade operations in order to facilitate their operation and reduce delays;
- publish and distribute declaration documents for Cameroon's foreign trade operations in conjunction with the administrations and operators concerned;
- manage an integrated IT system designed to simplify procedures, as well as the maintenance of related equipment;
- in a broader sense, any operations complementary or related to the corporate purpose and likely to improve its effectiveness and efficiency.

### → Users of GUCE

The Single window, which has been operational since 25 August 2000, physically brings together in the same building most of the public and private players involved in completing foreign trade formalities. Users include Authorised Customs Agents, importers of second-hand vehicles and the transit companies that employ these operators.

It is by means of an explicit mandate that economic operators authorise their service providers, who are the Authorised Customs Agents, to represent them in acts carried out within the Single window; the representation mandate may take the form of a Service Order, an Instruction Form or a Power of Attorney.

### → The electronic Single window (<https://guichetunique.org>)

The electronic Single window is an IT platform that provides a virtual link between the various players involved in foreign trade (Box 8). It shall ultimately enable :

- The elimination of paper and the dematerialisation of all foreign trade procedures and formalities;
- Reducing lead times;
- Traceability of operations in real time;
- Secure documents and financial transactions, and improved revenue.

### → Technical aspects

The electronic Single window has a hardware, software and IT infrastructure consisting mainly of :

- A software and hardware platform for the exchange of electronic data, whose role is to host and enable the execution of dematerialised procedures;
- A community services web portal enabling users to access the various services implemented by the GUCE, including the execution of paperless procedures;

- A secure value-added network of the WLL (Wireless Local Loop) type whose role is to interconnect the GUCE's information system with those of the main players involved in foreign trade procedures;
- An infocentre used to produce various statistics on foreign trade, in particular those relating to goods transit times.

Economic operators or their forwarders can thus carry out all import and export procedures remotely via the Internet or the secure private network of the Single window. Through the same channel, they can also access the value-added network of the CAMCIS customs IT system.

#### *iv. SGS Cameroun*

SGS Cameroun SA, a subsidiary of the Société Générale SA Group (Geneva, Switzerland), was established in 1987 and since 1988 has been Cameroon's partner at the service of the Government, working to boost the economy, facilitate trade and provide appropriate import control services. Increasing and securing customs revenues and facilitating trade are the objectives of the work carried out by SGS, under the direction of the Ministry of Finance. SGS Cameroun SA also offers strategic services in the agricultural, oil, gas, petrochemical and industrial sectors, as well as certification, from its headquarters in Douala.

Founded in 2016, SGS Group subsidiary SGS Scanning Cameroun SA operates container scanning on disembarkation and before shipment of goods in ports and airports, as well as in the hinterland thanks to its mobile scanner solution.

Augmentation et sécurisation des recettes douanières et facilitation des échanges sont les objectifs de l'action menée par la SGS, sous la direction du Ministère des Finances. Depuis son siège situé à Douala, la SGS Cameroun SA offre également des services stratégiques dans les secteurs de l'agriculture, du pétrole, du gaz, de la pétrochimie, de l'industrie ainsi que la certification.

Créée en 2016, la filiale du Groupe SGS, SGS Scanning Cameroun SA, opère le scanning des conteneurs au débarquement et avant embarquement des marchandises dans les ports et aéroports, ainsi qu'en hinterland grâce à sa solution de scanners mobiles.



### Box 9 : The Electronic Single window (e-Guce)

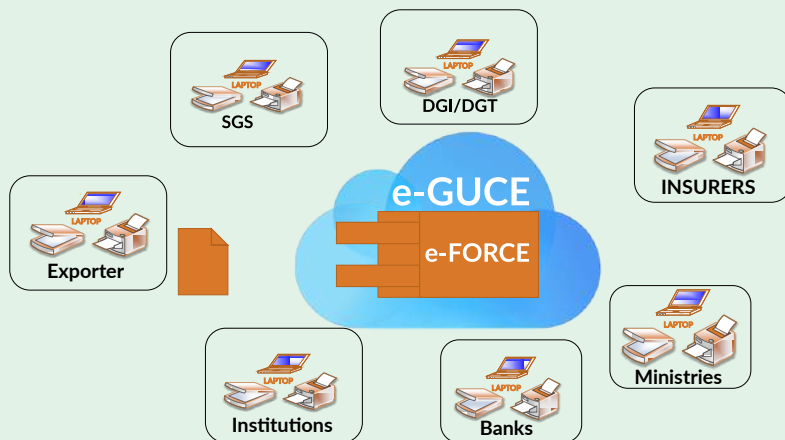
Through the electronic Single window (e-Guce) and the single form for foreign trade operations (E-FORCE), whose functionalities cover import, export and transit formalities, the data submitted is exchanged with the various players in a sequence that complies with the regulations.

The principle of E-Force is to have a single point at which information is entered, so that the system automatically triggers procedures according to the type of operation and the nature of the goods. The administrative authorities and other parties with access to this network issue the documents, which in turn are transmitted to the applicants as well as to the administrative authorities, which use them as inputs for their procedures. Data entered once by one entity will not be re-entered by others.

New data automatically enriches the form before moving on to the next phase, guaranteeing greater reliability of the data exchanged. The information system enables users to complete the formalities inherent in the technical ministries involved in the foreign trade chain.

The payments module enables: duties, taxes and fees on foreign trade transactions to be paid directly to the banks; beneficiaries to monitor in near-real time the collections made by the banks on their behalf; beneficiaries to be guaranteed better traceability of collections; and cash payments to be reduced to a bare minimum. Payments relating to file processing can be made electronically, in particular by bank transfer, electronic money and mobile phone.

Graph 5 : Simplified diagram of the E-GUCE



The e-GUCE platform may be accessed via the following link: <https://webguce.guichetunique.cm/webguce>, thus providing the exporter with a series of basic functionalities including:

Consultation allows you to open a file to complete information, or to consult a file that is being processed to view the documents that have already been issued by the entities involved in the processing chain.

Quotation enables an Authorised Customs Agent to simulate the costs and visibility of a file that he has initiated.

History provides an overview of the status of the initiated file. It also shows the processing times and the partner whose action is required for the file to progress. Answer to the information added. When an entity involved in the processing chain finds that the information transmitted is insufficient to finalise processing, it issues a request for further information (also known as a rejection). The user is therefore notified on the platform for the information requested, and he or she can provide answers to relaunch the file. .

#### ***v. Authorised Customs Agents***

In Cameroon, the Authorised Customs Agent (ACA) plays a key role in the national logistics chain. Under current regulations, the use of an Authorised Customs Agent (ACA) is compulsory for all goods import and export operations, except for diplomatic missions, international organisations, owners of imported second-hand vehicles, public administrations and oil companies.

The profession is governed by the Community Customs Code (articles 112 to 119) and CEMAC Regulation No. 11.10 UEAC of 28 October 2010 establishing the status of authorised customs agents. Under the said Code, a customs agent is defined as any natural

or legal person whose profession is to carry out customs formalities relating to the accounting of goods on behalf of others, whether this profession is principal or supplementary. This mandate implies requirements relating to professionalism and respect for ethical standards. This article sets out the legal framework for authorising and practising the profession of customs agent, as well as measures to combat the illegal practice of the profession.

There exist two types of authorisations in Cameroon. for an indefinite period, for the Authorised Customs Agent (ACA) profession: national authorisation and CEMAC community authorisation.

The national authorisation authorises the holder solely to carry out customs operations involving the lifting of declarations of release for consumption and simple export of goods. Any ACA holder of a national authorisation may apply to the authorities for CEMAC Community authorisation. Community authorisation is valid throughout the European Union and authorises the holder to carry out all formalities relating to all types of customs operations on behalf of third parties, regardless of the customs regime.

National authorisation is issued by the Director General of Customs after consultation with the National ACA Advisory Committee. Established by the CEMAC Community Customs Code, this Committee is made up of representatives of ACA trade unions, stevedores and consignees, representatives of the Chamber of Commerce as well as the Treasury Department, the Tax Department and the Customs Department. Chaired by the Director General of Customs, the Committee examines applications for admission to the profession and checks that the applicant meets the conditions laid down in the CEMAC Customs Code. The elements required to obtain approval are as follows :

- The trade register
- The location map
- The taxpayer card
- The bank account
- The certificate of non-tax royalty

- The registration in the file of importers and exporters;
- 25 Million cfa francs bank guarantee (for customs agents).



# **FORMALITIES PRIOR TO IMPORT AND EXPORT OPERATIONS**



### III. FORMALITIES PRIOR TO IMPORT AND EXPORT OPERATIONS

According to Law No. 2016/004 of 16 April 2016 governing foreign trade in Cameroon, as well as other regulatory texts listed in Table 9, the import or export process can be broken down into four (4) phases which will be described in detail.



Graph 6 : Diagram of the customs clearance process



Thus, according to the texts regulating the import or export process in Cameroon, certain formalities appear as prerequisites. This is the phase identified as Preliminary Formalities, which should be carried out when preparing to engage in international trade in general or in relation to products that are subject to specific regulations.

#### III.1. Procedures common to all operations

##### *i. registration to the Trade and Personal Property Credit Register*

Registration in the Trade and Personal Property Credit Register (RCCM) concerns all companies that are legally identified by a trade register number.



## Box 10 : File constitution for registration to the Trade and Personal Property Credit Register

For individuals or sole proprietorships	Legal entities or partnerships
<ul style="list-style-type: none"> <li>i). a handwritten application with a stamp of one thousand five hundred francs (1,500 CFA francs) addressed to the chief clerk of the local court of first instance;</li> <li>ii). a copy of the birth certificate;</li> <li>iii). an extract from the criminal record or any other document in lieu thereof. Non-nationals must also provide an extract from the criminal record drawn up by their competent authorities;</li> <li>iv). a stamped certificate of residence;</li> <li>v). a copy of the title deed or lease of the main establishment and, where applicable, those of other establishments;</li> <li>vi). a copy of the deed of acquisition or management lease in the case of acquisition of a business or management lease;</li> <li>vii). a copy of the National ID Card;</li> <li>viii). For married people: - a copy of the marriage certificate; - a spousal authorisation.</li> </ul>	<ul style="list-style-type: none"> <li>i). a handwritten application with a stamp of one thousand five hundred francs (1,500 CFA francs) addressed to the chief clerk of the local court of first instance;</li> <li>ii). two (2) certified copies of the bylaws (1,500 CFA francs x 2 x number of pages);</li> <li>iii). two (2) copies of the declaration of regularity and conformity, or of the notarised declaration of subscription and payment;</li> <li>iv). (two (2) certified copies of the list of managers, directors or partners who are indefinitely and personally liable or who have the power to bind the company;</li> <li>v). two (2) copies of the criminal records of the persons referred to in the paragraph above or, alternatively, any other document in lieu thereof. Cameroonian non-nationals must also provide an extract from the criminal record drawn up by their competent authorities.</li> </ul>

Location : Registry of the Court of First Instance of the locality where the company is located; cost: between CFAF 41,500 and CFAF 49,000.

## *ii. Registration with the taxpayer number and updating in the customs information system*

Before engaging in an import or export operation, the economic operator must have an identifier called a customs code and a tax identification number.

Documents required to obtain a taxpayer number include the following: This file may be supplemented, on request, by a Non indebtedness certificate (ANR) which certifies that the taxpayer does not owe any tax to the tax authorities.

### **Box 11 : File elements to obtain a taxpayer number**

These include :

- i). a form to fill in, available from the divisional tax centres;
- ii). a certified copy of the national identity card for natural persons and the By-laws for legal entities;
- iii). a certificate from the trade and mortgage register for legal entities;
- iv). a money order for one thousand five hundred francs (1,500 CFA francs) made payable to the Director of Taxes;
- v). a location plan drawn up in advance by the divisional tax centre;
- vi). a photocopy of the business licence for traders, to be obtained from the divisional tax centres

Location: Directorate General of Taxes and local tax centre

## *iii. Registration in the importers/exporters file*

All international trade operations are subject to registration in the “Importers and Exporters File”. A separate entry is required for each branch of activity. The list of activities is available at the Ministry and its regional delegations.

## Box 12 : Documents for registration in the importers/exporters file

Location: Directorate of Foreign Trade (DCE) of the Ministry of Trade.

Documents to provide include :

### a) Case of goods covered by the freedom regime

- i). an information form to be obtained from the Directorate of Foreign Trade (DCE) upon payment of one thousand francs (1,000 CFA francs);
- ii). a stamped handwritten application (1500);
- iii). a certified true copy of the trade register;
- iv). a copy of the taxpayer's card;
- v). a copy of the valid certificate of non-tax royalty
- vi). a certified copy of the valid "Importer/Exporter" licence;
- vii). receipt of payment of thirteen thousand francs (30,000 CFA francs) from the Ministry of Trade;
- viii). a certificate for submission or non-use of salaried staff issued by the CNPS.
- ix). A certified copy of the main executive's national identity card or residence permit
- x). a declaration on honour for exporters of cocoa, coffee, wood and
- xi). medicinal plants

The importer card is renewed after each financial year by submitting the following documents :

- i). an information form to be obtained from the Directorate of Foreign Trade upon payment of one thousand francs (1,000 CFA francs);
- ii). a handwritten application with a stamp of one thousand five hundred francs (1,500 CFA francs);
- iii). a certified copy of the valid "Importer" licence;
- iv). a payment receipt for ten thousand francs (10,000 CFA francs) from the Cameroon National Shippers Council (CNSC);
- v). a receipt of payment of ten thousand francs (10,000 CFA francs) from the Ministry of Trade;
- vi). (a tax certificate;
- vii). a copy of the former license

### b) Goods covered by the special authorisation regimes

These are granted by the Minister of Trade at the request of legal entities or individuals who do not have merchant status and who wish to carry out non-

commercial imports. They are issued on an ad-hoc or occasional basis. No operator may be granted more than one special authorisation during a financial year.

Items constituting the file include :

- i). an application, stamped at the current rate, specifying the applicant's full address, the purpose of the import and supporting documents;
- ii). a certified copy of the taxpayer's card or the certificate of exemption from payment of taxes and customs duties;
- iii). the purchase invoice for the goods concerned, or any other document proving the origin and destination of the goods;
- iv). proof of payment of the 30,000 CFAF registration fee. Amount to be paid to the Registrar of MINCOMMERCE;
- v). proof of payment of the 15,000 CFAF registration fee representing the annual CNSC membership fees;
- vi). (a certified copy of the primary contact's identity card or residence permit, where applicable.

#### ***iv. Obtaining the Authorised Economic Operator status***

Authorised Economic Operator (AEO) status enables any company involved in international trade to acquire a quality label for the customs and security-safety processes it implements. Specifically, AEO status aims to "label" certain companies as safe and reliable, with guarantees transparency, financial soundness and security.

Following a request from the company, the customs authorities carry out an in-depth analysis of the application, either via the relevant departments or with the external services of a specialist firm, based on the criteria laid down by the customs authorities and the company's declarations. In light of the analysis results, a response is sent to the company to accept or refuse eligibility for this status.

With label status, the company can submit declarations of origin for exports of its products in place of the certificates issued by customs for each operation. For import operations, authorised operators will no longer be obliged to pay customs before the goods leave the country, as was the case in the past. Instead, they will be able to regularise their situation once the goods have left the country.

The Directorate General of Customs has announced that this measure will come into force soon, and that it "should enable selected operators to take their goods off the ship as soon as they are unloaded, subject to completing customs formalities at a later date".

Under the EPA with the EU, however, this status is operational. Enforcing this provision is a customs formality that forms part of the package of facilitation measures granted by customs to companies to improve relationship with these foreign trade players.

#### **v. *Obtaining a certificate of conformity***

Operations to assess the conformity of goods before shipment were introduced in Cameroon by Decree No. 2015/1875/PM of 1 July 2015 to ensure that imports of products subject to technical regulations complied with the required specifications and requirements. Five years on from its

implementation, the measure was extended to all goods imported into Cameroon with the signing of Decree No. 2021/3306/PM of 31 May 2021 to amend and supplement provisions of the previous decree.

Operations under the Pre-Shipment Import Conformity Assessment Programme (PECAE) are carried out on behalf of the State by accredited and duly approved bodies, namely Société Générale de Surveillance (SGS) S.A. and INTERTEK INTERNATIONAL LIMITED, under the supervision of the Standards and Quality Agency (ANOR).

The procedure is as follows :

### **Box 13 : Procedure for obtaining a certificate of conformity**

It is a six (6) step procedure

#### **1. Initiating the procedure**

The importer shall inform his supplier of Programme requirements and its compulsory nature. The procedure is initiated by the exporter using the form provided for this purpose, from which he can choose one of the accredited conformity assessment bodies.

#### **2. Application for Certification**

The exporter fills in the Application for Certification form, which is available from the appointed conformity assessment body of his choice, and returns it to it. All supporting documents shall be included. An Application for Registration or Licensing of the products to be exported may be submitted at this stage by the exporter from the country of export, to the accredited conformity assessment body of his choice.

#### **3. Documentary verification**

The chosen conformity assessment body carries out documentary verification in accordance with the procedure in force and a risk analysis to determine the

verification method applicable to the product and the transaction from among methods A, B or C described in the annex.

#### **4. Quality control**

Quality control (inspection, laboratory analyses, tests and audits) is carried out according to the appropriate verification method after the exporter has paid the invoice for the assessment service to the chosen body. The cost shall depend on the assessment method chosen. Quality control is carried out in accordance with the regulatory requirements and standards in force. An inspection report is then issued and sent to the exporter.

#### **5. Issuing the Attestation of Conformity**

An Attestation of Conformity is issued when all the requirements relating to the conformity of the product have been met; where necessary, a Non-Conformity Report is issued. Depending on the case, one (1) original of the Attestation of Conformity or the Non-Conformity Report is given to the exporter within one (1) working day (air shipment) or three (3) working days.

The Attestation of Conformity issued by the conformity assessment body remains valid for three (3) months. Beyond this period, a new Request for Inspection must be submitted by the exporter.

#### **6. Issuance of the Certificate of Conformity**

ANOR issues the secure original of the Certificate of Conformity to the importer, within a maximum of one (1) working day in the case of shipment by air or two (2) working days in the case of shipment by sea. These deadlines run from the date of receipt of the Certificate of Conformity. The Certificate of Conformity is mandatory for the clearance of goods subject to the Programme and for subsequent regulatory control activities.



## III.2. Special formalities for certain imported goods

Additional formalities are applicable to the import of goods covered by the special authorisation regime and other types of goods. For example :

### *i. Issuing a movement certificate or certificate of origin*

The certificate of origin or movement certificate attests to the origin of the goods. Importers must obtain a certificate of origin from their supplier if they are required to do so, or if they believe it will help them benefit from preferential tariffs. Under free trade agreements, Cameroon grants duty-free entry to products originating from other CEMAC countries, subject to compliance with the rules of origin, and to certain products from the European Union.

#### ■ **Products from the European Union**

Products originating in the EU and covered by EPA benefits may be eligible for these benefits on presentation, when imported into Cameroon, of a EUR.1-CMR movement of goods certificate, which may be obtained from the customs authorities of the EU Member State or certain chambers of commerce, or an invoice declaration. Invoice declarations may be made by “approved exporters” or in the case of products originating in the EU whose total value does not exceed EUR 6,000. Cameroon does not accept a declaration of origin only.

To ensure that a product to be imported qualifies for EPA preference, operators can consult the lists of products covered by EPA benefits on Cameroon Customs website. In line with the dismantling process described earlier in this Guide, there are 3 lists: a list of products for which duties have already been fully eliminated and two lists of products benefiting from a gradual reduction in customs duties. For products not included in these lists, the customs duty remains fully applicable.

#### ■ **Products from the CEMAC/ ECCAS**

Under the CEMAC/CEEAC free trade area, importers wishing to benefit from the preferential tariff for products originating in the Community must obtain from their supplier the Decision of the CEMAC Council of Ministers or the CEEAC Commission approving the product for the Community’s preferential tariff. This document must be presented to the customs services during the customs clearance process.

### *ii. Obtaining special authorisations and technical visas*

Depending on the regulations, certain goods are subject either to obtaining certain documents in advance, such as licences, permits or marketing notices, or to the following technical inspections: phytosanitary formalities; sanitary formalities; formalities relating to animal products; formalities relating to the environment. The components of the files are summarised in Box 13.

It should be noted that for products subject to specific controls by

Ministries or specialised institutions, the procedure is usually simplified for products that are already registered or approved<sup>15</sup>. Unlike products not registered in the files of the said institution, which are subject to an additional registration or certification procedure<sup>16</sup>. In the case of unregistered products, the importer must submit a technical file which will enable the products to be registered with the authorised institution and the importing company to be declared to the relevant department. This formality is carried out before the product enters the country. It also applies to import licences for products subject to authorisation. Documentary verification and assessment of the registration files then result in a registration certificate or rejection. Importers of unregistered products posing a health risk may be liable to criminal penalties.

#### ■ **Plant products: application for a phytosanitary certificate and import permit**

Under the legislation in force, the importation of plants and plant products is subject to a phytosanitary certificate. The phytosanitary certificate is issued, at the applicant's expense, by the agencies responsible for plant health. The verification of phytosanitary conformity is carried out by the laboratories of

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15 - Registration is the process at the end of which the competent authority approves the import, distribution and use of a product, after examining the complete scientific data

16 - Certification is the conformity assessment process at the end of which the product is validated as conforming to a required or published standard

the Directorate in charge of quality control and phytosanitary regulations or any other laboratory approved by the Minister of Agriculture.

Phytosanitary inspection on import is carried out at the point of entry (port, airport, land border post) by the phytosanitary services in accordance with the regulations in force. It is done on arrival of the products on the national territory. It may also be done in specific places such as shops. Plants subject to a permit may only be imported at the point of entry indicated on the permit. To this end, the economic operator must submit an application for an import permit to the Ministry in charge of agriculture at least one month (1) before the deemed date of import.

#### ■ **Phytosanitary products and inputs: import authorisation or product registration**

The process of importing plant protection products is governed by Law No. 2003/003 Of 21 April 2003 relating to phytosanitary protection and enforcement Decree No. 2005/0772/Pm of 6 April 2005 to lay down terms and conditions for registration and control of plant protection products. Subject to trade laws and regulations, imports of plant protection products and inputs must be declared by the importer to the phytosanitary authority. This is reserved exclusively for local representatives of the phytosanitary firms with registration.

All importers of plant protection products must first be approved. The Import Authorisation (IA) is then an official document by which the Director of Quality Control Regulations for Agricultural Inputs and Products authorises the entry into the national territory of a specific quantity of declared products. It is issued within 5 days for compliant applications.

■ **Animal products: request for technical opinion for import**

Live animals must be transported with an international or national vaccination card (for all vaccines). Before being released for consumption, products of animal origin must undergo a veterinary or health inspection.

■ **Pharmaceutical and cosmetic products: request for technical opinion for import or export**

In Cameroon, only organisations duly approved by the Minister of Public Health may import medicines and related products, as well as medical equipment. Such imports are subject to obtaining a “Technical Import Opinion” in advance.

Operators wishing to import or export medicines and medical devices (raw materials used as inputs for medicines, scanners and health products) must register these products in the files of the “Direction des Médicaments et de la Pharmacie” (DMP) of the Ministry of Health. In the case of unregistered products requiring approval, the importer or exporter shall submit a technical file for registration of the

product with the DMP. This formality is carried out before the product enters or exits the country. After reviewing the applications, the relevant departments of the Ministry issue an Import Authorisation for the products concerned.

■ **Second-hand goods and other industrial goods**

For public health reasons, a fumigation certificate is also required for second-hand goods, certifying that they are free from any germ or virus that could be harmful to human health. Lastly, a quality certificate issued by the environmental authorities may be required for certain industrial goods, such as refrigeration equipment, whose operation has an impact on greenhouse gas emissions.



Box 14 : Information for obtaining  
additional documents for products covered  
by a special authorisation regime

### Box 14 : Information for obtaining additional documents for products covered

	Phytosanitary formalities	Sanitary	
		Second-hand goods	
Documents required	<ul style="list-style-type: none"> <li>✓ an application stamped at 500 francs</li> <li>✓ a photocopy of the bill of lading</li> <li>✓ a phytosanitary certificate from the country of origin</li> <li>✓ an import permit issued by the Minister of Agriculture, if the products to be imported are high-risk products;</li> <li>✓ prior import authorisation from the Ministry of Agriculture and product analysis reports issued by an accredited laboratory if the import involves pesticides.</li> </ul> <p>The phytosanitary import inspection procedure results in a “Report of Phytosanitary Import Inspection” for products to be consumed in Cameroon and a “Phytosanitary Certificate for Re-export” for products in transit.</p> <p>These documents, issued by the Phytosanitary Police Station at the point of entry, guarantee that the consignments involved are authorised to enter the national territory.</p>	<ul style="list-style-type: none"> <li>✓ an application stamped at 500 francs addressed to the Port's Phytosanitary Police officer.</li> <li>✓ a copy of the Fumigation certificate, to certify that the product is free from any germ or virus likely to be harmful to human health.</li> </ul>	
Certificate issued on completion of formalities	- “ a report of Phytosanitary Import Inspection” for products to be consumed in Cameroon - and a “Phytosanitary Certificate for Re-export” for products in transit	<ul style="list-style-type: none"> <li>• health certificate for second-hand goods</li> </ul>	

by a special authorisation regime			
formalities		Formalities relating to animals	Formalities relating to the environment
Medicine	Cosmetic products		
<ul style="list-style-type: none"> <li>✓ an application stamped at 500 francs</li> <li>✓ a copy of the bill of lading</li> <li>✓ a copy of the authorisation to import medicines issued by the Minister of Public Health ( Direction de la Pharmacie, du Médicament et des Laboratoires).</li> </ul>	<ul style="list-style-type: none"> <li>✓ an application stamped at 500 francs</li> <li>✓ a copy of the bill of lading</li> <li>✓ the Official Import Authorisation issued by the Ministry of Public Health ( Bureau des Normes et de la Législation pharmaceutique)</li> </ul>	<ul style="list-style-type: none"> <li>✓ an application stamped at 500 francs</li> <li>✓ a photocopy of the bill of lading</li> <li>✓ a veterinary certificate from the country of origin</li> </ul> <p>The veterinary services shall issue a Veterinary Health Certificate</p>	<ul style="list-style-type: none"> <li>✓ an application stamped at 500 francs addressed to the environment officer</li> <li>✓ a copy or photocopy of the pro-forma invoice approved in advance by the environment authorities</li> <li>✓ a copy of the bill of lading. .</li> </ul> <p>The environment department issues a Quality Certificate.</p>
<ul style="list-style-type: none"> <li>• and Certificate of Conformity for medicines and cosmetics</li> <li>• Official import authorisation for medicines and cosmetics</li> </ul>		<p>Veterinary health Certificate</p>	<p>Quality certificate issued by the environmental authorities</p>



### *iii. Prior stamping*

Under a joint MINCOM/MINEFI order, certain goods imported into Cameroon must be stamped or marked in the country of export. This applies notably to some manufactured products subject to the security sticker system (cigarettes, alcoholic beverages), food products, medicines, etc.

Since 1 September 2001, labelling requirements have been compulsory for imported and domestic food products. The packaging of all perishable products must show the expiry date. For food products, the following is also required (in French and English): name of manufacturer, manufacturing date and national conformity label. Pharmaceutical products must bear the expiry date and instructions for use (in English and French). All boxes, crates and packaging must bear markings identifying the country of origin. Apart from beer and wine with an alcoholic strength below 13 per cent by volume, all bottles and other containers of alcoholic beverages must bear a label indicating the degree of alcohol. Foreign food products that do not bear the locality where they were manufactured, or the name of the country of origin and a visible "Imported" label are prohibited.

The labelling (in English and/or French) of breast-milk substitute products is subject to specific requirements, and must provide information on precautions to be taken to avoid

contamination, the age from which the product may be used, and storage conditions, as well as a statement specifying the benefits of breast-feeding over artificial feeding.)

Cigarettes intended for sale in Cameroon must first be labelled with a sticker indicating, among other things, the country of origin and the identification number of the economic operator. The importer must pay for the sticker before the goods are shipped. Cigarette packets must also carry a health warning. In order to combat fraud, smuggling and counterfeiting, imported cigarettes, as well as a number of other imported products, must be marked "sale in Cameroon".

Wooden packaging used for export and import into Cameroon must be treated and stamped. The stamping must bear the following: IPPC abbreviation for "International Plant Protection Convention", "CM" for the Cameroon ISO Code followed by a unique identification number assigned by ANOR to the company manufacturing or producing wood-based materials, the ISO code of the treatment carried out, the treatment date, the code of the institution responsible for marking and the number of the batch processed.

### III.3. Procedures specific to certain exports

#### *i. Product approval procedure under free trade agreements*

##### ■ **Case of the EPA with the European Union**

Entitlement to the preferential arrangements established by the EPA is subject to presenting the proof of origin<sup>17</sup> and requires the issue of a EUR.1 movement of goods certificate, which is required at customs clearance. The proof of origin certifies that goods originating in Cameroon comply with the EPA rules of origin. Requirements applicable to each product can be checked using the Access2Market online platform<sup>18</sup>.

To be eligible for the EPA, products must comply with European regulatory requirements, e.g., regarding packaging and labelling, and the use of pesticides, food additives or other substances in the production process.

#### **Box 15 : Procedure for approval of products under EPAs**

The EUR.1 certificate is issued by Cameroon customs at the operator's request. Customs shall take all necessary measures to verify the originating status of the products. For this purpose, they are empowered to demand all proofs and perform all checks on the exporter's accounts. If the proof of origin is satisfactory, the customs office issues the EUR.1 certificate. Processing is free of charge and normally takes no longer than 24 hours.

In two circumstances, products originating in Cameroon may benefit from exemption from customs duties to the EU simply upon production of a declaration established by an authorised exporter on an invoice, or when the consignment consists of originating products whose total value does not exceed 6,000 Euros.

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17 - A full list of products belonging to each of these three groups can be found on the Customs website: Group 1: [http://www.douanes.cm/douane/images/PDF/APE\\_SIXIEME\\_PHASE\\_GROUPE\\_1.pdf](http://www.douanes.cm/douane/images/PDF/APE_SIXIEME_PHASE_GROUPE_1.pdf) Group 2: [http://www.douanes.cm/douane/images/PDF/APE\\_SIXIEME\\_PHASE\\_GROUPE\\_2.pdf](http://www.douanes.cm/douane/images/PDF/APE_SIXIEME_PHASE_GROUPE_2.pdf) Group 3: [http://www.douanes.cm/douane/images/PDF/APE\\_SIXIEME\\_PHASE\\_GROUPE\\_3.pdf](http://www.douanes.cm/douane/images/PDF/APE_SIXIEME_PHASE_GROUPE_3.pdf)  
18 - <https://trade.ec.europa.eu/access-to-markets/en/home>

## ■ Approval procedures for products originating in CEMAC

Approval procedures for the CEMAC and ECCAS preferential tariffs have been harmonised. Accordingly, files sent to the CEMAC Commission by the Minister of Trade are also systematically sent to the ECCAS Commission. Pursuant to procedures in force, the ECCAS Commission grants approval following a favourable opinion from the meeting of Ministers.

### Box 16 : Procedure for approval of products at the CEMAC/ECCAS preferential tariff

The CEMAC preferential tariff approval application procedure has 8 main steps :

#### 1. Collection of application forms

Application forms can be collected from the Technical Secretariat of the National Approval Committee (door R47, R43, R35 of MINCOMMERCE) or from the head office of CCIMA, GICAM, MECAM or SYNDUSTRICAM.

#### 2. Filling in of the form based on the required criterion

Specify which of the 3 criteria qualifies for the preferential tariff: (i) the criterion of full sourcing (100% of raw materials); (ii) the criterion of incorporation; and (iii) the criterion of added value.

#### 3. Submission of the completed application to the Technical Secretariat

Approval application files are submitted to MINCOMMERCE upon receipt. The Technical Secretariat verifies the information provided in the applications and their conformity.

#### 4. Visit to the company by the Technical Secretariat of the National Approval Committee

At this stage, the Committee checks that the company actually exists and that the manufacturing process, as described in the file, is being followed. A report on the visit is produced. In the event of non-compliance, the file may be rejected or submitted for correction, and the company may resubmit it to the Committee.

#### 5. Review of applications by the National Approval Committee

The National Committee looks at the applications submitted by the Technical Secretariat. This Committee is inter-Ministerial and also open to the private sector.

#### 6. Forwarding of applications to the CEMAC Commission

Applications which received a favourable opinion are forwarded, at the expense of the National Committee, to CEMAC Commission for consideration by the Regional Origin Committee.

#### 7. Meeting of the Regional Origin Committee

The Regional Origin Committee issues an opinion on applications received from the States and submits those with a favourable opinion to the CEMAC Council of Ministers.

#### 8. Granting of approval

Approval is granted by the CEMAC Council of Ministers. It is permanent as long as the criteria for obtaining it remain unchanged.

### ■ **Products intended for African countries**

Under the AfCFTA agreement, provisions have been made to ensure access for “Made in Cameroon” products to the continental market.

#### **Box 17 : Procedure for approval of products at the AfCFTA preferential tariff**

List of documents required at the Main Customs Office for the issue of the Certificate of Origin, including: (i) commercial invoice, (ii) customs declaration, (iii) packing list, (iv) description of the manufacturing process, (v) list of raw materials used and their respective origins, (vi) content of non-originating materials, (vii) final delivery value added of the product intended for export, (viii) taxpayer card, and (ix) proof of registration in the exporters’ file.

#### *ii. Requirements for obtaining the status of coffee and cocoa exporter*

Coffee and cocoa production, processing, marketing and export activities are governed in Cameroon by the following regulations: Law No. 2004/025 of 30 December 2004 amending and supplementing certain provisions of Law No 95/11 of 27 July 1995 on the organisation of the trade of cocoa and coffee and its corresponding enforcement decrees.

## Box 18 : Requirements for exporting coffee and cocoa

### Step 1. Certificate of Conformity for equipment required (NCCB)

- A stamped application to be addressed to the Managing Director of NCCB
- A location map of the company
- The company's tax file
- A machining contract with a warehouse justifying the presence of the equipment.

### Step 2. Statement of existence (MINCOMMERCE)

- A stamped application to be addressed to the Minister of Trade
- A certified copy of the receipt for registration in the Trade Register
- A certified copy of the taxpayer's card or taxpayer unique identifier
- A sworn declaration of compliance with current trade legislation
- A certificate of conformity for equipment issued by NCCB.

### Step 3. Certification of enrolment on the exporters' file (MINCOMMERCE)

- See file common to all operations

### Step 4. Exporter's Code (NCCB)

- Stamped application for Exporter's Code to the Managing Director of NCCB
- Copy of the certificate of conformity for equipment issued by NCCB
- Certified copy of the Declaration of existence
- Copy of the company's administrative documents
- Copy of the Certification of enrolment on the exporters' file

### Step 5. CICC Professional Card

- Stamped Statement addressed to the CICC Executive Secretary
- Copy of the Certificate of Conformity for equipment issued by NCCB
- Copy of the Declaration of existence issued at the Ministry of Trade
- A file on company's social information
- Statistics for the last 2 campaigns
- A refundable bank guarantee: Exporter/ Processor: 10 million CFA francs  
- Cooperative, CIG/ Small-scale processors: 2 million CFA francs
- Receipt of 7,000 CFAF per card

### Step 6. Membership to GEX (the Exporters Association)

- Stamped application addressed to the GEX Executive Secretary
- Receipt of 250.000 CFAF



### iii. Other plant products

At the beginning of the production cycle, any plant producer planning to export his produce must submit a request for a phytosanitary inspection so that he can be issued an Export Phytosanitary Certificate, to MINADER's devolved services in his locality.

The application is then reviewed. There are two possible scenarios :

- Incomplete application: rejection
- The producer is registered and assigned to a sworn phytosanitary controller or inspector who will monitor the production process and issue intermediate deliverables (production inspection certificates, packaging inspection certificates, etc.).

#### Box 19 : Procedures for sanitary inspection and treatment

Procedures for these two operations can be described as follows:

Procedures	Operator	Administrations	Attached documents	Document issued
Phytosanitary inspection	Exporter or his ACA	<ul style="list-style-type: none"> <li>• Port Phytosanitary Police Station;</li> <li>• MINADER department competent for the area</li> </ul>	<ul style="list-style-type: none"> <li>• Verification certificate NCCB</li> <li>• Import permit (IP) where applicable.</li> </ul>	Inspection Report
Phytosanitary treatment	MINADER-approved treatment company	<ul style="list-style-type: none"> <li>• Port Phytosanitary Police Station;</li> <li>• MINADER department competent for the area</li> </ul>	<ul style="list-style-type: none"> <li>• Verification certificate;</li> <li>• IP (where applicable)</li> </ul>	Phytosanitary treatment supervision form and phytosanitary treatment certificate

### iv. Processed and log wood :

The processing and export of timber in its various forms is regulated in Cameroon. These regulations include Instruction No. 00627/MINFI/CAB fixing the terms

and conditions for implementing the Sector Export Monitoring Programme (PSSE) of 30 November 2016; Ordinance of 07/12/1995 relating to the implementation of the Customs



Revenue Security Programme; Law No. 94/01 of 20 January 1994 governing forests, wildlife and fisheries; Decree No. 95/531/PM of 23 August 1995 laying down Terms and Conditions for the enforcement of Forest regulations; Decree No. 2005/099/PM of 6 April 2005 organising MINFOF; and applicable Finance Law.

Approval from the Ministry in charge of forests is required for timber exports. Following the adoption of Ordinance No. 99/001 in 1999, Cameroon began the gradual prohibition of timber exports in log form in order to promote the processing industry. To export timber, it is now necessary to obtain a certificate of registration, which was intended to verify that 70 per cent of production was processed locally and only 30 per cent of the annual harvest exported in log form.

However, the order also provides that, subject to payment of a surcharge, the export of logs may continue as part of the promotion of certain species. The export of two species (Sapelli and Ayous) is subject to quantitative restrictions with quotas granted to exporters in proportion to the processing effort or to the export of species being promoted and whose export is authorised in the form of logs.

Timber products exported should be obtained from logging permits, and some should be stored in a break-bulk yard or come from a timber processing unit. A certificate of legality must be issued for this purpose.

Otherwise, requirements for exporting logs or processed timber may be as summarised in Box 17 below :

### Box 20 : Preparatory procedures for log and processed timber exports

1. Registration in the Trade Register
2. Certificate of registration
3. Tax non-indebtedness certificate
4. Enrolment in the Exporters Register
5. Certificate of Ownership of Wood Processing Equipment
  - a). Request stamped at the current rate addressed to the Minister of Forestry and Wildlife;
  - b). Report on site visits issued by the Regional Delegate of the locality;
  - c). Legal ownership title of the processing equipment (purchase invoices or rental contracts or comparative balance sheet produced by an ONECCA-approved expert).

- d). Tax file (registration certificate, certificate of location, Non-indebtedness)
- e). Company articles of association;
- f). Trade register;
- g). Location map;
- h). Source of wood supply (own title or notarised supply contracts, etc.).

Location: Ministry of Forestry and Wildlife

#### **6. Report on the visit to the transformation site**

- a). Application stamped at prevailing rate to the Regional Delegate of Forestry and Wildlife;
- b). Legal ownership of the site (land title or notarised lease contract);
- c). Legal ownership title of the processing equipment;
- d). Tax file (registration certificate, certificate of location, Non-indebtedness);
- e). Company articles of association;
- f). Trade register.
- g). Location map

Location: Regional Delegation of Forestry and Wildlife and the relevant Divisional Delegation

#### **7. Certificate of Registration as a Wood Processor (CEQTB)**

- a). Application stamped at prevailing rate to the Minister for Forests and Wildlife;
- b). Proof of wood supply source (logging permit) or notarised contract;
- c). Certificate of Ownership of Wood Processing Equipment
- d). Administrative and tax documents (trade register, certificate of registration, Non-Indebtedness certificate);
- e). Company's articles of association.

Location: Ministry of Forestry and Wildlife; Department of Promotion and Transformation of Forest products

#### **8. Certificate of Registration as Exporter of Processed Timber of Log wood (CEQEBT)**

- a). Application stamped at prevailing rate to the Minister of Forestry and Wildlife;
- b). Proof of wood supply source or notarial contract;
- c). Certificate of Registration as a Wood Processor;

- d). Administrative and tax documents (trade register, certificate of registration, Non-Indebtedness certificate);
- e). Activity report for the previous financial year or certificate of non-activity, if applicable;
- f). Photocopy of the previous CEQEBT (in the event of renewal).

Location : Ministry of Forestry and Wildlife; Department of Promotion and Transformation of Forest products

#### **9. Authorisation of a break-bulk yard sawmill**

- a). Application stamped at prevailing rate to the Minister of Forestry and Wildlife;
- b). Proof of valid wood supply source or notarial contract;
- c). Certificate of Registration as an Exporter of Processed Wood (CEQTB);
- d). Report on site visit;
- e). Administrative and tax documents (trade register, certificate of registration, Non-Indebtedness certificate);
- f). Company's articles of association.

### **III.4. Requirements to benefit from a suspensive customs procedure**

The CEMAC Customs Code makes provision for economic incentive mechanisms known as suspensive customs procedures, designed to provide companies with the

flexibility they need to better manage their international trade operations. Because of their derogatory nature from standard customs clearance rules, the use of these procedures is subject to authorisation (see Box 17) and the obligation to produce financial guarantees to cover the planned operations.

## Box 21 : File items for an application to be granted suspensive arrangements

Customs procedures with economic impact are granted by the Director General of Customs at the request of the company, which is required to justify the economic need to apply for the procedure chosen.

Documents to be provided for an inward processing approval application

- 1). Stamped application (model appended to Regulation No. 12/01-UDEAC-104 of 05 December 2001)
- 2). Location map;
- 3). A technical data sheet listing all the materials imported for inward processing;
- 4). The company's articles of association;
- 5). If applicable, the letter of authorisation for this system in the case of a renewal application.

Documents required for an application for the shadow warehousing regime

- 1). Application stamped at prevailing rate
- 2). Site plan drawn up by a sworn land registry technician
- 3). Duly registered lease or title deed
- 4). Certificate from municipality stating cleanliness of premises
- 5). List of goods to be stored, including tariff headings
- 6). A layout plan of the warehouse
- 7). Applicant's identity document
- 8). trade register
- 9). Patent
- 10). Taxpayer's card
- 11). Articles of association for legal entities
- 12). 300 million bank guarantees

Documents required for an application for normal temporary admission

- First-time applications :
  - 1). Application stamped at prevailing rate
  - 2). Title of Transports
  - 3). Vehicle registration document
  - 4). Headquarters agreement or document establishing a link between the beneficiary and the requesting organisation
  - 5). Visa from the Ministry of External Relations for diplomatic representations and similar bodies.

- For an extension request :
  - 1). Statement or document granting initial temporary admission.
  - 2). Proof of payment of the surface royalty for equipment used in mining or oil exploration and the mining or oil exploration permit.
  - 3). Copy of the vehicle registration document for the vehicle being renewed.
  - 4). Proof of payment of previous annual instalments for goods authorised under the ATS.

Documents required for an application for approval of warehouses or storage areas

- 1). Application stamped at prevailing rate to the Director General of Customs
- 2). Site plan drawn up by a land registry technician
- 3). Certificate from municipality stating cleanliness of premises;
- 4). List of goods to be stored, including tariff headings;
- 5). A layout plan of the storehouse
- 6). The applicant's identity document and trade register or taxpayer's card;
- 7). Articles of association for legal entities;
- 8). In the case of a renewal application, attach a list of imports over the last three years.

### III.5. Information desks and Single Window for foreign trade operations

Under the provisions of the WTO's Trade Facilitation Agreement (TFA), ratified by Cameroon, the customs administration is required to work closely with economic operators to provide them, within a transparent framework, with prior, predictable and binding information on the customs treatment of their goods in terms of tariff classification, origin, valuation methods, customs taxation or value, prior to carrying out the import or export operation

#### *i. Advance rulings*

The expression "advance ruling" or "binding information" generally refers to the possibility for the economic operator to formulate an official request to the customs authorities with a view to the latter communicating to him, in an early and prior manner, its final administrative decision concerning an aspect relating either to the classification, value or origin of the goods that he wishes to import or export. To this end, traders must complete an application for an advance ruling and provide all the information required to clear their goods through customs, whether for import or export.

## Box 22: Practical details for requesting and obtaining advance rulings

To obtain an advance ruling, the economic operator must complete details on the advance ruling application form (step 1): name, address and trade register number; commercial or technical name of goods; detailed description of goods; composition and content of goods.

Besides this general information, the economic operator is required to attach to his application for an advance ruling a sworn statement indicating that his application has neither been reviewed by customs offices nor the subject of legal proceedings (step 2). There are three types of application that can be processed by customs, namely :

- 1). a request by the operator for an advance ruling on tariff classification. Here, the operator also needs to provide information on :
  - classification envisaged for the goods they wish to import or export;
  - legal basis for the classification of these goods (generally the HS heading). .
- 2). a request for an advance ruling on the rules of origin may be processed by the operator, who will be required to provide the following information in this second case :
  - country of origin envisaged for the goods concerned;
  - legal framework used, indicating whether the advance ruling is requested in the context of non-preferential (common) origin or preferential origin;
  - conditions which enabled the determination of origin, the materials used and their origins, their tariff classifications and values.
- 3). Finally, the operator may request information on valuation methods. To this end, he should precise :
  - description of the nature of the transactions, notably the contract and the terms of sale;
  - Possible relation with the supplier or customer;
  - existence of a commission, a licence/royalty agreement and any other information relevant to determining the customs value.

## *ii. Information desk set up by the TFA*

As part of the implementation of the Bali Trade Facilitation Agreement, Cameroon established the National Trade Facilitation Committee (CONAFE) by Decree No. 2016/0381/PM of 1 March 2016 on the creation, organisation and operation of the National Trade Facilitation Committee. CONAFE has developed a roadmap for the implementation of the TFA, and among the activities carried out so far is the launch of an information hub called the **Cameroon Trade Portal**, available at <https://www.cameroontradeportal.cm>.





# **IMPORT PROCEDURES FOR GOODS**



## IV. IMPORT PROCEDURES FOR GOODS

**Imports<sup>19</sup> refer to all products which, by entering a country's economic territory, increase its stock of material resources, excluding those in transit.**



Ministerial Instruction No. 246/MINEFI/DD of 30 July 2001 on the application of the WTO agreement on customs valuation in Cameroon specifies the procedures for clearing imported goods through customs. They involve 4 steps, namely **(i)** prior procedures, **(ii)** pre-clearance, **(iii)** customs clearance, **(iv)** customs clearance and removal of goods.

### IV.1. Standard import customs clearance procedure

The import customs clearance circuit provides an overview of the various phases and steps in the procedure for importing goods, including prior procedures. In the case of standard imports, the customs clearance circuit can be illustrated as shown in the diagram on the following page.

Preliminary operations were described above. For the subsequent steps, there are three (3) steps involved in clearing any goods through customs:

- Pre-clearance
  - ✓ Pre-clearance involves operations prior to the arrival of the goods, which are carried out by the importer or his authorised customs agent.
- Carrying and placing under customs checks
  - ✓ This is where goods are conveyed to the customs office after unloading, and secured in warehouses and customs clearance areas.
- Customs clearance per se
  - ✓ It is the phase where agents from the Main Customs Office calculate customs duties and the user pays the said duties.

19- This definition thus includes: (i) imports of goods of foreign origin into the free circulation area, inward processing premises or industrial free zones, from the rest of the world or customs transit; (ii) imports of goods consisting of compensating products after outward processing into the free circulation area, inward processing premises or industrial free zones or warehouses, from the rest of the world; (iii) re-imports of domestic goods, in the same condition as when previously exported, to the free circulation zone, inward processing premises or industrial free zones, from the rest of the world.

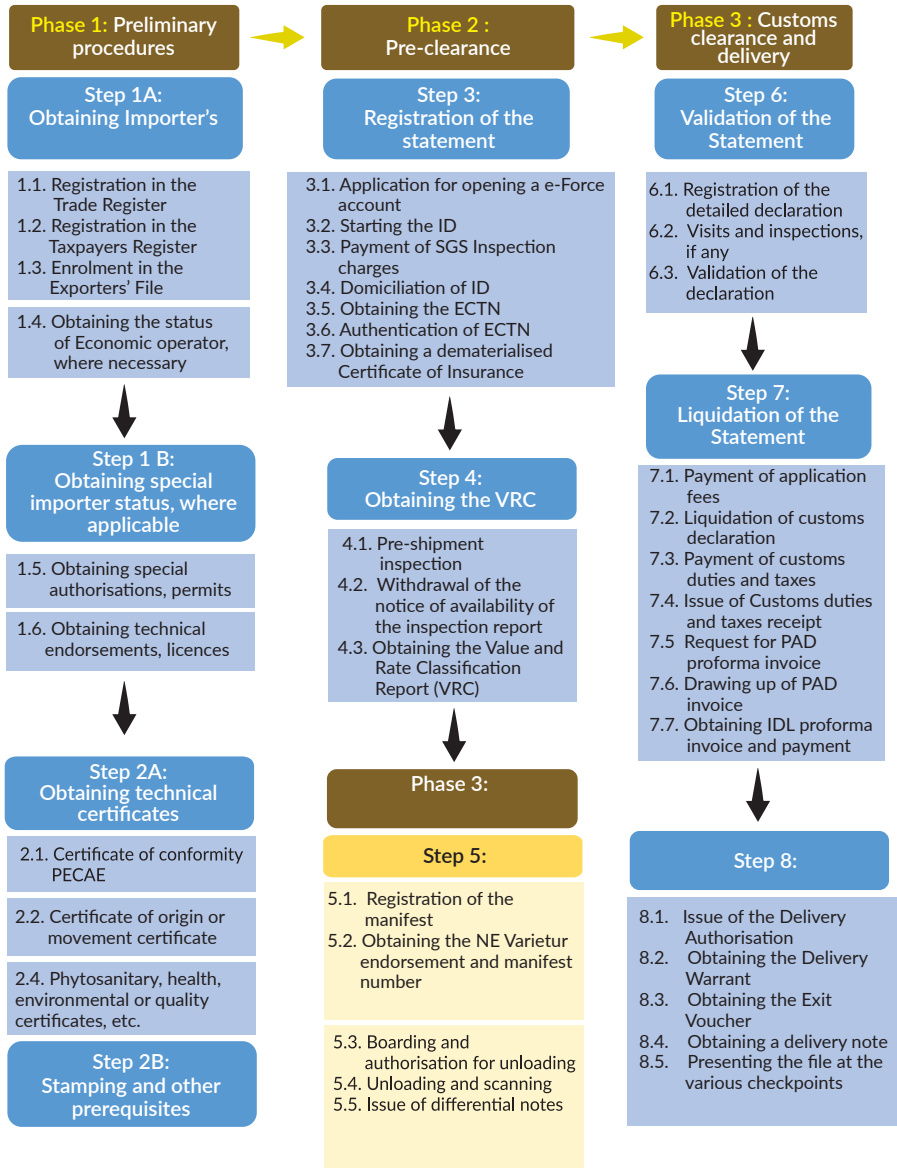
➔ Control on release

- ✓ At this stage, the competent Service must ensure that the goods have actually left the warehouses and customs clearance areas, and that the duties have been effectively liquidated and paid.

Table 12 at the end of this chapter sets out in a matrix the various stages in the customs clearance process, as well as the file items to be compiled and the relevant administrations.



Graph 7: Diagram of the complete import procedure



## IV.2. Pre-clearance of imports

All pre-clearance operations are completed via the Single Window for Foreign Trade Operations (GUCE). To this end, a single foreign trade transaction form called e-Force import (or export, depending on the transaction) has been introduced into GUCE. This is a virtual environment in which all foreign trade procedures are carried out electronically. All transactions are now carried out on-line.

The procedure comprises three (3) stages as follows: (i) Pre-import declaration; (ii) Pre-shipment inspection; (iii) Domiciliation of imports; (iv) Obtaining the electronic cargo tracking form; (v) Establishing insurance cover.

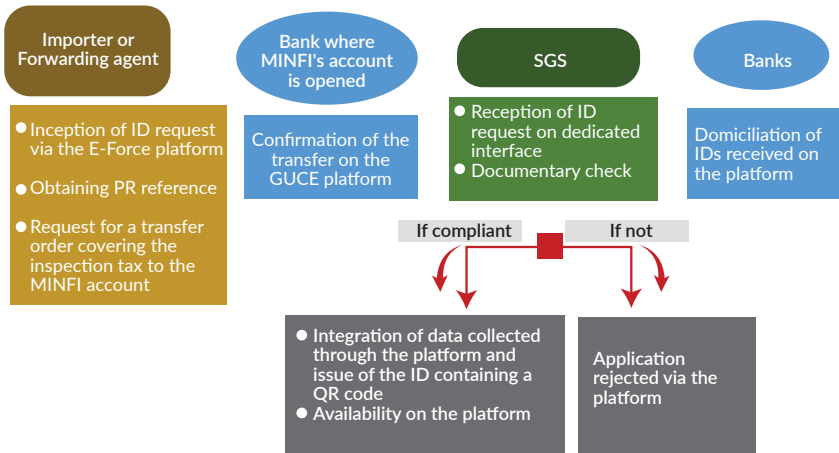
### *i. Lifting the import declaration (ID)*

In accordance with the Programme de Sécurisation des Recettes Douanières - PSRD<sup>20</sup>, (Customs Revenue Security Programme), established by Ordinance of the President of the Republic No. 95/004 of 7 December 1995, all imports of goods valued at more than FCFA 2 million are subject to a prior import declaration (ID).

<sup>20</sup> -The Import Verification Programme (IVP) applies to all imports with an FOB value of 2,000,000 FCFA or more. It aims at achieving the following objectives: (i) Ensuring compliance with the regulations in force; (ii) Determining the customs value of goods and their tariff classification; (iii) Promoting transparency and facilitation in import-related formalities; (iv) Providing the authorities with an effective tool for monitoring and managing foreign trade operations

Further to the following instruments: Ministerial Instruction No. 000625/MINFI/CAB of 30 November 2016, which sets out the procedures for implementing the PVI, and Circular No. 006024/MINFI/CAB of 30 November 2016, which sets out the list of goods not subject to the IVP, SGS has provided Economic Operators with information notes on IVP. To sum up, obtaining an ID in the new dematerialised environment of foreign trade procedures, whose administrator remains the Single Window, is outlined in graph 6 below and structured as follows :

Graph 8: Dematerialised procedure for obtaining the ID



**ii. Pre-shipment inspection and issue of report on value and tariff classification**

Under the Government’s programme, certain goods are subject to pre-shipment inspection by a mandated body, Société Générale de Surveillance (SGS).

There are four possible scenarios :

- Goods with an FOB value of less than FCFA 1 million are subject to an import declaration and are not subject to the inspection procedure;
- Goods with an FOB value equal to or greater than 1 million CFA francs, but less than 2 million CFA francs, require the lifting of an import declaration but are not subject to an inspection procedure;
- Goods with an FOB value of more than FCFA 2 million; require the lifting of an ID and are subject to the pre-shipment inspection procedure;

- Goods free of the inspection procedure regardless of their FOB/DI value. The list of these goods is available from the Single Window.

As part of this inspection, SGS is responsible for verifying, in the country of export, the quality, quantity, customs value, customs classification and admissibility of imports, and issues a Value and Rate Classification Report of goods following a 2-step process described below.



### **Box 23 : Steps for lifting the ID and obtaining the VRC**

#### **Step 1 :**

Equipped with the aforementioned documents and an access code to the e-force platform, the Importer or his Representative starts the ID request from his office, confirming the name of the Insurance Company and the Direct Debtor Bank. All documents relating to the transaction are scanned and uploaded as required by the application (file size < 1MB). After validation, a PR number is generated and the inspection fee equivalent to 0.95% of the FOB value is calculated.

#### **Step 2 :**

Request a bank transfer from the bank corresponding to the amount calculated by the application. The bank transfer details must include the PR number for efficient processing by Banque Atlantique.

#### **Step 3 :**

Receiving the ID request on the SGS interface and its processing in line with requirements, which results in the issue of a submitted ID or a request for additional information or rejection transmitted on the platform. The ID is accessible on the e-force platform, enabling the importer to carry out the necessary checks before the domiciliation stage.

**For IDs non-submitted, the documentation is the same as above and the sequence is as follows :**

#### ***Step 1: Applying the same way as for the submitted ID.***

*Generating the PR subsequent to validation and the system calculates no inspection tax.*

***Step 2: receiving non-submitted ID request via the SGS interface and processing as required, resulting in a non-submitted ID or additional information.***

#### ***Step 4: Forwarding final documents***

Once the ID has been obtained from the Single Window's E-Guce platform following the procedure described in the section devoted to this purpose, the system automatically sends an e-mail to the SGS-registered seller/exporter's e-mail address with instructions on how to send the documents required for classifying goods and assessing their customs value. the vendor is then required to forward the final documents on the section of the platform exclusively for this

purpose via the SGS Exporters portal, which can be accessed by clicking on the following link (<https://export-cm.sgs.com/>).

In accordance with the aforementioned Ministerial Instruction, the Seller is required to send the final documents listed below to the SGS Affiliate as soon as the goods have been dispatched: final invoice, packing list, freight invoice, transport document according to the term of sale; and the corresponding Harmonised Insurance Certificate (HIC).

The final invoice, transport document and packing list are mandatory for providing the Report Availability Notice. Depending on the term of sale of the transaction, some vendors may not have transport documents, as they are not responsible for shipping the

goods. In such cases, the Importer is bound to post the transport document and the packing list on the e-Guce platform when the shipment is opened, so that the VRC can be issued..

#### ***Step 5: Issue of the Report on Value and Rate Classification (VRC)***

SGS shall issue VRCs without prior request from the Operator, within 3 days of receipt of the compliant final documents received exclusively from the seller. In the event of non-receipt of the transport document, SGS sends a notification to the importer; and if after 15 days the importer does not react, SGS issues an anomaly report. This anomaly report will be converted into a VRC when the importer sends the expected document.

#### ***iii. Certificate of bank domiciliation***

Under CEMAC foreign exchange regulations, importers are required to have their ID debited at a local bank. Article 6 of the Customs Code states that “ Unless otherwise stipulated in this Instruction, all imports of goods and services whose FOB value, determined in accordance with the provisions of the Regulation on the CEMAC Customs Code, is at least

equal to 5 million CFA francs, shall be paid by the importer by mandating an approved intermediary in the country of final destination to carry out, on his behalf, all banking operations and transactions relating thereto, from its inception to its discharge”. Instruction No. 007/GR/2019 of 10/06/2019 sets out the terms and conditions for declaring, accounting for and settling imports of goods and services.

## Box 24: Documents required to obtain a domiciliation certificate

The domiciliation file includes the following items :

- i). The proforma invoice;
- ii). The contract, if applicable;
- iii). Import declaration for goods or services (model available from BEAC);
- iv). Tax Identification Number or any other document in-lieu thereof;
- v). Authorisation for restricted products, where applicable.

To this end, for the purposes of clearing the domiciliation file for imports of goods or services, the following documents are provided to the domiciliation credit institution as and when they become available :

- i). The detailed declaration issued by the customs authorities or in lieu thereof;
- ii). The receipt for payment of import duties and taxes due;
- iii). Bill of lading, airway bill or consignment note;
- iv). The final invoice, expenses bill, fee note or any other supporting document;
- v). Where applicable, any document justifying the actual import of the service, in particular the acceptance report, the study report.

### *iv. Obtaining the Electronic Cargo Tracking Note*

Importers in Cameroon are required to pay a fee for the issue of an electronic cargo tracking note. The ECTN is governed by a number of regulations, including: Order No. 00557/MINT of 11 July 2006 establishing the ECTN; Order No. 000289/MINT of 05 March 2007 amending and supplementing certain provisions of the previous Order.

### *v. Drawing up of the dematerialised insurance certificate*

Goods transported across borders as part of international trade are subject to a number of specific risks (loss, theft,

breakage, wetting, etc.). These risks are, of course, compounded by those associated with ancillary operations such as handling, loading, unloading and intermediate storage. Under these circumstances, even if the carrier's insurance covers some of the risks, international conventions provide for limitations on the carrier's liability.

To avoid non-refundable losses, the risk of the carrier's insolvency and the often-lengthy settlement periods, goods insurance, or cargo insurance, should always be considered when negotiating a commercial contract. It applies to goods transported by sea, land, air and river.

In Cameroon, Law No. 75/14 of 08 December 1975, supplemented by Decree No. 76/334 of 06/08/1976 and Order No. 102/MINFI/MINEP, stipulates that the importer is under obligation to take out an insurance policy with an approved local insurance organisation.

However, it worth noting that :

- The local insurance obligation applies to goods whose Fob value exceeds 500,000 CFA francs;
- The insurance must be taken out under the minimum guarantee conditions.
- Goods must be covered from the port or airport of embarkation to the port or airport of disembarkation.
- Failure to provide an insurance certificate covering the goods on import is punishable by a fine equal to 25% of the value of the goods.

### **IV.3. Clearing goods through customs**

This phase, which is generally the responsibility of the stevedore, comprises 3 stages, namely: **(i)** loading the manifest; **(ii)** boarding the vessels; **(iii)** unloading the goods; (iv) amending the manifest.

#### ***i. Manifest loading:***

The stevedore is required to register the manifest on the dematerialised platform dedicated to this purpose, no later than 48 hours prior to the

arrival of the vessel. Once the manifest is on the platform, the Customs department responsible for the manifest electronically affixes the NEVARIETUR visa. The system automatically generates a validation number, and the manifest is retransmitted to the platform for sharing with partners, according to their respective authorisations.

Failure to transmit the manifest within the aforementioned deadlines constitutes a customs offence.

#### ***ii. Boarding of ships***

Vessels are boarded either offshore at the anchorage point or at the dock as soon as they berth. Authorisation to disembark is then granted by Customs, after NE VARIETUR has stamped the manifest and the vessel has been inspected, in accordance with the regulatory requirements for take-over.

#### ***iii. Unloading goods and scanning***

Goods are unloaded after Customs clearance and then scanned. The scanning process depends on whether the goods have been transported in containers or in bulk.

#### **■ Goods in containers :**

Goods unloaded in containers are scanned before being allocated to the container terminal yard. Containerised goods are scanned as follows: **☀** Scanning operations are carried out by the dedicated unit; **☀** Images are stored in a searchable database; **☀**

The database is interfaced with the customs information system. Once the goods have been scanned, they are allocated on the terminal, pending customs clearance. The differential sheets, following ecor, are drawn up by the agents of the Boarding and Ecor Brigade of the Freight Sub-Department. Bulk or conventional goods.

■ **Case of Bulk or conventional goods :**

Bulk or conventional goods unloaded are immediately taken to the warehouses or storage yards dedicated to the Multi-purpose Terminal. However, containers unloaded at the Multi-purpose Terminal are subject to the scanning procedure. The differential sheets, following ecor, are drawn up by the agents of the Boarding and Ecor Brigade of the Freight Sub-Directorate Bulk or conventional goods.

*iv. Amending manifests*

The consignee has the option of making changes to the “draft” manifest on the dematerialised platform before its forwarding to the customs information system (CAMCIS), no later than 24 hours before the vessel arrives in port. Requests to amend manifests are exceptional and are transmitted electronically. The deadline for amendments without penalty is 24 hours after the vessel’s arrival.

At the end of this phase, the owner or his forwarding agent hands over documents to the customs authorities enabling them to handle the goods

received at their offices. These documents therefore constitute the summary declaration of goods, prior to the accounting declaration assigning a customs procedure.

**IV.4. Clearance of imports**

Customs clearance operations lead to the removal of the goods. The import customs clearance procedure comprises four (4) stages: (i) lodging/registration of the accounting declaration; (ii) checking, (iii) payment of duties and (iv) removal of goods.

*i. Registration of the Customs Declaration and admissibility*

All goods brought into Customs (including exemptions from Customs duties and taxes) must be accounted for in order to assign them a Customs procedure. The Authorised Customs Agent enters, stores and validates his declaration in the CAMCIS system. This declaration is automatically routed according to the principle of selectivity into one of the four circuits (green, blue, yellow or red) described in box 18 below. The declaration is appended to the regulatory document package via the online platform. The document package comprises the items :

- ✓ Customs Declaration + DSV;
- ✓ Original AVI and its three (3) copies;
- ✓ Final invoice from the supplier;
- ✓ Freight invoice if FOB agreement;
- ✓ Certificate from a local insurance company;
- ✓ Bill of lading or sea waybill;

- ✓ Declaration of Import by Agent;
- ✓ Bank receipt certifying payment of port charges;
- ✓ Any administrative authorisations required;
- ✓ Certificates of origin or movement depending on the type of goods declared;
- ✓ Sanitary or phytosanitary certificate; conformity certificate; health certificate, etc.).

### Box 25 : Procedures based on selectivity mode

Scanning leads to other options for routing goods :

#### a). **Green circuit**

- ✓ The declaration is automatically settled, and;
- ✓ The user receives the information electronically and pays the duties and taxes. Liquidated duties and taxes are paid through the Bank's cell installed at the Single Window. Once the payment has been made, the bank issues a receipt and the paid settlement slip. The user then goes to the customs office to collect the receipt.
- ✓ The user goes to the stevedore to collect his goods. .

#### b). **Blue Circuit** (Admitted as compliant)

- ✓ The declaration is automatically settled;
- ✓ The user receives the information electronically and pays the duties and taxes preferably via electronic channels. Then gets to the customs office to collect the receipt;
- ✓ The Head of the Liquidation Service checks the declaration and issues the electronic Delivery Warrant. This electronic Delivery Warrant is optional. It may be combined with a home visit depending on risk management factors;
- ✓ The user goes to the stevedore to collect his goods

#### c). **Yellow circuit** (documentary inspection)

The Inspector checks the customs declaration;

- ✓ Checks the file and the commercial documents (tariff type, origin, value, number, weight of goods, etc.) and attached documents to the detailed declaration and routes to the red circuit if a physical check is necessary and;

- ✓ Determines basis of assessment and settles duties and taxes;
- ✓ The user receives the information electronically and pays the duties and taxes preferably via electronic channels, then gets to the customs office to collect the receipt;
- ✓ The user goes to the stevedore to collect his goods.

If an infringement is established, the Inspector :

- ✓ Draws up the report of the infringement;
- ✓ Has the customs agent sign the acknowledgement of service;
- ✓ Approaches the Chief of Bureau to confirm the duties and taxes to be paid and to set the fine;
- ✓ Settles the additional duties and taxes;
- ✓ The user receives the information electronically and pays the duties and taxes preferably via electronic channels and collects its receipt at the Tax collector's Office;
- ✓ The user reports to the stevedore to collect his goods

**d). Red circuit** (Physical inspection of goods)

The Red circuit procedure relates to :

- Declarations routed by ASYCUDA++ to Red Lane;
- Declarations in the yellow circuit (routed to the red lane) and requiring a physical inspection of the goods, following image analysis or an alert (hierarchy, other public administrations);
- Direct removal of goods.

Any declaration in the red lane is subject to a physical inspection :

- ✓ The Inspector checks the customs declaration;
- ✓ Carries out physical checks;
- ✓ Integrates the check report into the ASYCUDA system;
- ✓ Settles duties and taxes if the check/inspection is compliant;
- ✓ The user receives the information electronically and pays the duties and taxes preferably via electronic channels, then gets to the customs office to collect the receipt;
- ✓ The user reports to the stevedore to collect his goods.

Where the inspection is jointly conducted with the technical department(s) that also requested the inspection, each department immediately issues its report and the Customs Inspector signs the settlement slip.



If the visit is “non-compliant” :

- ✓ The inspector enters the inspection report in the ASYCUDA system;
- ✓ He draws up the report of the infringement and has the customs agent sign the acknowledgement of service;
- ✓ He submits the file to the Chief of Bureau for the additional duties and fine;
- ✓ He then settles the additional duties and taxes and the fine;
- ✓ The user receives the information electronically and pays the duties and taxes. He collects his receipt from the customs office;
- ✓ The user goes to the stevedore to collect his goods.

## ii. *Checking*

The assigned inspector verifies and liquidates the declaration no later than 24 hours after its validation. Checking involves :

- ✓ Controlling items declared (tariff type, origin, value, number, weight of goods, etc.) and documents attached to the detailed declaration;
- ✓ Determining the basis of assessment and payment of duties and taxes;
- ✓ Carrying out physical inspection of the goods where necessary.
- ✓ The inspection depends on audit criteria managed by the Customs IT system, the assessment of the Customs department and/or a request for an inspection made by one of the technical departments as described in preliminary procedures.
- ✓ Where the inspection is jointly conducted with the technical department(s) that also requested the inspection,

each department immediately issues its report and the Customs Inspector signs the settlement slip.

## iii. *Electronic payment of duties and taxes ;*

Payment of duties and taxes is made to the Bank’s unit within GUCE, which subsequently issues a receipt and the paid settlement slip.

## iv. *Removal of goods*

The customs services issue the removal order upon production of the original receipt from the Bank and the paid clearance slip. Goods are removed under the supervision of the customs brigade. There are several stages involved :

- ✓ Checking the authenticity of customs documents (declaration, “Delivery Warrant”, receipt);
- ✓ Destuffing;
- ✓ Issuance of the exit permit;
- ✓ Removal of the goods with or without ecor.

## IV.5. Customs clearance for vehicle

### i. Used vehicles

Importing vehicles, especially second-hand vehicles, is governed mainly by Act 3/87-UDEAC-CD-1323 of 14 July 1987 of the CEMAC. Imported second-hand vehicles are subject to an identification control (the CIVIO), set up by the Government jointly with SGS following an amendment signed on 2 September 2002 and applied since 17 February 2003. This instrument authorises SGS to set up an identification system on arrival of second-hand vehicles (categories B, C, D and E) at one of Cameroon ports. Overall, vehicle customs clearance is subject to the following procedures :

#### 1°) Before unloading the vehicle at the Port of Entry

##### a. The consignee :

Registers the manifest in CAMCIS no later than 48 Hours before the arrival of the vessel;

Notifies by any means the importer (shipper) of the date of arrival of its goods ;

##### b. The importer (shipper): :

- Make early arrangements :
  - ✓ obtaining a taxpayer card from the tax authorities;
  - ✓ updating his Taxpayer Identification Number (UIN) in the computer system; - drawing up the tax declaration (DI);
  - ✓ drawing up the Import Declaration (ID) electronically

- Electronically submits to SGS a verification request accompanied by the following documents :
  - ✓ An ID (optional);
  - ✓ Vehicle registration document;
  - ✓ Bill of lading;
  - ✓ Tax Payer's Card;
  - ✓ The freight invoice;
  - ✓ The removal certificate if applicable.
- Settle the identification costs with SGS against a receipt in lieu of an acknowledgement of receipt.

#### 2°) Unloading, transfer and storage of the vehicle in the vehicle park

- The stevedore ensures the safety and unimpaired condition of vehicles during unloading, transfer and storage in the vehicle park. The transfer is carried out under customs escort, where applicable ;
- SGS :
  - ✓ Affixes a sticker with a serial number to all vehicles destined for release for consumption;
  - ✓ Identifies the vehicle and records the characteristics required for customs valuation;
  - ✓ Takes photographs of the vehicles;
  - ✓ Allocates Customs authorisations to consult the CIVIC database;
  - ✓ Provides users with the CIVIC identification forms within twenty-four (24) hours;

- The importer lifts the retail declaration of the vehicle and possibly its contents with a ACA ;
- Customs :
  - ✓ Checks, clears and collects duties and taxes on the vehicle and any minutiae;
  - ✓ Issues the customs clearance certificate;
  - ✓ Monitors the goods in storage.
- Issuance to SGS of an AVI;
- Drawing up a model D03 declaration;
- Filing of the declaration at the main Douala Port 7 office responsible for vehicle customs clearance;
- Payment of duties at the bank or customs office. Collection of the goods.

### 3°) Collection of the vehicle

The Electronic Release Voucher is issued by the freight forwarder, after verification of :

- ✓ The receipt for payment of customs duties and taxes;
- ✓ The secure customs clearance certificate;
- ✓ The SGS sticker affixed to the vehicle;
- ✓ The DGI registration tax collection receipt.

#### ii. *New vehicles*

New imported vehicles are cleared through customs pursuant to Articles 23 to 48 of the Customs Code, which apply the import transaction value. The system is completed by the CIVIC Programme set up in accordance with Ministerial Instruction No. 000626/ MINFI/CAB of 30 November 2017. The procedure for clearing new vehicles through customs is defined as follows :

- Drawing up, with SGS, an import declaration required for all goods with an FOB value of more than one million CFA francs;

### IV.6. Customs clearance of goods at home and under suspensive arrangements

A simplified customs clearance procedure, known as “home clearance”, was introduced in 2000 in Cameroon’s ports for the benefit of industrial companies. To be admitted to this system, companies should have a large and regular flow of transactions with foreign countries, involving raw materials, equipment and accessories; established and recognised solvency; good character; and should not be on the customs fraud register.

Home clearance is carried out by authorised customs agents. Approved companies are required to submit an “extra-legal work” (i.e. overtime) request with each simplified declaration, which they should pay in addition to the cost of transport and, if necessary, accommodation and meals for the agents responsible for physically inspecting their goods.

This procedure does not apply to goods in transit, imports by commercial enterprises or private individuals, or goods that have not been inspected prior to shipment, unless special dispensation is granted by the Director General of Customs. Goods eligible for the suspensive or economic procedures described in this Guide are subject to the usual customs clearance procedures described above, for the release of goods for consumption.

Table 10 : Summary matrix of the import customs clearance circuit

## I. Preliminary procedures

Procedures	Institutions	Documents to be submitted	Documents issued
Registration at the Trade and Personal Property Credit Register	Competent court of first instance	<ul style="list-style-type: none"> <li>✓ Stamped application addressed to the chief clerk</li> <li>✓ Certified copy of National Identity Card or Residence Permit</li> <li>✓ Certificate of residence signed at the Town Hall or D.O's Office</li> <li>✓ Duly recorded lease contract</li> <li>✓ Legalised copy of marriage certificate or Celibacy certificate</li> <li>✓ Copy of the birth certificate</li> <li>✓ Sworn statement</li> <li>✓ Copy of purchase deed or management deed</li> <li>✓ Copy of the title of ownership or lease</li> </ul>	Trade and Personal Property Credit Register(RCCM)
Issuing of Taxpayer's card	Divisional Tax Centre	<ul style="list-style-type: none"> <li>✓ Application for the Taxpayer Card</li> <li>✓ Photocopy of the National Identity Card</li> </ul>	Tax Payer's Card
Drawing up of a certificate of Non-Indebtedness	Divisional Tax Centre	<ul style="list-style-type: none"> <li>✓ Photocopy of the National Identity Card</li> <li>✓ Non-conviction certificate</li> <li>✓ Request for a certificate of Non-Indebtedness</li> <li>✓ Tax Payer's Card</li> <li>✓ Trade register</li> <li>✓ Proof of payment for the last three tax returns</li> </ul>	Attestation de non redevance

Registration on the importers' file	Regional Delegation of the Ministry of Trade	<ul style="list-style-type: none"> <li>✓ Stamped application</li> <li>✓ Trade and Personal Property Credit Register Certificate</li> <li>✓ Certificate of location</li> <li>✓ Tax Payer's Card</li> <li>✓ Non-Indebtedness certificate</li> <li>✓ Copy of official authorisation for commercial activity in Cameroon</li> <li>✓ Proof of submission</li> <li>✓ Certified copy of National Identity Card or Residence Permit</li> <li>✓ Sworn statement</li> <li>✓ Certificate of Declaration of existence</li> <li>✓ Proof of payment of the sum of 30,000 francs representing the registration fee</li> </ul>	Certification of Registration on the exporters file
Special authorisation	Ministry of Trade	<ul style="list-style-type: none"> <li>✓ Stamped application for special authorisation</li> <li>✓ Tax Payer's Card</li> <li>✓ Commercial Invoice</li> <li>✓ Proof of payment of the annual membership fee</li> <li>✓ Proof of payment of the annual membership fee to the CNSC</li> <li>✓ Certified copy of National Identity Card or Residence Permit</li> </ul>	Special import authorisation
Obtaining technical endorsements	Specialised authorities		Marketing authorisation, import authorisation

Obtaining a Certificate of Origin	Quality and Standards Agency / Société Générale de Surveillance or INTERTEK subsidiary abroad	<ul style="list-style-type: none"> <li>✓ Certificate of Conformity</li> <li>✓ Application for certification in duplicate</li> <li>✓ Location map</li> <li>✓ Certificate of Analysis</li> <li>✓ Data sheet (original)</li> <li>✓ Proforma Invoice</li> <li>✓ Bank payment receipt</li> <li>✓ Bill of payment</li> <li>✓ Fiscal stamp</li> </ul>	Certificate of Conformity
Obtaining the Status of Authorised Economic Operator (AEO)	D.G of Customs		AEO Operator

## ii. Pre-clearance

Procedure	Institution	Documents to be submitted	Required documents
Registration of the manifest	D.G of Customs		NE VARIETUR endorsement of the manifest
Starting the import declaration on the e-FORCE platform	Société Générale de Surveillance	<ul style="list-style-type: none"> <li>✓ Application for the Taxpayer Card</li> <li>✓ Photocopy of the National Identity Card</li> </ul>	e-Force Tracking sheet



Obtaining E-force electronic file	Single Window for Foreign Trade Operations	<ul style="list-style-type: none"> <li>✓ e-Force form reference (PR number)</li> <li>✓ Proforma Invoice</li> </ul>	e- FORCE sheet
Obtaining Import Declaration (ID)	Société Générale de Surveillance	<ul style="list-style-type: none"> <li>✓ e-Force form reference (PR number)</li> <li>✓ Registration certificate</li> <li>✓ Certification of Registration on the exporters file</li> </ul>	Import declaration
Payment of SGS Inspection charges	Bank		bank receipt
Obtaining the Report on Value and Rate Classification (RVC)	Société Générale de Surveillance		VRC
Bank Domiciliation	Bank GUCE	Import declaration (ID) domiciliated	Bank endorsement
Issuing Harmonised Insurance	Insurance Company	<ul style="list-style-type: none"> <li>✓ e-Force form reference (PR number)</li> <li>✓ Commercial Invoice</li> <li>✓ Bill of lading</li> </ul>	Harmonised Insurance Certificate
Obtaining the Electronic Cargo Tracking Note (ECTN)	Insurance Company	<ul style="list-style-type: none"> <li>✓ Bill of lading</li> <li>✓ Commercial Invoice</li> <li>✓ Freight invoice</li> <li>✓ e-Force form reference (PR number)</li> <li>✓ e- FORCE Tracking sheet/</li> <li>✓ Import declaration</li> <li>✓ Photocopy of the National Identity Car</li> </ul>	ECTN
Authentication of ECTN	CNSC/ GUCE office		Authenticated ECTN

### iii. Customs clearance

Procedure	Institution	Documents to be submitted	Required documents
Registration of the request	Customs	<ul style="list-style-type: none"> <li>✓ Bill of lading</li> <li>✓ Import declaration (ID)</li> <li>✓ Commercial Invoice</li> <li>✓ Freight invoice</li> <li>✓ Harmonised Insurance Certificate(HIC)</li> <li>✓ Packing List</li> <li>✓ Certificate of Origin</li> <li>✓ Phytosanitary certificate</li> <li>✓ Delivery Certificate</li> <li>✓ Proof of exemption and/or suspensive procedure)</li> </ul>	Orientation de la marchandise suivant un canal
Any phytosanitary, health or veterinary inspections; environmental quality inspections, etc.	D. G of Customs, relevant administrations	<ul style="list-style-type: none"> <li>✓ GUCE file follow-up sheet</li> <li>✓ Stamped application</li> <li>✓ Import authorisation</li> <li>✓ Certificate</li> </ul>	Inspection report - Certificates (phytosanitary, quality health, etc.)
Validation of the customs declaration	Customs/ACA		Validated Customs Declaration
Payment of application fees	Consignee		Payment receipt
Settlement of the Customs Declaration	Customs Inspector (To whom the file has been assigned)		Customs declaration liquidated (with liquidation number)

Payment of customs duties and taxes	Bank - Single Window for Foreign Trade Operations		Bank receipt
Issue of the receipt (Customs duties and taxes)	Treasury Unit		Customs receipt
Request for PAD proforma invoice (on line)	Port Authority of Douala		Receipt of Payment PAD
Drawing-up final invoice PAD	PAD Unit at GUCE		Final invoice PAD

#### iv. Delivery

Procedure	Institution	Documents to be submitted	Required documents
Issue of the Delivery Authorisation	Port Authority of Douala	<ul style="list-style-type: none"> <li>✓ Bill of lading</li> <li>✓ Single Administrative Document (Final)</li> <li>✓ Invoice and receipt for payment of Port Charges on goods</li> <li>✓ Authenticated ECTN</li> <li>✓ Invoice and receipts for payment of: Application fees; Handling (where applicable); Port charges on goods; Empty container return; Warehousing charges (where applicable) and Freight (where applicable).</li> </ul>	Delivery Authorisation PAD

Obtaining the Delivery Warrant	Consignee	<ul style="list-style-type: none"> <li>✓ Bill of lading</li> <li>✓ Forwarding instructions.</li> <li>✓ Authenticated ECTN</li> <li>✓ Single Administrative Document (Final)</li> <li>✓ Customs Duties and Taxes Payment Receipt</li> <li>✓ Original and legible mandate</li> <li>✓ Photocopy of the National Identity Card</li> <li>✓ Invoice and receipt for payment of: Application fees; Handling (where applicable); Port charges on goods; Empty container return; Warehousing charges (where applicable) and Freight (where applicable).</li> <li>✓ PAD delivery authorisation</li> <li>✓ Legible and valid mandate authenticated by the shipping line if third party</li> <li>✓ Certificate of Conformity</li> </ul>	Consignee's BAD
Obtaining IDL proforma invoice and payment	Douala International Terminal		Payment + Final Invoice SYDONIA No.
Obtaining SYDONIA Number	Douala International Terminal		SYDONIA Number

Obtaining the Delivery Warrant	Douala International Terminal		Delivery Warrant
Customs Inspection	Cameroon Customs		Yellow, green or red circuit
Obtaining the exit voucher	Cameroon Customs	<ul style="list-style-type: none"> <li>✓ Bill of lading</li> <li>✓ Import declaration (ID)</li> <li>✓ Single Administrative Document (Final)</li> <li>✓ Authenticated ECTN</li> <li>✓ Customs Duties and Taxes Payment Receipt</li> <li>✓ Value and Rate Classification Report (VRC)</li> <li>✓ Commercial Invoice</li> <li>✓ Packing List</li> <li>✓ Certificate of Conformity</li> <li>✓ Phytosanitary Import Inspection Report</li> <li>✓ Certificate of Documentary Conformity and Identity</li> <li>✓ EUR1 certificate of origin or movement certificate</li> <li>✓ And any other documents required for a better understanding of the nature of the goods</li> </ul>	Exit Voucher

Obtaining a delivery note	Douala International Terminal	<ul style="list-style-type: none"> <li>✓ Bill of lading</li> <li>✓ Single Administrative Document (Final)</li> <li>✓ Customs Duties and Taxes Payment Receipt</li> <li>✓ Delivery Warrant of the consignee</li> <li>✓ Invoice and receipt for payment of Port Charges on goods</li> <li>✓ PAD delivery authorisation</li> <li>✓ Exit statement / Exit Voucher</li> </ul>	Delivery Note
Presenting the file at the various check-points	Police, Gendarmerie, Phytosanitary, Customs, MINEPIA, MINSANTE, etc.	<ul style="list-style-type: none"> <li>✓ Bill of lading</li> <li>✓ Single Administrative Document (Final)</li> <li>✓ Receipt of Duties and Taxes Payment</li> <li>✓ Import declaration (ID)</li> <li>✓ Commercial Invoice</li> <li>✓ Value and Rate Classification Report</li> <li>✓ EUR1 certificate of origin or movement certificate</li> <li>✓ Exit statement / Exit Voucher</li> </ul>	







# **EXPORT PROCEDURES FOR GOODS**



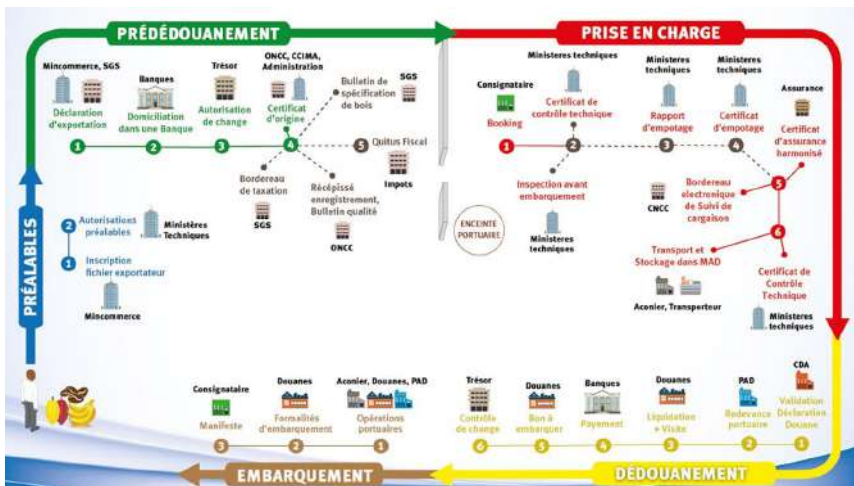
## V. EXPORT PROCEDURES FOR GOODS

Exports<sup>21</sup> refer to all products which, on leaving a country, reduce its stock of material resources, excluding those in transit.

### V.1. Standard export customs clearance procedure

The export customs clearance circuit comprises four phases, namely: (i) pre-requisites; (ii) pre-clearance; (iii) coverage; (iv) clearance and shipment.

Graph 9 : Standard export customs clearance procedure



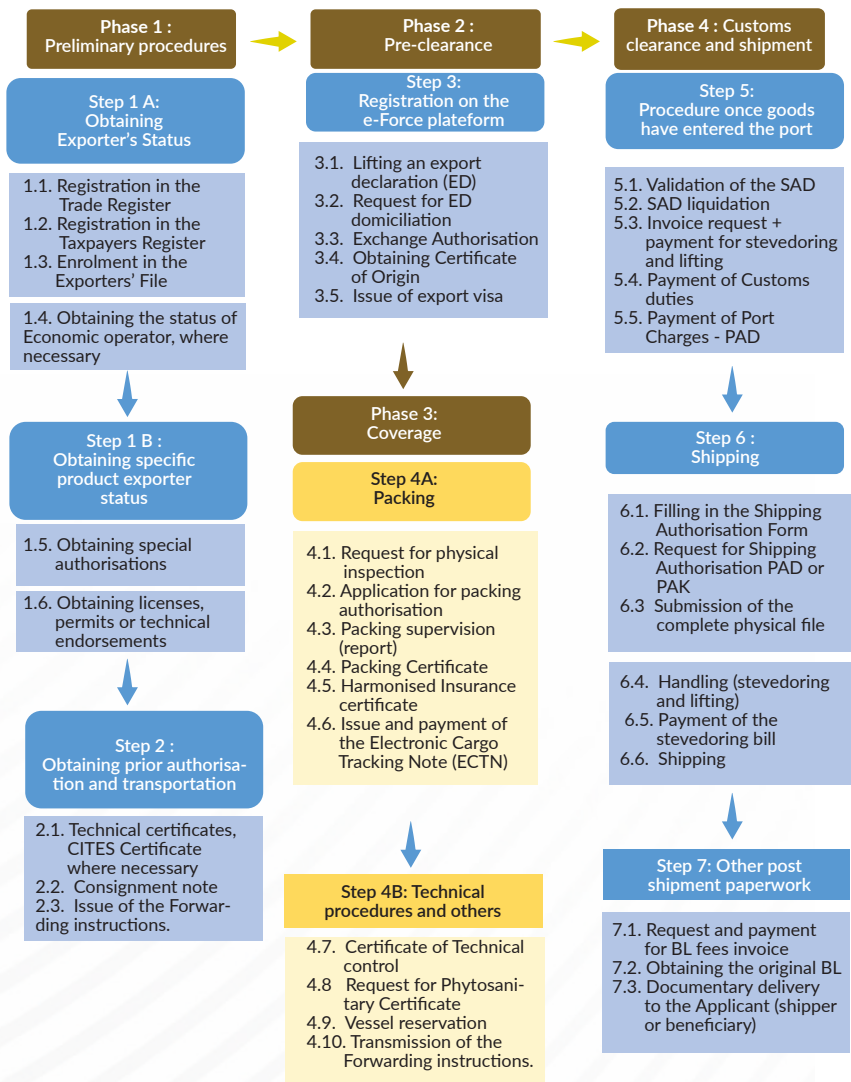
Source : GUCE

Procedures prior to export have been described above. Pre-clearance includes operations prior to the arrival of goods. Carrying and placing goods under Customs control involves conveying them to the Customs office and securing them in warehouses. Customs clearance per se is the phase where agents

21- This definition thus includes: (i) exports of goods originating in the free circulation zone; (ii) exports of compensating products after inward processing; (iii) re-exports of non-originating goods from free circulation zones, inward processing premises.

from the relevant Customs office calculate customs duties and the user pays the said duties. The Ecor Export Office's check on delivery entails ensuring the actual exit of goods taken to warehouses and customs clearance areas, for which duties have actually been liquidated and paid.

Graph 10 : Diagram of standard export procedure in Cameroon



## V.2. Pre-clearance for goods export

All pre-clearance operations are completed via the Single Window for Foreign Trade Operations (GUCE). Export operations can be broken down as follows: **(i)** Issuing an export declaration **(ii)** Domiciliation of the export request; **(iii)** Obtaining foreign exchange authorisation; **(iv)** Obtaining certificates.

### *i. Lifting of an export declaration with SGS*

For exports valued at 500,000 CFA francs or more, the exporter must file an export declaration (ED) with SGS on form F1, which is housed in a bank. The Export Declaration is a customs document issued by SGS and used to facilitate customs clearance procedures. All ED requests

are initiated on the Single Window's e-Force platform by traders with an access code.

The export file should be submitted to SGS at least 72 hours before shipping. An inspection and control tax of 0.95 per cent of the FOB value is levied.

Some goods are subject to restrictions or prohibitions and therefore require additional paperwork, such as authorisation from the Ministry of Culture for the export of works of art, or a CITES permit for protected species.

Specific permits are required for the export of "strategic" products such as gold and diamonds, and for environmentally "sensitive" products (products governed by CITES), such as live animals, birds and medicinal plants.

### Box 26 : File components for obtaining an export declaration

#### Export declaration

- a). Final proforma invoice for the goods concerned, specification, commitment letter.
- b). Copy of the certificate of enrolment in the exporters' register;
- c). Special export authorisation, where applicable;
- d). The EUR1 certificate for exports to the European Union or the movement certificate for exports to CEMAC member countries.
- e). Packing certificate (for exports in containers),
- f). Application or mandate for extra-legal work, and
- g). Health and/or origin certificates (if required by the importing country).
- h). Proof of payment of the inspection fee (certified cheque)

Location: SGS

### **MINCULT authorisation (for export of works of art),**

- a). CITES Convention (for protected species)
- b). An application
- c). Consignment note
- d). Customs declaration and receipt
- e). Weighing ticket
- f). Booking confirmation

### **ii. Bank domiciliation for Export Declaration**

Under foreign exchange regulations, transactions involving exports of more than 5 million CFA francs must be settled through an authorised CEMAC bank. SGS is responsible for sending copies of the export declaration to

the exporter's bank and to relevant authorities (including the customs services). The exporter is thus required to contact the Foreign Exchange Department to register the Export Domiciliation. Documents necessary for an export declaration depend on the goods to be exported.

### **Box 27 : Documents needed for bank domiciliation**

- a). ED or F1 stamped in 6 copies;
- b). Proforma invoice in 2 copies;
- c). Purchase order or packing list (manufactured products) or sales contract (timber);
- d). Appropriate folder.

Location: On line (e-GUCE) - Bank

### **iii. Exchange Authorisation**

The Exporter should then contact the Foreign Exchange Department, which registers the Export Domiciliation. He endorses the copies of the Export Domiciliation. The endorsed copies are returned to the operator, who then hands them over to the bank responsible for the domiciliation and to Customs.

### **iv. Other paperwork**

Other procedures include;

- ✓ Issuing a forwarding instructions between the freight forwarder and the exporter after agreement of the freight forwarder's services;
- ✓ Reservation of the vessel by the forwarding agent for loading the product.

### V.3. Handling of goods for export

Procedures include: **(i)** Starting the coverage circuit on e-GUCE; **(ii)** Obtaining the packing certificate for containerised exports; **(iii)** Obtaining sanitary and phytosanitary certificates; **(iv)** Obtaining authorisations, permits or special visas; **(v)** Obtaining the tax form for timber and coffee.

#### *i. Initiating the coverage circuit*

Packing begins with an electronic packing request sent to the Head of the Customs Commercial Subdivision at the port of Douala or Kribi and to relevant technical departments.

#### *ii. Issue of a packing certificate and on-site inspection*

After approval by the latter, the request is forwarded to the Head of the Commercial Brigade. He/she assigns at least two officers to attend the packing in the presence of the owner or his/her representative, in liaison with the relevant technical services (phytosanitary environment, if necessary).

All export containers undergo a preliminary scan.

Preparation of the packing report:

At the end of the operation, the container is sealed. The technical authorities issue a packing report and customs officials issue a packing certificate signed by the user.

Validation of the packing certificate:

On the basis of the export declaration, the certificate and the packing report recorded in the CAMCIS computer

system, the Access Brigade verifies the entry of the container. Only containers with an entry certificate are admitted to the terminal.

#### *iii. Obtaining sanitary and phytosanitary certificates*

Le certificat phytosanitaire accompagne leThe phytosanitary certificate is attached to plants or plant products intended for international export trade, in accordance with Article 9 of Law 2003/003 of 21 April 2003 on phytosanitary protection in Cameroon. Cameroon also implements the International Standards for Phytosanitary Measures (ISPM), notably: ISPM 2: Framework for Pest Risk Analysis (PRA); - ISPM12: NIMP 2: Phytosanitary certificate; - ISPM 32: Classification of goods according to the phytosanitary risk they present; - ISPM 28: Phytosanitary treatments against regulated pests; - ISPM 43: Requirements for the use of fumigation as a phytosanitary measure. The certification procedure is described in Article 6 of Decree No. 2005/0771/PM of 06 April 2005 on the procedures for carrying out plant quarantine operations. This provision, where applicable, consists of :

- ✓ carrying out phytosanitary inspections
- ✓ phytosanitary treatments;
- ✓ issuing phytosanitary treatment reports and certificates;
- ✓ issuing phytosanitary certificates.



To allow the cargo to cross the border, a request must be sent to the competent outlet for the cargo. The application must be filed by the producer, exporter or customs agent prior to the arrival of the shipment. It consists of a stamped application and attached documents. The application is subject to three levels of control depending on the requirements of the destination country, namely documentary check, identity control and visual inspection: Documentary check: Carried out at the destination, it determines whether the consignment or batch is properly documented. This involves checking that the documentation required with the goods complies with the regulations in force and the import permit of the country of destination of the consignment.

Identity check: this is used to determine whether, on the basis of a complete inspection or a representative sample, the consignment or batch is composed partially or entirely of the plants, plant products or other items declared in the relevant documents.

It is important to note that depending on the destination, the product may also need to be adapted to the requirements of the exporting country. For example, as far as the European Union is concerned, the specific requirements applicable to different types of product are available on the "Access2Market" platform. It is also worth noting that support measures for exporters to ensure the conformity

of their products are envisaged, notably through COLEAD's Fit4Market+ programme, funded by the EU (<https://www.colead.link/fr/programmes-antérieurs/fit-for-market/>).

#### *iv. Issue of a movement certificate/ certificate of origin*

Certain activities are performed at the post-shipment stage in order to include information on the amounts and quantities actually exported.

As mentioned above, the certificate provides proof of the origin of the goods. As with other procedures, the certificate of origin is obtained electronically via the e-GUCE platform described in Box 24. Users simply need to submit an application via their CDA, enclosing the required documents as shown in the box below. Once the application has been reviewed by the Chamber of Commerce, it is either rejected for further information or the Certificate of Origin is issued and a copy is sent to the other administrations in the network.

## ■ General case

Elements to be included in a standard certificate of origin file are listed below:

### Box 28 : File elements for obtaining a Certificate of Origin or Circulation Certificate

#### Certificate of origin

- a). Specification form;
- b). BL;
- c). Purchase invoice;
- d). Authorisation from the Ministry of in charge of Forestry for the export of certain species of timber as logs;
- e). Packing certificate;
- f). Stamped certificate of origin

#### Authorisation from the Ministry of Culture (to export of works of art,

- a). CITES Convention (for protected species)
- b). An application
- c). Consignment note
- d). Customs declaration and receipt
- e). Weighing ticket
- f). Booking Confirmation / Vessel reservation.

## ■ Case of EPAs and free trade areas

As indicated above, exports to EU countries benefit from preferential treatment under the EPA or Central Africa (CEMAC/ ECCAS) or certain trade agreements. Yet, exports are only eligible in practice if they are supplied with a special certificate of origin, details of which are given above in the section on prior procedures.

### *v. Obtaining the tax form for timber and coffee*

Exit duties are levied on all exports except exports of industrial products and certain raw materials. Exports of cocoa and coffee are also subject to various fees.

Exports of logs of certain species are prohibited for economic reasons. This is dealt with in the specific cases.

## V.4. Standard customs clearance of goods for export

On export, the customs clearance procedure includes the following steps; **(i)** issuing the export declaration, **(ii)** obtaining the delivery or shipment warrant; **(iii)** paying duties and taxes; **(iv)** obtaining technical certificates.

### *i)- Issuing customs declaration*

Based on an instruction slip received from the exporter, the Authorised Customs Agent (ACA) establishes the export declaration. Customs declarations can be issued through a computer terminal (connected to the CAMCIS system), installed on the operator's site or set up at the counter. A field is provided for recording the data from the packing certificate and the technical services packing report. Documents required for this declaration are :

- ✓ Packing List;
- ✓ Quality Certificates, issued by one of the authorised companies;
- ✓ Forwarding instructions.

After verification, clearance is performed by the Inspector assigned to the Customs Office. This is followed by payment to the bank of the duties and taxes due.

### *ii) Admissibility of the customs clearance and issuance of the Shipment Warrant*

The customs services collect the clearance along with various supporting documents, depending on the goods to be exported :

- ✓ Customs duty;
- ✓ Purchase order;
- ✓ Final domiciliated invoice;
- ✓ Receipt certifying payment of the order in the case of cash payment or ED. SGS or F1 with bank domiciliation;

- ✓ Deposit (for exports to CEMAC countries);
- ✓ EUR 1 certificate for exports to EU countries or movement certificate (for the CEMAC zone);
- ✓ Packing certificate for exports in containers;
- ✓ Request or mandate for Extra-Legal Work;
- ✓ Receipt for payment of the PAD royalty.

The Customs Agent issues the Shipment Warrant (BAE) depending on the selection criteria and automatic control of clearance implemented by the CAMCIS computer system.

### *iii. Payment of charges*

The fees payable depend on the goods to be exported.

#### ■ **PAD Royalties**

The amount of these royalties is calculated on the basis of the packing list and is paid to the Bank unit at the Unique Window. The bank issues a Receipt and directly informs the Port of the financial transfer which will be made to it.

#### ■ **BESC Royalties**

#### ■ **NCCB/CICC royalties**

As part of cocoa/coffee exports, royalties are paid to: - the NCCB itself - the Interprofessional Council of Cocoa and Coffee (CICC).

Documents required to calculate royalties are as follows: - Packing list -

Manual partial invoice - Cheques made out to: NCCB and CICC. Payment of these fees entitles the holder to a partial invoice of the fees and contributions and to the issue of a certificate of origin.

#### *iv. Issuing a shipping authorisation and a boarding report*

##### **Shipment Authorisation :**

Once the shipment warrant has been issued, the information is sent electronically to the Authorised Customs Agent, the stevedore's information system and the boarding and inspection brigade for shipment authorisation.

The boarding and inspection brigade issues the electronic shipment authorisation. This information is shared by all those involved (Customs, PAD/PAK, stevedore, consignee and other technical administrations).

##### **The boarding report :**

After verification, liquidation and payment of the declaration fees to the relevant office, the ACA obtains the CAMCIS number from the stevedore, enabling the boarding and inspection brigade to record the boarding. Once all the documents required for export have been checked, the boarding and inspection brigade registers the shipment in CAMCIS. The container can only be loaded onto the vessel once the boarding record warrant has been issued.

## **V.5. Export customs clearance for specific products**

### *i. Coffee and cocoa*

The export of coffee and cocoa is subject to specific requirements. Accordingly, apart from a certificate of quality issued by the NCCB, exporters must also submit an application on stamped paper to the Ministry in charge of trade, an extract from the trade register, together with their registration number, the list of "operational infrastructures" required by the CICC, and a declaration whereby they pledge to comply with the rules of the CICC.

The prerequisite steps are described in Box 12. These include: **(i)** Obtaining the Certificate of Conformity for equipment; **(ii)** Declaration of existence; **(iii)** Certification of Enrolment in the exporters file; **(iv)** Obtaining the Exporter Code; **(v)** Obtaining the CICC Professional Card and **(vi)** Membership of the Exporters' Group :

Other steps include the following procedures

#### **Pre-clearance ;**

The main steps being :

#### ■ **Registration of the sale on the e-GUCE platform**

All exports of cocoa or coffee are triggered by a statement of sale sent to NCCB by the exporter or his duly authorised representative, with the exception of non-commercial samples.

The NCCB validates the aforementioned statement and immediately issues a registration receipt. As a result, no export file can be validated by other administrations without a registration receipt.

#### ■ **Obtaining the pre-liquidation form**

On the basis of the above receipt, the exporter or his representative submits an on-line discharge request to the NCCB, with a view to obtaining the pre-liquidation form.

#### ■ **Issue of the Export Declaration (ED): :**

All Export Declaration (ED) requests are initiated on the Single Window's e-Force platform by Operators with an access code. The exporter or his agent initiates an export clearance request with SGS via E-Force by attaching the following documents :

- Receipt of registration issued by NCCB;
- Application for coffee/cocoa export (completed form).

#### ■ **Domiciliation of ED :**

As in the general case, the ED is then domiciliated to a bank in order to guarantee the repatriation of the foreign currency involved in the commercial transaction.

#### **Management :**

Two (2) main instruments govern the management of export goods in the Port of Douala :

- **Ministerial Instruction No. 00000449/MINFI/DGD du 10/09/2013**, organising the automated procedure for managing goods by sea ;
- **Service Memo No. 056/MINFI/DGD of 01/02/2022**, specifying the procedures for scanning goods in containers for export at the Port Authority of Douala.

Steps are as follows :

#### ■ **Special processing**

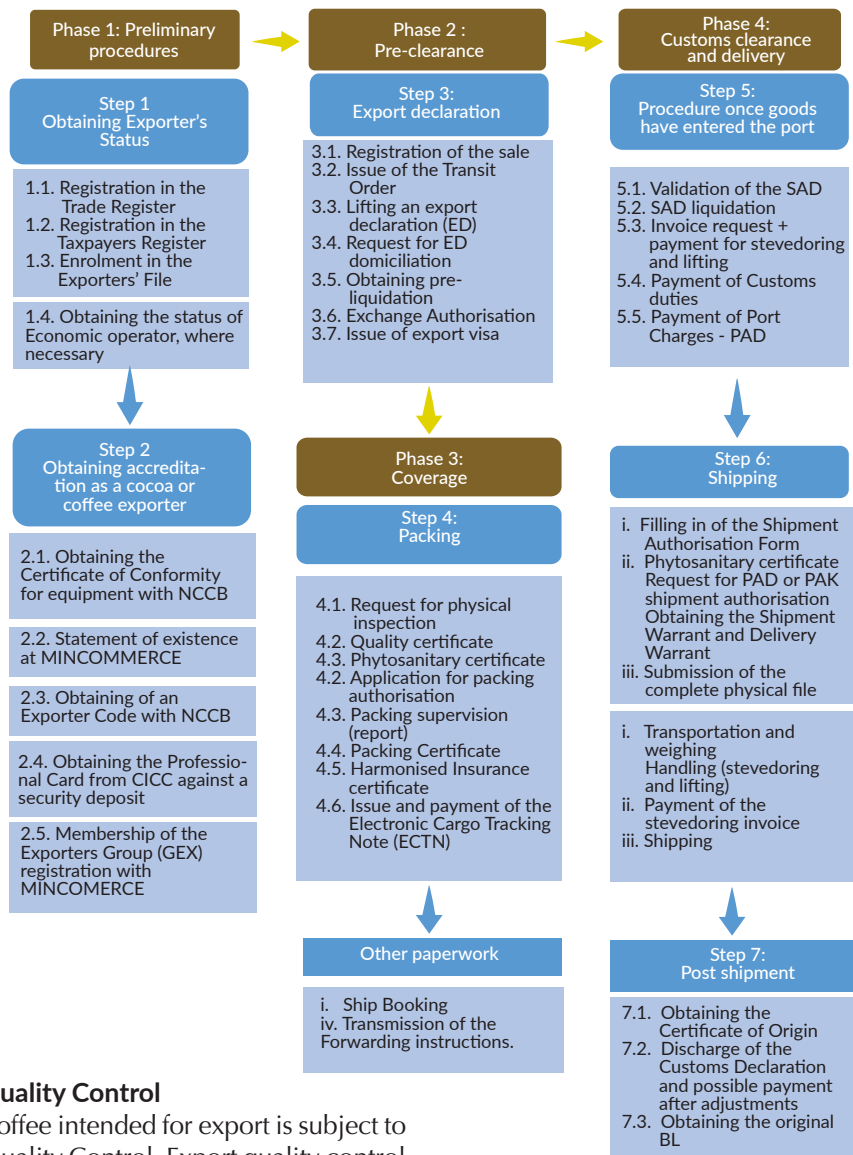
All coffee and cocoa export operations are subject to special processing, checks and verifications by NCCB, SGS and the Customs Administration, which interact with the e-GUCE electronic platform. These interactions enable exporters to submit their applications and obtain the relevant electronic documents from a single form (e-FORCE), with a view to simplifying procedures.

This involves :

- ✓ Treatment of lots by approved companies;
- ✓ Issue of a verification certificate;
- ✓ Issue of Phytosanitary certificate by MINADER;
- ✓ Payment of various royalties collected by NCCB;
- ✓ Issue of the Certificate of Origin (ICO/OIC).

Documents supplied are the packing list and the quality certificate.

Graph 11 : Diagram of export procedure for cocoa and coffee in Cameroon



### Quality Control

Coffee intended for export is subject to Quality Control. Export quality control is carried out under the supervision of the NCCB by bodies approved for this purpose by order of the Minister in charge of trade.

This results in the issue of a quality and verification certificate. The box below outlines the procedure :

## Box 29: Quality control procedure for coffee and cocoa intended for export

### Governing instrument :

- ✓ Law No 2004/025 of 30 December 2004 amending and supplementing certain provisions of Law No 95/11 of 27 July 1995 on the organisation of the trade of cocoa and coffee;
- ✓ Decree No. 2005/1212/PM of 27 April 2005 on the regulation, packaging and marketing of cocoa beans;
- ✓ Decree no. 2005/1213/PM of 27 April 2005 on the regulation, packaging and marketing of green coffee;
- ✓ Various standards in Cameroon.
- ✓ Article 22 of Decree 2005/1212 and Article 30 of Decree 2005/1213.

### Basic principle :

Export quality control is carried out under the supervision of the NCCB by bodies approved for this purpose by order of the Minister responsible for cocoa and coffee.

### I. Prerequisites :

1. Identification of the site (see approval decision for export shops);
2. Available stocks, classified in batches of 5, 10, 15, 25 tons and marked with batch numbers;
3. An access code for the e-GUCE platform.

4. Registration of the batch with the NCCB, which issues a registration receipt

### II. Starting a request on the platform

- ✓ A batch verification request is initiated by the operator and sent online (on the e-GUCE platform) to the NCCB;
- ✓ Reception, registration and allocation of this online control to a quality control company approved by MINCOMMERCE order.

### III. On-site inspections,

identification and sampling  
Inspection of the site where the batches are stored for sampling. To this end, the company selected must :

- Identify the batch in shop and check its homogeneity, as well as the marking and sewing of the bag;
- Sample and take 3kgs of a representative sample of the batch in accordance with Cameroon standards for physicochemical analyses

### IV. Splitting and analysis

- Splitting: Each sample taken must be split in two, with one 1kg fraction for the inspection company and the other 2kg



fraction given to NCCB for analysis,

- The NCCB then carries out physical, chemical and organoleptic analyses
- The company that has carried out the quality control of a batch reports the results on the model sheet integrated into the e-force platform, which generates the verification certificate.

#### **V. Issue of the verification certificate**

After examining the results issued by the approved company, NCCB endorses the

results by issuing a certified verification certificate generated on the platform.

Duration of the verification certificate

- Cocoa: 20 days from the date of issue of the certificate.
- Coffee: 60 days from the date of issue

For these 2 cases, once these deadlines have elapsed, the batches are resubmitted to quality control, if necessary and reclassified.

#### **Phytosanitary check**

Following quality control, products meant for export must undergo a Phytosanitary Treatment before shipment. These treatments can last up to 72 hours. It is therefore important to start the treatments in advance by contacting one of the approved treatment companies and the phytosanitary service. Batches of coffee/cocoa can be processed in advance and stored in warehouses that fall within one of the health chains defined at the port of Douala. The list of these health chains is posted on the GUCE.

#### **Customs clearance and shipment**

Pursuant to Decree No.2017/1279/PM of 13 March 2017 setting the terms and conditions for the liquidation, recovery and repayment of agricultural levies, customs clearance procedures are as follows

##### **■ Control and calculation of charges**

On the basis of the documents required, the relevant Customs Office checks and settles the amount payable.

Required documents are the followings:

- ✓ Pre-liquidation form issued by NCCB
- ✓ The quality certificate issued by a quality control company approved by the Ministry of Trade and certified by NCCB;

- ✓ Valid phytosanitary certificate
- ✓ Packing certificate, where applicable
- ✓ Export declaration
- ✓ Export licence delivered by the Treasury.

Once the inspection has been completed, the data relating to the settlement is sent to the GUCE electronic platform.

#### ■ Payment of exit duties

Based on the Customs clearance slip (BLD), the exporter or his representative proceeds with the payment of the full amount of the duties to a bank approved by the Ministry of Finance at the Single Window. The bank that collects the duties validates the payment on the platform.

Once payment has been received, the platform distributes the quotas to each beneficiary in accordance with the decrees of the Ministry of Trade setting the fee for cocoa and coffee exports.

#### ■ Issue of the Delivery Warrant

After a thorough checking of the declaration and attached items, customs services issue the Delivery Warrant, via the Customs system, which is transmitted to the stevedore for issue of Shipment Warrant. This requires presentation of :

- ✓ Customs declaration (EXD) along with a receipt for duties paid;
- ✓ Export declaration issued by SGS;
- ✓ Packing certificate issued by the relevant brigade;

- ✓ Packing report issued by NCCB;
- ✓ Pre-liquidation form;
- ✓ Verification certificate;
- ✓ The ECTN;
- ✓ Phytosanitary certificate;

#### ■ Issue of the weighing certificate

The container is taken to a weighing station at the Port's Container Terminal with ECB, for loading onto the chosen vessel. It is issued with a Weighing Certificate.

#### ■ Obtaining the Shipping Authorisation

To obtain the Shipping Authorisation from Ecor Export Office, the following is needed :

- ✓ An application for Shipping Authorisation containing essential information on the commodities, the exporter and the vessel, which has received the Shipment Warrant from ECB;
- ✓ The customs declaration (EXD) in Authorised Exit Goods status, along with its receipt for duties payment;
- ✓ The phytosanitary certificate;
- ✓ The packing certificate issued by the relevant brigade;
- ✓ All cargo supporting documents mentioned above.

#### ■ Then the boarding and post-boarding procedures

- ✓ Loading of container on the ship.
- ✓ The maritime bill of lading is available from the ship owner 48 hours the loading of the goods.
- ✓ Clearance of the Customs

Export Declaration along with F01 Form (at the Customs Services and with the NCCB workers.

- ✓ Readjustment of royalties; in case of a difference in weight between the Weighing Certificate and the announced weight – Payment of the gap to NCCB. It should be noted that NCCB reconciles the liquidated weight and the weight on board quarterly. Thus, after the necessary adjustments made with the Customs administration, the agricultural levies and export duties owed by the exporter due to the deviations concerned are paid by the latter before its next export.

#### ■ **Obtaining Certificate of Origin**

The Certificate of Origin, co-signed by the NCCB and Customs Administration, is established on the basis of the weight actually shipped, and after verification of actual payment of agricultural levies and export duties.

#### *ii. Processed and log wood*

The export procedure in Cameroon goes through several stages and the main export operations are pooled at the Single Window for Foreign Trade operations (GUCE). The Export Follow-up Sector Programme (PSSE) allows the acceleration of export operations for logs and sawn timber, it offers better security of State revenue and improves the monitoring of the application of the measures taken. in compliance with forestry law.

The timber export process differs depending on two parameters, namely: the nature of the product (log or sawn timber) and the mode of export (conventional or containerized).

According to a recent study<sup>22</sup>, wood export procedures can be divided into 7 stages as illustrated on the following page :

- **Stage 1** : Prerequisites for export and other paperwork at arrival of the wood at the Port (Douala or Kribi)
- **Stage 2** : Pre-clearance for export and shipping on the e-Force platform
- **Stage 3** : Financial support
- **Stage 4** : Export Customs Clearance;
- **Stage 5** : Obtaining the Export Shipment Certificate;
- **Stage 6** : Boarding;
- **Stage 7** : Post-Shipment.

#### ■ **Issuance of the Export declaration :**

Logs and sawn timber are subject to an export duty. Thus, as part of the customs clearance operation, it is important to obtain the Taxing Slip (BDT) and to pay the duties.

The Taxing slip is issued by SGS (mandatory body). The original copies of the BDT are sent directly to the Domiciliated bank.

A copy of the Taxing Slip is - in case of collection credit and after verification of payment for the BDT previously issued - provided to the operator.

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22 -Guide sur les procédures d'exportation du bois, 2020, GIZ

Fees (exit duties) are paid through the Bank's cell open at the Single Window. Customs declaration is made using the computer terminal (connected to the CAMCIS system), installed at the operator's premises.

The exporter of logs and sawn wood is subject to registration procedure of the order, at least 5 working days before the date of the planned Customs clearance and, to the lifting of an export clearance.

The exporter or his agent must pay an inspection and control tax equivalent to 0.95% of the FOB value shown on the proforma invoice, with no minimum collection.

The exporter or his agent initiates an export clearance request via E-Force by attaching the documents below :

- ✓ Detailed wood specifications forms for export;
- ✓ Copy of the proforma invoice
- ✓ Goods Exports Domiciliation;
- ✓ Foreign commitment to exchange ;
- ✓ The ED request form that he completes on the E-Force platform.

Based on the information provided by the exporter, SGS carries out a documentary check. This analysis concerns consistency between the declaration and specifications on the one hand, and regular classification of species and the scaling on the other hand. After verification of the documents attached to the application, and in the absence of any particular risk factor identified during said inspection, SGS issues the Export Declaration.

### ■ Physical inspection

The exporter is required to ease the physical verification of the cargo for inspection, for recognition of species, determination of tariff classification and scaling.

The exporter is required to allow a period of at least three working days before the date of the requested inspection. The SGS carries out the physical inspection of the logs or sawn timber, transfers the inspection data and reconciles the clearance and the inspections (verification of the conformity of the clearance in relation to the inspection).

### ■ Issue of the Taxation slip

Once the inspection is completed, SGS issues the tax slip on paper secured by a QR code on the basis of the inspection data and within three working days following the complete compliant documentary submission.

The BDT is issued in 2 copies :

- ✓ The original is deposited at the bank for payment for shipment purposes.
- ✓ A non-negotiable copy which is made available to the exporter or his agent.

### Management of Claims :

Exporters or agents who have complaints about inspection activities submit a request on the E-force platform. The complaint is processed and a response is communicated as soon as possible.

### Box 30 : Summary of documents required for the export of wood-based products

Overall, the documents required for exporting are as follows :

1. Certificate of Non-Indebtedness
2. Certification of Registration on the exporters file
3. Certificate of origin and MINFOF CITES Permit for timber species appendices 1, 2 and 3
4. Specification form endorsed by the Littoral Regional Delegate of Forestry and Wildlife
5. Phytosanitary certificate
6. Customs Clearance SAD (Single Administrative Document) (Check the quantities, volume and nature of the goods)
7. PAD Shipping Authorisation
8. Customs receipt
9. Certificate of origin Customs and Chamber of Commerce
10. Original BL

It should be noted that the existence of these documents attests to the availability of all the other documents without which they would not have been issued.

Graph 12: Diagram of the standard timber export procedure

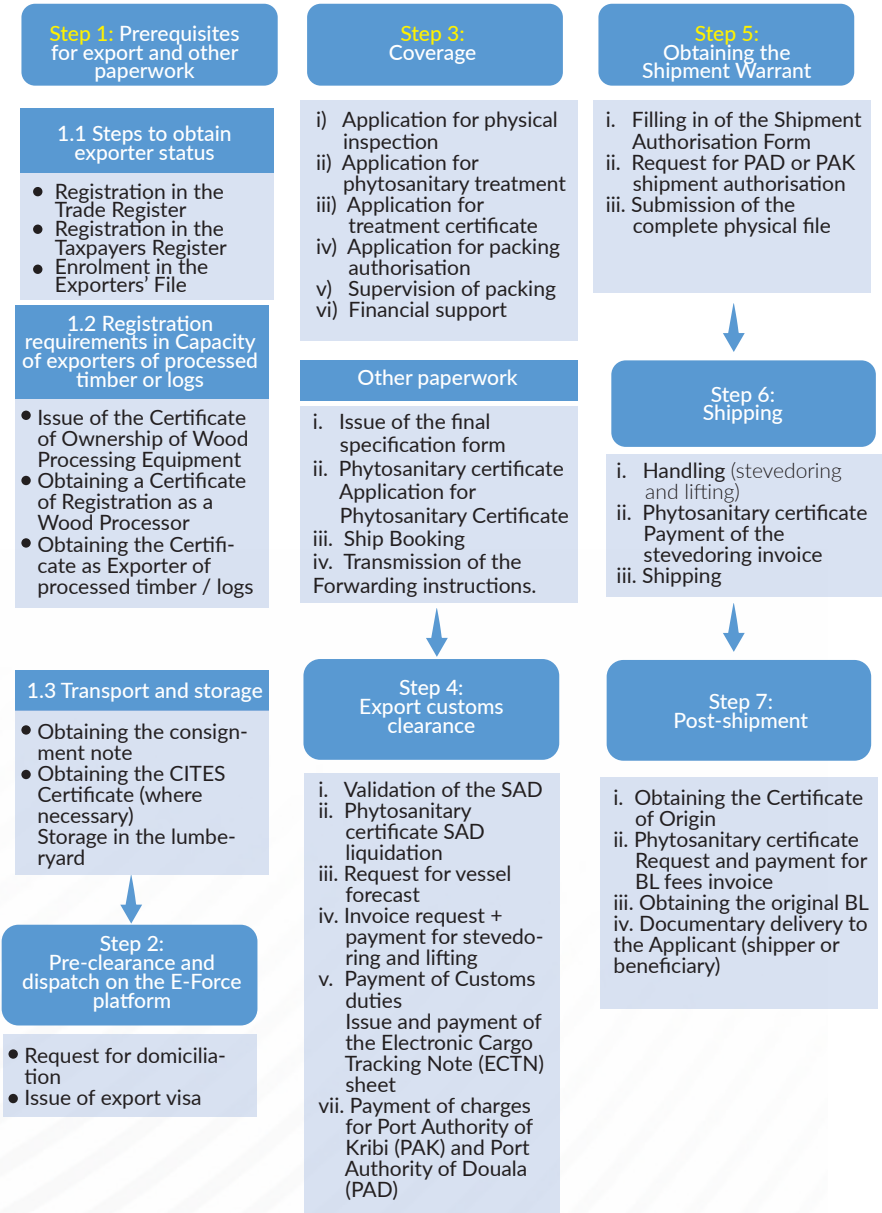


Table 11 : Matrix of export customs clearance operations

## I- Preliminary procedures

	Procedures	Administration	Required documents	Documents issued
1	Registration at the Trade and Personal Property Credit Register(RCCM)	Court of first instance	See Table 12	Trade and Personal Property Credit Register (RCCM) Certificate
2	Enrolment in the exporters' file	Ministry of Trade	See Table 12	Exporters' file enrolment certificate
3	Obtaining accreditation as a coffee, cocoa or timber exporter		See Boxes 12 and 13	
4	Access to On-line Registration	Directorate General of Taxation	<ul style="list-style-type: none"> <li>✓ Registre du Commerce et du Crédit Mobilier</li> <li>✓ Photocopie de la Carte Nationale d'Identité</li> <li>✓ Acte de création (pour les non professionnels)</li> </ul>	Carte de contribuable /ATTESTATION d'IMMATRICULATION
5	On-line availability of Taxpayer Identification Number	Directorate General of Taxation	<ul style="list-style-type: none"> <li>✓ Taxpayer card / REGISTRATION CERTIFICATE</li> <li>✓ Photocopy of the National Identity Card</li> <li>✓ Legible copy of payslip less than three months old, or copy of duly registered employment contract,</li> <li>✓ Bill of lading</li> <li>✓ Receipt of payment of local tax, (tenants and property owners)</li> </ul>	On-line availability of the Taxpayer Identification Number (UIN), enabling its visibility on other platforms such as the Cameroon Information System (CAMCIS).



## II. Pre-clearance

Procedures	Administration	Required documents	Documents issued
Export declaration	SGS		
Bank domiciliation for Export Declaration (ED)	First Class Banks	<ul style="list-style-type: none"> <li>• Export Declaration</li> <li>• Copy of the trading contract or any other document in lieu thereof</li> <li>• A firm commitment to exchange</li> <li>• Tax Identification Number or other relevant document</li> <li>• Administrative authorisations required for restricted goods</li> </ul>	Certificate of bank domiciliation
Obtaining Foreign Exchange Visa	Directorate General of the Treasury, GUCE Foreign Exchange Unit	<ul style="list-style-type: none"> <li>• Codified Proforma Invoice</li> <li>• Export Declaration</li> <li>• Photocopy of sales contract</li> <li>• Specification</li> <li>• Letter of Commitment for the Repatriation of Funds</li> </ul>	Export Visa, Exchange No. (FEX No.)

Taxation slip (for timber)	Société Générale de Surveillance	<ul style="list-style-type: none"> <li>• Technical and administrative bids in ten (10) copies, including one original and nine (9) certified copies, and a financial bid</li> <li>• Five (5) copies of the 1:200,000 forest map of the requested area</li> <li>• Certified copy of the accreditation instrument</li> <li>• Tax certificate</li> <li>• Non-conviction certificate</li> <li>• A sworn statement as provided for in Article 65 (1) of Decree No. 95/531/PM of 23 August 1995 laying down Terms and Conditions for the enforcement of Forest regulations.</li> <li>• Finance guarantee</li> <li>• List of equipment and materials available for export and/or processing</li> <li>• Environmental management proposal</li> <li>• Where applicable, verification certificate(s) and the certificate of payment of forest taxes for any forest exploitation permit acquired</li> <li>• Receipt of payment of application fees</li> </ul>	Taxing slip (BDT)
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Booking	Shipowner / Shipping Lines	<ul style="list-style-type: none"> <li>• Specification</li> <li>• Petrol Packing List</li> <li>• Completed Taxpayer Card Application Form</li> <li>• Completed Taxpayer Card Application Form</li> </ul>	Booking number, number and quantity of containers
Obtaining the Verified Gross Mass (VGM) certificate	Douala Port Weighing Services (DPWS)	<ul style="list-style-type: none"> <li>• Consignment note for sawn timber</li> <li>• Export receipt</li> <li>• Delivery note</li> </ul>	Verified Gross Mass certificate
Obtaining the phytosanitary certificate (export)	Phytosanitary Police Station	<ul style="list-style-type: none"> <li>• Phytosanitary Export Inspection Report</li> <li>• Treatment certificate</li> <li>• DIFOR specification</li> <li>• Consignment note for sawn timber</li> <li>• Import permit where applicable</li> <li>• Specification form (DIFOR)</li> <li>• Statement of Packing</li> <li>• Packing Certificate</li> <li>• Packing report</li> </ul>	Phytosanitary certificate

### III. Customs clearance

	Procedures	Administration	Required documents	Documents issued
1	Entering the SAD (Single Administrative Document)	Authorised Customs Agent	<ul style="list-style-type: none"> <li>✓ Specification</li> <li>✓ Specification form</li> <li>✓ Packing report</li> <li>✓ Packing Certificate</li> <li>✓ Non-Indebtedness certificate</li> <li>✓ Phytosanitary certificate</li> <li>✓ Export Declaration</li> <li>✓ e-Force Tracking sheet</li> <li>✓ Photocopy of sales contract</li> <li>✓ Reference number and scanned attachments</li> </ul>	Provisional Single Administrative Document (SAD)
2	Validating the SAD (Single Administrative Document)	Authorised Customs Agent	<ul style="list-style-type: none"> <li>✓ Specification</li> <li>✓ Specification form</li> <li>✓ Packing report</li> <li>✓ Packing Certificate</li> <li>✓ Non-Indebtedness certificate</li> <li>✓ Phytosanitary certificate</li> <li>✓ e-Force Tracking sheet</li> <li>✓ Photocopy of sales contract</li> <li>✓ Reference number and scanned attachments</li> </ul>	Single Administrative Document (Final SAD) + Customs Duty and Tax Payment Notice (depending on the pre-liquidation method chosen)

	Procedures	Administration	Required documents	Documents issued
9	Obtaining the Electronic Cargo Tracking Note (Export)	CNCC/GUCE Office	<ul style="list-style-type: none"> <li>✓ Provisional Customs Declaration</li> <li>✓ Verified Gross Mass Form</li> </ul>	Electronic Cargo Tracking Note (ECTN)
10	Payment of Port Charges (Export)	Port Authority of Douala	Manifest registered and validated	Invoice and receipt for payment of Port Charges on goods
11	Payment of customs duties and taxes (Export)	MINFI / Treasury Unit	<ul style="list-style-type: none"> <li>✓ Notice of Payment</li> <li>✓ Bank payment slip</li> </ul>	Customs Duties and Taxes Payment Receipt
12	Obtaining Customs Duties and Taxes Payment Receipt (Export)	MINFI / Treasury Unit	<ul style="list-style-type: none"> <li>✓ Bank payment slip</li> <li>✓ Notice of Payment</li> </ul>	Customs Duties and Taxes Payment Receipt

### I.V. Shipping

	Procedures	Administration	Required documents	Documents issued
1	Obtaining Shipping Authorisation	Port Authority of Douala	<ul style="list-style-type: none"> <li>✓ Single Administrative Document (Final)</li> <li>✓ Invoice + Receipt for Payment of Port Charges on Goods</li> <li>✓ Electronic Cargo Tracking Note (ECTN)</li> </ul>	Boarding Authorisation

	Procedures	Administration	Required documents	Documents issued
2	Document Delivery and Bill of Lading Collection	Shipowner / Shipping Lines	<ul style="list-style-type: none"> <li>✓ Forwarding instructions.</li> <li>✓ Authenticated ECTN</li> <li>✓ Single Administrative Document (Final)</li> <li>✓ Customs Duties and Taxes Payment Receipt</li> <li>✓ Photocopy of invoices and receipts from the shipping line</li> <li>✓ Shipping Authorisation</li> <li>✓ Phytosanitary Export Inspection Report</li> <li>✓ Certificate of Conformity</li> <li>✓ Legible and valid mandate authenticated by the shipping line if third party</li> </ul>	





# APPENDICES

## Appendix 1 :

### The Import Compliance Audit Programme before shipment

#### Appendix :

Three verification methods apply to the product under the PECAE :

#### A-Method

This method applies to all exporters of goods to Cameroon whose shipments are not regular, or who ship sensitive products requiring enhanced quality control and compliance with applicable Cameroonian standards.

#### B-Method

This applies to all exporters with regular shipments to Cameroon. The B procedure offers a streamlined procedure, as product shipments are not systematically undergoing all the procedures. For exporters to be eligible for B-method registration and benefits, they must have shipped goods with A-method compliant products at least three (3) times in a row.

Once it has been proven that all the requirements for registration have been met, a Registration Certificate is issued. This Certificate shall be valid for a period of one year. It is renewable, provided that the exporter continually proves that such products comply with the technical regulations and standards in force.

Although a product is registered, analyses/tests carried out by a qualified laboratory and inspections may be required to ensure continued compliance. Frequency of these interventions depends on the risk associated with the product and its use. However, at least one physical inspection of the registered product will be carried out every three (3) months by the conformity assessment body.

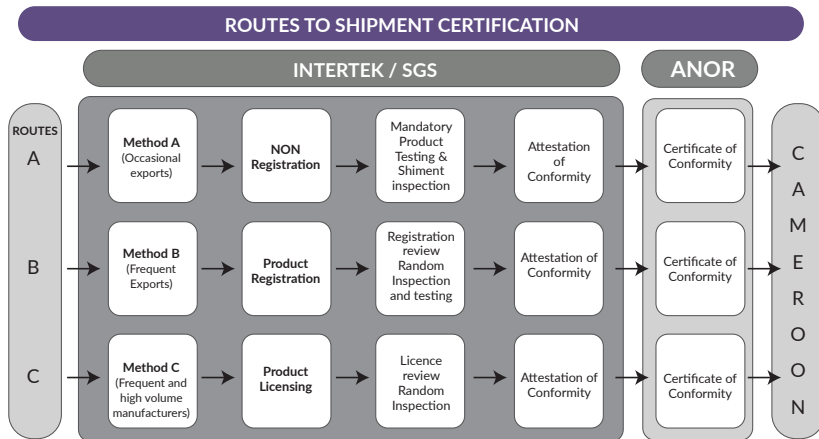
#### C-Method

This applies to product(s) approved by their manufacturers and for which the regular conformity of their shipments has been established. It results in the issue of a Licence associated with the product(s) concerned and the manufacturer.

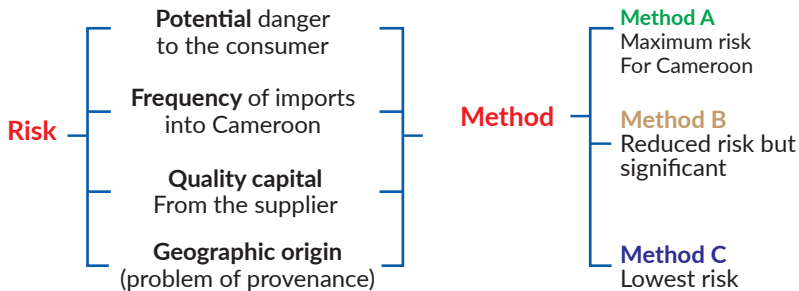
In the light of the confidence placed in the manufacturer and the product concerned, only documentary verification is performed under this method. Physical inspections and tests are not systematic. However, the conformity assessment body holds the right to inspect randomly or at ANOR's request, goods consignments for consistency and continuity of compliance with the technical regulations and standards in force. In all cases, at least one physical inspection of the registered products will be carried out every six (6) months.

The licence issued is valid for a period set by ANOR. Products listed below must undergo the A method of verification. These specifically include :

1. Sugar;
2. Cereals and pulses such as rice, wheat, beans, maize, etc. And their flour;
3. Fertilisers;
4. Animal and fish products (fresh and frozen- not processed);
5. Fresh dairy products;
6. Fresh agricultural products;
7. Used or second-hand items;
8. Electrical materials and equipment;
9. Edible oils;
10. Cosmetics.



Based on this analysis, either of the three conformity assessment methods: A, B or C, is presented to the exporter, who accepts it prior to any quality control



## Fees applicable

Method	Rate (% of the FOB value of the goods to be assessed)	Minimum fee (in CFAF)	Maximum fee
A	0.45%	175,218 – 196,787*	4,088,420 – 4,591,699*
B	0.40%	175,218 – 196,787*	4,088,420 – 4,591,699*
C	0.27%	175,218 – 196,787*	4,088,420 – 4,591,699*

## Registration fees

Number of products	Annual registration costs (in CFAF)
Top 15 products	219,023 – 245,984*
Each additional product beyond 15	11,685 - 13,119* per product

NB: The above fees do not include the costs of laboratory tests and assessments where these have to be carried out.

\*for reference only

## **Appendix 2 :**

### **List of essential forms and specimen documents required for procedures**

#### **i. i. e-FORCE service request form**

Lien : <https://www.guichetunique.org/webguce/>

#### **Other forms**

- i). Entry in the importers' file
- ii). Entry in the exporters' file
- iii). Request for import declaration
- iv). Import declaration
- v). Insurance certificate
- vi). Phytosanitary certificate
- vii). Official import authorisation form
- viii). Application for Certificate of Conformity for imported products
- ix). x. Certificate of conformity for imported products
- x). Application for European Union certificate of origin
- xi). Application form for CEMAC preferential tariff approval

Link: <https://yaounde.eRegulations.org/requirements>





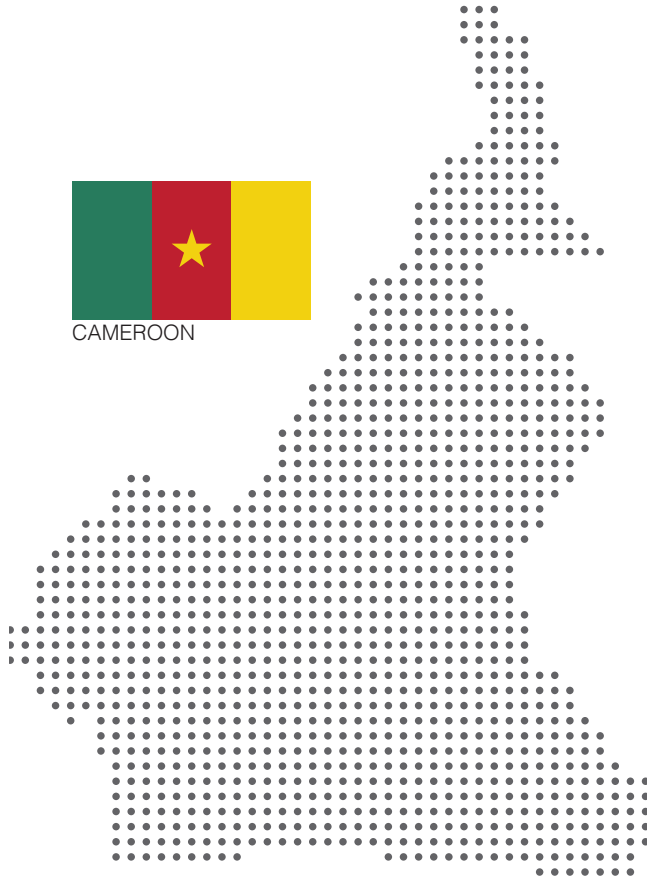








CAMEROON



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