Navigating taxation - 2025

Cameroon

September 2025

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Contents

Introduction

In this publication, all currency references are in CFA Franc (XAF), which was approximately USD0.0018 as at 2 September 2025.

Effective 1 April 2025, PwC Ghana coordinates tax services for clients with interests in Cameroon. For any questions arising from this guide, please contact any of the tax Partners/Directors on page 25.

While every reasonable effort has been made to ensure the accuracy of this publication, we accept no responsibility for any errors or omissions it may contain. This guide is intended for general reference only and should not be relied upon as a substitute for professional advice.

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A brief profile of PwC

About us

Global overview

PwC firms provide industry-focused assurance, tax and advisory services to enhance value for our clients. We're a network of firms in 149 countries with more than 370,000 people who are committed to delivering quality Assurance, Tax and Advisory Services.

Our global values

We are driven by our global values of Act with integrity, Make a difference, Care, Work together and Reimagine the possible. We strive to deliver what we promise, work together as a team, and become a more purpose-led and values-driven firm.

In Africa, PwC is the largest provider of professional services, with over 450 partners and over 10,000 people located in 32 countries. This enables us to provide clients with seamless and consistent service, wherever they are located on the continent.

PwC Ghana

We offer professional services to both the private and public sectors in the following industries:

- Consumer and Industrial Products and Services
- Energy, Utilities and Resources
- Financial Services
- Government and Public Sector (Including Donor Agencies and NGOs)

PwC Ghana is a member firm of PricewaterhouseCoopers International Limited, each member firm of which is a separate legal entity. Ghana is an established market with high levels of economic activity and very good growth prospects. PwC Ghana is located in Accra, with a branch office in Sierra Leone, and has over 500 employees and 19 resident partners/directors.

Audit and Assurance Services

Our audit approach is tailored to suit the size and nature of your organisation and draws upon our extensive industry knowledge. As leaders in the development of non-financial performance reporting, we help our clients respond to the need for greater transparency, improved corporate governance and business models based on the principle of sustainability. Every engagement is considered unique and is executed to ensure value creation. We assist shareholders and other stakeholders by providing an independent opinion and reports that add credibility to financial information. We assist audit committees in discharging their corporate governance and compliance responsibilities. We provide clearance to group auditors so that they are able to meet group reporting requirements. And we assist management by providing observation and advice on financial reporting and business issues.

Risk Assurance Services

Our risk assurance services consist of a portfolio of inter-related solutions developed around the themes of risk, controls and assurance. These services draw on skills and competencies that are fundamental to the delivery of a high-quality financial audit.

The risk assurance services we offer manage the following four areas of risk:

- Financial/Commercial
- Operational
- Organisational
- Compliance/Regulatory.

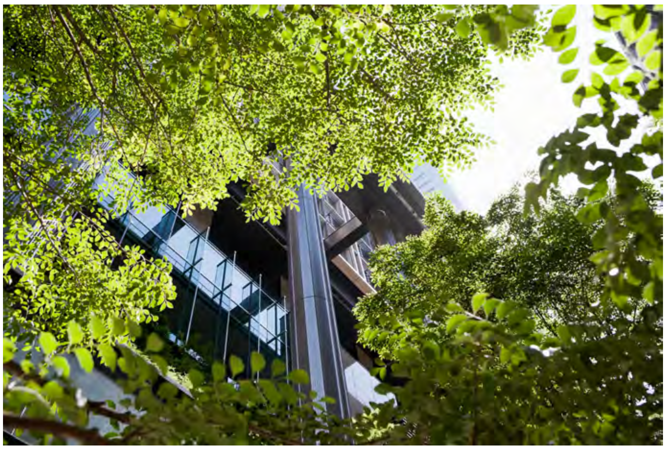
Tax and Legal services

PwC is the leading provider of tax services worldwide. We understand your business and economic environment and we combine this with specialist tax knowledge to help you navigate complexity. We provide services in the areas of direct tax, indirect taxes, transfer pricing, international tax and mergers and acquisitions, tax reporting and strategy, people and organisation and company secretarial and immigration services.

Consulting and Deals

We help organisations to work smarter and grow faster. We consult with our clients to build effective organisations, innovate and grow, reduce costs, manage risk and regulation and leverage talent. Our aim is to support you in designing, managing and executing lasting beneficial change. We offer services in the following areas:

Deals	Consulting
Transactions	People and change
Business recovery	Finance and accounting
	Strategy and operations
	Technology solutions
	Forensics and investigative Services



Sustainability and climate change services

Organisations today operate in a complex environment with growing pressures from many angles. These include the need for transparency from stakeholders; consumer pressure (licence to operate); growing and changing risks to business models and supply chains; and increased competition for efficiency and growth opportunities attained through access to new products and markets.

Our sustainability experts help our clients in defining their sustainability strategy, advising on policy, operational change, risk management, reporting, monitoring and assuring their progress – all through a sustainability lens. We help our clients integrate environmental, social and governance issues into their operations and embrace the challenges of today's business environment as opportunities for long-term and sustainable growth.

PwC Ghana Business School

For PwC, developing people and sharing knowledge are central to how we do business. We believe it is pivotal to the achievement of growth in our firm, our clients' businesses, industries and the broader economy.

PwC's Business School is not a traditional learning institution. Due to our deep experience in our industry and our knowledge of our clients and the industries in which they operate, we are subject matter experts in a variety of areas. PwC's Business School is therefore focused on delivering relevant learning and development solutions based on this knowledge, as well as offering public courses on selected topics and a wide range of bespoke training solutions tailored to the needs and capacity of organisations.

For more information on the Business School please visit our website:

https://www.pwc.com/gh/en/about-us/business-school.html

1 Direct taxation

Direct taxation

Income liable to tax

In Cameroon, income tax is levied annually on the income of both resident and non-resident persons.

Resident persons are taxed on their worldwide income while non-resident persons are subject to tax on income sourced from Cameroon.

Resident persons

An individual is considered a tax resident in Cameroon if they:

- Have their habitual residence or are citizens of Cameroon; or
- Are a foreign national who stays in Cameroon for more than 183 days (in a calendar year).

Corporations

An entity is deemed resident:

- If its registered office, centre of activity, or management is located in Cameroon;
- If the entity has resident employees in Cameroon that provide services to customers; and
- If the entity has a Permanent Establishment (PE) in Cameroon.

Persons who do not meet the above criteria are considered non-resident persons.

Income sources

The chargeable income of a person for any assessment period is calculated as the total income earned during the year from business, employment, and investment, minus the total amount of allowable deductions.

Taxation of individuals

Cameroonian and foreign persons are liable to Personal Income Tax (PIT) on income or profits derived from Cameroon, where such income is taxable under the provisions of an international convention to avoid double taxation, regardless of whether their tax residence is in Cameroon.

The basis of taxation is the total net income earned from various categories of revenue during a single fiscal year.

In Cameroon, the taxation of individuals in 2025 is structured around progressive income tax rates, social security contributions, and specific rules for residents and non-residents.

Tax residency

An individual is considered to have his or her tax residence located in Cameroon if he or she meets one of the following conditions:

- He or she has a home or a principal place of residence in Cameroon;
- He or she is engaged in a salaried or non-salaried activity in Cameroon, except when this activity is an accessory activity;
- He or she maintains a "centre of interests or business" in Cameroon;
- He or she is a civil servant or state employee working in a foreign country and is exempt from tax in the foreign country; and
- He or she is foreign national who stays in Cameroon for more than 183 days (in a calendar year).

Annual tax rates

Subject to international conventions to the contrary, PIT on salaries is calculated by applying the following progressive scale to the overall net income rounded down to the nearest thousand Communauté Financière Africaine francs (XAF):

Taxable income (XAF)	Tax rate
0 – 2,000,000	11%
2,000,001 – 3,000,000	16.5%
3,000,001 – 5,000,000	27.5%
Above 5,000,000	38.5%

The net incomes from other activities are subject to income tax at 33%.

Flat tax rates for specific income types (2025 finance law)

The 2025 Finance Law introduced simplified flat tax rates for certain income categories.

- 10% Non-commercial income such as:
  - Board membership fees
  - Artists' and sportsmen's earnings
  - Service payments

- 5% Income from digital platforms (e.g., content creation, online freelancing);
- 15% Dividends and stock income (general case);
- 10% Dividends from companies with turnover ≤ XAF 3 billion;
- 30% Income from tax havens (applies to both passive and investment income).

Tax on passive income (e.g., Rent)

Standard PIT rates apply, except where the income is sourced from a tax haven jurisdiction, in which case a flate rate of 30% is imposed.

Minimum tax

In general, businesses are subject to a minimum tax calculated on their turnover, except for workers or natural persons operating under the discharging tax regime. The applicable rate is either 2.2% or 5.5% depending on the taxpayer's classification within the tax system.

Social Security Contributions (2025)

Employees are required to contribute to the National Social Insurance Fund (NSIF) for their personal welfare. These contributions are withheld at source by the employer and calculated based on the employee's salary.

The standard employee contribution rate is 4.2% of taxable salary, capped at XAF 750,000 per month (i.e. XAF 9 million annually). For voluntary insurance, the contribution rate is 8.4%.

These are not deductible from taxable income:

Category	Employee	Employer	Total
Pension & Disability	4.2%	4.2%	8.4%
Family Allowances	0%	7%	7%
Housing Loan Fund	1%	1.5%	2.5%
National Employment Fund	0%	1%	1%
Work accidents & sickness	0%	5%	5%

Income determination

Personal gross income is made up of the following categories of income:

Employment income:

For employment income in Cameroon, the basis of tax assessment is the gross amount received by the individual. This includes all wages, salaries, pensions, annuities, and both cash and in-kind benefits. However, a number of allowances are exempt from taxation. These exemptions include special allowances meant to cover work-related expenses, family allowances, benefits granted by law through state authorities, scholarships, temporary allowances, and life annuities paid to victims of industrial accidents or their rightful beneficiaries. In-kind benefits are taxed as a percentage of taxable salary.

a. 5% per servant,
b. 10% per vehicle,
c. 10% for food,
d. 5% for telephone,
e. 10% for fuel,
f. 5% for a security guard, and
g. 5% for internet.

Any unlisted benefits in kind are assessed based on actual cost.

If a cash allowance is provided in-lieu of an in-kind benefit, the full amount is taxable unless a specific exemption applies.

Exemption: Vacation fare provided to expatriate employees and their families is not subject to tax.

Income from stocks and shares:

Income from stocks and shares is derived from:

- Shares, bonds, deposits, and current accounts;
- Digital assets;
- Capital gains from the transfer of financial instruments or natural resource rights, both in Cameroon and abroad.

The general flat tax rate is 16.5%, but under the 2025 Finance Law, the following rates apply:

a. 15%: Most stock and share income;
b. 10%: Dividends from companies with dividends over XAF 3 billion or less;
c. 5%: Income from digital platforms (e.g, content creation, online freelancing);
d. 30%: Income sourced from tax haven jurisdictions.

Interest on foreign loans with a maturity of at least 7 years is exempt, provided the loan agreement was signed on or after 1 January 2014.

If a transfer of shares or similar assets are made abroad, both the Cameroonian company and the transferor are jointly and severally liable for any taxes due.

Income from real property:

Income from real property includes:

a. Rental income from built-on or non-built-on real property situated in Cameroon;
b. Capital gains from the sale or transfer of such property whether acquired against payment or free of charge;
c. Interest earned by shareholders of a realty partnership not subject to company tax.

For the assessment of charges to be deducted from taxable income, the taxpayer has the right to choose between a fixed amount of 30% of the revenue or the actual costs based on supporting documentation.

Handicraft, industrial, and commercial income:

All income derived from industrial, commercial, handicraft, or forestry activities conducted in Cameroon is treated as industrial and commercial profits.

For taxpayers assessed on actual earnings or under the simplified taxation system, taxable profit is determined in the same manner as for corporate taxpayers.

Profits from agriculture:

Income earned by farmers, share-croppers, smallholders, or by the actual owners of agricultural undertakings is deemed to be profit of agriculture for the assessment of PIT.

The rules governing the assessment of the taxable basis are the same as those applicable to handicraft, industrial, and commercial profits.

Non-commercial profits:

Non-commercial profits include all earnings derived from liberal professions, from public offices and trusts held by persons without commercial status, from non-salaried income of sportsmen and artists, and from all operations, gainful activities, and other sources of income unconnected with the above categories of income.

Liberal professionals are subject to taxation on the basis of actual earnings, regardless of their turnover.

Under the 2025 Finance Law, a flat rate of 10% applies to non-commercial profits.

Allowable deductions

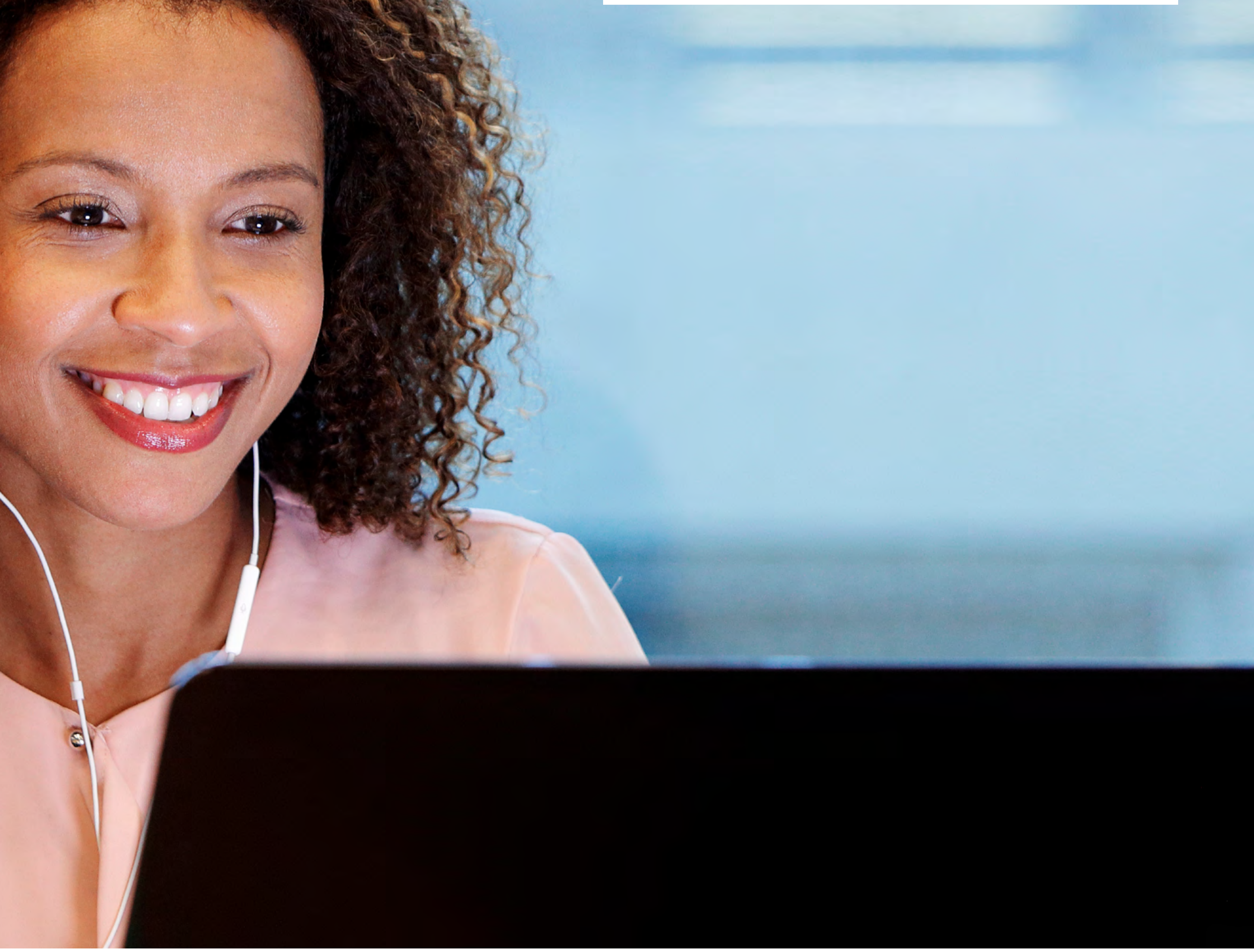
1. Professional expenses: 30% fixed deduction for employment income;

2. Real estate income:
   a. Deduct either:
      i. 30% fixed, or
      ii. Actual costs with proof

3. Business expenses: All documented, necessary expenses related to income generation (under the actual earnings system);

4. Social security contributions: Not deductible from taxable income;

Exemptions include:
- Monthly wages below XAF 62,000
- Interest on savings accounts (up to XAF 10 million)
- Scholarships
- Certain capital gains under XAF 500,000.



Non-consumption taxes

Property taxes

Property tax is payable annually on real estate located in Cameroon, regardless of whether the property has a title or is governed by an administrative or judicial order.

The rate is 1% of the assessed property value.

Council tax

The council tax is salary-based, with a fixed amount of XAF 2,520 per month applicable to individuals earning more than XAF 500,000 monthly.

Individual – Tax administration

Taxable period

The PIT year-end date is 31 December.

Tax returns

The PIT return shall be declared/filed by the 15th day of the month following the payment of wages/salaries. A regularisation shall be declared by 15 March following the fiscal year-end, when filing the Annual Tax Return.

The tax administration may send a pre-completed return of collected revenue or any other taxable item, with the tax amount owed, to any natural or legal person paying taxes or duties as per laws and regulations in force. Non-professional taxpayers (employees) are required to file a declaration by 30 June each year, at the latest, with the tax office of their residence.

Taxpayers may submit the annual summary income tax return online via a form provided by the tax authorities.

Payment of tax

The taxes payable by the employee shall be withheld at source by the employer, who is responsible for payment to the tax authorities.

PIT shall be paid by the 15th day of the month following the payment of wages/salaries. A regularisation of payroll taxes (including PIT) shall be declared and paid when filing the Annual Tax Return by:

- 15 March for taxpayers under the Large Taxpayers' Unit;
- 15 April for taxpayers reporting to Medium-sized Tax Centres and Specialised Tax Centres;
- 15 May for taxpayers under Divisional Tax Centres.

Corporate tax

Rates of tax

Resident corporations in Cameroon are subject to tax on their worldwide income; while non-resident corporations are taxed only on Cameroon-sourced income.

Companies whose ordinary shares are listed on the Cameroon Stock Exchange shall be entitled to the following:

- A reduced Corporate Income Tax (CIT) rate of 25%;
- A reduced rate of 1.5% of the down payment and the minimum corporate tax collection.

Companies that issue stocks on the Cameroon Stock Exchange are entitled to the following tax incentives for a period of 3 years with effect from the year of issue:

- A reduced CIT rate of 25%;
- A reduced rate of 1.5% for both advance payments and minimum corporate tax.

The total Cameroon CIT rate is 33% for companies with annual turnover over XAF 3 billion (30% plus 10% council surtax). Companies with turnovers less than than XAF 3 billion are taxed at 27.5%.

Regime	Revenue (XAF)
Flat tax rate	Annual turnover less than or equal to 10 million
Simplified	Annual turnover more than 10 million and less than 50 million
Actual earnings	Annual turnover equal to or over 50 million
Non-profit organisations	No revenue limitation

Minimum chargeable income

Companies are required to make a minimum tax prepayment, calculated as either 2.2% or 5.5% of their turnover, depending on their tax regime. A higher rate of 10% applies to any taxpayer not registered with the tax authorities.

The minimum tax is considered an advanced payment of CIT and is creditable against the final CIT liability. However, if the minimum tax exceeds the calculated CIT, it becomes the only tax payable.

Taxable period

The tax year in Cameroon aligns with the calendar year running from 1 January to 31 December.

Tax return

Taxpayers are required to submit their annual business income returns to the tax administration by:

- 15 March for taxpayers under the Large Taxpayers' Unit;
- 15 April for taxpayers reporting to the Medium-sized Tax Centres and Specialised Tax Centres;
- 15 May for taxpayers under Divisional Tax Centres.

The return must be presented in conformity with the Organisation pour l'Harmonisation en Afrique du Droit des Affaires (OHADA) accounting system.

In Cameroon, although the country operates under a declarative tax system, the tax administration may issue pre-filled tax returns detailing collected revenue or other taxable items, along with the amount due. These returns are issued to both natural and legal persons who are subject to taxation under applicable laws and regulations.

If a taxpayer believes that the information in the pre-filled return is inaccurate or results in over-taxation, they must submit a correction request to the appropriate tax centre within one month of receiving the return.

Once the correction request is submitted, both the tax authorities and the taxpayer have 30 days to resolve the matter. The final tax amount will be determined and formalised through a Collection Notice (CN).

Failure to respond to a pre-filled tax return within the stipulated time or pay the amount stated in the CN within 15 days will be deemed as acceptance of the tax assessment.

Deductions allowed

Examples of allowable expenses are as follows:

- Depreciation
- Impairment of goodwill
- Intellectual property
- Interest expense
- Bad debt
- Charitable contributions
- Net operating losses (carried forward up to the fourth year)
- Head office expenses

Deductions not allowed

- Fines and penalties
- Taxes

Dividends

A total Withholding Tax (WHT) of 16.5% applies to dividends paid to both resident and non-resident persons in Cameroon. However, this rate may be reduced under an applicable Double Tax Treaty (DTT).

A higher WHT rate of 33% applies when the dividend payment is made to beneficiaries domiciled or established in a territory classified as a tax haven.

General matters

Income attributable to a PE

In Cameroon, income attributable to a PE of a foreign entity is taxed similarly to income earned by resident companies. The PE is subject to CIT on its Cameroon-source income. The standard CIT rate is 33%, and an Additional Council Tax of 10% of the CIT is also levied. The PE must maintain separate accounts to determine the income attributable to its operations in Cameroon. If separate accounts are not maintained, the tax authorities may estimate the taxable income based on turnover or other indicators. Undertakings that have a PE in Cameroon, or with an effective management office in Cameroon, shall be deemed to be operating in Cameroon and subject to CIT. PE refers to a fixed place of business through which a non-resident person carries on business, either wholly or partly. It includes places like offices, branches, factories, construction sites (lasting 90 days or more), service locations, and agents acting on behalf of the non-resident.

Branch profit tax

Branches of foreign companies are taxed at the same rate as resident companies. However, net profits (after CIT) of foreign branches are deemed to be distributed and are subject to a WHT of 16.5%. This applies unless a DTT provides otherwise. As of 1 January 2025, profits earned by foreign companies through branches in Cameroon are assumed to be distributed within nine months of the financial year-end, unless a DTT provides a lower rate or exemption.

Unilateral relief from double taxation

Cameroon provides unilateral relief for double taxation through a foreign tax credit mechanism. This allows taxes paid abroad on foreign-source income to be credited against Cameroonian tax liabilities, subject to certain conditions and limitations. The relief is generally limited to the amount of Cameroonian tax payable on the same income. The taxpayer must be resident in Cameroon for tax purposes. The income must be declared in Cameroon and subject to tax under Cameroonian law. Proof of tax paid abroad (e.g., tax assessment or payment certificate) is typically required.

Double tax treaties

Cameroon has entered into several DTTs to prevent the same income from being taxed in both Cameroon and another country. These treaties are designed to promote cross-border trade and investment by providing tax certainty and reducing the risk of double taxation. Cameroon has signed double tax treaties with several countries to avoid double taxation and prevent tax evasion.

These treaties typically cover:

- Allocation of taxing rights between Cameroon and the treaty partner;
- Reduced WHT rates on dividends, interest, and royalties;
- Methods for eliminating double taxation (typically through tax credits or exemptions);
- Exchange of information and administrative cooperation.

Currently, Cameroon has DTTs in force with countries including France, Canada, South Africa, Tunisia, Morocco, Central African Republic, Chad, Gabon, Equatorial Guinea, and Republic of Congo. To benefit from DTT provisions, taxpayers must typically provide a certificate of tax residence and may be required to submit evidence that foreign taxes were paid, and that the income qualifies under treaty terms.

Tax treaty rates

Recipient	Dividends (%)	Interest (%)	Royalties (%)	Head office expenses and technical assistance (%)
Non-treaty	**16.5**	**16.5**	**15**	**15**
Treaty:				
CEMAC	16.5	16.5	N/A	N/A
Canada	16.5	16.5	16.5	15
France	15	15	N/A	7.5
Morocco	10	10	10	10
South Africa	10	10	10	10
Tunisia	12	15	15	15
United Arab Emirates	10	7	10	10

WHT Under Domestic Tax Laws

Some transactions are subjected to WHT at source.

Payment of	Rate
Dividend (Resident or not)	16.5%
Interest (Non-resident)	16.5%
Royalties (Resident or not)	16.5%
Lease to non-professional	10%
Liberal professions and services providers	5%
Commercial agents without salary paid	11%

Exempt income

The following are exempt from PIT:

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

Income derived from real estate owned by the State or local and regional authorities is exempt from income tax.

The following capital categories are taxable under the provisions applicable to income stocks and shares:

a. proceeds from shares, stocks and similar income;
b. income from bonds;
c. income from assets, deposits, surety-bonds and current accounts;
d. profits from the transfer of shares, bonds and other kinds of shares;
e. The refund of sums of money made available to the enterprises by a partner or manager as advance or loan, where the contribution or advance granted to the enterprise was in cash.

Anti-avoidance schemes – Income splitting

Cameroon's tax system includes anti-avoidance measures that target income splitting through general anti-avoidance rules and transfer pricing regulations. The tax authorities can recharacterise transactions lacking economic substance or those between related parties that are not conducted at arm's length. The 2025 Finance Law further strengthens compliance by mandating actual earnings taxation for businesses exceeding certain thresholds, reducing opportunities for income fragmentation. Where income splitting is identified, the tax authorities may reassess the taxpayer's income and apply applicable penalties.

Transfer pricing

Effective 1 January 2024, financial institutions and similar bodies (including banks, financial establishments, and insurance companies) have been required to:

- Identify the tax residence of all financial account holders, including the individuals who control these accounts;
- Communicate to the tax authorities the information required for the application of agreements concluded by Cameroon on the automatic exchange of information for tax purposes. This information is provided by means of a declaration drawn up in accordance with a model provided by the tax authorities. This information may be provided by the Cameroon tax authorities to the authorities of countries that have signed an agreement with Cameroon allowing the automatic exchange of information; and
- Keep records of actions taken to meet the above obligations, as well as all supporting documents.

Thin capitalisation

Cameroon's thin capitalisation rules are designed to prevent excessive interest deductions by companies that are financed through related-party debt rather than equity. According to the Cameroon General Tax Code, interest on loans provided by shareholders or related entities that directly or indirectly own at least 25% of the share capital or voting rights of a company is subject to deduction limits. Specifically, the deduction of such interest is capped, although the exact cap rate is not publicly detailed in the summary sources. These rules aim to discourage companies from using debt from related parties to shift profits out of Cameroon through interest payments, thereby reducing their taxable income. The thin capitalisation provisions are part of a broader framework that includes transfer pricing regulations and anti-avoidance measures, ensuring that financial transactions between related parties reflect market conditions.

Administrative procedures

Furnishing of returns of income

In Cameroon, both individuals and companies are required to file income tax returns under the General Tax Code. The process includes:

Manual or electronic filing: Taxpayers can submit returns either manually or through the electronic platform provided by the tax administration.

Numéro d'Identifiant Unique (NIU): Effective 1 January 2020, all taxpayers must have an NIU to engage in taxable economic activities.

Filing deadlines:
Individuals must file their annual income tax returns by 31 August of each year. Employers must submit an annual declaration of salaries paid by 31 July, along with monthly declarations.

Cases where a return is not required

While the law generally mandates income declarations, there are limited exemptions: Employees whose taxes are fully withheld at source by employers may not need to file separate returns unless they have additional income or wish to claim deductions or refunds. Non-residents with no Cameroonian-sourced income or those covered under double taxation treaties (e.g., with Canada, France) may be exempt depending on treaty provisions.

Statement of estimated tax payable

Cameroon's tax system provides for advance tax payments.

Monthly advance payments are required for businesses and self-employed individuals, based on their estimated income. These payments are reconciled at year-end when the final tax return is filed. Taxpayers are responsible for estimating their annual income and making monthly payments ranging from 1.1% to 2.2% of turnover depending on the sector.

Payment of tax

Quarterly tax instalments are due on the last day of the 3rd, 6th, 9th and 12th months of the tax year (assuming a 12 month accounting period).

Withholding taxes must be remitted within 15 days following the end of the month in which the tax is withheld.

In all other cases, tax is due on the date stated in the notice of assessment issued by the tax administration.

Offences and penalties

Penalties and interests apply for non-compliance, and in some cases, criminal sanctions exist for the income tax offences.

2 Indirect taxation

Indirect taxation

Scope

Indirect taxes in Cameroon are primarily taxes levied on goods and services rather than on income or profits. Below is a breakdown of the indirect taxes in Cameroon, including rates, deadlines, penalties, filing methods and relevant legal references.

Value Added Tax (VAT) Scheme and applicable rates and filing)

Legal basis:

Pursuant to the 2025 Finance Law of the Republic of Cameroon, the VAT is governed by statutory provisions that define its scope, applicability, and administrative procedures.

Taxable persons and transactions:

VAT is levied on all natural persons and corporate entities that engage—whether automatically, habitually, or occasionally in taxable transactions. These transactions include the provision of services and the sale of goods within the national territory. The obligation to charge VAT applies exclusively to persons operating under the actual earnings tax regime and whose annual turnover, excluding taxes, is equal to or exceeds XAF 50 million.

Applicable rate:

The standard VAT rate is fixed at 19.25%, comprising a base rate of 17.5% and an additional council tax of 1.75%. This composite rate applies to most domestic supplies of goods and services, unless otherwise exempted or zero-rated under the law.

Deadlines:

- **Registration Deadlines:**

In Cameroon, businesses must register for VAT at least 15 days before starting taxable activities. Registration can be done online or in person and includes submitting required documentation. The tax authority will issue a VAT number after verifying the business location.

- **Filing of monthly returns:**

VAT returns must be filed monthly, with the deadline falling on the 15th day of the month following the taxable period. VAT payments are due at the same time as the return submission. Late filing or payment may result in penalties and interest charges

Exemptions and zero-rated supplies:

Certain goods and services including locally produced flours made from corn, yam, cassava, and plantain are now exempt from VAT. This new policy is outlined in the 2025 finance law and confirmed by the Direction Générale des Impôts (DGI). These exemptions are designed to promote affordability and social equity. Additionally, exports are zero-rated, thereby ensuring that goods destined for international markets are not subject to domestic VAT, in line with international best practices.

Administrative considerations:

The VAT regime is administered by the DGI, which oversees registration, compliance, and enforcement. Taxable persons are required to maintain accurate records and submit periodic VAT returns in accordance with regulatory timelines.

Luxury and excise duties

Standard and variable rates

Excise duties are levied at differentiated rates depending on the nature of the goods or services:

1. A standard rate ranging from 25% to 50% applies to:
   - Cigarettes and other tobacco products
   - Alcoholic beverages
   - Cosmetics
   - Luxury items such as jewels and precious stones
   - Slot machines and other devices used for games of chance

2. A medium rate of 12.5% is applicable to:
   - Soft drinks
   - Private vehicles with engine capacities equal to or exceeding 2,000 cm^3

3. A reduced rate of 5% is imposed on:
   - Games of chance and entertainment activities not subject to the special tax on such games

4. An extra-reduced rate of 2% is applicable to:
   - Mobile telephone communications
   - Internet services

5. Excise Duty on Arms and Ammunition (Chapter 93 of the CEMAC Code)
   - Some arms and their parts
   - Ammunition
   - Imported by persons not governed by public law
   - Subject to excise duty at a rate of 25% of the taxable value.

Minimum excise duties

Minimum excise duties are prescribed for specific categories to ensure a baseline fiscal contribution:

- Tobacco products: A minimum tax of not less than XAF 5,000 per 1,000 cigarette rods;
- Alcoholic beverages: Minimum duties vary based on the nature of the alcohol and its alcohol content per litre.

Administrative oversight

The administration, collection, and enforcement of excise duties fall under the jurisdiction of the Director General of Taxation, which ensures compliance with statutory obligations and fiscal policy objectives.

Ways of filling indirect tax returns

Physical Filing

Tax returns may be submitted in person at the local tax office (Centre des Impôts) corresponding to the taxpayer's place of business or residence. This method remains available for individuals and entities not yet registered for electronic filing.

Online Filing via the DGI Portal

Electronic submission of tax returns is facilitated through the official portal of the DGI, accessible at: https://www.impots.cm. Taxpayers must first obtain a NIU and complete the registration process to access the "Télé-déclaration" platform. The portal allows for uploading of standardised Excel files, submission of supporting documents, and downloading of tax notices.

Cameroon Radio and Television (CRTV) royalty

Taxpayers are required to pay a royalty to CRTV, calculated based on a progressive scale linked to gross salary. The maximum royalty is XAF 13,000, applicable to gross salaries exceeding XAF 1,000,000.

Customs duties rates
Rates: Range from 5% to 30%, depending on the nature and classification of goods.
Basis: Calculated on the customs value of imported goods.
Special Categories:
Rice: Now subject to a 5% Common External Tariff (CET).
Cement: CET rates revised upward for some types 1.

Import Taxes
Community Tax (CET) under CEMAC:
Category 1 (Essential goods): 5%
Category 2 (Raw materials, industrial equipment): 10%
Category 3 (Intermediate goods): 20%
Category 4 (Consumer goods): 30% + 25% consumption tax 2
VAT: 17.5% on customs value + import duties + consumption tax.
Import consumption Tax: 5%–50% on luxury and specific consumer goods (e.g., cars, cosmetics, cigarettes).
Other levies:
African integration contribution (AIC): 0.2%
Computer fee: 0.45%, capped at XAF 15,000 per export declaration 1.

Export taxes
Standard rate: 2%
Specific goods:
Bananas, manufactured goods: 0%
Diamonds, gold, palm oil: 10%
Raw wood: 35% 2

Excise duties
Luxury goods (e.g., alcohol, tobacco, jewelry): 25%–50%
Soft drinks, private vehicles (≥2000 cm^3): 12.5%
Mobile and internet services: 2% 1
Trade facilitation & Non-tariff measures
Non-tariff barriers: Include sanitary, phytosanitary, and technical standards.
Import Licensing: Required for specific goods.
Preferential tariffs: Goods from ECCAS countries are exempt from customs duties

Glossary of terms

AIC - African Integration Contribution

CEMAC - Central African Economic and Monetary Community

CET - Common External Tariff

CRTV - Cameroon Radio and Television

CN - Collection Notice

CIT - Corporate income tax

DGI - Direction Générale des Impôts (Directorate General of Taxation)

DTT - Double Tax Treaty

ECCAS - Economic Community of Central African States

NIU - Numéro d’Identifiant Unique (Unique Identification Number)

NSIF - National Social Insurance Fund

OHADA - Organisation pour l’Harmonisation en Afrique du Droit des Affaires

PE - Permanent Establishment

PIT - Personal Income Tax

XAF - Franc de la Coopération en Afrique Centrale

WHT - Withholding Tax

VAT - Value Added Tax

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