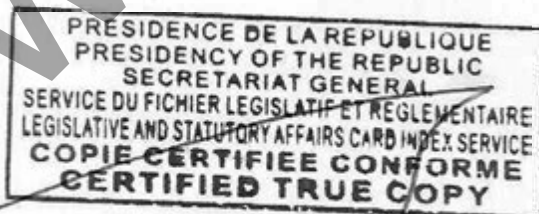


REPUBLIC OF CAMEROON

PEACE – WORK – FATHERLAND

LAW N<sup>o</sup> 2024/020 OF 23 DEC 2024  
ON LOCAL TAXATION



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

**PART I**  
**GENERAL PROVISIONS**  
**SINGLE CHAPTER**

**SECTION C 1:** (1) This law relates to local taxation. It lays down the taxes, duties and royalties collected on behalf of regional and local authorities, hereinafter referred to as "local authorities".

(2) Local taxation shall refer to all taxes collected by the taxation services of the State on behalf of local authorities. All such taxes shall also be referred to as "local taxes".

(3) Local taxation shall apply to councils, subdivisional councils, city councils, regions and any other type of local authority established by law.

(4) Unless otherwise specifically provided in this law, the fiscal procedures applicable to State duties and taxes shall apply *mutatis mutandis* to local tax base issuance, recovery, control, penalties, and litigation.

**SECTION C 2:** Local taxes shall include:

- council taxes;
- additional council taxes on State taxes and duties;
- council taxes and royalties;
- regional taxes and royalties;
- any other levy provided for by law.

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**SECTION C 3:**(1) A local authority may levy a tax, duty or fee only if such tax, duty or fee has been established by law, adopted by the deliberative body and approved by the competent authority.

(2) The rates and tariffs of local taxes and fees shall be fixed by the deliberative body of local authorities, in compliance with the ranges laid down by law.

**SECTION C 4:** (1) The taxation services of the State shall be responsible for the administration of all taxes devolved to local authorities.

(2) The tax revenue collected by the tax authorities on behalf of local authorities and public bodies shall be subject to a deduction of 10% to cover tax assessment and recovery costs. A separate instrument shall lay down the conditions for allocating such share.

**SECTION C 5:** To ensure the harmonious development of all local authorities, in accordance with the principle of solidarity, proceeds of some local taxes and duties may be subject to equalization based on the criteria and conditions laid down by the laws and regulations.

**SECTION C 6:**(1) Local taxes shall be levied and collected under the same conditions as State taxes, except as otherwise provided in this law.

(2) The State shall ensure that the annual local tax yield corresponds to a proportional rate set as a ratio of the level of its tax resources. To this end, financial

services of the State involved in the fiscal management of local authorities shall be bound to collect the local taxes falling within their competence with the same efficiency as for State taxes.

## PART II COUNCIL TAXES

**SECTION C 7:** (1) Proceeds of council taxes collected by the State shall be derived from:

- business licence tax;
- licence fees;
- comprehensive tax;
- land tax;
- immovable property conveyance fee;
- motor vehicle stamp duty;
- forest royalty;
- stamp duty on advertising;
- tourist tax;
- special excise duty to finance waste collection on behalf of regional and local authorities.

(2) The tax revenue allocated to councils may be capped in the Finance Law, as and when necessary.

### CHAPTER I BUSINESS LICENCE TAX

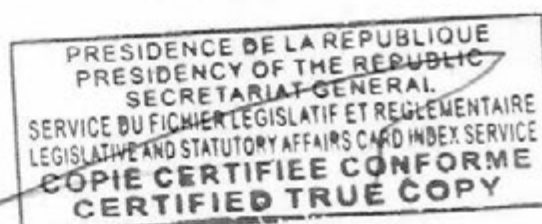
#### I- GENERAL PROVISIONS

**SECTION C 8:** Any natural or legal person of Cameroonian or foreign nationality who engages in an economic, commercial or industrial activity in a council, or who practices any other profession not included in the exemptions provided for in this law, shall be liable for the business licence tax, hereinafter referred to as "the licence tax".

**SECTION C 9:** Only the actual or habitual practice of the profession and the financial gain therefrom shall be liable for the business licence tax.

**SECTION C 10:** (1) The business licence tax assessment shall be based on the taxpayer's declared turnover for the last financial year ended.

(2) The activities listed in Annex I shall of right be liable to pay the business licence tax, irrespective of turnover.



## II- EXEMPTIONS AND WAIVERS

### i. EXEMPTIONS

**SECTION C 11:** The following shall not be liable for the business licence tax:

1. the State, local authorities, public establishments and government agencies, for cultural, educational, health, social, sporting or tourist activities carried out by them, irrespective of turnover tax status;
2. hawkers, whether on the street, public places or in flower or grocery markets;
3. street vendors of newspapers and periodicals, excluding other stationery, provided their activity has been duly declared in accordance with the law in force;
4. business associates in a partnership, joint stock or limited liability company;
5. songwriters;
6. savings and insurance funds administered free of charge and mutual assistance schemes, provided they are duly authorized and operate in accordance with their corporate purpose;
7. army canteen managers, provided they do not sell alcoholic beverages to the public;
8. hospitals run by religious bodies or non-profit organizations;
9. producers, farmers and/or stockbreeders with a turnover of less than 10 million CFAF from the sale of crops and fruit from the land they own or work, or from the sale of livestock they breed, rear or fatten;
10. company shops, farmers' unions and consumer cooperatives, provided they do not have shops and restrict themselves to grouping together the orders of their members and distributing in their shops the commodities, products or goods ordered;
11. private institutions for the reception and vocational training of poor children;
12. school facilities;
13. explorers and hunters;
14. fishermen and registered seafarers personally engaged in fishing and selling their own catch;
15. persons liable for the comprehensive tax;
16. canoe operators other than those using a motor or steam vessel;
17. farmers selling firewood harvested exclusively from land cleared for farmland;
18. salt marsh owners or farmers;
19. landlords or tenants who inadvertently let part of their personal dwelling as furnished accommodation, where such letting is not on a regular basis.
20. wage and salary earners solely in respect of their paid employment;

21. rural development cooperative societies and agricultural mutual benefit and credit schemes operating in accordance with their purpose;
22. cooperative and/or their unions as well as common initiative groups (CIGs) seeking to:
  - (a) engage in or facilitate the production, preservation or sale of agricultural products harvested exclusively on farms owned by partners; or
  - (b) provide their members with farm equipment, machinery and tools for their own use.
23. whether paid by commission or fixed salary, provided they have no trading character independent of their principals, commercial and industrial salespersons, whether or not they work for one or more companies, whether or not they are remunerated by means of discounts or fixed fees, provided they do not have a professional personality independent of that of the traders whose products they market.

### **ii-TEMPORARY EXEMPTION**

**SECTION C 12:** (1) New enterprises shall be exempt from the business licence tax for a period of 12 (twelve) months.

(2) The period mentioned in (1) above shall be extended by 12 (twelve) months for enterprises that are members of approved management centres.

### **III- RATES**

**SECTION C 13:** (1) The business licence tax shall be paid by applying a rate to the turnover of the taxpayer for the previous financial year, fixed as follows:

- 0.159% of the turnover of large enterprises, for a minimum contribution of 5000000 CFAF and a maximum contribution of 2.5 billion CFAF;
- 0.283% of the turnover of medium-size enterprises, for a minimum contribution of 141500 CFAF and a maximum contribution of 4500000 CFAF;
- 0.494% on the turnover of small enterprises, for a minimum contribution of 50000 CFAF and a maximum contribution of 140000 CFAF.

(2) The amount of the business licence tax calculated according to the conditions set out in (1) above shall, in addition to the principal amount of the business licence tax, include the local development tax, the additional council tax for consular chambers and the audio-visual fee. The said amounts shall be paid to each beneficiary in accordance with the rates and procedures laid down by the instruments in force.

**SECTION C 14:** (1) The business licence tax shall be assessed on the basis of the taxpayer's total turnover.

(2) For taxpayers with more than one establishment, the business licence tax shall be assessed on each establishment in proportion to its turnover.



#### **IV- SPECIAL PROVISIONS**

**SECTION C 15:** (1) The business licence tax shall be assessed taking into account the following specific conditions:

1. Where there is no accounting data to enable the turnover of any commercial activity to be accurately assessed, such activity shall be deemed to be equivalent to ten times the stock recorded valued at its selling price. However, the inspector or controller shall be entitled to assess the business licence tax by comparison with a similar establishment.
2. Under no circumstances shall the imports or exports effected by a bank, branch of a bank or body acting as a commission merchant or forwarding agent, exempt customers from the import or export business licence tax. However, a trader whose transactions of this nature do not amount to 10 million CFAFa year shall not be deemed to be an importer.
3. Import and export turnover shall be aggregated for the purpose of obtaining the business licence tax as an importer or exporter.
4. The business licence tax of a carrier shall not cover the itinerant trading operations of the carrier, the driver and his assistants, the shipowner, the master or the crew members.
5. Shipping companies and airlines whose vessels or aircraft call at Cameroon ports or airports shall be subject to the business licence tax only if they have an establishment in Cameroon.
6. Insurance companies represented in Cameroon without having an establishment in the country shall be subject to the business licence tax only at the registered office or principal establishment of the insurance agent representing them.

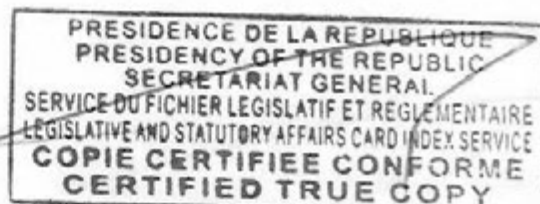
#### **V- ANNUAL NATURE OF THE BUSINESS LICENCE TAX**

**SECTION C 16:** The business licence tax shall be payable for the whole year by any person engaged in a taxable activity as at 1 January.

**SECTION C 17:** (1) Persons who commence an activity liable for the business licence tax in the course of the year shall be liable for this tax only from the first day of the month in which they commenced the activity, unless the nature of the activity is such that it cannot be undertaken throughout the year. In such a case, the business licence shall be due for the whole year, regardless of when the activity is started.

(2) The turnover to be taken into account for the assessment of the business licence shall be:

- for new activities, the turnover declared on the first day of commencement of the activity;
- for activities at least one year old, the turnover realised during the previous financial year



**SECTION C 18:** In the event of cessation of activity as a result of death, court ruling or petition in bankruptcy or owing to expropriation or expulsion, the business licence shall be due only up to the end of the current month. Write-off of the balance shall be granted at the request of the person liable within 3 (three) months of the event.

## **VI- OBLIGATIONS OF PERSONS LIABLE**

**SECTION C 19:** Taxpayers operating a business that requires a business licence must register their business in accordance with the Manual of Tax Procedures, even if they are exempt.

**SECTION C 20:** Taxpayers with more than one establishment must provide details on the turnover of each establishment and its location by council to the tax authorities before 15 January each year.

## **VII- ISSUANCE AND PAYMENT OF THE BUSINESS LICENCE**

**SECTION C 21:** Taxpayers subject to the business licence shall declare and pay their taxes in a lump sum:

- within 2 (two) months following the beginning of the financial year, in case of renewal of the business licence;
- within 2 (two) months following the expiry of the temporary exemption.

**SECTION C 22:** (1) The business licence shall be declared online using a form provided by the tax administration via the e-filing application.

(2) It must be paid by means of a tax assessment notice issued exclusively through the computerized system of the tax administration.

## **VIII- PENALTIES**

**SECTION C 23:** Any taxpayer that fails to pay the business licence tax within the prescribed time-limit, or fails to provide within the same period the information required for the business licence tax assessment, shall be liable for a penalty of from 10% to 30% of the tax due per month of delay.

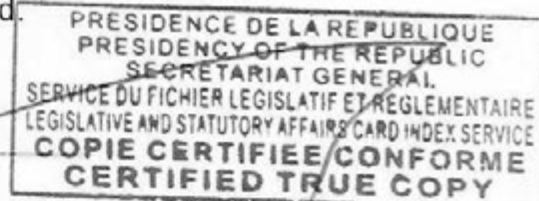
**SECTION C 24:** Any taxpayer engaged in an activity liable for the business licence tax and that fails to pay the relevant taxes shall be automatically assessed for the whole year and the tax payable shall an additional carry charge of 50% to 100% depending on whether or not the bona fides are established.

## **CHAPTER II** **LICENCE FEES**

### **I- GENERAL PROVISIONS**

**SECTION C 25:** Any natural or legal person engaged in the following activities shall be liable for licence fees:

- production or sale (wholesale or retail) of alcoholic or non-alcoholic beverages;
- production or sale of firearms, ammunition and explosives;



- gambling and entertainment activities.

**SECTION C 26:** (1) The following shall be considered as non-alcoholic beverages:

- non-alcoholic beer brewed from the fermentation of a wort made from malt, barley or rice, hops and water;
- cider, perry made from the fermentation of fresh apple and pear juice and, more generally, any fermented juice made from fresh fruit such as lemon, orange, pineapple, pumpkin, raspberry, pomegranate, cherry, redcurrant, with the exception of wine.

(2) Beers, wines, liqueurs and drinks other than those listed in the preceding sub-section shall be considered to be alcoholic beverages.

**SECTION C 27:** Games of chance and entertainment shall be games which, by whatever name they may be called:

- are based on the expectation of gain in kind or in cash that may be obtained through lottery or any other means;
- are intended solely for entertainment.

**SECTION C 28:** The following activities shall be exempt from licensing: the production and sale of mineral water, aerated water, whether or not flavoured, with non-alcoholic extracts, and the sale of fresh unfermented fruit juice, provided that such sales are made in an establishment other than one licensed for the sale of dutiable beverages.

**SECTION C 29:** (1) The business licence tax shall be personal and payable annually.

(2) It shall be payable per establishment according to the same rules as for the business licence tax or comprehensive tax.

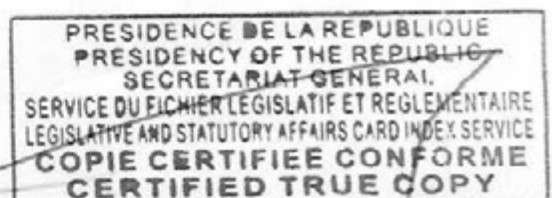
(3) The licence tax assessment shall be based on turnover.

**SECTION C 30:** (1) The liquor licence fee shall be:

- twice the amount of the business licence tax for non-alcoholic beverages;
- 4 (four) times the amount of the business licence tax for:
  - alcoholic beverages;
  - firearms, ammunition and explosives;
  - gambling and entertainment.

(2) However, for activities subject to a licence tax and falling within the scope of the comprehensive tax, the licence fee shall be:

- equal to the amount of the comprehensive tax for non-alcoholic beverages;
- twice the amount of the comprehensive tax for:
  - alcoholic beverages;
  - firearms, ammunition and explosives;
  - gambling and entertainment.





**SECTION C 31:** Where the sale of drinks is carried on concurrently with another business in the same establishment, the turnover to be considered for assessment of the licence fee shall be that declared for the sale of drinks.

**SECTION C 32:** (1) Off-licence dealers may not sell quantities of less than one litre, except in sealed bottles bearing a mark of origin. Otherwise, they shall be considered to be on-licence dealers.

(2) Whoever allows or tolerates the consumption of take-away drinks in his establishment or on his veranda shall also be considered to be an on-licence dealer.

**SECTION C 33:** Where the operations carried out in the same establishment could give rise to different licences, such establishment shall be subject to the highest licence tax for all the operations carried out therein.

**SECTION C 34:** For the purpose of assessing turnover for the liquor licence, any free distribution of drinks, commercial discounts, commercial operations or transactions giving rise to barter or exchange, or any drinks set aside for personal consumption shall be deemed to be a sale.

**SECTION C 35:** (1) Payment of the liquor licence fee shall be separate from the payment of the business licence or comprehensive tax, and the assessment of the one shall not constitute an exemption from payment of the other.

(2) The sale of drinks concurrently with another business shall give rise to payment of the liquor licence fee as well as the business licence or comprehensive tax for the other business.

**SECTION C 36:** (1) All provisions pertaining to the payment of the business licence or the comprehensive tax, and bearing on the principles, the concept of establishment, the returns to be filed, their verification and assessment shall apply to the payment of liquor licence fees.

(2) Whoever sells beverages subject to a licence fee without authorization or carries on a business subject to a higher tax than that initially levied shall be automatically assessed for the whole year, or for the difference between the actual amount due and the amount already paid.

## **II- LIQUOR LICENCE FEE RATES**

**SECTION C 37:** Liquor licence fee rates are shown in the following table:

Type of Activity		Activities Liable for Business Licence Tax	Activities Liable for Comprehensive Tax
Liquor Licence Class	Basic Element	Business Licence Tax	Amount of Comprehensive Tax
Class 1	Non-alcoholic beverages	2 times the amount of business licence tax	Equal to the amount of comprehensive tax

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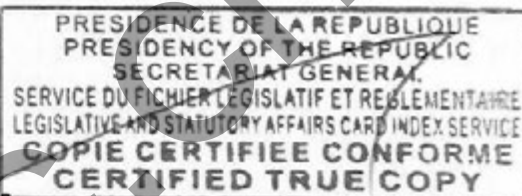
Class 2	<ul style="list-style-type: none"> <li>- Alcoholic beverages;</li> <li>- Firearms, ammunition and explosives</li> <li>- Gambling and entertainment</li> </ul>	4 times the amount of business licence tax	2 times the amount of comprehensive tax
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### **CHAPTER III** **COMPREHENSIVE TAX**

**SECTION C 38:** (1) A comprehensive tax is hereby instituted in full discharge of payment of the business licence tax, the value added tax, the personal income tax for industrial and commercial profits (ICP) and agricultural profits (AP).

(2) Without prejudice to the provisions of (1) above, taxpayers subject to the comprehensive tax regime shall remain liable for:

- taxes and service fees;
- liquor licence fee;
- withholding taxes;
- tax and employer charges on their employees.



(3) Persons liable for the comprehensive tax shall remain subject to the annual filing requirements set out in Section 74 of the General Tax Code.

#### **I- PERSONS LIABLE**

**SECTION C 39:** Taxpayers engaged in a commercial, industrial, handicraft or agro-pastoral activity, not subject to assessment based on actual earnings, with an annual turnover excluding taxes of less than 50 000 000 CFAF shall be liable for the comprehensive tax.

#### **II- RATES**

**SECTION C 40:** (1) The comprehensive tax shall be assessed on the basis of annual turnover excluding taxes as follows:

Class	Turnover Brackets (CFAF)	Amount Payable(CFAF)
1.	Below 500 000	20000
2.	Equal to or above 500 000 and below 1 million	30000
3.	Equal to or above 1 million and below 1.5 million	40000
4.	Equal to or above 1.5 million and below 2 million	50000
5.	Equal to or above 2 million and below 2.5 million	60000
6.	Equal to or above 2.5 million and below 5 million	150000
7.	Equal to or above 5 million and below 10 million	300000

8.	Equal to or above 10 million and below 20 million	500000
9.	Equal to or above 20 million and below 30 million	1000000
10.	Equal to or above 30 million and below 50 million	2000000

(2) For taxpayers liable for the comprehensive tax regime who are required to keep accounts, the comprehensive tax rates referred to in (1) above shall be reduced by half where they are registered in an approved management centre.

### **III- DISCHARGE TAX DECLARATION AND ASSESSMENT**

**SECTION C 41:**(1) Any taxpayer liable for the comprehensive tax shall submit against a receipt to the taxation centre of the place of assessment, no later than 15 March of each year, a detailed declaration of income earned during the previous financial year, on a form provided by the Tax Administration.

(2) Without prejudice to the provisions of (1) above, the comprehensive tax shall be paid quarterly, within 15 days of the end of each quarter, electronically according to the format prescribed by the Tax Administration.

(3) Any taxpayer that has several establishments within the territory of several taxation centres, must, in addition to filing quarterly tax returns with each of the taxation centres, submit a summary statement of turnover for each establishment to the taxation centre with jurisdiction over principal establishment.

(4) The annual summary statement shall be subject to adjustment, where necessary.

**SECTION C 42:** (1) The comprehensive tax shall be paid per establishment where different activities are carried out by the same taxpayer.

(2) It shall be paid quarterly within 15 (fifteen) days of the end of each quarter by electronic means, in accordance with the model prescribed by the Administration.

### **IV- OBLIGATIONS OF TAXPAYERS**

**SECTION C 43:** (1) Taxpayers liable for the comprehensive tax, even where exempted, shall be required to comply with the registration requirements set out in the Manual of Tax Procedures.

(2) Any taxpayer liable for the comprehensive tax must, on request, provide the competent authorities with evidence of tax compliance by presenting a valid tax clearance certificate.

**SECTION C 44:** (1) Taxpayers liable for the comprehensive tax regime with a turnover equal to or greater than 10000000 (ten million) CFAF shall be required to

keep accounts in accordance with the minimum accounting system provided for in the OHADA Uniform Act on Accounting Law and Financial Reporting.

(2) The accounting data referred to in (1) above shall be presented at the request of the tax authorities.

## **V- PENALTIES**

**SECTION C 45:** Failure to pay comprehensive tax within the time limits specified above shall lead to closure of the business (es) and a penalty of 50% of the tax amount due, without prejudice to other penalties.

**SECTION C 46:** (1) Failure to present a tax clearance certificate shall lead to closure of the business and a fine of 25000 (twenty-five thousand) CFAF.

(2) However, failure by street vendors and hauliers to provide evidence of tax compliance shall result in seizure of non-perishable movable goods or vehicles and their retention at the council impound, in accordance with the relevant rules and procedures.

**SECTION C 47:** Failure by taxpayers liable for comprehensive tax to keep accounts shall result in closure of the business and a tax penalty of 1 (one) million CFAF.

**SECTION C 48:** Where positive data indicate that a taxpayer liable for comprehensive tax has a turnover of more than 50 million CFAF, such taxpayer shall be liable for business licence tax and assessed based on actual earnings.

## **CHAPTER IV** **PROPERTY TAX**

### **I- SCOPE**

**SECTION C 49:** (1) Property tax shall be levied annually on built-on and non-built-on estates found in a council under the following conditions:

- for property on built-on estates that benefit from infrastructure and services such as road networks, asphalted roads, water, electricity, and telephone services;
- for property on non-built-on estates when they are located in headquarters of administrative units.

(2) Property tax shall also be applicable to land located in urban peripheries.

(3) Natural and legal persons who own built-on and non-built-on estates, including de facto owners, shall be liable for property tax.

(4) Where a building is rented under a long, building or rehabilitation lease, or subject to an authorization of temporary occupation of public land constituting a right in rem, the property tax shall be issued in the name of the long, building or rehabilitation lessees, or authorization holder.

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## **II- EXEMPTIONS**

**SECTION C 50:** (1) The following properties shall be exempted from the property tax:

- property belonging to the State, local authorities and public establishments which are not of an industrial or commercial nature;
- property belonging to public and private hospitals and schools;
- property belonging to denominational, cultural or charity organizations recognized as being in the public interest, where such property is used for non-profit purposes;
- industrial, agricultural, livestock and fishery enterprises regarding buildings used as factories, sheds or warehouses, excluding office buildings erected thereon;
- property belonging to international organizations which have signed headquarters agreements with Cameroon;
- property belonging to diplomatic missions subject to reciprocity;
- property belonging to clubs, approved sports associations or bodies, those used for sporting activities, as well as sports facilities;

(2) Land used exclusively for agricultural, livestock and/or fishing purposes exclusively shall also be exempted.

## **III- TAXABLE EVENT AND DUE DATE**

**SECTION C 51:** (1) Owners and de facto owners of built-on or non-built-on estates shall be liable for property tax.

(2) Property tax shall be due on the 1 January of each fiscal year. It shall be voluntarily settled no later than 30 June by the tax payer or trustee thereof, or on the basis of a pre-filled return.

## **IV- BASIS OF ASSESSMENT**

### **i-TAX BASE**

**SECTION C 52:** The basis of assessment of the property tax shall be the value of lands and buildings declared by the owner. The value per zone shall be fixed by a separate instrument.

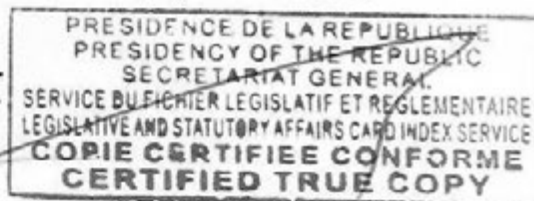
In the event of failure to file returns or of reduction, the administrative value of the property fixed in accordance with the provisions of Section 546 (a) of this General Tax Code shall serve as the basis of assessment.

### **ii-TAX RATES**

**SECTION C 53:** Property tax rates per zone shall be fixed by a separate instrument.

## **V- PLACE OF ASSESSMENT AND PROCEDURE**

**SECTION C 54:** (1) Property tax returns shall be filed and the tax paid at the Taxation Centre under whose territory the property is located.



(2) However, companies under a specialized management unit shall file their tax returns and pay their taxes there.

## **VI- MISCELLANEOUS PROVISIONS**

**SECTION C 55:** (1) Deeds relating to mortgages, transfers of ownership or use of immovable property cannot be registered without proof of due payment of property tax.

(2) Any entry in the land register shall be subject to presentation of a receipt for payment of property tax or a certificate of exemption issued by the competent tax authority.

(3) Persons liable for or exempt from property tax shall be bound to deposit a duplicate of the land title deeds, building permits, building estimates and other similar documents with the competent tax service within one month of their issuance.

(4) The services issuing the above documents shall be bound to send copies to the competent tax service within three months of their issuance.

(5) Where the above documents are drawn up in the name of an authority, the co-owners shall be jointly and severally liable for payment of the tax assessed in the name of their representative. The same procedure shall apply to joint ownership property.

**SECTION C 56:** The procedure of assessment, control, collection and litigation, as well as the general obligations and sanctions applicable to the property tax are set out in the Manual of Tax Procedures.

## **CHAPTER V: PROPERTY TRANSFER TAX**

**SECTION C 57:** A property transfer tax shall be introduced for the benefit of Councils as provided for in the General Tax Code and applicable as follows:

a) **At 10% interim rate:**

- deeds and transfers of built-on urban property.

b) **At 5% medium rate:**

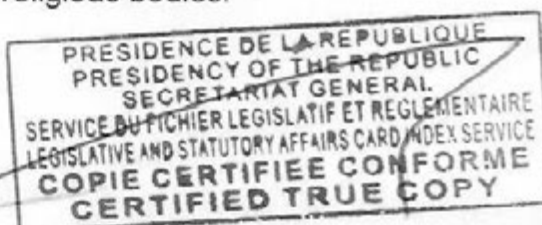
- deeds and transfers of non-built-on urban property and built-on rural property.

c) **At 2% reduced rate:**

- deeds and transfers of non-built-on urban property.

d) **At 1% super reduced rate:**

- notwithstanding the provisions of Article 344 of the General Tax Code, deeds and transfers of property to associations recognized as being of public utility and duly authorized religious bodies.



**CHAPTER VI:**  
**CAR STAMP DUTY**

**SECTION C 58:** A stamp duty shall be levied on motor vehicles and two- or three-wheel motor vehicles in circulation on Cameroonian territory.

**SECTION C 59:** The following shall be exempted from automobile stamp duty:

- non-motorized two- or three-wheel vehicles;
- motorized three-wheel vehicles for the physically challenged;
- vehicles whose owners benefit from diplomatic or consular privileges, as well as vehicles with temporary admission used exclusively for international cooperation projects;
- test vehicles with "WG" registration;
- vehicles in transit or with "WT" registration;
- law enforcement vehicles with Armed Forces, Gendarmerie and National Security number plates;
- ambulances;
- vehicles registered abroad whose owners hold passports with a tourist visa for a period of three months or less or an authorization to travel on Cameroonian territory for a period of three months or less, issued by the Road Traffic Department;
- government vehicles.

**SECTION C 60:** Stamp duty shall be paid annually and the tax period shall run from 1 January of each year to 31 December of the same year.

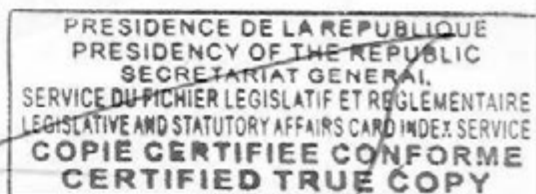
**SECTION C 61:** (1) The rates of stamp duty on motor vehicles shall be fixed as follows:

**a. For public passenger and goods transport vehicles:**

- vehicles from 2 to 7 hp..... 15 000 CFAF;
- vehicles from 8 to 13 hp.....25 000 CFAF;
- vehicles from 14 to 20 hp..... 50 000 CFAF;
- vehicles of above 20 hp.....150 000 CFAF.

**b. For other vehicles:**

- vehicles from 2 to 7 hp..... 30 000 CFAF;
- vehicles from 8 to 13 hp.....50 000 CFAF;
- vehicles from 14 to 20 hp.....75 000 CFAF;
- vehicles of above 20 hp.....200 000 CFAF.



(2) The application of the tariffs provided for in (1) above shall be subject to the presentation of a transport licence duly issued by the competent authority.

**SECTION C 62:** (1) Motor stamp duty shall be collected by insurance companies when third-party liability insurance policies are taken out.

(2) Insurance companies shall deduct motor stamp duty at the rates set

out in Article 597 of the General Tax Code from the first payment of the insurance premium during the year, whether such payment is partial or total.

(3) When the motor stamp duty shall be collected, the insurance company must issue a certificate of payment, generated by the computer system of the tax authorities.

(4) The motor stamp duty collected shall be declared and paid to the Tax Collector of the Taxpayer's Centre where the insurance company is based, by the 15th of the month following the month of payment by the insured.

**SECTION C 63:** (1) Insurance companies shall be required, under penalty of fine provided for in Article L 104 of the Manual of Tax Procedures, to attach to their annual returns a list of their intermediaries, specifying their name or company name, unique identification number, address and location.

(2) Failure to issue a car stamp duty payment certificate from the computer system of the tax authorities shall attract the fine provided for in Article L 104 (1) of the Manual of Tax Procedures.

**SECTION C 64:** The rates of stamp duty on motorcycles shall be fixed as follows:

- two-wheel motorcycle ..... 10 000 CFAF;
- three-wheel motorcycle.....15 000 CFAF.

**SECTION C 65:** (1) Vehicle tax for motorcycles shall be deducted in a single payment by the motorcycle dealers on behalf of their relevant taxation offices by the 15<sup>th</sup> of the month following that of the sale.

(2) However, vehicle tax of imported motorcycles by private individuals shall be calculated and collected by customs services.

**SECTION C 66:** Notwithstanding the provisions of Sections 598a and 598b of the General Taxation Code, the tariffs and collection terms applied to motorcycles whose taxable power is equal to or more than 2 horse power shall be as those applied to vehicles.

**SECTION C 67:** Rules governing tax base, control, recovery, disputes including general conditions and sanctions applicable to vehicle tax shall be provided for by the Manual of Tax Procedures.

**SECTION C 68:** (1) Failure to present a payment receipt of the vehicle tax generated by the computerized system of the taxation services to agents in charge of control, shall be considered and punished as simple offence according to the provisions of Section 362 (b) of the Penal Code.

(2) Duly noted failure to pay the vehicle tax shall constitute a simple offence provided for and punished by Section 362 (c) of the Penal Code.



(3) In addition to the penal fine provided for in (1) above, the owner of the vehicle shall pay a fine as penalty plus the normal vehicle tax due.

**SECTION C 69:** Offences provided for in Section 601 of the General Tax Code shall be reported by agents of the Directorate General of Taxation specifically assigned to that end, insurance company employees in collaboration with taxation authorities and every other road traffic agent with legal powers to bring to book.

**SECTION C 70:** (1) Prosecution and proceedings shall be carried out pursuant to Section C 68 above.

(2) An additional fine shall be charged in case of non-payment of the vehicle tax by a vehicle owner or policy holder who have not taken out or renewed their insurance policy by the end of a financial year.

## **CHAPTER VII:** **ANNUAL FORESTRY ROYALTY**

**SECTION C 71:** (1) The annual forestry royalty shall be based on the surface area of logging licenses of all types, including sale of standing volume issued to specific development projects and shall comprise a floor price and a financial offer.

The floor price shall be fixed as follows:

- sale of standing volume: 2 500 CFAF/ha;
- concessions: 1 000 CFAF/ha.

Forestry royalty shall be paid in three equal instalments before the following deadlines:

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

(2) Where a logging license is issued for the first time after 30 June, annual forestry royalty shall be calculated on a pro rata temporis basis and shall be paid within 45 (forty-five) days following payment of the guarantee deposit.

(3) Annual forestry royalty shall also be paid monthly on the 15th of every month. The proceeds of the annual forestry royalty shall be shared as follows:

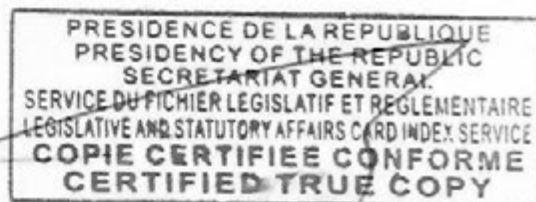
- State: ..... 50%;
- Councils: ..... 50%.

## **CHAPTER VIII:** **ADVERTISING TAX**

### **I-GENERAL PROVISIONS**

**SECTION C 72:** The following shall be subject to the advertising tax:

- bills;



- tracts and leaflets;
- billboards;
- newspaper, radio, movie, television advertising and vehicles with loud speakers;
- free distribution for commercial purposes;
- any other material or non-material medium.

**SECTION C 73:** The following shall mean:

- **poster:** advertisement engravings or inscriptions on paper, protected or not, posted for a period of 6 (six) months in public places or places open to the public, with or without payment of a fee or visible from a public place or on vehicles and without signs;
- **leaflets and flyers:** documents distributed free of charge to the public in public places or places open to the public, with or without payment of a fee, and which are not purely technical notices;
- **billboards:** advertisement engravings and inscriptions, illuminated or not, other than posters, installed in public places or places open to the public with or without payment of a fee, or visible from a public place or on vehicles and without signs.

**II- TARIFFS**

**SECTION C 74:** (1) Stamp duty shall be levied at a rate of 3% of the invoiced cost of advertising for each medium, whether locally printed or imported, with the exception of car advertising.

(2) For car advertising, stamp duty shall be fixed at 30 000 CFAF per month and per vehicle with PA system. This fee shall be 20 000 CFAF per month and per vehicle without PA system.

(3) For tobacco and alcoholic beverage advertising, including free distribution, stamp duty shall be levied at a rate of 15%.

(4) Illuminated plates and signs placed on commercial and industrial establishments for the purpose of locating them shall be excluded from payment of stamp duty on advertising.

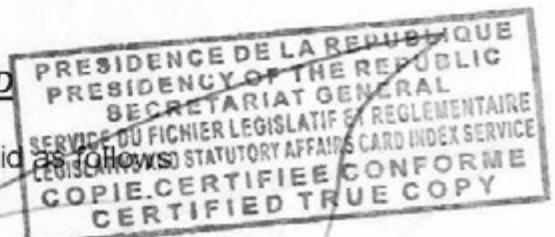
**III- COLLECTION METHOD**

**SECTION C 75:** - Stamp duty on advertising shall be paid as follows

**(1) Posters, leaflets and flyers:**

Payment of stamp duty on advertising by these media shall be deducted at source by companies in specialized management units and remitted to the relevant centre under the same conditions as other taxes, duties and fees.

Other advertisers shall declare and pay stamp duty on advertising to an advertising



agency, which shall be required to repay the amount of duty collected within 15 (fifteen) days of the month in which the advertisement duty was paid.

**(a) Posters, leaflets and flyers printed in Cameroon:** Printers of printed leaflets based and operating in Cameroon shall keep a register signed and initialed by the authority in charge of registration, in which they shall enter all printed posters and leaflets they have produced.

Posters, leaflets and flyers shall bear the name of the printer and their number in the printing register corresponding to the stamp collected.

**(b) Posters, leaflets and flyers printed outside Cameroon:** Prior to importation, users of these documents shall declare their type and quantity to the Tax Centre of their domicile or registered office.

Payment shall be made in the month of entry of the posters, leaflets or flyers into Cameroon at the Tax Centre that received the declaration prior to importation. Such documents shall not be used prior to the payment of the duties.

**(2) Billboards:** Companies and individuals in specialized management units that use billboards shall declare and pay stamp duty to their relevant tax centre under the same conditions as other taxes, duties and fees.

With the exception of the above-mentioned companies, other advertisers shall declare and pay the amount of stamp duty amount due to an advertising agency at the same time as the advertisement costs, with the latter being responsible for repaying the duties thus deducted within 15 (fifteen) days of the end of the previous month.

The above declaration shall mention:

**(a)** the purpose of the advertisement;

**(b)** the surname(s), first name(s), profession(s) or business name(s), domicile or registered office(s) of the person(s) or local authority(ies) for whose benefit the advertisement is being made, and, where necessary, of the advertising contractor;

**(c)** the precise location of the billboard.

**(3) Press advertisement:**

**(a) Newspapers printed in Cameroon:**

Publishers of newspapers printed in Cameroon shall collect the amount of stamp duty due at the same time as the price of the insertion, and remit it, on declaration, to the relevant Tax Centre at the same time as the spontaneous payment taxes, the collections made during the previous month.

For companies under specialized management units, stamp duty on advertisement shall be deducted at source at the time of insertion.

Stamp duties thus withheld shall be declared to and paid by the relevant tax centre under the same conditions as spontaneous payment taxes.



**(b) Newspapers published outside Cameroon but distributed in Cameroon:**

The insertion of an advertisement in a newspaper published outside Cameroon but distributed in Cameroon shall give rise to declaration and payment of stamp duty on the advertisement at the time of payment of the advertisement costs corresponding to such insertion.

**4) Radio and television advertisement:**

Radio and television stations shall collect the stamp duty due together with advertisement costs. They shall refund such duty to the Tax Reporting Centre upon declaration at the same time as the spontaneous payment taxes, the amount collected during the previous month.

For companies with specialized management units, stamp duties on advertisement shall be deducted at the source at the time of insertion.

The duties thus deducted shall be declared and paid in to the relevant tax centre under the same conditions as other taxes, duties and fees.

The declaration shall specify:

- the purpose of advertisement;
- the full name, address and location of the beneficiary of the advertisement;
- the unit or inclusive cost and the number of insertions;
- the duration, date or period of the insertion.

Radio and television stations shall keep a register signed and initialled by the office in charge of registration for purposes of checking the advertisement. The register shall indicate dues deducted for each insertion as well as references for payment receipts.

**5) Advertisement through cinema:**

Cinema hall operators shall collect the advertisement projection simultaneously with payable stamp duties.

They shall transfer such fees to the relevant Tax Centre upon declaration, simultaneously with the tax spontaneous payment and the amount collected during the previous month.

For companies with specialized management units, stamp duties on advertisement shall be deducted at source at the time of insertion.

The collected duties shall be declared and transferred to the relevant tax centre under the same conditions as other taxes, duties and fees.

This declaration shall specify:





- the purpose of the advertisement;
- the names, address and location of the beneficiary of the advertisement,
- the unit or inclusive cost and the number of projections;
- the duration, date or period of projection;
- any contract between the parties.

Cinema hall operators shall keep a register signed and initialled by the registration office that shall indicate the various projections conducted, their cost, the amount of charges collected and their payment references.

6) Advertisement using vehicles whether or not equipped with a PA system. Before using a vehicle equipped with a PA system authorized for advertising, the owner of the said vehicle shall make a declaration thereof.

The tax office shall issue a receipt to be presented at every tax inspection. The declaration shall specify:

- the names, address and location of the owner of the vehicle;
- the characteristics of the vehicle and date of first registration in Cameroon;
- the vehicle registration number;
- the date the vehicle equipped with PA system was put into service.

The stamp duties on advertisement using vehicles equipped with PA system or not on the bodywork shall be paid upon declaration by the proprietor:

- during the month following the quarter during which the vehicle was used for that purpose;
- during the first month of each quarter for subsequent payments.

The declaration shall be made at the Taxation Centre of the domicile or Head Office of proprietors.

#### **7) Advertising via non-material media**

For the collection of stamp duties for advertising via non-material media, advertisers shall make monthly declarations at the relevant taxation centre.

#### **8) Free distribution during trade promotion**

Stamp duties on advertisement shall be payable by companies during their free distributions at trade promotions. They shall be declared and transferred to their relevant taxation centre latest on the 15th of the month following the month during which distribution was carried out.



#### IV- SANCTIONS

**SECTION C 76:**(1) Any violation of the prescriptions relating to stamp duty on advertisement shall be punished with a fine and an additional fee, with a minimum amount equivalent to the applicable amount provided for the media concerned.

(2) The total absence of records or receipt as laid down in Article 592 of the General Tax Code shall be punished with a fine equal to 50 000 CFAF with a fee of 5 000 CFAF per day of delay until presentation of the register or receipt.

(3) Registers must be presented for approval, in the quarter following that during which they were advertised, under pain of a fine of 5 000 CFAF per approval.

(4) Each item in the register must include the references for payment of stamp duty on advertising, failing which the company shall be fined 2 000 CFAF per omitted reference.

Each poster, leaflet or flyer must bear the name of the printer and the serial number of the advertisement in its register, under pain of a fine of 2 000 CFAF per omission and per poster, leaflet or flyer.

(5) Any posters, leaflets or flyers found to be in breach of the law shall be seized on the basis of a report of the offence and destroyed within three months of their seizure, in the presence of a Commission whose setting up and functioning shall be laid down by regulation.

(6) Where a billposter is caught putting up posters in a public place or a place open to the public, he shall alone be liable for payment of the duties and penalties due.

#### CHAPTER IX: TOURIST TAX

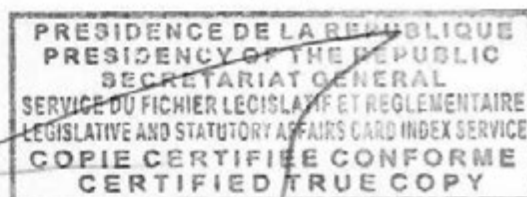
**SECTION C 77:** (1) A tourist tax shall be levied on overnight stays in any classified or unclassified tourist accommodation.

(2) Tourist tax shall be payable per guest and collected by the accommodation establishment: hotels, motels, inns and furnished service apartments.

(3) Tourist tax shall be paid monthly, by the 15<sup>th</sup> at the latest for transactions carried out during the previous month, to the tax office managing the accommodation establishment.

**SECTION C 78:** Tourist tax rates shall be fixed as follows:

- 5-star hotels: 5 000 CFAF per night;
- 4-star hotels: 4000 CFAF per night;
- 3-star hotels: 3000 CFAF per night;
- Furnished establishments and other lodging 2 000 CFAF per night;



- 2-star hotels: 1 000 CFAF per night;
- 1-star hotels and other unclassified accommodation establishments: 500 CFAF per night;

**SECTION C 79:** Proceeds of tourist tax shall be allocated as follows:

- State: 45%;
- Special Appropriation Account to Support the Development of Tourism and Leisure Activities: 35%;
- Municipality where the accommodation facility is located: 20%.

**SECTION C 80:** The procedure for controlling, collecting and disputing the tourist tax shall be laid down in the Manual of Tax Procedure.

### **CHAPTER X:** **SPECIAL EXCISE TAX FOR THE FINANCING OF GARBAGE DISPOSAL AND TREATMENT**

**SECTION C 81:** (1) A special excise duty is instituted to finance the removal and treatment of waste for the benefit of Regional and Local Authorities, at a rate of 1% of the taxable base of all imported goods, with the exception of duty-free imports provided for in Article 276 of the Customs Code of the Economic and Monetary Community of Central Africa (CEMAC).

(2) The conditions for distributing the proceeds of this duty shall be laid down by regulation.

### **PART III** **ADDITIONAL COUNCIL TAXES**

**SECTION C 82:** (1) Additional council taxes are hereby instituted on the following taxes and duties for the benefit of councils:

- personal income tax;
- company tax;
- value added tax (VAT);
- excise duties;
- special income tax;
- public procurement registration fees.



(2) Tax revenue allocated to councils may be capped in the Finance Law, where necessary.

**SECTION C 83:** (1) The rate of additional council taxes shall be 10% of the principal of the personal income tax, company tax and value added tax.

(2) The rate of the additional council tax shall be 5% of the principal of excise duty, the special income tax and public procurement registration fees.

(3) Additional council taxes shall be calculated both on the principal and on the tax increases to which they apply and shall vary according to the tax base components.

(4) The assessment, issuance and collection as well as proceedings and claims relating to additional council taxes shall be the same as for the taxes and duties used as basis.

**SECTION C 84:** Proceeds of additional council taxes shall be shared between the State and the body responsible for centralization and equalization, for redistribution to all councils in accordance with the criteria to be defined by a separate instrument or any other body responsible for the centralization and equalization, and councils and city councils in accordance with the terms and conditions laid down by regulation.

**SECTION C 85:** (1) The taxes levied as business licence tax and licence fees shall be increased by 3% on the principal by way of additional taxes for the benefit of consular chambers.

(2) The additional taxes paid in this respect by business or industrial enterprises, with the exception of those specified below, shall accrue to the Chamber of Commerce, Industries, Mines and Handicrafts. The additional taxes paid by forestry and agricultural enterprise shall be transferred to the Chamber of Agriculture, Livestock and Forestry.

(3) They shall distinctly figure on business licenses and permits. They shall be collected together with the principal.

#### **PART IV** **COUNCIL TAXES AND FEES**

#### **CHAPTER I** **LOCAL DEVELOPMENT TAX**

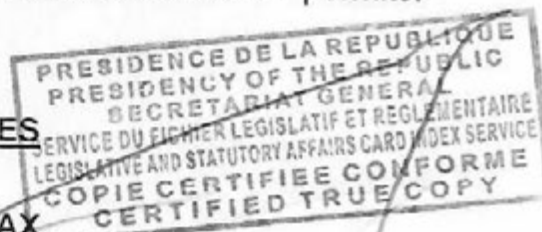
**SECTION C 86:** (1) A council tax known as the local development tax is established for the benefit of councils.

(2) Such taxes shall be collected for basic facilities and services provided to the public, in particular street lighting, sanitation, refuse collection, ambulance services, drinking water supply and electrification.

(3) Proceeds of the local development tax shall be devoted as a priority to the financing of the infrastructure referred to in the preceding sub-section.

(a) for public and private sector employees:

- basic monthly salary ranging between 62000 and 75000 CFAF: 3000CFAF/year;





- basic monthly salary ranging between 75001 and 100000 CFAF: 6000 CFAF/year;
- basic monthly salary ranging between 100001 and 125000 CFAF: 9000 CFAF/year;
- basic monthly salary ranging between 125001 and 150000 CFAF: 12000CFAF/year;
- basic salary ranging between 150001 and 200000CFAF: 15000 CFAF/year;
- basic monthly salary ranging between 200001 and 250000CFAF: 18000 CFAF/year;
- basic monthly salary ranging between 250001 and 300000 CFAF: 24,000 CFAF/year;
- basic monthly salary ranging between 300001 and 500000 CFAF: 27000 CFAF/year;
- basic monthly salary of more than 500000CFAF: 30000 CFAF/year.

**(b) for those liable for the discharge tax:**

- principal tax equal to or less than 30000 CFAF: 7500 CFAF/year;
- principal tax ranging between 30001 and 60000CFAF: 9000 CFAF/year;
- principal tax ranging between 60001 and 100000CFAF: 15000 CFAF/year;
- principal tax ranging between 100001 and 150000 CFAF: 22500 CFAF/year;
- principal tax ranging between 150001 and 200000 CFAF: 30000 CFAF/year;
- principal tax ranging between 200,001 and 300,000 CFAF: 45000 CFAF/year;
- principal tax ranging between 300001 and 400000 CFAF: 60000 CFAF/year;
- principal tax ranging between 400001 and 500000CFAF: 75000 CFAF/year;
- principal tax of more than 500000 CFAF: 90000 CFAF/year.

**SECTION C 87:** The local development tax shall be collected at the same time as the personal income tax, the comprehensive tax and the business licence tax.

**SECTION C 88:** The assessment, issuance, collection, time limits, penalties, judicial proceedings and claims related to the local development tax shall comply with the procedure applicable to taxes and duties on the basis of which they are assessed.



## CHAPTER II LOCAL STAMP DUTY

**SECTION C 89:** (1) A local stamp duty is hereby instituted.

(2) The local stamp duty shall be fixed at 500 CFAF. It shall apply to documents up to one A4 page in size, including:

- a copy or extract of civil status;
- legalization or material certification of signature or document;
- suppletive judgment
- power of attorney;
- invoices from service providers to regional and local authorities;
- any request submitted to the officials of regional and local authorities.

(3) Any document larger than the above basic size shall be liable for payment of a stamp duty of 1000 CFAF.

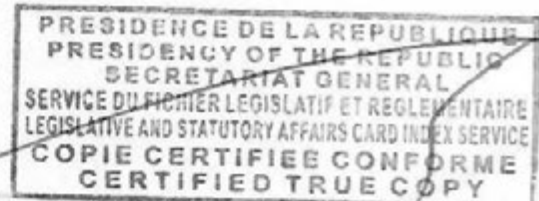
## CHAPTER III FEES

### I- GENERAL PROVISIONS

**SECTION C 90:** The municipal council may vote council levies for the council budget.

**SECTION C 91:** Council levies shall comprise:

- the cattle slaughter tax;
- impoundment fees;
- market fees;
- building permit or layout fees;
- parking, parking lot and quay occupancy fees;
- council excise duty on polluting activities.



### II- CATTLE SLAUGHTER TAX

**SECTION C 92:** The slaughter tax shall be paid by the butcher for livestock killed in slaughterhouses constructed or managed by council.

**SECTION C 93:** The maximum rates of the slaughter tax shall be fixed as follows:

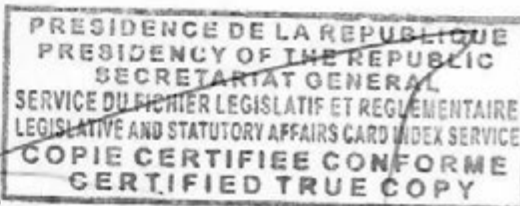
- bovine and equine livestock: 2500 CFAF per head;
- porcine livestock: 1500 CFAF per head;
- ovine and caprine livestock: 1000 CFAF per head;
- poultry and rabbits: 250 CFAF per head.

**SECTION C 94:** (1) The slaughter tax shall be calculated and collected by State tax authorities.

(2) It shall be paid by the butcher prior to slaughter.

(3) In the event of fraudulent slaughter, the following penalties shall be imposed per head of stock killed, without prejudice to the penalties provided for by the regulations in force:

- 25000 CFAF for bovine and equine livestock;
- 15000 CFAF for ovine and caprine livestock;
- 1000 CFAF for poultry and rabbits.



### **III- IMPOUNDMENT FEES**

**SECTION C 95:** (1) Stray animals, vehicles and all unattended objects or in contravention of traffic regulations may be seized and impounded, from where they may be removed only on payment of impoundment fees.

(2) Such fees may be collected only insofar as the animals, vehicles and other objects found on the public highway are effectively kept by the council.

**SECTION C 96:** (1) The rates of impoundment fees shall be fixed within the following maximum limits:

- heavy livestock: from 20000 CFAF to 50000 CFAF per head and per day;
- small livestock: from 5000 CFAF to 15000 CFAF per head and per day;
- pets: from 5000 CFAF to 10000 CFAF per head per day;
- heavy vehicles and machines: from 50000 CFAF to 100000 CFAF per vehicle per day;
- other vehicles: from 5000 CFAF to 25000 CFAF per vehicle per day;
- motorbikes: from 5000 CFAF to 20000 CFAF per motorbike per day;
- other objects: from 2000 CFAF to 5000 CFAF per object and per day.

(2) Impoundment fees shall be collected by the State tax authorities.

(3) The council may auction the animals, vehicles or objects that have not been claimed following a notification 30 (thirty) days following impoundment, in accordance with the regulations in force. The proceeds of the auction shall also be collected by the State tax authorities.

### **IV- MARKET FEES**

**SECTION C 97:** (1) Market fees shall be collected from regular traders and occasional vendors occupying a place in any market within the jurisdiction of a council.

(2) The rates of such fees shall be fixed taking into account differences in standard of living, specialization of the markets concerned and distance from major supply centres. Market fees must be the same for all traders, whether or not resident in the locality, and any differences in rates shall be based solely on the area occupied.

**SECTION C 98:** (1) The municipal council shall set the fixed monthly fees applicable to permanent shops or stands built in markets.

(2) Shops or stands may be allocated by competitive bidding or direct negotiation.

**SECTION C 99:** (1) A contract must be signed between the permanent shop or stand occupant and the council. The contract must include the following information:

- tenant identity;
- occupant's unique identification number;
- market location (town, neighbourhood and locality);
- cadastral reference of market;
- shop number;
- surface area of premises;
- amount of monthly fee;
- lease duration;
- business type.



(2) Subletting shall be strictly forbidden. It shall be punishable by a penalty of 200% (two hundred percent) of the fees due without prejudice to administrative sanctions and legal proceedings.

**SECTION C 100:** (1) Council shop rental rates in markets shall be as follows:

No.	Range of surface areas occupied by council shops	Range of monthly rents for council shops
1	Up to 4 m <sup>2</sup>	From 5000 CFAF to 10000 CFAF per month
2	From 4.01 m <sup>2</sup> to 6 m <sup>2</sup>	From 10001 CFAF to 15000 CFAF per month
3	From 6.01 m <sup>2</sup> to 8 m <sup>2</sup>	From 15001 CFAF to 20000 CFAF per month
4	From 8.01 m <sup>2</sup> to 10 m <sup>2</sup>	From 20001 CFAF to 25000 CFAF per month
5	From 10.01 m <sup>2</sup> to 12 m <sup>2</sup>	From 25001 CFAF to 30000 CFAF per month
6	From 12.01 m <sup>2</sup> to 14 m <sup>2</sup>	From 30001 CFAF to 35000 CFAF per month
7	From 14.01 m <sup>2</sup> to 16 m <sup>2</sup>	From 35001 CFAF to 40000 CFAF per month
8	From 16.01 m <sup>2</sup> to 18 m <sup>2</sup>	From 40001 CFAF to 45000 CFAF per month
9	From 18.01 m <sup>2</sup> to 20 m <sup>2</sup>	4 From 5001 CFAF to 50000 CFAF per month
10	From 20.01 m <sup>2</sup> to 22 m <sup>2</sup>	From 50001 CFAF to 55000 CFAF per month
11	From 22.01 m <sup>2</sup> to 24 m <sup>2</sup>	From 55001 CFAF to 60000 CFAF per month
12	More than 24 m <sup>2</sup>	From 60001 CFAF to 70000 CFAF per month

(2) Failure to pay a term of shop rent after 15 days' notice will result in the shop being sealed, in accordance with the regulations in force.



(3) The seals may be removed only upon payment of a penalty of 5 000 CFAF in addition to the sums owed.

**SECTION C 101:** (1) The sale of goods on pavements and other public spaces, outside market places, shall be prohibited.

(2) Where the competent council establishes the occupation of pavements and other public spaces, the goods shall be impounded.

**SECTION C 102:** Rents of market spaces shall be calculated and collected by State tax authorities.

#### **V- BUILDING PERMIT OR LAYOUT FEES**

**SECTION C 103:** Building permit or layout fees shall be levied on all buildings constructed in the council headquarters or in suburbs forming part of an approved town plan.

**SECTION C 104:** (1) The rate of building permit or layout fees voted by the municipal council for the budget shall be fixed at 1% of the value of the building.

(2) It shall apply to major renovation works as well as new buildings.

(3) The amount of the fees shall be based on an estimate approved by the technical services of the council or, where applicable, those acting in lieu thereof.

**SECTION C 105:** (1) Any execution of work without prior payment of fees shall render the builder liable for a penalty equal to thirty percent (30%) of the fees due. The penalty shall be paid to the council. It shall not exempt the offending party from payment of the main building permit taxes.

(2) Failure to obtain the building or layout permit shall not lead to demolition of the building, save in the cases referred to in Section 125 of Law No. 2004 of 21 April 2004 governing town planning in Cameroon.

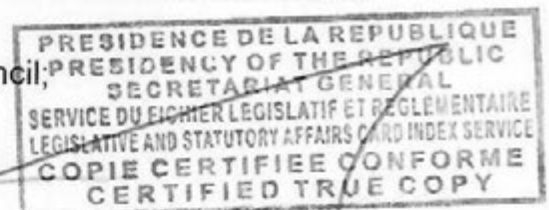
**SECTION C 106:** The building permit tax shall be collected by the tax authorities. Issuance of the building permit shall be subject to payment of the tax.

#### **VI- PARKING SPACE, PARKING LOT AND DOCK OCCUPANCY FEES**

**SECTION C 107:** (1) The following parking lot, parking area and quay occupancy fees may be levied on private or commercial vehicles for the benefit of the council budget:

- parking spaces constructed and marked by the council;
- parking lots;
- bus stations, loading or off-loading docks.

(2) Parking lots provided for government services shall not be liable for parking space, parking lot or dock occupation fees.



(3) Administrative vehicles, ambulances and law enforcement vehicles with army, gendarmerie and national security plates shall also be exempt from parking space, parking lot and dock occupancy fees.

**SECTION C 108:** (1) The rates of fees shall be fixed as follows:

(a) parking fees:

- 100 CFAF per hour;
- 500 CFAF per day and per parking space;
- 15000 CFAF per month and per parking space.

(b) parking lots:

- cars and vans: 1000 CFAF per day;
- trucks and buses: 2000 CFAF per hour;

(c) bus stations and landing stages:

- bus station: 250 CFAF per loading.
- landing stages:
  - non-motorized boats: 200 CFAF per loading;
  - motorized boats with less than 10 seats: 500 CFAF per loading;
  - motorized boats with more than 10 seats: 1000 CFAF per loading.



**SECTION C 109:** (1) The above fees shall be paid in advance to State tax authorities on behalf of the council that built the facility, against an electronic receipt.

(2) Quay tickets in particular shall be paid exclusively to the council where loading takes place.

**SECTION C 110:** Failure to pay the above mentioned fees shall entail payment of a fine of 100% of the amount of the principal due.

## **VII- COUNCIL EXCISE DUTIES ON POLLUTING ACTIVITIES**

**SECTION C 111:** A council excise duty is to be instituted for councils for the following polluting activities:

- livestock transit and transhumance from neighbouring countries;
- transportation of quarry products;
- harvesting of products from non-council and non-community forests;
- any activity likely to degrade public roads and/or pavements.

**SECTION C 112:** (1) The rates of council excise duties shall be as follows:

### **A- Transit and transhumance**

(2) Transit fees shall be as follows:

- bovine and equine livestock: 1000 CFAF to 2000 CFAF per head and per council;
- ovine and caprine livestock: between 500 CFAF to 1000 CFAF per head and per council;
- poultry and rabbits: 250 CFAF to 500 CFAF per head and per council.

(3) Where the herds in transit stay for more than 15 days on the territory of the same council, they shall, save in case of force majeure, be considered to be on transhumance therein with effect from the 16th day.

(4) Transit tax rates shall be fixed as follows:

- bovine and equine livestock: 1000 FCFA to 2000 FCFA per head and per council;
- ovine and caprine livestock: 500 FCFA to 1000 FCFA per head and per council;
- poultry and rabbits: 250 FCFA to 500 FCFA per head and per council.

### **B- Transportation of quarry products**

Rates for the transportation of quarry products shall be as follows:

- vehicles of less than 6 tonnes: 1000 FCFA per truck and per trip;
- vehicles of 6 to 10 tonnes: 2000 FCFA per truck and per trip;
- vehicles of more than 10 tonnes: 3000 FCFA per truck and per trip.

### **C- Collection of products**

The fee for the collection of products from non-council forests shall be 2 000 CFAF per m<sup>3</sup> and paid by the owner of the products collected.

### **D- Damage of public roads and/or pavements**

(5) The public road and/or pavement damage fee shall be payable by concession holders and other contractors carrying out work on public roads, and by operators of machines not fitted with pneumatic tyres, where such work and the movement of such machines cause damage to the road and/or pavement.

(6) The rates for the damage of public roads and pavements shall be as follows:

(a) earthworks, piping and other damage:

- asphalt gravel road: 90000 CFAF to 200000 CFAF per m<sup>2</sup>;
- bitumen-coated road: 45000 CFAF to 100000 CFAF per m<sup>2</sup>;
- earth road: 15000 CFAF to 50000 CFAF per m<sup>2</sup>;
- pavement: 15000 CFAF to 50000 CFAF per m<sup>2</sup>.

**(b) Damage caused by tracked machines:**

- bitumen-coated road: 50000 CFAF to 100000 CFAF per m<sup>2</sup>;
- earth road: 20000 CFAF to 50000 CFAF per m<sup>2</sup>;
- pavement: 20000 CFAF to 50000 CFAF per m<sup>2</sup>.

(7) Offences responsible for the execution of piping or earthworks and the movement of the machines referred to in (1) above without the prior authorization of the council shall be liable for a fine of 100% (one hundred per cent) of the principal amount due, without prejudice to the penalties provided for by the laws and regulations in force.

**SECTION C 113:** Excise duties on polluting activities shall be collected by the State tax authorities, with the assistance of representatives of traditional authorities and decentralized State services, where necessary.

**PART V**

**SPECIAL PROVISIONS APPLICABLE TO COUNCILS AND CITY COUNCILS**

**CHAPTER I**

**CONDITIONS FOR THE ALLOCATION OF COUNCIL TAXES**

**I- PROPERTY TAX**

**SECTION C 114:** (1) Eighty percent (80%) of the proceeds of property tax shall be allocated to councils in accordance with the provisions of Book 1 of the General Tax Code.

(2) The share of property transfer fees payable to councils shall be broken down as follows:

- 80% as withholding tax payable to the council;
- 20% as the balance centralized by the body responsible for centralization and equalization within the framework of inter-council cooperation.

**II- REAL ESTATE TRANSFER FEES**

**SECTION C 115:** (1) Eighty percent (80%) of the proceeds of the property transfer fees provided for in Book 1 of the General Tax Code shall be paid to councils.

(2) The share of property transfer fees payable to councils shall be broken down as follows:

- 80% as deduction at source for the council;
- 80% as the balance centralized by the body responsible for centralization and equalization within the framework of inter-council cooperation.

**III- FORESTRY ROYALTY**

**SECTION C 116:** (1) A share of the proceeds of forestry royalties shall be paid to councils.

(2) The share provided for in (1) above shall be fixed by the Finance Law.



(3) The share of annual forestry royalties shall be broken down as follows:

- 50% as deduction at source for the council;
- 50% as the balance centralized by the body responsible for the centralization and equalization of the proceeds of taxes, duties and levies paid to councils.

(4) The centralized balance of the annual forest royalty shall be distributed to all councils, according to the conditions laid down by regulation.

#### **IV- STAMP DUTY ON ADVERTISING**

**SECTION C 117:** (1) Twenty percent (20%) of the proceeds of the stamp duty on advertising referred to in Section 592 of the General Tax Code shall be paid to councils.

(2) The share referred to in (1) above shall be broken down as follows:

- 50% as deduction at source for the council;
- 50% as the balance centralized by the body responsible for the centralization and equalization of proceeds of taxes, duties and royalties due to councils.

#### **V- STAMP DUTY ON VEHICLES**

**SECTION C 118:** Proceeds of the stamp duty on vehicles provided for in Book 1 of the General Tax Code shall be allocated in full to the body in charge of centralization and equalization, for redistribution to councils.

#### **VI- TOURIST TAX**

**SECTION C 119:** Twenty percent (20%) of the proceeds of tourist tax shall be allocated to the council of the place where the facility is located.

### **CHAPTER II**

#### **DISTRIBUTION OF TAXES AND DUTIES BETWEEN CITY COUNCILS AND SUBDIVISIONAL COUNCILS**

**SECTION C 120:** City councils and subdivisional councils shall receive the same revenue as councils, subject to the provisions of Section C 101 below.

**SECTION C 121:** (1) The tax revenue of city councils shall include:

- proceeds of business licence tax and licence fees;
- proceeds of additional council taxes;
- proceeds of vehicle stamp duty derived from equalization;
- proceeds of the local development tax;
- proceeds of parking, parking lot and quay occupancy fees;
- proceeds of the rental of spaces developed in city council markets;
- proceeds of subdivisional council impoundment fees;

- proceeds of building permit and layout fees;
- proceeds of local stamp duty paid to city councils.

(2) The tax revenue of subdivisional councils shall include:

- proceeds of the simplified comprehensive tax;
- proceeds of local stamp duty paid to sub divisional councils;
- proceeds of additional council taxes;
- proceeds of forest royalties derived from equalization;
- proceeds of tax on quarrying;
- proceeds of ad valorem tax on spring water, mineral water and thermo-mineral water and from tax on quarrying;
- proceeds of cattle slaughter fees;
- proceeds of the rental of spaces developed in subdivisional council markets;
- proceeds of parking, parking lot and quay occupancy fees;
- proceeds of subdivisional council impoundment fees;
- proceeds of fees on the transportation of quarry products;
- proceeds of the transit or transhumance fee.

(3) The tax revenue shared between the city council and the subdivisional council shall include:

- proceeds of property tax, at the rate of:
  - \* 40% for the city council;
  - \* 40% for the subdivisional council;
  - \* 20% for the body responsible for centralization and equalization.
- proceeds of property transfer fees, at the rate of:
  - \* 40% for the city council;
  - \* 40% for the subdivisional council;
  - \* 20% for the body responsible for centralization and equalization.

### CHAPTER III

#### INTER-COUNCIL COOPERATION AND EQUALIZATION TAX REVENUE

**SECTION C 122:** (1) Twenty percent (20%) of the proceeds of the following council taxes shall be deducted and allocated to the body responsible for centralization and equalization for redistribution among all councils, in accordance with the criteria to be defined by a separate instrument or to any other body responsible for centralization, to finance council, city council and council union projects:

- proceeds of additional council taxes;
- proceeds of business licence taxes;
- proceeds of license fees;



- proceeds of property tax;

(2) Proceeds of the following local taxes shall be centralized and redistributed to all councils and city councils as equalization:

- the share of stamp duty on advertising allocated to councils;
- 42% of additional council taxes;
- 50% of the share of annual forest royalties allocated to councils;
- 100% of automobile stamp duty;
- 100% of the local development tax paid by public and semi-public sector employees, as well as by companies under the body responsible for the management of "large enterprises".

**SECTION C 123:** (1) A share of the proceeds referred to in Section C101 shall be redistributed to councils and city councils in accordance with the criteria and conditions laid down by regulation.

(2) Council unions and other council groupings may receive financial assistance from the abovementioned body, under the same conditions as councils.

## PART VI REGIONAL TAXES, DUTIES AND ROYALTIES

### CHAPTER I GENERAL PROVISIONS

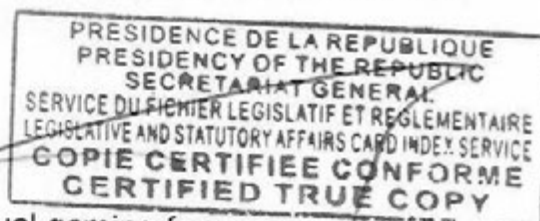
**SECTION C 124:** (1) Proceeds of the following taxes, duties and royalties shall be paid to the regions:

- a share of the transferable balance of oil and gas royalties;
- a share of mining royalty;
- a share of the special tax on petroleum products;
- a share of the resources of the Sustainable Development Fund for the Financing of Water and Sanitation Projects;
- airport stamp duty (ASD);
- stamp duty on vehicle registration certificates;
- a share of radio frequency usage fees;
- a share of the resources derived from the annual gaming fee;
- the local stamp duty paid to the region.

(2) The tax revenue allocated to the regions may be capped in the Finance Law, as and when necessary.

### CHAPTER II OIL AND GAS ROYALTY

**SECTION C 125:** (1) Without prejudice to the provisions of Law No. 2019/008 of 25 April 2019 to institute the Petroleum Code and Law No. 2012/06 of 19 April 2012



to institute the Gas Code, a share of the transferable balance of oil and gas royalties shall be paid to the regions.

(2) The regional share of the oil and gas royalties referred to in (1) above shall be collected by the body responsible for the centralization and equalization within the framework of inter-council and inter-regional cooperation for redistribution, in accordance with criteria to be laid down in a separate instrument.

### CHAPTER III MINING ROYALTIES

**SECTION C 126:** A share of the proceeds of the ad valorem tax on mineral substances provided for in Book 1 of the General Tax Code shall be granted in full to the body responsible for the centralization and equalization within the framework of inter-council and inter-regional cooperation for redistribution among all the regions, in accordance with the criteria to be defined by a separate instrument.

### CHAPTER IV SPECIAL TAX ON PETROLEUM PRODUCTS

**SECTION C 127:** (1) A share of the special tax on petroleum products provided for in Book I of the General Tax Code shall be allocated to regions, in accordance with the annual ceiling set by the Finance Law.

(2) The regional share of the proceeds of the special tax on petroleum products referred to in (1) shall be granted in full to the body responsible for centralization and equalization within the framework of inter-council and inter-regional cooperation for redistribution among all the regions, in accordance with criteria to be laid down in a separate instrument.

### CHAPTER V PROCEEDS OF THE SUSTAINABLE DEVELOPMENT FUND FOR WATER AND SANITATION PROJECTS

**SECTION C 128:** (1) Without prejudice to the provisions of Law No. 98/005 of 14 April 1998 to lay down regulations governing water resources, part of the resources of the Sustainable Development Fund for Water and Sanitation Projects shall be allocated to regions.

(2) The resources of the Fund provided for in (1) above shall be collected by State tax authorities and granted in full to the body responsible for centralization and equalization within the framework of inter-council and inter-regional cooperation for redistribution among all the regions, in accordance with the criteria to be defined by a separate instrument.

### CHAPTER VI AIRPORT STAMP DUTY

**SECTION C 129:** The proceeds of the airport stamp duty provided for in Book I of the General Tax Code shall be granted in full to the body responsible for the centralization and equalization within the framework of inter-council and inter-



regional cooperation for redistribution among all the regions, in accordance with criteria to be laid down in a separate instrument.

## **CHAPTER VII**

### **STAMP DUTY ON THE VEHICLE REGISTRATION CERTIFICATE**

**SECTION C 130:** Fifty percent (50%) of the proceeds of the stamp duty on vehicle registration certificates provided for in Book I of the General Tax Code shall be granted to the body responsible for centralization and equalization within the framework of the mutual council and regional support arrangements, for redistribution among all the regions, in accordance with the criteria to be defined by a separate instrument.

## **CHAPTER VIII**

### **RADIO FREQUENCY USAGE FEES**

**SECTION C 131:** (1) Without prejudice to the provisions of Law No. 2010/013 of 21 December 2010 governing electronic communications, as amended and supplemented by Law No. 2015/006 of 20 April 2015, 60% (sixty percent) of the proceeds of radio frequency usage fees shall be allocated to the regions.

(2) The fees provided for in (1) above shall be collected by the tax administration.

(3) The regional share of radio frequency usage fees shall be granted in full to the body responsible for centralization and equalization within the framework of the inter-council and inter-regional cooperation for redistribution among all the regions, in accordance with criteria to be laid down in a separate instrument.

## **CHAPTER IX**

### **ANNUAL GAMING FEE**

**SECTION C 132:** (1) Without prejudice to the provisions of Law No. 2015/012 of 16 July 2015 to lay down regulations governing entertainment games, money games and games of chance, a share of the annual gaming fee shall be allocated to the regions.

(2) The share of proceeds of the fees provided for in (1) above shall be collected by the Tax Administration and granted in full to the body responsible for the centralization and equalization within the framework of inter-council and inter-regional cooperation for redistribution among all the regions, in accordance with criteria to be laid down in a separate instrument.

## **PART VII**

### **CONDITIONS FOR ALLOCATION AND DISTRIBUTION**

## **CHAPTER I**

### **RESOURCES ALLOCATED DIRECTLY TO REGIONS**

**SECTION C 133:** The following taxes and duties shall be allocated directly to regions under the following conditions:

- 100% of proceeds of stamp duty on vehicle registration certificates;

- 20% of proceeds of the share of oil, gas and mining royalties for the benefit of neighbouring regions, as a basic withholding amount.

## CHAPTER II

### INTER-REGIONAL COOPERATION AND EQUALIZATION TAX REVENUE

**SECTION C 134:** (1) Thirty percent (30%) of proceeds of the following taxes of regional and local authorities shall be deducted and granted to the body in charge of centralization and equalization within the framework of inter-council and inter-regional cooperation for the financing of regional projects:

- proceeds of the oil and gas royalties allocated to regions;
- proceeds of the mining tax allocated to regions;
- proceeds of the special tax on petroleum products allocated to regions;
- proceeds of the Sustainable Development Fund for water and sanitation projects allocated to regions;
- proceeds of airport stamp duty;
- proceeds of radio frequency usage fees allocated to regions;
- proceeds of the annual gaming fee.

(2) The following proceeds of local taxes shall be centralized and redistributed to all regions for equalization purposes:

- 50% of proceeds of oil, gas and mining royalties allocated to regions;
- 70% of proceeds of the Special Sustainable Development Fund for Water and Sanitation Projects;
- 70% of proceeds of the annual gaming and entertainment fee;
- 70% of proceeds of airport stamp duty;
- 70% of proceeds of the share of the special tax on petroleum products allocated to regions;
- 70% of proceeds of the share of the radio frequency usage fee allocated to regions.

## PART VIII

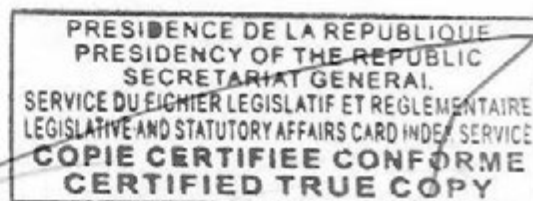
### TAX PROCEDURES SPECIFIC TO LOCAL TAXES

#### CHAPTER I

#### GENERAL PROVISIONS

**SECTION C 135:** The provisions of the Manual of Tax Procedures of the General Tax Code shall apply, *mutatis mutandis*, to the taxes, duties and levies of regional and local authorities, subject to the specificities provided for in the said Code.

**SECTION C 136:** The issuance and collection of local taxes shall not be subject to concession, under pain of nullity.



**CHAPTER II**  
**OBLIGATIONS OF TAXPAYERS**

**I- PRE-REGISTRATION OBLIGATION**

**SECTION C 137:** Any natural or legal person liable to pay a local tax shall be required to file for pre-registration under the conditions laid down in Book I of the General Tax Code.

**II- OBLIGATION TO FILE RETURNS**

**SECTION C 138:** (1) Local tax, additional council tax and royalty returns for regional and local authorities shall be filed in due time and form under the law.

(2) Any taxpayer liable for council taxes who fails to file a return in due time under this law shall be reminded to do so in due time and form as per the Manual of Tax Procedures of the General Tax Code.

**CHAPTER III**  
**ISSUANCE OF LOCAL TAXES**

**SECTION C 139:** (1) Local taxes shall be subject to prior issuance of a notice of assessment or a notice of collection, as the case may be.

(2) Without prejudice to the provisions of (1) above, the taxation services of the State may, based on information at their disposal, send a pre-filled return to any taxpayer liable for council taxes, duties, levies and royalties, in accordance with the procedures provided for in the Manual of Tax Procedures.

**CHAPTER IV**  
**COLLECTION OF LOCAL TAXES**

**I- PAYMENT OF TAXES**

**SECTION C 140:** (1) Council taxes shall be paid voluntarily by taxpayers in the same manner as State taxes.

(2) The proceeds of local taxes, duties, levies and royalties levied and collected by public taxation services shall be distributed and transferred by the relevant services of the Treasury.

(3) Local taxation centres and individual taxpayers shall be bound to provide the RLAs of their jurisdiction and the body responsible for the

centralization and equalization of inter-council and inter-regional cooperation with information and data on local taxes, duties, levies and royalties at intervals, in accordance with the procedures laid down in a separate instrument, in particular forecasts and actual amounts of issues and collection of all the revenue earmarked for them.

**SECTION C 141:** (1) Any person liable to pay a local tax must do so in the tax revenue office in due time and form under the law.

(2) Payment of local taxes shall be made by electronic means, telepayment, bank transfer or in cash at authorized financial institutions.

(3) Payment receipts shall be generated electronically.

(4) The conditions for ordering, receiving and managing local tax values shall be laid down by law.

## **II- CONTROL**

**SECTION C 142:** Local taxes shall be controlled by the relevant State services, under the conditions provided for in the Manual of Tax Procedures. However, some control operations may be organized jointly by the relevant State and RLA services, as scheduled jointly.

## **III- FORCED RECOVERY**

**SECTION C 143:** Failure to pay local taxes in due time shall lead to forced recovery, in accordance with the Manual of Tax Procedures of the General Tax Code, unless otherwise provided for under special provisions of this law.

## **IV- PRESCRIPTION**

**SECTION C 144:** (1) The amounts owed by taxpayers as local taxes, duties, levies and royalties shall be time-barred after a period of 4 (four) years beyond due date where no other decision predates the limitation deadline.

(2) However, the limitation deadline provided for in (1) above shall be 2 (two) years for council royalties.

(3) Limitation shall be granted to regional and local authorities against any application for the refund of the amounts paid beyond a period of 2 (two) years from the date of payment of taxes, duties, levies and royalties.

## **CHAPTER V** **LOCAL TAX DISPUTES**

### **I- CONTENTIOUS JURISDICTION**

**SECTION C 145:** Local tax disputes shall be governed by the rules and procedures laid down in the Manual of Tax Procedures of the General Tax Code.

### **II- NON-CONTENTIOUS JURISDICTION**

**SECTION C 146:** Non-contentious jurisdiction shall be governed by the rules and procedures laid down in the Manual of Tax Procedures of the General Tax Code.

## **CHAPTER VI** **PENALTIES**

**SECTION C 147:** Failure to pay local taxes in due time and form under the law shall lead to application of the penalties provided by the Manual of Tax Procedures of the General Tax Code, unless otherwise specifically provided herein.

## **PART IX** **MISCELLANEOUS, TRANSITIONAL AND FINAL PROVISIONS**

**SECTION C 148:**(1) The Common Decentralization Fund (DGD) referred to in Section 25 of Law No. 2019/024 of 24 December 2019 to institute the General Code



of Regional and Local Authorities refers to the resources transferred to regional and local authorities as budgetary allocations for the partial financing of decentralization.

(2) Tax transfers to regional and local authorities forming part of their own internal tax system shall be excluded from the Common Decentralization Fund referred to in (1) above.

**SECTION C 149:** (1) The share of State revenue allocated to the aforementioned Common Decentralization Fund shall be calculated on the basis of the cash-based budget revenue of the general State budget, net of VAT credit refunds.

(2) The budget revenue referred to in (1) above shall comprise tax revenue, customs revenue and non-tax revenue, including oil and gas revenue.

(3) Loans and grants, as well as suspense receipts and earmarked revenue, shall be excluded from the calculation of the portion of the State revenue referred to in (1) above.

**SECTION C 150:** (1) To ensure control of the tax base, legal and physical surveys of plots, buildings, occupants, and related activities shall be conducted, in conjunction with local councils, sector government services and bodies, and the tax administration, using a map.

(2) Such operations, also known as "cadastral surveys", shall be organized in accordance with the conditions laid down by law.

**SECTION C 151:** This law, which repeals the provisions of Law No. 2009/019 of 15 December 2009 relating to local taxation, shall be transposed into the General Tax Code and the implemented progressively.

**SECTION C 152:** This law shall be registered, published according to the procedure of urgency and inserted in the Official Gazette in English and French./-



YAOUNDE, 23 DEC 2024

