

PRESIDENCE DE LA REPUBLIQUE
PRESIDENCY OF THE REPUBLIC
SECRETARIAT GENERAL
SERVICE DU FICHIER LEGISLATIF ET REGLEMENTAIRE
LEGISLATIVE AND STATUTORY AFFAIRS CARD INDEX SERVICE
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LAW No. 2023/019 OF 19 DEC 2023

**FINANCE LAW OF THE REPUBLIC OF CAMEROON
FOR THE 2024 FINANCIAL YEAR**

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

PART ONE

GENERAL CONDITIONS FOR BUDGETARY AND FINANCIAL EQUILIBRIUM

I - GENERAL PROVISIONS

SECTION ONE: The purpose of this law is to determine Government revenue and expenditure, lay down the conditions of budgetary and financial balance and establish the State budget for 2024.

SECTION TWO: State revenue and expenditure shall include budgetary revenue and expenditure as well as cash and financing resources and expenses.

1. The State budget shall determine the nature, amount and allocation of revenue and expenditure, the resulting budgetary balance as well as the terms of financing.
2. The State budget shall comprise the general budget and Special Appropriation Accounts.

SECTION THREE: This part provides for and authorizes State resources, fixes the ceilings for State expenses and establishes the resulting budgetary and financial balance.

II - PROVISIONS RELATING TO RESOURCES

SECTION FOUR: The taxes, duties, levies, contributions, royalties, other proceeds and public revenue of the Republic of Cameroon shall continue to be collected in accordance with the instruments in force, subject to the provisions of this law.

CHAPTER ONE

PROVISIONS RELATING TO CUSTOMS DUTIES AND TAXES

SECTION FIVE: Support to the drinking water, renewable energy, health, livestock and fisheries priority sectors.

1. Equipment and materials intended for drinking water, biomass and solar and wind energy production shall be exempted from import duties and taxes for a period of 24 (twenty-four) months, from 1 January 2024.
2. Medical equipment and appliances, including their accessories, shall be exempted from customs import duties and taxes for a period of 24 (twenty-four) months, from 1 January 2024.
3. Equipment and materials intended for livestock, fisheries and the development of fish farming shall be exempted from customs import duties and taxes for a period of 24 (twenty-four) months, from 1 January 2024.

4. The lists of goods referred to in paragraphs 1, 2 and 3 above, excluding those manufactured locally, shall be established by an instrument of the Minister of Finance, after consultation with the relevant ministries and stakeholders in the sectors concerned.

5. Where the equipment and materials referred to in paragraph 1 above are intended for commercial resale by the importer, he/she latter shall be required, in accordance with the provisions of Article 333 of the CEMAC Customs Code, to sign an agreement with the Customs Administration, through which he undertakes to reflect such exemption in the final selling price of the energy or such goods to the consumer.

6. Re-exportation of the goods referred to in paragraphs 1 and 2 above shall remain subject to prior payment of customs duties and taxes not paid on entry into the national territory.

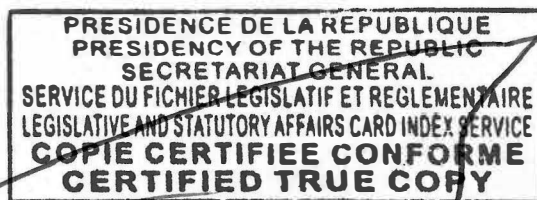
SECTION SIX: Support to the automobile industry

1. Vehicle parts and components imported by car manufacturing and assembly companies shall be granted a 50% reduction in their taxable import value for a period of 10 (ten) years, from 1 January 2024.

2. The reduction referred to in Section Six (1) shall be reserved for vehicle manufacturing and assembly companies that have signed an agreement with the Customs Administration whereby they undertake to transfer the effects of such facility to consumers, and to comply with the commitments arising from their investment project.

SECTION SEVEN: Payment of the ad valorem excise duty on some imported goods

The undermentioned imported goods shall be subject to ad valorem excise duty as follows:



Description	Custom Tariff	Rate
Cereal-based products (e.g. corn flakes) and food preparations obtained from cereal flakes	1904.10.00.000 and 1904.20.00.000	5 %
Refined vegetable oils	1507.90.00.000 1508.90.00.000 1509. 1510.90.00.000 1511.90.00.000 1512.19.00.000 1512.29.00.000 1513.19.00.000 1513.29.00.000 1514.19.00.000 1514.99.00.000 1515.19.00.000 1515.29.00.000 1515.30.00.000 1515.50.00.000 1515.90.00.000 1516.20.00.000	12.5 %
Industrial sausage excluding giblets, which are already subject to excise duty	1602.20.10.000	12,5 %
Cocoa beans, including those intended for use as raw materials	1801.	12.5 %
Dog or cat food	2309.10.00.000	12.5%
Charcoal	4402.	12.5%
Wooden coffins and other wood products	4421.20.00.000 and 4421.99.00.900	25 %
Metal furniture and fittings used in offices	9403.10.00.000	25%

SECTION EIGHT: Gradual increase in taxation on certain goods as part of import substitution

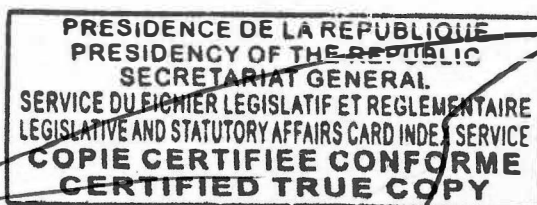
With the exception of rice for general consumption under tariff subheadings 1006.10.10.000 to 1006.40.00.000, which shall remain subject to customs import duty at the reduced rate of 5% provided for in Article 2 of the Finance Law for the 2017 financial year, rice known as "parboiled rice" and "perfumed rice", which shall be classified under specific tariff subheadings 1006.30.90.200 and 1006.30.90.300, shall be subject to the standard rate of the Common External Tariff provided for in the Customs Tariff as from 1 January 2024.

SECTION NINE: Taxation on rough timber export

As an amendment to the provisions of Section Ten 1 (c) of the Finance Law for the 2023 financial year, the rate of exit duty applicable to rough timber and similar timber is fixed at 75% of the FOB value of the volume of the species. The rate shall remain fixed at 60% at the entry of such timber into industrial free points.

SECTION TEN: Customs limitation periods

1. Pursuant to the provisions of Articles 398 and 399 of the CEMAC Customs Code, the limitation period for declarations of release for consumption as well as for detailed declarations of discharge of direct clearance tenders and suspensive and economic regimes shall be three years.



2. The period referred to in paragraph 1 above shall become thirty years for direct clearance tenders and declarations for the placing of goods under suspensive and economic regimes which have not yet been discharged.

3. The thirty-year limitation period referred to in paragraph 2 above shall apply generally to all customs operations relating to foreign trade where the Customs Administration was not in a position to know of the existence of its claim to customs duties and taxes at the time when the said duties and taxes should have been paid.

SECTION ELEVEN: Information on transport documents

1. Pursuant to the provisions of Section 117, 122 and 124 of the CEMAC Customs Code, shipping companies, consignees, inland carriers and the captains and operators of vessels, aircraft and any other means of transport shall be bound to indicate, on the transport documents they submit to customs offices, the commercial description and the tariff type of the goods they are transporting, as well as the year of first entry into service, in case of vehicles.

2. Any breach of the obligation referred to in paragraph 1 above shall be tantamount to failure to register, deemed to be a second-class offence, and punishable by the penalties set out in Article 465 of the CEMAC Customs Code.

SECTION TWELVE: Conversion rate applicable when discharging direct clearance

The currency conversion rate applicable for the settling of direct removal submissions through detail declarations of release for consumption shall be that used when the said facility was granted.

SECTION THIRTEEN: Proof of origin of currency and the tax status of holder at border crossings

1. At border crossings, natural persons shall be required to declare to the competent customs services, sums in cash, in both foreign currency and CFA francs, in excess of CFA franc five million, in accordance with the provisions of Article 78 of Regulation No. 02/18/CEMEC/UMAC/CM of 21 December 2018 on foreign exchange regulations in the CEMAC. They must also show proof of the lawful origin of the said funds.

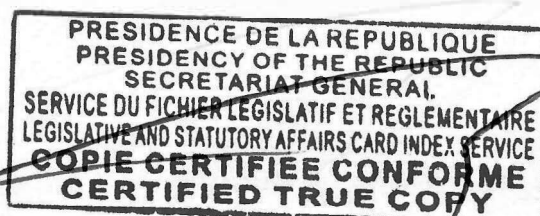
2. The documents to be provided to justify the origin of the funds shall be indicated by a separate instrument of the Minister in charge of Finance.

3. In the event of failure to produce the convincing supporting documents referred to in paragraphs 1 and 2 above, the said funds shall be seized by the customs services, in accordance with the seizure report, then confiscated by decision of the Minister in charge of Finance and paid to the Central Bank, after automatic deduction of the fines imposed by the customs authorities.

SECTION FOURTEEN: Organization of mixed controls

1. Where a posteriori customs controls require specific technical skills, the customs authorities shall be authorized to organize joint controls with other government services and public bodies.

2. The procedures for carrying out such controls shall be laid down in separate instruments.



3. Where the said joint controls result in customs fines, the staff of the other government services and entities referred to in paragraph 1 shall also receive remuneration in accordance with the customs regulations in force.

CHAPTER TWO

PROVISIONS RELATING TO THE GENERAL TAX CODE:

SECTION FIFTEEN: The provisions of Articles 7, 8a, 8b, 18, 18b, 18c, 18d, 18e, 18f, 18g, 18h, 18i, 19, 19a, 21 (2), 21 (3), 22 (3), 25, 33, 34, 35, 42a, 44 (6), 53, 56, 65 bis, 70, 85, 87, 88, 90, 92, 92a, 92b (new), 93a A, 93b, 93j, 101, 103, 128 (6), 141a (new), 142, 143, 149, 225, 226, 231, 239b, 470a, 543, 546a, 546b, 546c, 556, 556, 597, 598, 598e, 601, M 1, M 2, M 2a, M 2b, M 3, M 6a, M 8a, M 13, M 19a (new), M 41a, M 53, M 79, M 86, M 94a, M 94b, M 94c, M 104, M 104b, M 104b, M 121 (new), M 125, M 145 of the General Tax Code, are amendeded and/or supplemented as follows:

BOOK ONE

TAXES AND DUTIES

PART I DIRECT TAXES

CHAPTER I COMPANY TAX

DIVISION III TAXABLE PROFITS

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

A – Overhead expenses

All types of overheads, personnel and labour expenses, expenses relating to premises, equipment and furniture, miscellaneous and exceptional costs, insurance premiums, liberalities, donations and subsidies;

However, the following expenses shall be treated as follows:

1- Sundry remuneration and provision of services

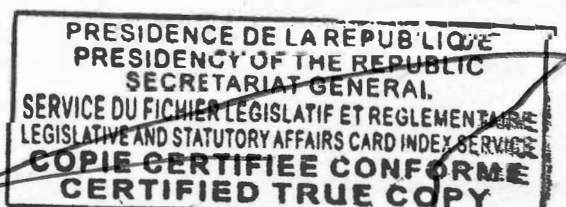
(a)

(b)

(c)

d) Subject to international conventions, the following are recognised as expenses, provided they are not exaggerated:

- Head office overhead expenses for operations carried out in Cameroon and the



remuneration of certain effective services (studics, technical, financial or accounting assistance) provided to Camcroonian firms by foreign or Cameroonian natural or corporate bodies.

On no account shall there be accepted on this basis any sum exceeding 2.5% of the taxable profit before deducting the expenses concerned.

In case of a deficit, this provision shall apply to the results of the last financial year not prescribed. **However, for companies in a continuous deficit situation and new companies in a deficit situation, the limitation shall apply to turnover at the rate of 1%. If there is no turnover, the basis for calculating the cap shall be the total amount of annual expenses incurred by the company.**

The rest shall remain unchanged.

C- Actual losses

The following shall be deductible from profits:

- duly established actual losses on fixed or realisable assets, with the exception of:
 - losses due to misappropriation by a shareholder or a company manager, or where the misappropriation is attributable to negligence on the part of managers;
 - losses due to the transfer of the liabilities of the dissolved company to the acquiring company, in the event of a change of activities following restructuring;
-
 - losses due to damage duly established and validated in the presence of a taxation officer with at least the rank of controller, under the conditions laid down in the Tax Procedures Manual, **provided that such losses are not the result of negligence or manifest recklessness on the part of the taxpayer, as established by the competent authorities or bodies.**

The rest shall remain unchanged.

Section 8 a: (1) The charges referred to in Section 7 above of a value equal to or above CFAF 100 000 (one hundred thousand) per transaction shall not be deductible when paid in cash.

(2) The following shall also be non-deductible:

- expenses justified by invoices that do not include a Single Identification Number, with the exception of invoices from foreign suppliers;
- **expenses justified by invoices issued outside the tax authorities's electronic invoicing monitoring system;**
- expenses relating to all types of remuneration paid to self-employed professionals practising in breach of the regulations in force governing their respective professions;



- expenses relating to all types of remuneration paid to taxpayers who, on the date of the transaction, are not on the tax authorities' list of active taxpayers.

Section 8 b (new): (1) Charges and all types of emuneration, recorded by a natural or legal person domiciled or established in Cameroon and relating to transactions with natural or legal persons residing or established in a territory or state considered to be a tax haven, shall not be deductible for the purposes of determining corporate tax or personal income tax in Cameroon.

(2)

(3) A tax haven shall be a State or territory whose income tax rate for individuals or legal entities is below one third of that applied in Cameroon, or a State or territory considered as non-cooperative with respect to transparency and information exchange for tax purposes **by the international bodies responsible for promoting transparency and information exchange for tax purposes.**

DIVISION VII

OBLIGATIONS OF TAXPAYERS

Section 18: (1) Concerning the assessment of this tax, taxpayers are expected to submit a declaration of revenue derived from their business venture during the period serving as tax base no later than:

- 15 March for taxpayers falling under the entity responsible for the management of large-scale enterprises;
- 15 April for taxpayers falling under medium-size taxation centres and specialised tax centres;
- 15 May for taxpayers falling under divisional taxation centres.

The declaration shall be presented in conformity with the OHADA accounting system.

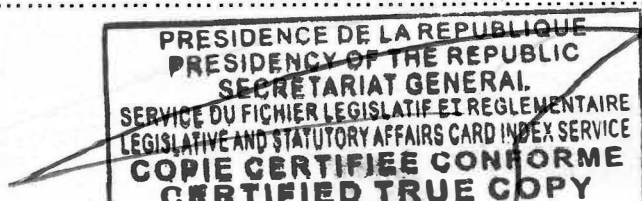
The rest shall remain unchanged.

Section 18 b: (1) Enterprises falling under the entity responsible for the management of large-scale enterprises that are controlled by or which control other enterprises within the meaning of section 19a of this code shall be required to make an annual declaration on transfer pricing by electronic means, in accordance with the model established by the administration, within the period provided for in section 18 of this Code.

(2) The declaration referred to in the preceding subsection shall include notably:

a. General information on the group of associated enterprises, including:

i. ;

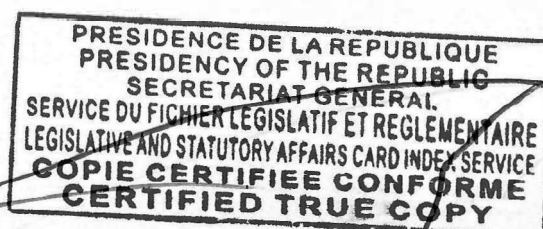


- ii. ;
- iii. ;
- iv. . a list of the intangible assets held by the group and used by the reporting enterprise, as well as the corporate name of the company that owns **or co-owns** the assets and it's state or territory of residence for tax purposes;
- v. **the nature of the relationship with the affiliated enterprise.**
 - b. Specific information about the reporting enterprise, including:
 - i. a description of the activity carried out, including the changes made in the course of the financial year;
 - ii. a summary statement of transactions with affiliated enterprises within the meaning of sect 19 a of this code. This statement shall include the nature and the amount of the transactions, the corporate name and state or territory of residence of the affiliated enterprises concerned by the transactions and the beneficial owners of the related payments for tax purposes, the transfer pricing method applied and the changes made in the course of the financial year;
 - iii. a statement of loans and borrowings contracted with affiliated enterprises within the meaning of section 19 a of this code;
 - iv. a summary statement of transactions carried out with affiliated enterprises within the meaning of sect 19a of this code without a counterpart contribution or with a non-monetary counterpart contribution;
 - v. a summary statement of transactions carried out with associated enterprises within the meaning of Article 19 a of this Code, which are the subject of an advance transfer pricing agreement or a tax rescript concluded between the associated enterprise concerned by the transaction and the tax authorities of another State or territory.

(3) Failure to file the annual pricing declaration within the prescribed time limit, or filing an incomplete or non-compliant declaration shall be punished with a fixed fine as provided for in Article M 104 (2) of the Tax Procedures Manual.

Section 18 c: (1) Any enterprise established in Cameroon shall be required to file, within twelve (12) months following the close of the tax year, by electronic means, a country-by-country report, using a format established by the tax authorities, including the country-by-country breakdown of profits of the multinational enterprise group to which it belongs, and tax and accounting data as well as information on the place where the activities of the enterprises in the group are carried out, where:

a. it directly or indirectly owns shares in one or more enterprises such that it is required to prepare consolidated financial statements in accordance with applicable accounting legislation, or would be required to do so if its shares were listed on the Central African Stock Exchange (BVMAC);



b. it has tax-exclusive annual consolidated sales of at least CFAF 492 000 000 000 (four hundred and ninety-two billion) for the financial year preceding that to which the declaration relates;

c. no other enterprise directly or indirectly owns shares in the aforementioned enterprise within the meaning of point (a) of this paragraph.

(2) Any enterprise established in Cameroon meeting one of the conditions below shall also be required to file the report provided for in this Section within the time limit and in accordance with the procedures and format referred to above:

a. it is directly or indirectly owned by an enterprise established in a State which does not require the filing of a country-by-country report, but which would be required to file such a report if it were established in Cameroon; or

b. it is directly or indirectly owned by an enterprise established in a State which is not on the list provided for in paragraph 8 of this Article but with which Cameroon has concluded an agreement for the exchange of information on tax matters.

(3) Any enterprise established in Cameroon directly or indirectly owned by an enterprise established in a State included in the list provided for in Section 18c (8), which is required to file a country-by-country report under the legislation in force in that State or which would be required to file such a report if it were established in Cameroon, shall also be required to file the report provided for in Section 18c where it is informed by the tax authorities of a systemic failure of the State of tax residency of the company which directly or indirectly owns it.

(4) An enterprise established in Cameroon, other than the ultimate parent entity of a multinational enterprise group, shall not be required to file the country-by-country report in respect of a tax year in the event of substitution filing in another jurisdiction by the multinational enterprise group, provided that the following cumulative conditions are met for that tax year:

- the jurisdiction of tax residence of the reporting entity requires the filing of a country-by-country report similar to that provided for in this Section;
- the jurisdiction of tax residence of the reporting entity has concluded an agreement authorizing the automatic exchange of country-by-country reports with Cameroon which is in force on the date on which the country-by-country report is due to be filed;
- the jurisdiction of tax residence of the reporting entity has not informed Cameroon of a systemic failure;
- the country-by-country report is exchanged by the jurisdiction of tax residence of the reporting entity with Cameroon;
- the jurisdiction of tax residence of the reporting entity has been informed by the constituent entity resident for tax purposes in its jurisdiction that the latter has been designated by the multinational enterprise group to file the country-by-country report on its behalf;



- a notification from the constituent entity resident for tax purposes in Cameroon has been received by the tax authorities, indicating the identity and jurisdiction of tax residence of the reporting entity.

(5) Where two or more enterprises established in Cameroon belonging to the same multinational enterprise group meet one or more of the conditions referred to in Section 8c (2) and (3) above, one of them may be designated by the multinational enterprise group to file the country-by-country report provided for in this Section, subject to informing the tax authorities that such filing seeks to fulfil the filing obligation imposed on all the enterprises of this multinational enterprise group established in Cameroon.

(6) The content of the country-by-country report provided for in this article shall be determined by order of the Minister in charge of finance.

(7) The country-by-country report provided for in this Section may be exchanged automatically with States or territories which have concluded an agreement to this effect with Cameroon.

(8) The list of States which have concluded an agreement with Cameroon authorizing the automatic exchange of the country-by-country report provided for in this Section shall be determined by order of the Minister in charge of finance.

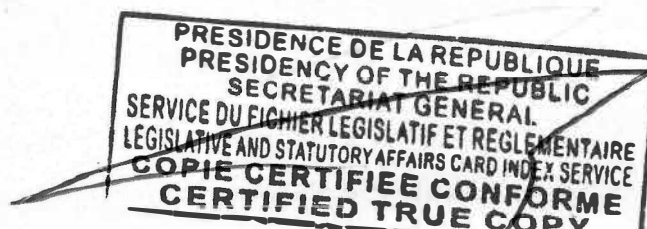
(9) Failure to file, or incomplete or inaccurate filing of the country-by-country report within the stipulated period shall be punished with a fixed fine as provided for in Section M 104 (2) of the MTP.

Section 18 d: (1) Financial institutions and similar bodies, including banks and financial establishments, as well as insurance and reinsurance companies, shall be required to identify the tax residence of all financial account holders. They must also identify, in the required manner, the tax residence of the natural persons who control these accounts, where applicable.

(2) Financial institutions and similar bodies shall disclose to the tax authorities, by means of a report that conforms to the model prescribed by the tax authorities, all the information required for the implementation of conventions concluded by Cameroon allowing automatic exchange of information on financial accounts for tax purposes. They must also report any lack of information.

The report shall contain, in particular, information relating to the identification of the holders of financial accounts and, where applicable, that of the individuals who control them, as well as financial information relating to these accounts, including income from movable capital, account balances, the surrender value of insurance and annuity contracts, capitalisation bonds or contracts and similar investments, and the proceeds of sales or redemptions of financial assets.

(3) Financial institutions shall be required to keep records of actions taken to meet the obligations referred to in this Section, as well as the supporting documents, self-certifications and other evidence used for this purpose, for a period of 5 (five) years following the end of the period during which they must provide the information required.



Section 18 e: As from 1 January 2025, natural persons or entities opening financial accounts with financial institutions shall be required to submit a self-certification establishing their tax residence and, where applicable, the tax residence of the natural persons controlling them.

Section 18 f: (1) Where a person establishes a mechanism or engages in a practice the main purpose or one of the main purposes of which may reasonably be considered to be to evade an obligation imposed by the provisions of Sections 18e and 18g above or their implementing instruments, such provisions shall apply as if the person had not established the mechanism or engaged in the practice.

(2) The notion of "mechanism" is defined as any arrangement, contract, practice, transaction or series of transactions, in whatever form, having one or more principal objectives, one or more of which is to avoid one of the obligations imposed by the provisions of Sections 18f and 18g above or their implementing instruments.

Section 18 g: (1) Information collected by the tax authorities from the bodies referred to in Section 18 d above may be disclosed to the tax authorities of countries that have concluded agreements with Cameroon allowing automatic exchange of information on financial accounts for tax purposes.

(2) Information shall be disclosed in accordance with the conditions laid down in the agreements concluded with the countries concerned.

Section 18 h: (1) Failure to comply with the identification and reporting obligations set out in Sections 18 d and 18 e shall be punishable by a fine of FCFA 5 million per account. Such penalty shall also apply to late, incomplete, insufficient or erroneous reporting.

(2) Natural persons or entities who fail to provide financial institutions with the self-certification provided for in Section 18e shall be liable to a fine of FCFA 1 million per account holder. The deliberate self-certification of erroneous information by an account holder or a natural person controlling the account holder constitutes forgery, be punishable by the penalties provided for in the Criminal Code.

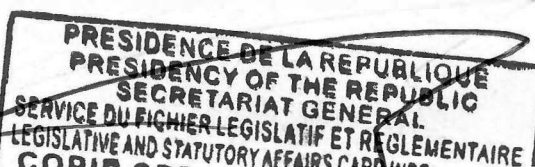
(3) Failure to keep the information and documents provided for in Article 18d shall be punishable by a fine of FCFA 1 million per year and per account subject to reporting. Failure to comply with the retention period provided for in Section 18 d shall be tantamount to failure to keep records.

Section 18 i: The procedures for implementing the automatic exchange of information provided for in Sections 18 d et seq. of this Code shall be laid down by regulation.

DIVISION VIII

ASSESSMENT

Section 19: (1) For the assessment of the company tax payable by companies which are controlled by, or which control an undertaking established in or outside Cameroon within the meaning of Section 19 a of this code, the profits indirectly transferred to the latter by increasing or reducing the purchase or selling price, or by any other means,



shall be incorporated in the results of such enterprises. The profits indirectly transferred shall be assessed by comparism with those that would have been realised in the absence of dependency or control.

(2) The condition of dependency or control referred to in Section 19(1) shall not be required when the transfer takes place with enterprises:

- established or resident in a State or territory considered as a tax haven within the meaning of Section 8 b (new) of this Code;
- or subject to a preferential tax regime.

Enterprises shall be considered to be subject to a preferential tax regime in a State or territory if they are not taxable therein, or if their income tax is less than half **that which they would have paid in Cameroon they were domiciled or established there.**

(3) The provisions of section 19 (1) above shall also apply to transactions with affiliated enterprises within the meaning of section 19a below, established in Cameroon, particularly where the latter are beneficiaries of a derogatory tax regime..... (deleted).

Section 19 a: Dependency or control relationships shall be deemed to exist between two enterprises:

- I. where one holds directly or by proxy 25% of the share capital of the other or actually exercises decision-making powers in the other; or
- II. where both are placed, under the conditions defined in point (a) above, under the control of the same enterprise or person.

DIVISION IX
PAYMENT

Section 21: (1) The company tax shall be paid on the initiative of the taxpayer not later than the 15th of the following month, in accordance with the terms below:

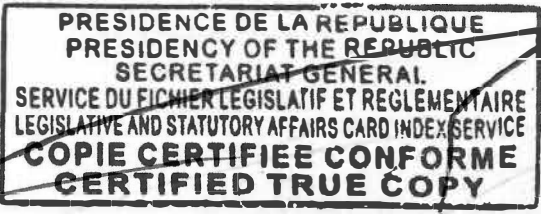
The rest shall remain unchanged.

(2) The installment referred to in Section 21 (1) above shall be deducted at source by the public accountants and persons of equivalent status during the settlement of bills paid by the budget of the State, regional and local authorities, public administrative establishments, public or semi-public corporations, **non-profit organizations** as well as private sector enterprises, the list of which shall be established by regulation.

The rest shall remain unchanged.

(3) The following shall be subject to a withholding tax:

-
-



- ;
- ;

The following shall not be subject to a withholding tax:

- ;
- ;

- purchases made by registered industrialists subject to actual earnings System for exploitations

..... (deleted);

- ;
- ;
- ;

The rest shall remain unchanged.

DIVISION X
TAX PAYER OBLIGATIONS

Section 22: (1) For the payment of the taxes collected, industrialists, importers, wholesalers, semi-wholesalers and forestry companies must:

The rest shall remain unchanged.

(3) Any withholding tax deducted in respect of income tax or withholding tax on purchases shall give rise to the issue of a withholding tax certificate. Such certificate must be generated from the tax authorities' computer system.

CHAPTER II
PERSONAL INCOME TAX

DIVISION I:

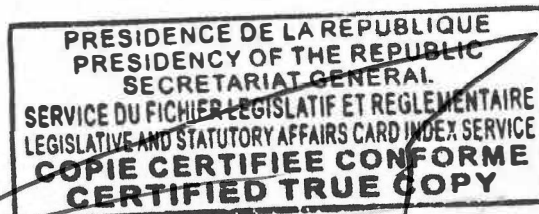
GENERAL PROVISIONS

SUB-DIVISION I

TAXABLE PERSONS

Section 25: Subject to the provisions of international conventions and those of Section 27 below, the Personal Income Tax shall be payable by any natural persons whose tax residence is in Cameroon on account of all their global income

The rest shall remain unchanged.



DIVISION II
BASIS OF ASSESSMENT
OF THE PERSONAL INCOME TAX

SUB-DIVISION I

SALARIES, WAGES, PENSIONS AND LIFE ANNUITIES

II - DETERMINATION OF THE TAX BASE

Section 33: (1) Benefits in kind shall be valued according to the following scale, applicable to the gross taxable wage:

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

- telephone 5 %;
- fuel... 10 %;
- security guard 5 %;
- internet5 %.

Benefits in kind not listed in paragraph 1 above shall be valued at their actual cost.

(2) Any cash allowance representing benefits in kind shall be included in the basis of assessment for **its actual amount**, unless they are specifically exempted by a contrary provision.

Section 34: (1) The net taxable income shall be determined by deducting from the gross amount paid and the benefits in kind or cash granted, the business expenses calculated at a fixed rate of 30%, as well as contributions paid to the State and the National Social Insurance Fund (NSIF) for compulsory retirement.

(2) The amount resulting from the application of the fixed rate provided for in paragraph 1 above shall be capped at FCFA 4 800 000 (four million eight hundred thousand) per year.

SUB-DIVISION II
INCOME FROM STOCKS AND SHARES

I – TAXABLE INCOME

Section 35: The following capital shall be taxed as income from stocks and shares

(1507) proceeds from shares, stocks and similar income;

(b) income from bonds;

(c) income from assets, deposits, surety bonds and current accounts;

(1507) profits from the transfer of shares, bonds and other kinds of shares

(1507) (e) income from digital assets.

A- Proceeds from stocks and shares income considered as such

The rest shall remain unchanged.

E. Income from digital assets.

Section 42 a: The methods of taxation of income from digital assets shall be laid down by a separate instrument by the Minister in charge of finance.

III. ASCERTAINMENT OF TAXABLE BASIS

Section 44: Taxable income shall be assessed in respect of

- 1)
- 2)
- 3)
- 4)
- 5)

(6) Income from the indirect transfers referred to in Section 42 above, through the capital gain obtained from the transfer of the shares of the foreign entity to the Cameroonian company's capital.

Recorded gains or losses for each transfer operation done during the financial year shall be assessed by the **differential between the transfer price** of the securities concerned and their purchase price or their grant value, in case of acquisition of such securities during the incorporation of a company or when increasing the company's capital. **The amount to be taken into account as transfer price in order to determine the gain or less shall, under no circumstance, be below the value of the values transferred.**

In the event of net overall losses recorded in a financial year, such losses shall be offset by any net overall profits recorded in the next four financial years.

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SUB-DIVISION V
PROFITS FROM AGRICULTURE

I- TAXABLE INCOME

Section 53: Income earned by farmers, share-croppers, smallholders, **(deleted)** or by the actual owners of agricultural undertakings shall be deemed to be profits from agriculture for the assessment of personal income tax.

SUB-DIVISION VI
PROFITS FROM NON-COMMERCIAL ACTIVITIES

I – TAXABLE INCOME

Section 56: (1) Earnings from liberal professions, 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 sources of gain unconnected with any other category of profit or income shall be deemed to be non-commercial earnings or earnings considered as such.

(2) Profits shall notably comprise:

(a) income from stock-exchange operations performed by individuals;

(b)..... ;

(h) income generated on digital platforms by individuals who sell goods, provide services or exchange or share goods on such platforms.

SUB-DIVISION VII

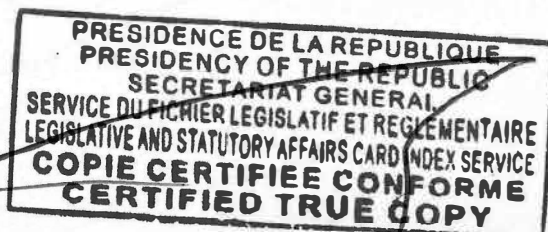
PROVISIONS COMMON TO HANDICRAFT, INDUSTRIAL, COMMERCIAL,
AGRICULTURAL AND NON-COMMERCIAL PROFITS

II – CALCULATION OF PROFITS OF TAXPAYERS ASSESSED
UNDER THE ACTUAL EARNINGS SYSTEM

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

Where the amount of exceptional income is above the income threshold subject to the marginal rate of personal income tax, the tax payable by the taxpayer shall be calculated on the basis of the overall net taxable income, plus the net exceptional income after a 25% reduction.

The rest shall remain unchanged.



DIVISION III
TAX CALCULATION

Section 70: (1) In the specific case of income on stocks and shares, a 15% flat rate shall be applicable to taxable income.

(2) However, this rate shall be fixed at 10 % for the non-commercial income and profits referred to in Section 56 (2) d, e and f. **It shall be reduced to 5% for the income referred to in Section 56 (2) h.**

DIVISION VI

PAYMENT OF TAXES

SUB-DIVISION II

INCOME FROM SECURITIES

Section 85: (1) Personal income tax levied on capital gains from securities calculated in accordance with Section 69 of this Code shall be deducted at source by the person paying the proceeds mentioned in Sections 35 et seq of this Code. **The deduction thus made shall give rise to the issue of a certificate of deduction at source which must be generated from the tax authorities's computer system.**

The rest shall remain unchanged.

SUB-DIVISION III:
REAL ESTATE INCOME

Section 87: A 15% deduction at source shall be levied on gross real estate income calculated in compliance with the provisions of section 48 of this Code.

The deduction at source shall be made exclusively by government services and public establishments, corporate bodies and sole-proprietor business assessed under the actual earnings system, simplified system **or the non-profit organization (NPO) system.**

Rents paid to enterprises assessed on the basis of actual earnings and depending solely on the specialized management units shall be exempt from the deduction.

The withholding tax is levied exclusively by public administrations and establishments, legal entities and sole proprietorships subject to the real income tax regime, the simplified tax regime or the regime for non-profit-making organisations (NPOs).

Section 88: The deduction shall be made by the person paying the rents who shall be responsible for payment of the said amount to his/her Taxation Centre, not later than the 15th of the month following the actual payment of the rents.

The withholding tax on rent shall give rise to the issue of a withholding tax certificate which must be generated from the tax authorities's computer system.

Section 90: The capital gains referred to in section 46 (2) shall be subject to a 5% flat rate deducted by the notary for the vendor. **The rate shall be increased to 10% where the transaction is made in cash.**

However, the buyer may also pay the capital gains tax on behalf of the seller.

SUB-DIVISION IV:

HANDICRAFT, INDUSTRIAL, COMMERCIAL, AGRICULTURAL AND NON-COMMERCIAL PROFITS

Section 92: The installments referred to in Section 91 above shall be deducted at source by public accountants and persons of equivalent status during the settlement of bills paid from the budget of the State, regional and local authorities, public administrative establishments, public or semi-public corporations as well as **non-profit organizations** and private sector enterprises, the lists of which shall be established by regulation.

The rest shall remain unchanged.

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

The rest shall remain unchanged

Section 92 b (new). The tax due pursuant to the provisions of Section 56 (2) d, e, f shall be deducted at source by the entity that makes the payment **or the operator of the digital platform.**

The amount deducted shall be paid not later than the 15th of the following month to the taxation office with jurisdiction.

The tax due in accordance with the provisions of section 56 (2) d, e, f, h is deducted at source by the entity making the payment.

The sums thus deducted are paid back to the local tax office by the 15th of the following month at the latest.

Section 93a A: The deductions made at source in respect of the income tax instalment provided for in Sections 92, 92a, 92 b (new), 93 and 93a give rise to the issue of a deduction at source certificate which must be generated from the tax authorities's computer system.

CHAPTER III GENERAL AND COMMON PROVI-SIONS ON COMPANY AND PERSONAL INCOME TAX

DIVISION I:

TAXATION SYSTEMS

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

-
-



- ;
- ;
- Non-professional taxpayers.

Section 93h: (1) Non-professional taxpayers shall be persons who receive only income from salaries, wages, pensions, life annuities and/or income from movable capital and income from property, and in general any passive income.

(2) Subject to the exemptions provided for in this Code, persons under the non-professional taxpayer regime shall be liable to payment of the following taxes for which they are actual or statutory taxpayers:

- in their capacity as actual taxpayer: personal income tax in the categories of salaries and wages and property income, registration fees, tax on landed property and tax on real estate wealth;
- in their capacity as statutory taxpayer: special income tax, salary deductions.

(3) Non-professional taxpayers shall be required to file a summary annual return of their income in accordance with the provisions of Section 74a of this Code.

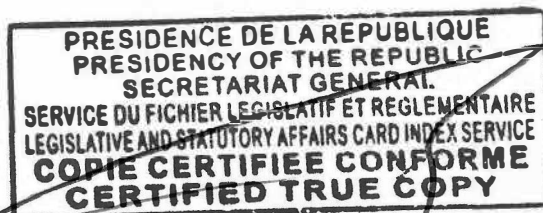
DIVISION IV
OBLIGATIONS OF BUSINESS OWNERS

Section 101: Before 15 March each year or one month before departure from Cameroon of his salaried workers, every business owner shall, using the model provided by the tax authority, make an individual return for each worker on the following sums paid during the past financial year:

- a) ;
- b) ;
- c) a list of purchases by supplier, showing their single identification number and the amount of purchases for the financial year;
- d) a list of sales by customer, indicating their single identification number and the amount of sales for the financial year.

Section 103: Any infringement of the provisions of Sections 101 and 102 above shall give rise to a fine of 5% of the amount not declared. Such fine shall be recoverable in the same way as the taxes specified in the chapters above.

The rest shall remain unchanged.



PART II
VALUE ADDED TAX AND EXCISE DUTY

CHAPTER I

SCOPE OF APPLICATION

DIVISION III

EXEMPTIONS

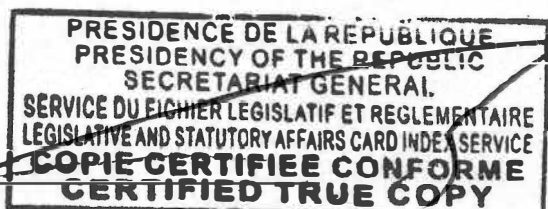
Section 128: The following shall be exempted from Value Added Tax:

(6) a- essential goods listed under Annex 1, notably:

-
-
-
-

b- The exemption provided for in paragraph 6(a) above shall not apply to the following products:

- parboiled rice of tariff subheading 1006.30.90.200;
- perfumed rice of tariff subheading 1006.30.90.300;
- ornamental fish of tariff subheadings 0301.11.00.000, 0301.19.00.000;
- chilled trout of tariff subheading 0302.11.00.000;
- fresh or chilled salmon of tariff subheadings 0302.13.00.000, 0302.14.00.000, 0302.19.00.000;
- livers and roes of fish of tariff subheading 0302.91.00.000;
- frozen salmon of tariff subheadings 0303.11.00.000, 0303.12.00.000 and 0303.13.00.000;
- frozen trout of tariff subheadings 0303.14.00.000 and 0303.19.00.000;
- livers, roes, fins, heads, tails, swim bladders and other offal of edible fish of tariff subheadings 0303.91.00.000, 0303.92.00.000 and 0303.99.00.000;
- livers and roes of fish, dried, smoked, salted or in brine of tariff subheading 0305.20.00.000;
- salmon, dried, salted or in brine of tariff subheading 0305.41.00.000;
- trout, dried, smoked, salted or in brine of tariff subheading 0305.43.00.000;
- cod of tariff subheading 0305.62.00.000.



CHAPTER II
CALCULATION METHODS

DIVISION III
CALCULATION

A – BASIS OF ASSESSMENT

Section 141a (new): In the specific case of the beverages listed below, the basis of assessment of excise duty shall be determined after application of an abatement of:

- 10% for carbonated beverages;
- **10% for beer with an alcohol content of 5.5 or less**
..... (deleted).

B- RATES

Section 142: (1)

(6) (a) The average rate of excise duty shall apply to:

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-
-
-
- hair, wigs, wool, beards, eyebrows, eyelashes, locks and other textile materials imported for the manufacture of wigs or similar articles of hair of tariff headings 6703 to 6704;
-
-
-
- **refined vegetable oils imported under tariff subheadings 1507.90.00.000, 1508.90.00.000, 1509, 1510.90.00.000, 1511.90.00.000, 1512.19.00.000, 1512.29. 00.000, 1513.19.00.000, 1513.29.00.000, 1514.19.00.000, 1514.99.00.000, 1515.19.00.000, 1515.29.00.000, 1515.30.00.000, 1515.50.00.000, 1515.90.00.000 and 1516.20.00.000 ;**
- **imported cocoa beans, including those intended for use as raw materials of tariff heading 1801;**
- **imported dog or cat feed of tariff subheading 2309.10.00.000;**
- **imported charcoal of tariff heading 4402.**

(b) The reduced rate of excise duty shall apply to:

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

- **imported cereal products (corn flakes) and food preparations obtained from imported cereal flakes of tariff subheadings 1904.10.00.000 and 1904.20.00.000.**

The rest shall remain unchanged.

C – DEDUCTIONS

Section 143: (1) Value Added Tax upstream on the price of a taxable operation shall be deductible from the tax applicable to such transactions, as concerns registered taxable subject assessed on the basis of the actual earnings, in the following manner:

- (a) The Value Added Tax which was applied to the price of a taxable transaction shall be deductible during the corresponding month.
- (b) To be deductible, Value Added Tax should appear:
 - on a bill duly issued via the tax authority’s electronic invoicing tracking system by a registered supplier, entered in the taxpayer’s file active at the time of invoicing, who is assessed on the basis of actual earnings and bearing his single identification number. However, these conditions shall not apply for suppliers abroad;

The rest shall remain unchanged.

- (2)
- (3)
- (4)

Value Added Tax deductions at source shall be made upon production of the certificate of deduction at source issued by the entity authorized to deduct taxes at source **via the tax authority’s computer system.**

Any certificate of deduction at source issued outside the tax authority’s computer system shall not give entitlement to VAT deduction.



CHAPTER III
RULES OF PROCEDURE

DIVISION I
METHOD OF PAYMENT OF THE TAX

Section 149: (1)

(2) For suppliers to the State, regional and local authorities, administrative public establishments and public and semi-public enterprises, and some private sector companies, the lists of which are drawn up by regulation, Value Added Tax shall be deducted at source during settlement of an invoice and transferred to the tax office or, otherwise, to the accounting office with territorial jurisdiction, under the same conditions and time-limits applicable to the other transactions. Such deductions shall concern both initial invoices and credit notes relating to commercial reductions. **The deduction thus made shall give rise to the issuance of a certificate of deduction at source which must be generated from the tax authority's computer system.**

The rest shall remain unchanged.

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

.....
.....

They shall be refundable:

- within a period of three months to firms having a structural credit status due to deduction of tax at source.

Any certificate of deduction at source issued outside the tax authority's computer system shall not give entitlement to refund.

The rest shall remain unchanged.

ANNEXES TO PART II

ANNEX II: LIST OF PRODUCTS SUBJECT TO EXCISE DUTY

Heading No.	Tariff description
.....
.....
6703. to 6704	Hair, wigs, wool, beards, eyebrows, eyelashes, locks and other textile materials imported for the manufacture of wigs or similar articles of human hair
.....
.....

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4421.20.00.000 and 4421.99.00.900	Imported Wooden coffins and other wooden articles
9403.10.00.000	Imported Metal furniture of the types used in offices
9403.40.00.000	Imported Wooden furniture of the types used in kitchens
9403.70.00.000	Imported Plastic furniture
1904.10.00.000 and 1904.20.00.000	Imported cereal-based products (corn flakes) and food preparations obtained from imported cereal flakes
1507.90 00 000, 1509.20 00 000, 15.09.20 00 000, 1508.90 00 000, 1509. 90 00 000, 1510.90 00 000, 1511.90 00 000, 1512.19 00 000, 1512.29 00 000, 1513.19 00 000, 1513.29 00 000, 1514.19 00 000, 1514.99 00 000, 1515.19 00 000, 1515.29 00 000, 1515.30 00 000, 1515.60 00 000, 1515.90 00 000 ;	Imported refined vegetable oils
1602.20.10.000	Imported Industrial sausage, excluding giblets , which are already subject to excise duty at the rate of 25 %
1801	Imported cocoa beans, including those intended for use as raw materials
2309.10.00.000	Imported feed for dogs and cats
4402	Imported charcoal
0901.11.12.000 to 0901.11.19 ; 090111 22 to 0901.11.49.000 ; 09011.11.52.000 to 090112.00.000 ; 0901.21.00.000 and 0901.22.00.000 ; 2101	Imported coffee

PART IV
SUNDRY TAXES AND DUTIES

CHAPTER III
SPECIAL INCOME TAX

Section 225: (1) Subject to international tax treaties, a special tax is hereby instituted on income paid to natural persons or corporate bodies domiciled out of Cameroon, by natural persons or corporate bodies located in Cameroon, the State or regional or local authorities in respect of:

The rest shall remain unchanged.

Section 226: In order to be taxable, the above proceeds shall be taxable where they are paid by natural persons or corporate bodies located in Cameroon, by the State or regional or local authorities to persons having no permanent nor fixed establishment in Cameroon, or where they are factored as deductible charges for the calculation of

the results of the payer. Where deduction of such proceeds as charges is not allowed, they shall be considered as distributed profit and taxed accordingly.

PART IV
SPECIAL TAXATION

CHAPTER I
SPECIAL TAX ON PETROLEUM PRODUCTS

Section 231: The rates of the special tax on petroleum products shall be as follows:

-
-
- 60 francs per cubic metre for natural gas for industrial use.

CHAPTER II
PROVISIONS RELATING TO THE MINING SECTOR

Section 239b: (1) The fixed charges for the grant, renewal or transfer of all mining titles, annual area royalties, the ad valorem tax, the extraction tax on quarry products and the royalties on the production of spring water, mineral water and thermos spring water shall be paid exclusively to the competent tax collector.

However, the ad valorem tax on mineral substances and the corporate tax payable by companies engaged in less or semi-mechanized non-industrial mining may be collected in kind by deduction from the gross production of the said companies. An order of the minister in charge of finance shall determine the conditions for recording of collections in kind.

The minister of finance may, as appropriate, authorize any body or entity in charge of supervising mining activities to assist the tax authority in collecting in kind the ad valorem tax on mineral substances and corporate tax.

The terms and conditions of application of this authorization shall be laid down jointly by the ministers in charge of finance and mines.

The rest shall remain unchanged.

PART VI
REGISTRATION, STAMP DUTY AND TRUSTEESHIP

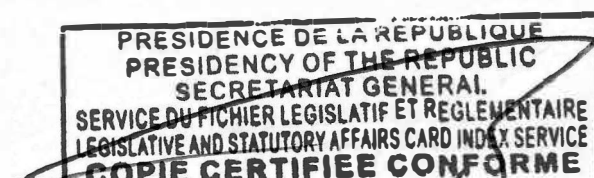
CHAPTER XIV
STAMP AND STAMP DUTY

DIVISION III

STAMP ON THE ISSUE OF SOME DOCUMENTS AND MISCELLANEOUS ITEMS

G – SPECIFIC STAMPS ON SOME DOCUMENTS

Section 470a: Contentious and non-contentious claims, applications for deferment of payment, applications for compensation, refund or restitution of taxes, applications for



tax incentives and rebates, applications for tax transactions and for approvals or authorizations **of any kind** shall be subject to a specific stamp duty.

SUB-PART II
NON-HARMONIZED LEGISLATION IN THE CEMAC ZONE

CHAPTER I
RATES OF REGISTRATION DUTIES

DIVISION I
PROPORTIONAL DUTIES

Section 543: The following shall be subject to:

(a) the high rate of 15%:

- instruments and transfers of businesses provided for in Section 341(1) of this Code, with the exception of new goods, which are subject to the reduced rate of 2% when the conditions set out in the said paragraph are met (deleted).

(b) the intermediate rate of 10%:

- instruments and transfers of urban built-on estates;
- instruments and transfers provided for in Section 341(2) of this Code, excluding leases of buildings in rural areas for business purposes;
- transfers of use of businesses and customers;
- instruments and transfers of businesses provided for in Section 341(1) of this Code, excluding new goods, which are subject to the reduced rate of 2% where the conditions set out in the said paragraph are met.

(c) Unchanged.

(d) Unchanged.

(e) the super-reduced rate of 1%:

- instruments and transfers provided for in Section 344 above. However, as regards release of mortgages, the tax calculated shall be reduced by three quarters;
- notwithstanding the provisions of Section 344 of this Code, instruments and transfers of property to associations recognized as being of public utility and duly authorized faith-based bodies.

The rest shall remain unchanged.

DIVISION V
ADMINISTRATIVE EVALUATIONS

Section 546a: (1) Notwithstanding the provisions of Sections 324 and 325 supra, the estimate that served as basis for the levying of proportional, progressive or digressive duty on movable or immovable property assigned in ownership, usufruct or possession shall not be lower than that resulting from implementation of the official price list.

In the specific case of transfers resulting from inheritance, division, release from joint ownership and gifts inter vivos in the direct line and between spouses, the value used as basis for calculating registration duty shall be determined by applying a discount of 50% to the value resulting from applying the official price list.

The rest shall remain unchanged.

**DIVISION VI
SPLITTING OF DUTIES**

Section 546b: Notwithstanding the provisions of Sections 304, 312 and 313 of this Code, the amount of the registration duty for a long lease may be split into as many payments as there are three-year periods in the term of the lease.

Section 546c: (1) Where the payment of duties is split into installments, the registration formality shall be granted as and when the installments are paid and for the amount of each installment.

(2) Failure by the taxpayer to comply with the terms and conditions for payment in installments shall invalidate the installments granted and render the amount of duty still due immediately payable, without prejudice to late payment penalties of an additional duty.

**CHAPTER II
STAMP DUTY RATES**

DIVISION II

SPECIAL STAMP DUTY PAYABLE ON SOME DOCUMENTS AND OTHER FEES

F- STAMP ON TRANSPORT CONTRACTS

Section 556: Stamp on transport contracts shall be fixed as follows:

- 1)
- 2)
- 3) CFAF 10 000 per bill of lading for transport of goods by air.

Stamp duty on transport contracts shall be paid by the transporter exclusively at the revenue office of his or her taxation centre. In the case of air transport contracts, the stamp duty shall be collected by the express mail company.

**SUB-PART III
UNHARMONIZED CODE IN CEMAC ZONE**

**CHAPTER V
STAMP DUTY ON MOTOR VEHICLES**

Section 598: The stamp duty on motor vehicles shall be collected by insurance companies at the time of subscribing to a civil liability insurance policy.



Insurance companies shall collect the stamp duty on motor vehicles at the rate referred to in Section 597 above from the very first payment of the insurance premium during the year, be it partial or total payment.

Collection of the stamp duty on motor vehicles shall be subject to the issuance of a receipt by the insurance company, generated by the tax authority's computer system.

The rest shall remain unchanged.

Section 598a: Under pain of the fine provided for in Section M 104 of the Manual of Tax Procedures, insurance companies shall be required to attach to their annual return a file of their intermediaries specifying their name or company name, their single identification number, their address and location.

Failure to issue a certificate of payment of the stamp duty on motor vehicles in the tax authority's computer system shall be liable to payment of the fine provided for in Section M 104(1) of the Manual of Tax Procedures.

Section 601: Failure to produce justification of payment of the stamp duty on motor vehicles by presenting a payment certificate of the said stamp duty generated by the tax authority's computer system to the authorized control officials shall constitute a second-class offence, punishable under Section 362(b) of the Penal Code.

BOOK TWO
MANUAL OF TAX PROCEDURES

SINGLE CHAPTER
OBLIGATIONS OF TAXPAYERS

DIVISION I
OBLIGATION TO FILE RETURNS

SUB-DIVISION I
GENERAL PRINCIPLE

Section M 1: Any natural or legal person liable, as a statutory or actual taxpayer, to payment of a tax, duty or levy or an installment thereof, by virtue of the provisions of the General Tax Code, must file an application for registration with the competent tax authority of his area, within 15 (fifteen) working days following the start of his activities, and attach to such application a site plan, the subscription references of the public water or electricity distribution service company, as appropriate, the telephone number and a valid e-mail address.

After completion of the registration procedure, a registration receipt stating the taxpayer's single identification number, tax system and registration centre shall be issued to the taxpayer by the tax authority.

The rest shall remain unchanged.

Section M 2: (1) Any natural person or corporate liable as a statutory taxpayer to payment of a tax, duty or levy or an installment thereof, or designated to effect deduction at source by virtue of laws and regulations, shall be bound to file returns, including the Statistical and Fiscal Declaration (DSF), using official forms supplied by

the Cameroonian tax authority, along with mandatory annex documents, within the deadlines prescribed by law.

(2) The returns referred to in paragraph 1 above must be filed electronically. In this case, the generated tax assessment notice shall serve as the basis for payment of the corresponding duties and taxes.

(3) However, enterprises under the jurisdiction of a specialized management unit shall be bound to file their tax return and statistics exclusively by using the electronic computer system set up by the tax authority.

..... (deleted).

Section M 2(a): (1) Notwithstanding the provisions relating to the system of declaration, the Tax Authority may send to any natural or legal person liable to pay a tax, duty or levy as per the laws and regulations in force, in the event of a clear absence or inadequacy of a return, a pre-completed return of collected revenue or any other taxable item, with the tax amount owed.

The rest shall remain unchanged.

Section M 2b: (1) Up-to-date taxpayers shall be entered in the register of active taxpayers of the General Directorate of Taxation.

Newly registered taxpayers shall be entered in the database of active taxpayers effective from the date of filing of the first tax return.

In the event of failure to file returns by a taxpayer over a period of two consecutive months, the latter shall automatically be deleted from the said database. Automatic deletion shall take place from the first failure to file annual returns for the non-professional taxpayer. S/he may be reinserted therein only after regularizing his/her tax situation.

(2) No professional taxpayer may carry out import or export transactions without being entered in the active taxpayers' register of the General Directorate of Taxation and does not own a certificate of tax compliance.

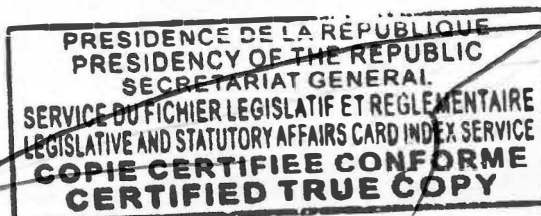
SUBDIVISION II NOTICE TO FILE RETURN

Section M 3: Any taxpayer who fails to file a return within the time-limit prescribed by law shall receive a letter reminding him to do so. He shall then have 7 (seven) days within which to regularize his situation, following receipt of the letter, the postmark or signed mail register, in case of hand delivery, being proof thereof.

The rest shall remain unchanged.

DIVISION II OBLIGATION TO PRESERVE DOCUMENTS AND PERIOD OF PRESERVATION

Section M 6a: Notwithstanding the provisions of Section M 6 of this Code and under pain of application of the penalty provided for in Section M 104 (2) of the Manual of Tax Procedures, the taxpayer shall be bound to spontaneously transmit to his tax centre within 15 (fifteen) days:



- the auditor's reports, as soon as the company has been notified thereof;
- inventories, duly signed and initialled, from the date on which they submitted to court registries.

DIVISION IV
ADMINISTRATIVE OBLIGATIONS

Section M 8a: (1) Corporate billing and invoice production shall be monitored electronically by the tax authority under conditions laid down by order of the Minister in charge of finance.

This shall apply in particular to businesses in the information and communication technology (ICT) sector, online trade, electricity, games of chance and entertainment, insurance, beverages, oilseed products and digital bouquets sectors, as well as all enterprises under the entity responsible for managing large enterprises of the tax authority.

To implement the system of electronic monitoring of corporate billing and invoice production, the tax authority may use external experts under the conditions laid down by agreement between the parties.

(2) Irrespective of their status or nature, companies shall be bound to comply with the electronic monitoring system referred to in paragraph (1) above.

Without prejudice to the collection of taxes evaded, together with the penalties and criminal sanctions provided for in Section M 108 et seq of the Manual of Tax Procedures, failure to comply with the obligations relating to the electronic invoicing or production monitoring system shall be punishable with a fine equal to:

- the value of the invoices in question, in the case of electronic invoice monitoring;
- the production value concealed as a result of the breach, in the case of electronic production monitoring.

The rest shall remain unchanged.

SUB-PART II
TAX CONTROL

CHAPTER I
RIGHT TO CONTROL

DIVISION III
CONDITIONS FOR EXERCISING THE RIGHT TO CONTROL

SUBDIVISION I
ON-THE-SPOT CHECK

Section M 13 new: (1) At least 15 (fifteen) days before the date scheduled for the first intervention, the tax authority shall send, by registered mail or by hand with



acknowledgement of receipt or by discharge slip, an accounting verification notice or verification of the overall tax situation.

Mention must be made in the audit notice, under pain of the latter being null and void, of the possibility of:

- being assisted by a CEMAC-approved tax adviser registered with the order or a centre of approved management of their choice;
- consulting the audited taxpayer's charter on the tax authority's website.

The rest shall remain unchanged.

Section M 19 a (new): (1) Enterprises established in Cameroon and which are dependent on or control companies located in Cameroon or outside Cameroon, within the meaning of Section 19a of this Code, and which meet one of the conditions set out below, must make available to the tax authority, on the date of commencement of the accounting audit, in electronic format, documents enabling them to justify the transfer pricing policy applied in transactions of any kind carried out with affiliated enterprises established in Cameroon or outside Cameroon within the meaning of Section 19a of this Code:

- have an annual turnover excluding tax or gross assets whose amount is equal to or greater than CFAF 1,000,000,000 (one billion); or
- hold directly or indirectly, at the end of the financial year, more than 25% of the share capital or voting rights of an enterprise established in Cameroon or outside Cameroon whose annual turnover excluding tax or gross assets is greater than or equal to CFA 1,000,000,000 (one billion).

The rest shall remain unchanged.

DIVISION V LIMITS OF THE RIGHT TO CONTROL

Section M 41 (a) - (1) Notwithstanding the provisions of Sections M 9, M 10, M 11, M 12, M 16 and M 21 of the Manual of Tax Procedures, a tax payer may be exempted from a tax audit in respect of a given tax year if, at the end of the said financial year, he shows a rate of increase in taxes and duties payable on a voluntary basis of at least 25% compared with the previous year.

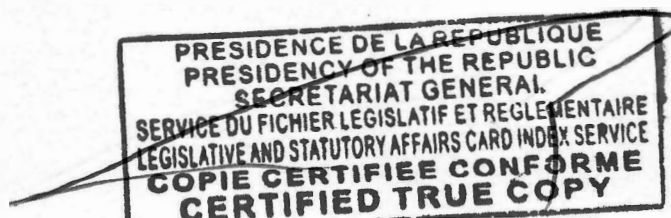
The rest shall remain unchanged.

SUB-PART III TAX COLLECTION

CHAPTER I METHODS OF COLLECTION

DIVISION II NOTICE OF ISSUE FOR COLLECTION

Section M 53: (1) The Notice of Issue for Collection shall be an enforceable deed for the forcefull collection of taxes, duties and levies.



(2) The Notice of Issue for Collection shall be drawn up and notified to the taxpayer where a written declaration is not accompanied by means of payment or following a non-market value return or of the final procedure document in the case of a control.

Subject to the approval of the Director General of Taxation, the Notice of Issue for Collection may be drawn up before filing the final procedure document, in particular in the context of a general accounts audit, where the taxes have been expressly accepted in the minutes by the taxpayer. In this case, a Partial Notice of Issue for Collection shall establish the principal amount of the tax accepted and the penalties and interest for late payment normally due. At the end of the control procedure, a supplementary notice of issue for collection shall be drawn up for the outstanding taxes.

The rest shall remain unchanged.

(3) The taxpayer may also be issued and notified of the Notice of Issue for Collection by electronic means. In this case, the Notice of Issue for Collection shall be deemed to have been notified when the system generates an acknowledgement of receipt.

CHAPTER II
PROCEEDINGS

DIVISION II
SPECIAL LEGAL PROCEEDINGS

SUBDIVISION VI
EXCLUSION FROM SPECIFIC PROCEDURES

Section M 79: Failure to pay levies, taxes and duties following a formal notice shall entail a temporary ban from bidding for public contracts, expression of intent to buy a public corporation under privatization, carrying out stock market transactions, bidding for logging permits or applying for the issuance of secure consignment notes, and a permanent ban in case of a further offence.

The Director General of Taxation shall, in each quarter, draw up a list of taxpayers banned from bidding.

CHAPTER III
COLLECTION GUARANTEES

DIVISION III
JOINT AND SEVERAL PAYMENT

Section M 86: The notice of issue for collection regularly drawn up shall be enforceable not only against the taxpayer who is mentioned therein, but also against his representatives or rightful claimants.

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PRESIDENCE DE LA REPUBLIQUE
PRESIDENCY OF THE REPUBLIC
SECRETARIAT GENERAL
SERVICE DU FICHER LEGISLATIF ET REGLEMENTAIRE
LEGISLATIVE AND STATUTORY AFFAIRS CARD INDEX SERVICE
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Where the rights over natural resources or stocks, shares and business of an enterprise under Cameroonian law are transferred abroad, the Cameroonian law enterprise and the transferor shall be jointly and severally liable to payment of the sums due under such transfer.

The rest shall remain unchanged.

CHAPTER IV TAX COMPLIANCE CERTIFICATE

Section M 94a: (1) Any natural person or corporate body liable to a tax, duty or levy, in good standing with the declaration and payment of such taxes, duties and levies may, upon request, be issued a tax compliance certificate from the tax authority. This shall certify that the taxpayer is in good standing with his or her tax declaration obligations and does not owe any tax as at the date of issue.

(2) Notwithstanding the provisions of paragraph 1 above, the tax compliance certificate may also be issued to a taxpayer who owes a tax debt, where:

- the deadline provided for in Section M 53 of the Manual of Tax Procedures for payment of the tax debt has not expired;
- the taxpayer is under a payment suspension or moratorium duly granted by the competent authorities.

In such a case, the tax debt and the nature of the suspensive instrument shall be indicated on the tax compliance certificate.

The rest shall remain unchanged.

(3) The tax compliance certificate shall be issued online from the tax authority's computer system. The authenticity of any tax compliance certificate issued electronically shall be verified by its presence on the list of tax compliance certificates published electronically by the tax authority.

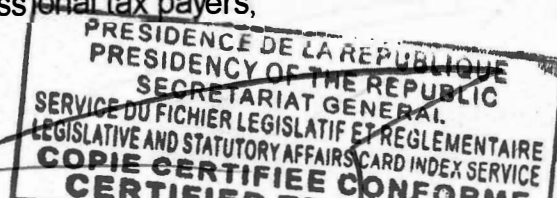
The tax compliance certificate shall be valid for 3 (three) months with effect from the date on which it is signed. This period shall be reduced to 1 (one) month where the taxpayer has benefited from a suspension of payments or a moratorium on his or her tax debt.

Section M 94b: (1) Any natural person or corporate body liable for tax, duties or levies that requests a title, licence, certification, attestation, authorization or approval whatsoever from public or semi-public government services within the context of carrying out their activities, must necessarily mention their Single Identification Number (SIN) on the request and attach thereto a valid tax compliance certificate. Failure to produce this document shall lead to inadmissibility of the request.

(2) The tax compliance certificate shall serve as tax or non-tax certificate and tax situation slip. It shall be the only valid document in all administrative procedures to prove the tax situation of a taxpayer.

Section M 94c: (1) The following shall be subject to presentation of a valid tax compliance certificate:

- transfers of funds abroad by professional tax payers;



- issuance of exemption certificates and payment of taxes and duties;
- payment of invoices and subsidies by the State, regional and local authorities, public establishments, semi-public or public enterprises and private companies, the list of which shall be drawn up by the minister in charge of finance;
- export transactions;
- visa applications at diplomatic and consular missions.

SUB-PART IV
PENALTIES

CHAPTER I
FISCAL PENALTIES

DIVISION II
SPECIAL PENALTIES

Section M 104: (1) A fixed fine that might go up to CFAF 5 000 000 (five million) shall be applied to any person who gives false information, who objects to the right to communication or to the notice to third party holders, or who refuses to provide the information or documents required by the Tax Authority pursuant to the provisions of Sections 18 (4), 18b (deleted), 79, 93i (6), 245, 583, 583a (1), 583b (1), 598a, M 1, M 6, M 8d and M 48b of the Manual of Tax Procedures. Similarly, a fine of CFAF 100 000 (one hundred) per day of delay, beyond the time limits indicated on the request, shall be applied for any attempt to object to the execution of the right to communication or notification of third-party holders.

(2) The fine referred to in (1) above shall be increased to CFAF 50 000 000 (fifty million) in the event of failure to comply with the obligations set out in Sections 18b, 18c and M 6a of this Code.

Section M 104b: Without prejudice to the collection of taxes evaded, together with penalties, failure to issue a certificate of deduction at source or payment of taxes using the tax authority's computer system shall be punishable with a fine corresponding to the amount of the transaction carried outside the system.

CHAPTER II
PENALTIES

DIVISION I
PRINCIPAL PENALTIES

Section M 108: The penalties referred to in Section M 107 above shall also be inflicted upon whoever:

- fails to make or ensure the making of entries, or abets the making of inaccurate or fake entries into the journals and balance sheet books

provided for by the OHADA Uniform Act or into documents serving as such, as well as any person convinced of having drawn up or abetted the drawing UP of false balance sheets;

- **through all types of manoeuvres, obstructs the implementation of the system for the electronic monitoring and production of invoices by enterprises;**

The rest shall remain unchanged.

**SUB-PART V
TAX DISPUTES**

**CHAPTER I
CONTENTIOUS JURISDICTION**

**DIVISION I
PRIOR REFERRAL BEFORE THE TAX AUTHORITIES**

**SUBDIVISION III
STAY OF PAYMENT**

Section M 121 (new): (1) A taxpayer who disputes the justification for or the amount of a tax levied on him may obtain an administrative stay of payment of the disputed part of the said tax, under the following conditions:

- a.
- b.
- c.

(2)

(3) The stay of payment may be issued manually within 15 (fifteen) days from the date of receipt of the request. Failure by the tax authorities to respond within this period shall be tantamount to tacit acceptance of the deferment of payment.

(4) The stay of payment shall cease to have effect **8 (eight) days after notification of the decision of the authority seized or, in the event of silence, after expiry of the time limit for the latter to take a decision.**

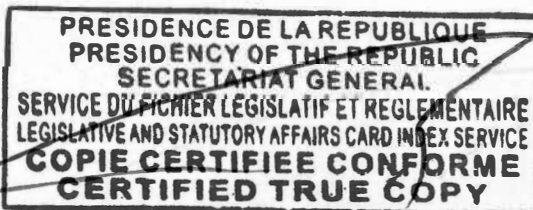
The rest shall remain unchanged

**DIVISION II
TRANSACTIONS**

Section M 125: The Minister in charge of finance may, on the recommendation of the Director-General of Taxation, may as part of a transaction, authorize the moderation of all or part of the taxes in the following two cases:

- prior to collection following an audit procedure;
- during the entire litigation procedure, **including for taxes whose claims have been declared inadmissible on formal grounds, where such taxes may be reviewed on the merits.**

The rest shall remain unchanged



CHAPTER II
VOLUNTARY JURISDICTION

DIVISION II
TAX PAYERS' PETITIONS

SUBDIVISION II
DECISION OF THE TAX AUTHORITY

Section M 145: (1) Decisions on remission or reduction shall be notified online through the IT System of the General Directorate of Taxation.

(2) However, the Minister of Finance and the Director-General of Taxation may, within the limit of their relevant thresholds as outlined below, grant remission or reduction higher than the rates set in Section M 144 (new) above, as follows:

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CHAPTER THREE
PROVISIONS REGARDING OTHER RESOURCES

SECTION SIXTEEN: Establishment of a voluntary regularization programme

1. Taxpayers who, on their own initiative, voluntarily regularize their tax situation with regard to their income and assets owned outside Cameroon during the 2024 financial year, shall be exempt from the corresponding penalties.
2. At the end of the 2024 financial year, no remission of penalties shall be granted for these types of income for the period not prescribed.

SECTION SEVENTEEN: Institution of a fee to finance the digital transformation of the tax administration

1. A fee is hereby instituted to finance the digital transformation of the tax administration.
2. The fee for financing the digital transformation of the tax administration shall be levied on all documents generated from the tax administration's IT system, in particular:
 - the registration certificate;
 - the tax compliance certificate.
3. The fee provided for in (1) above shall be fixed at CFAF 1 000.
4. Proceeds from the fee for the financing of the digital transformation of the tax administration shall be allocated as follows:
 - 40% to the State budget;



- 60% for the financing of the digital transformation of the General Directorate of Taxation.

SECTION EIGHTEEN: Readjustment of water abstraction tax rates

The provisions of SECTION ELEVEN of the Finance Law No. 2004/026 of 30 December 2004 are amended and supplemented as follows:

“SECTION ELEVEN” (NEW):

.....
Rates for the abstraction of surface or groundwater for industrial or commercial purposes shall be as follows:

- CFAF 150 per cubic metre for the first 1 000 cubic metres of water abstracted;
- CFAF 75 per cubic metre for water used in excess of 1 000 m³;
- CFAF 25 per cubic metre for the abstraction of water for agricultural, livestock or fish farming purposes in excess of 5 000 (five thousand) person equivalents per day.

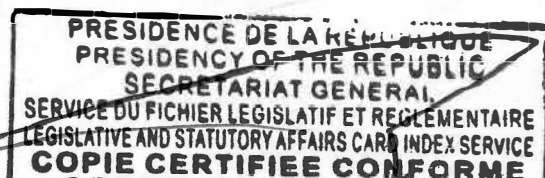
The rest shall remain unchanged

SECTION NINETEEN: Establishment of an amnesty for non-commercial real estate transfers

- (1) An amnesty is established for real estate transfers submitted for registration between 1 January 2024 and 31 December 2024, as well as for real estate transfers declared before 1 January 2024.
- (2) The amnesty referred to in (1) above shall apply to real estate transfers by way of inheritance, division, release from joint ownership and inter vivos donations in direct line and between spouses.
- (3) The non-commercial real estate transfers referred to in this section shall be exempt from penalties and any other tax increases.
- (4) The amnesty shall be granted at the request of the taxpayer, which must be filed with the taxpayer’s local tax office.

SECTION TWENTY: Establishment of a special procedure for settling tax claims issued before 31 December 2022

- (1) The tax administration shall be authorized to implement a special procedure for settlement of tax claims issued before 31 December 2022.
- (2) The special settlement procedure shall run from 1 January to 31 December 2024 and as follows:
 - a) Transactions relating to taxes in contentious proceedings:
 - For disputes in the administrative phase: a 50% deduction on the outstanding amount in dispute, with sureties being forfeited to the Treasury. In this case, the amount to be paid may be subject to a schedule of not exceeding three months;



- For disputes at the jurisdictional phase: a 65% deduction on the outstanding amount in dispute, with sureties being forfeited to the Treasury. In this case, the amount to be paid may be subject to a schedule not exceeding three months;
- b) Transactions relating to uncontested tax arrears:
- For public or semi-public entities: a 70% reduction, with the possibility of spreading payments over a maximum period of twelve months;
 - For private entities: a 50% reduction with the possibility of spreading payments for up to twelve months.
- (3) To implement the special settlement relating to disputed tax debts, the sureties required by law for contentious appeals must have been paid.
- (4) Tax arrears settled through the mutual debt set-off procedure for reciprocal debts shall not be covered by this special settlement procedure.
- (5) No request for a special settlement shall be acceptable beyond 31 December 2024.
- (6) Where the taxpayer accepts the transaction proposal, he willingly undertakes:
- not to lodge a subsequent claim;
 - to withdraw any claims or requests made.

SECTION TWENTY-ONE: Amendment of some provisions relating to State property, cadastral and land revenue

The provisions of Section Twenty-three of Law No. 2022/020 of 27 December 2022 relating to the Finance Law of the Republic of Cameroon for the 2023 financial year are amended as follows:

“SECTION TWENTY-THREE (new)”: Provisions relating to State property, cadastral and land revenue.

The rates for fees relating to the State property, cadastral and land tenure operations listed in Section Thirteen of Law No. 91/003 of 30 June 1991: Finance Law of the Republic of Cameroon for the 1991-1992 financial year are amended as follows:

“SECTION THIRTEEN” (new):

Section 14 of Finance Law No. 90/001 of 29 June 1990 is amended as follows:

Paragraph 1: The rates of fees relating to the State property, cadastral and land tenure operations listed in Article 19 of Ordinance No. 74/1 of 6 July 1974 to establish rules governing land tenure are amended as follows:

I- ESTABLISHMENT OF A LAND TITLE

b) By parcelling out existing properties.

- 2% of the purchase price in the event of an expensive purchase;

- 2% of the market value stated in the notarial deed in the case of a free acquisition.
 - 3% of the purchase price where the property is acquired at high cost;
 - 2% of the market value specified in the notarial deed where the property is acquired free of charge.

.....

II. VARIOUS ENTRIES IN THE LAND REGISTER

- a) Mortgages and liens;
- 1.25% of the market value of the properties concerned;
- b) Total transfers;
- **By sale: 3% of the purchase price.**

.....

V- TOPOGRAPHIC AND CADASTRAL WORKS:

V-1-1- Planimetrics

a) - Demarcation:

Land registration, concession, parcelling and simple delimitation marking.

For the execution of these works, the following fees shall be charged:

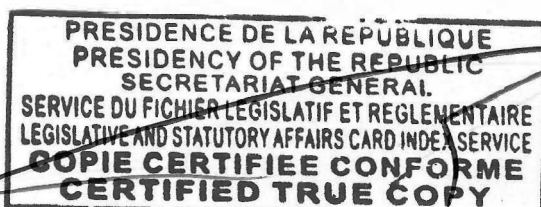
For land located within the urban perimeter

- 50 000 francs for a surface area less than or equal to 5 000 m²
- **5 000 francs per additional hectare for an area greater than 5 000 m².**

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VI. CONCESSIONS AND LEASES ON NATIONAL LAND, AS WELL AS LEASES ON THE PRIVATE PROPERTY OF THE STATE

The basic fee for concessions and leases on national land provided for in Article 15 of Decree No. 76/166 of 27 April 1976 to lay down the terms and conditions for managing the national estate, **as well as ordinary or long leases on the private property of the State as provided for in estate provided for in Decree No. 76/167 of 27 April 1976 to lay down the terms and conditions for managing the private property of the State** shall, depending on the nature and use of the land, be fixed as follows per square metre:



a) Temporary concessions and leases

Land use	Urban land/m ²	Rural land/m ²
Residential	2 000 CFAF	1 000 CFAF
Commercial	3 000 CFAF	1 500 CFAF
Industrial	900 CFAF	450 CFAF
Social	300 CFAF	150 CFAF
Cultural	150 CFAF	80 CFAF
Agricultural	4 CFAF	2 CFAF
Religious	10 CFAF	10 CFAF

VIII- FEE FOR THE TEMPORARY OCCUPATION OF THE PUBLIC DOMAIN

The provisions in force shall be those of Decree No. 2014/3209/PM of 29 September 2014 to fix the minimum annual fees for the occupation of State land appurtenances.

The rest shall remain unchanged.

SECTION TWENTY-TWO: Provisions relating to non-tax revenue derived from the social affairs sector

1) The following are hereby established in the social affairs sector:

a) charges relating to services provided by specialized establishments and operational technical units;

b) fees relating to the examination of applications for the establishment of private social welfare schemes shall be as follows:

- fees for examining applications for agreement in principle for the establishment open a Private Social Welfare Institution;
- fees for examining applications for the final authorization for the establishment of a private social welfare scheme.

2) Provisions relating to fees for services provided by specialized establishments and operational technical units

a) The fees referred to in this paragraph must be paid by any person seeking to benefit from the services provided and who meets the criteria for admission to the said entities.

b) The fees referred to in this paragraph shall be fixed by regulation.

3) Provisions relating to the cost of examining applications for the establishment of private social welfare schemes

a) Any natural or legal person wishing to establish a private social welfare scheme shall be required to pay the fees referred to in this paragraph.

b) The fees referred to in this paragraph shall be fixed by regulation.



SECTION TWENTY-THREE: Provisions relating to non-tax revenue derived from the agriculture and rural development sector.

1) The following are hereby instituted within the meaning of Law No. 2001/014 of 23 July 2001 on seed-related activities:

- fees for the registration of plant species and varieties on the official catalogue;
- fees for the rental of seed farms (storage warehouse, packaging units, tractor, greenhouse, hangar, land, etc.);
- administrative costs and fees for the conduct of Differentiation – Homogeneity – Stability (DHS) and Agronomic and Technological Value (ATV) tests.

2) Any natural or legal person engaged in seed-related activities within the meaning of the law of 23 July 2001 shall be subject to the payment of the fees and royalties referred to in paragraph 1 above.

3) The fees for the registration of plant species and varieties in the Official Catalogue shall be as follows:

a) Registration of plant species and varieties in the Official Catalogue for a period of 5 (five) years:

- seeds from locally produced plant species and varieties: CFAF 100 000 per variety;
- seeds from imported plant species and varieties: CFAF 200 000 per variety.

b) Reregistration of plant species and varieties in the Official Catalogue for a period of 5 (five) years:

- seeds from locally produced plant species and varieties: CFAF 50 000;
- seeds from imported plant species and varieties: CFAF 100 000.

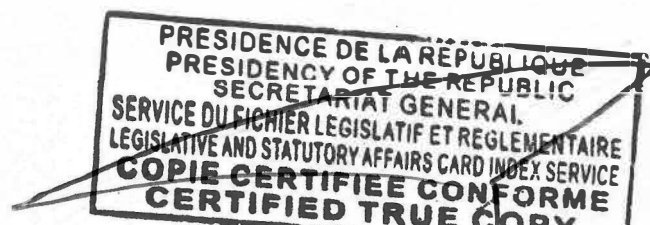
4) The costs of renting seed farms (storage warehouse, packaging unit, tractor, greenhouse, shed, land, etc.) shall be fixed by regulation.

5) The administrative costs and fees for carrying out the differentiation-homogeneity-stability (DHS) and agronomic and technological value (VAT) tests shall be CFAF 2 000 000 per variety.

SECTION TWENTY-FOUR: Provisions relating to non-tax revenue derived from the trade sector

1) The following fees are hereby instituted in the trade sector:

- application fees for authorization to carry out commercial activities in Cameroon;
- annual licence application fees for the importation of motorbikes and their spare parts;



- fees relating to the examination of the application for a declaration of existence;
- application fees for the obtention of a certificate of deficiency for any product subject to excise duty prior to importation by an economic operator;
- application fees for metrology approval.

2) Provisions relating to application fees for authorization to carry out commercial activities in Cameroon.

a) The following shall be subject to payment of the fees referred to in (1) above every 3 (three) years:

- legal persons carrying out commercial activities of which at least 50% of the share capital is held by foreigners;
- natural persons carrying out commercial activities in Cameroon who are not of Cameroonian nationality.

b) The fees referred to in (1) above shall be as follows:

- CFAF 1 000 000 for public limited companies (PLC) and simplified joint stock companies;
- CFAF 500 000 for limited liability companies (SARL), collective name companies (SNC) and limited partnerships (SCS);
- CFAF 200 000 for individuals.

3) Provisions relating to the annual licence application fees for the importation of motorbikes and their spare parts;

a) Legal and natural persons importing motorcycles and their spare parts shall be subject to the payment of the fees referred to in (1) above;

b) The fees referred to in (1) above shall be as follows:

- CFAF 1 000 000 for public limited companies (PLC) and simplified joint stock companies;
- CFAF 500 000 for limited liability companies;
- CFAF 100 000 for individuals.

4) Provisions relating to fees relating to the examination of the application for a declaration of existence

a) Any economic operator wishing to market cocoa or coffee in Cameroon shall be subject to the payment of the fees referred to in (1) above and must obtain a certificate of declaration of existence issued by the Ministry in charge of trade.

b) The fees for examining the application for the aforementioned certificate shall be fixed as follows for a period of 5 (five) years:

- CFAF 1000 000 for public limited companies (PLC) and simplified joint stock companies;
 - CFAF 500 000 for limited liability companies;
 - CFAF 200 000 for individuals.
- c) However, producers and industrialists shall not pay the above charges.
- d) The following shall be exempt from the payment of the fees referred to in (1) above: organizations established by producers and local processing units.
- 5) Provisions relating to the application fees for the obtention of a certificate of deficiency for any product subject to excise duty prior to importation by an economic operator.
- a) Economic operators wishing to be exempted from import excise duties under the conditions laid down by tax and customs legislations shall be subject to payment of the fees referred to in (1) above.
 - b) The certificate referred to in (1) above shall be issued by the Minister in charge of trade on a one-off or occasional basis for each transaction.
 - c) The fees referred to in this paragraph shall be CFAF 1 000 000.
- 6) Provisions relating to fees for applications for metrology approval issued by the Minister in charge of trade for a period of 3 (three) years
- a) Importers, manufacturers, suppliers and repairers of measuring instruments, as well as laboratories carrying out calibrations and metrological tests, shall be subject to payment of the fees referred to in (1) above.
 - b) The fees referred to in (1) above shall be as follows:
 - importers, repairers and manufacturers of measuring instruments: CFAF 1 000 000;
 - calibration and metrological testing laboratories: CFAF 1 000 000.
 - c) Where the application for metrological approval covers several activities, the highest amount shall be deducted without accumulation.
- 7) Provisions relating to offences provided for in Law No. 2015/018 of 21 December 2015 governing commercial activity in Cameroon.
- a) Violations of the provisions of Law No. 2015/018 of 21 December 2015 governing commercial activity in Cameroon shall be punishable by a fine equal to 5 (five) times the value of the goods in question, with a minimum fine of CFAF 30 000 (thirty thousand) for natural persons and CFAF 100 000 (one hundred thousand) for legal persons.
 - b) The offences provided for in the law referred to in this paragraph shall be punishable by a financial penalty equal to 10 (ten) times the value of the goods in question, with a minimum of CFAF 100 000 (one hundred thousand) for natural persons and CFAF 250 000 (two hundred and fifty thousand) for legal persons.

SECTION TWENTY-FIVE: Provisions relating to non-tax revenue derived from the communication sector

1) Revenue derived from the communications sector as stipulated in Law No. 2015/007 of 20 April 2015 governing audiovisual activity in Cameroon and Law No. 2006/018 of 29 December 2006 to regulate advertising in Cameroon, shall notably of:

- fees, charges and royalties for the issuance and operation of audiovisual licences;
- fees and charges for the issuance and use of the authorization to carry out some audiovisual activities;
- fees for the issuance and use of accreditation for the production and provision of audiovisual programmes limited in time and space;
- application fees for the accreditation of foreign journalists wishing to work in Cameroon on a temporary basis;
- miscellaneous fines;
- Fees for examining applications for authorization and for the operation of authorizations to engage in the advertising profession;

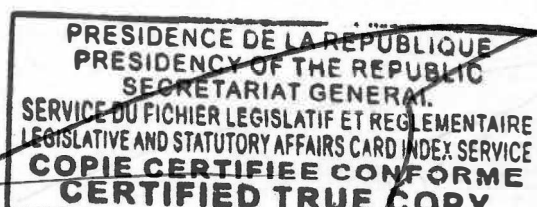
2) Provisions relating to fees, rights and royalties for the issuance and use of audiovisual licences.

a) Natural or legal persons engaged in the following activities shall be subject to the payment of fees and royalties for the grant and use of the audiovisual licences referred to in (1) above:

- publishers;
- service providers;
- aggregators;
- audiovisual content aggregators;
- distributors of audiovisual services;
- conditional access system operators;
- publishers of personal mobile television services;
- satellite television operators;
- cable television operators;
- operators of audiovisual content broadcasting platforms.

b) The cost, fees and royalties for the issuance and operation of audiovisual licences shall be as follows:

1. Fees for the examination of applications for, or renewal, of audiovisual licences:



- local radio broadcasting: CFAF 250 000;
- national radio broadcasting: CFAF 500 000;
- foreign radio broadcasting: CFAF 1000 000;
- national television broadcasting or programme editing: CFAF 500 000;
- foreign television broadcasting or programme editing: CFAF 500 000
- national audiovisual content package distributor, audiovisual content aggregator of Cameroonian nationality (cable, terrestrial or satellite distribution): CFAF 500 000;
- national audiovisual content package distributor and foreign audiovisual content aggregator (cable, terrestrial or satellite distribution): CFAF 500 000.

2. Fees for obtaining or renewing a licence to operate an audiovisual communication enterprise:

- local radio broadcasting / 5 years: CFAF 5 000 000;
- national radio broadcasting /5 years: CFAF 25 000 000;
- foreign radio broadcasting /5 years: CFAF 50 000 000;
- television broadcasting or national TV programme editing / 5 years: CFAF 100 000 000;
- national audiovisual content package distributor, audiovisual content aggregator of Cameroonian nationality (cable, terrestrial or satellite distribution) / 5 years: CFAF 100 000 000;
- national audiovisual content package distributor, foreign audiovisual content aggregator (cable, terrestrial or satellite distribution) / 5 years: CFAF 150 000 000.

3. Audiovisual licence fee: 3% of annual turnover excluding taxes.

3) Provisions relating to the payment of fees and royalties for the granting and operation of licences to engage in certain audiovisual activities.

a) Natural or legal persons carrying out the following activities shall be subject to the payment of fees and royalties for the granting and operation of licences to carry out some of the audiovisual activities referred to in (1) above:

- the marketing of products or services provided by either publishers or producers;
- the installation of audiovisual content storage platforms;
- the installation and adjustment of audiovisual production equipment;
- the operation of audiovisual production resource centres;
- the marketing of production equipment and reception terminals;

- the provision of value-added services related to the digital television environment.
- b) The fees and royalties for the granting and operation of licences for certain audiovisual activities shall be as follows:
- application fees for licences relating to the activities of audiovisual communication companies: CFAF 500 000;
 - royalty for the operation of the licence relating to the activities of audiovisual communication companies: 3% of annual turnover excluding taxes.
- 4) Provisions relating to the payment of fees for the granting and operation of accreditation for the production and distribution of audiovisual programmes limited in time and space.
- a) Natural or legal persons producing and/or publishing audiovisual programmes shall be subject to the payment of fees for the issue and use of the accreditation for the production and distribution of audiovisual programmes limited in time and space referred to in (1) above.
- b) The fees for the issuance and operation of accreditation for the production and provision of audiovisual programs shall be as follows:
- fees for the examination of applications for accreditation: CFAF 250 000;
 - fees for the use of accreditation for the production and distribution of audiovisual programmes: FCFA 500 000.
- 5) The application fee for the accreditation of foreign journalists wishing to work in Cameroon on a temporary basis, as referred to in (1) above shall be CFAF 100 000.
- 6) Provisions relating to the payment of fees for the issue and operation of advertising licences
- a) Natural or legal persons engaged in the advertising professions shall be subject to the payment of fees for the issue and operation of the advertising licences referred to in (1) above.
- b) The fees for issuing and operating advertising licences shall be as follows:
- fees for the examination of applications for advertising licences: CFAF 500 000;
 - advertising licence fee: 2% of turnover, excluding taxes (excluding VAT).
- 7) The fines referred to in (1) above, applicable to the communication sector shall be as follows:
- a) from CFAF 250 000 to CFAF 2 500 000 and a penalty of from CFAF 100 000 to CFAF 1 000 000 per issue or per day of publication, for any owner of a media or audiovisual communication outlet without an editor provided for in Sections 8 and 37 of the 20 April 2015 Law referred to in (1), as well as for any

- person who publishes a media outlet without a declaration or who publishes a foreign media outlet that is prohibited;
- b) from CFAF 300 000 to CFAF 3 000 000 and a penalty of CFAF 100 000 to CFAF 1 000 000 per issue published, for any person who publishes a press outlet that has been banned;
 - c) from CFAF 200 000 to CFAF 5 000 000 for any person who secures ownership of or acquires holdings in more than three written press outlets and more than one audiovisual communication outlet in breach of the provisions of the law on the financial transparency of social communication outlets, or contravenes the provisions of the law on the financial transparency of social communication outlets;
 - d) from CFAF 100 000 to CFAF 1 000 000 and a penalty of from CFAF 20 000 to CFAF 200 000 per day of residence outside the national territory, for any editor who does not reside in Cameroon;
 - e) from CFAF 100 000 to CFAF 1 000 000 and a penalty of from CFAF 100 000 to CFAF 500 000 per number of newspapers published, for any person who publishes a press outlet that has been suspended;
 - f) from CFAF 100 000 to CFAF 1 000 000 and a penalty equal to the value of the copies distributed, for any person who continues to distribute and sell a press outlet that has been impounded or a foreign press outlet that has been impounded;
 - g) from CFAF 100 000 to CFAF 2 000 000 for any person who refuses to publish or broadcast any rectification without justification;
 - h) from CFAF 50 000 to CFAF 2 000 000 for any person who refuses to publish or broadcast any response;
 - i) from CFAF 100 000 to CFAF 1 000 000 per newspaper issue published, for any editor who does not comply with the obligations laid down by the law on the financial transparency of social communication organs, as well as the authors jointly and severally liable for the financial penalties imposed on third parties against the persons designated in the two preceding articles, as well as any person who puts up election posters in violation of the provisions of the law on the financial transparency of social communication organs;
 - j) from CFAF 30 000 000 to CFAF 100 000 000 for any licenced audiovisual operator who assigns or transfers his licence to a third party, or lends his name or company name, in any manner whatsoever, to a person applying for a licence to provide audiovisual communication services;
 - k) from CFAF 30 000 000 to CFAF 100 000 000 for any audiovisual operator who provides audiovisual services without having subscribed to the technical obligations of encryption;
 - l) from CFAF 50 000 000 to CFAF 150 000 000 for any licenced audiovisual operator who modifies the distribution of shares in his company, and/or modifies the shares involving the entry of a new partner or shareholder in the capital of the said company, without the approval of the competent authority;

- m) from CFAF 100 000 000 to CFAF 300 000 000 for any natural person or legal entity of foreign nationality, that holds, directly or indirectly, more than 49% (forty-nine per cent) of the capital or voting rights in a company that is licenced to operate one or other audiovisual communication activity;
- n) from CFAF 100 000 000 to CFAF 300 000 000 for any licenced audiovisual operator or any natural or legal person who controls, alone or together with other shareholders, the activities of another licenced or authorized operator with the same corporate purpose;
- o) from CFAF 50 000 000 to CFAF 300 000 000 for any public or private operator of a multiplex or broadcast of the 31 audiovisual communication signals who, without justification, refuses to grant access to the technical platform to any licence or accreditation holder;
- p) from CFAF 50 000 000 to CFAF 200 000 000 for any public or private operator of a multiplex or broadcast of audiovisual communication signals who, through his technical platforms, establishes or operates, or provides a network, sub-network or audiovisual service to persons without a licence or accreditation;
- q) from CFAF 100 000 000 to CFAF 500 000 000 for any person who transmits, or causes the transmission of, an audiovisual programme, irrespective of the technical means used, without a licence or accreditation;
- r) from CFAF 50 000 000 to CFAF 300 000 000 for any audiovisual operator who fails to comply with a decision to suspend or withdraw his licence;
- s) from CFAF 50 000 000 to CFAF 300 000 000 for any audiovisual operator who fails to comply with the clauses of a specification;
- t) from CFAF 50 000 000 to CFAF 100 000 000 for any audiovisual operator who fails to comply with the information and documentation requirements laid down by the legislation in force;
- u) from CFAF 200 000 000 to CFAF 300 000 000 for any de jure or de facto manager of a satellite broadcasting company who provides audiovisual services to the public without having obtained an operating licence, and for any de jure or de facto manager of a terrestrial broadcasting company who has provided audiovisual services to the public on a frequency other than that allocated to him or who has carried out his activity in breach of the provisions relating to the power or location of the transmitter;
- v) from FCFA 25 000 000 to FCFA 75 000 000 for any person who manufactures, imports or possesses, with a view to selling or offering for sale or installing, any equipment, material, device or instrument designed, in whole or in part, for the fraudulent interception of broadcast programmes, when such programmes are intended for a specific public which has access to them in return for payment to the operator of the service, as well as for any person who orders, designs, organizes or disseminates advertisements promoting, directly or indirectly, any equipment, material, device or instrument referred to in this point.



w) Any operator or person in the audiovisual sector who broadcasts, or causes to broadcast transmit or disseminates an audio-visual programme that shows or tends to popularize, in violation of the regulation in force deviant practices in Cameroon shall be liable to pay a fine of from CFAF 50 000 000 to CFAF 300 000 000.

SECTION TWENTY-SIX: Provisions relating to non-tax revenue derived from the higher education sector

1) The following are hereby instituted in the higher education sector:

- application fees for the equivalence of foreign qualifications, grades and certificates;
- fees for the establishment, opening, approval, accreditation and extension of private higher education institutions;
- registration fees for candidates taking national examinations (Brevet de Technicien Supérieur and Higher National Diploma);
- registration fees for candidates sitting national medical training examinations.

2) Provisions relating to application fees for the equivalence of foreign qualifications, grades and certificates

a) Holders of foreign certificates, qualifications and grades shall be subject to payment of the fees referred to in this paragraph;

b) The fees referred to in this paragraph shall be CFAF 25 000 per qualification, grade or certificate.

3) Provisions relating to fees for the establishment, opening, licensing, accreditation and renewal of courses of study of private higher education institutions.

a) Promoters of private higher education institutions shall be subject to payment of the fees referred to in this paragraph;

b) The costs referred to in this paragraph shall be as follows:

Request for authorization to establish a PHEI	CFAF 500 000
Application for authorization to open a PHEI	CFAF 500 000
Application for the registration of a PHEI	CFAF 1 000 000
Application to extend a PHEI	CFAF 500 000 for every new course of study

4) Provisions relating to fees for the registration of candidates for national examinations (Brevet de Technicien Supérieur and Higher National Diploma)

a) Candidates for the Brevet de Technicien Supérieur and Higher National Diploma examinations shall be subject to payment of the fees referred to in this paragraph;

b) The fees referred to in (1) above shall be as follows:

5) Provisions relating to registration fees for candidates for national medical training examinations.

a) Candidates for national examinations in medical, pharmaceutical and odontostomatological training shall be subject to payment of the fees referred to in this paragraph;

b) The fees referred to in this paragraph are fixed as follows:

Type of fees	Categories of revenue to be collected	Amount payable (CFAF)
Application fees for the Brevet de Technicien Supérieur and Higher National Diploma examinations	Category A	35 500
	Category B	40 500
	Category C	45 500
	Category D	50 500
	Category E	55 500
Application fees for medical school entrance examinations	National aptitude test for medical, pharmaceutical and odonto-stomatological training	20 000
	National Specialisation Examination	50 000

5) Provisions relating to the registration fees of candidates for national medical training examinations

a) Candidates for national medical, pharmaceutical and odonto-stomatological training examinations shall be subject to payment of the fees referred to in this paragraph;

b) The fees referred to in this paragraph shall be as follows:

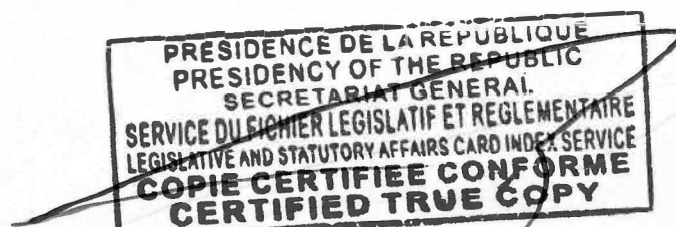
Examinations	Amount to be paid (CFAF)
National aptitude test for medical, pharmaceutical and odonto-stomatological training	20 000
National specialization examination	50 000

SECTION TWENTY-SEVEN: Provisions relating to non-tax revenue derived from the environment sector

1) The following fees are hereby instituted in the environment sector:

- annual Environmental Compliance Attestation (ECA) application and renewal fees;
- environmental fines.

2) Provisions relating to the annual Environmental Compliance Attestation (ECA) application and renewal fees.



a) Any natural or legal person holding an Environmental Compliance Attestation (ECA) or an Environmental Compliance Certificate (ECC) must pay annual application and renewal fees for an Environmental Compliance Attestation (ECA).

b) The costs referred to in this paragraph shall be as follows:

No.	Categories of Assessment	Amount (CFAF)
1	Project that has conducted a Strategic Environmental Assessment (SEA) or a detailed Environmental and Social Impact Assessment (ESIA) Facilities/establishments that have conducted an Environmental and Social Audit (ESA)	500 000
2	Project that has conducted a summary Environmental and Social Impact Assessment (ESIA)	300 000
3	Project that has prepared an Environmental Impact Statement (EIS)	50 000

3) Any application for renewal shall be subject to payment of the fees referred to in (1) above;

4) Provision relating to environmental fines.

a) Any natural or legal person who causes damage to the environment shall be liable to an environmental fine as referred to in this paragraph.

b) The costs referred to in this paragraph shall be determined in accordance with the scale set out in Annex 1 to this Chapter.

SECTION TWENTY-EIGHT: Provisions relating to non-tax revenue derived from the forestry and wildlife sector.

The provisions of Section 14 of Law No. 96/08 of 1 July 1996 relating to the Finance Law of the Republic of Cameroon for the 1996/1997 financial year are amended as follows:

“SECTION FOURTEEN” (NEW):

“SECTION 15” (NEW):

PHOTOGRAPHIC HUNTING

•

2 - TAX FOR HUNTING IN A CLOSED HUNTING AREA AND CONDUCT OF HUNTING EXPEDITIONS IN A FORESTED AREA OF THE NATIONAL FOREST DOMAIN

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-

3- LEASING RIGHTS IN CYNEGETIC AREAS

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-

4 – GAME HUNTING TAX

The rates for the game hunting tax are specified in the schedule in Annex 2A of this chapter.

5 - CAPTURE FEES

The fees for the capture and retention of wildlife are specified in the schedule in Annex 2B of this chapter.

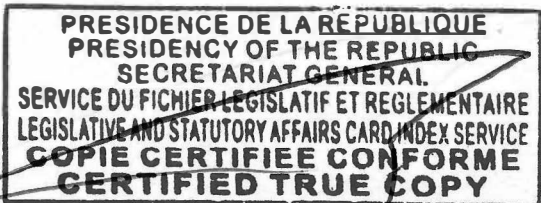
The rest shall remain unchanged

SECTION TWENTY-NINE: Rates for some revenue from wildlife services and protected areas

The rates of revenue from wildlife services and protected areas, depending on their nature, shall be as follows:

- 1) Application fee for the review of ZIC and ZICGC wildlife inventory survey plans: CFAF 100 000;
- 2) Application fee for the review of ZIC and ZICGC wildlife inventory reports: CFAF 100 000;
- 3) Application fee for secure wildlife transport documents: CFAF 10 000 per unit;
- 4) Gorilla Sanctuary visiting fees per hour
 - Nationals CFAF 15 000
 - Residents (foreign residents): CFAF 50 000
 - Tourists (non-resident foreigners): CFAF 100 000
- 5) Fees for visits to clearings of elephants, giraffes, parrots, pigeons, Touraco and other emblematic species and sites per hour:
 - Nationals: CFAF 5 000
 - Residents (foreign residents): CFAF 20 000
 - Tourists (non-resident foreigners): CFAF 30 000.

SECTION THIRTY: Provisions relating to non-tax revenue derived from the housing and urban development sector.



- (1) Annual fees are hereby instituted for obtaining or renewing the licence to operate as a property developer, a real estate agent or a jointly owned building manager.
- (2) The fees referred to in (1) above shall be payable by any natural or legal person wishing to operate as a property developer, real estate agent or a jointly owned building manager.
- (3) The application fees referred to in (1) above shall be as follows:
 - CFAF 1 500 000 for a property developer's licence;
 - CFAF 1 000 000 for a real estate agent's professional card;
 - CFAF 250 000 for the jointly owned building manager's card.
- (4) The renewal fees referred to in paragraph 1 above are set as follows:
 - CFAF 1 000 000 for the real estate promoter's licence;
 - CFAF 500 000 for a real estate agent's professional card;
 - CFAF 200 000 for the co-ownership group card.

SECTION THIRTY-ONE: Provisions relating to non-tax revenues from the Youth Affairs and Civic Education sector.

- (1) Revenues from the Youth Affairs and Civic Education sector consist mainly of:
 - registration and course fees for the Multi-Purpose Youth Promotion Centres (CMPJ);
 - registration and course fees for the Multi-Purpose Youth Promotion Centres (CMPJ);
 - course fees at the National Centre for Youth and Sports (CENAJES) in Kribi, any person admitted for training at the CENAJES in Kribi;
 - the cost of issuance and renewal of the Biometric Youth Card;
 - rental fees for the Ministry of Youth Affairs and Civic Education's animation logistics.

x) Provisions relating to registration and course fees in Multi-Purpose Youth Promotion Centres (MYPC).

a) Any youth wishing to undergo training in a Multi-Purpose Youth Promotion Centre (MYPC) is required to pay registration and course fees.

b) The registration and course fees for the Reference, Regional, Divisional and Sub-divisional Multi-Purpose Youth Promotion Centres, as well as the collection procedures, are set as follows:

Registration fees:

No.	Types of structure	Amount (in CFAF)
1	Reference MYPC	25 000
2	Regional MYPC	10 000

3	Divisional MYPC	7 500
4	Sub-divisional MYPC	5 000

Course fees:

No.	Types of structure	Amount (in CFAF)
1	Reference MYPC	100 000
2	Regional MYPC	75 000
3	Divisional MYPC	50 000
4	Sub-divisional MYPC	25 000

y) Provisions relating to the course fees at the National Centre for Youth and Sports in Kribi, for all persons admitted for training at the CENAJES in Kribi.

a) Any person admitted for training at the CENAJES of Kribi shall pay course fees at the National Centre for Youth and Sports in Kribi.

b) Registration, course and accommodation fees at CENAJES Kribi are fixed as follows:

- Student civil servant: CFAF 75 000 per year;
- Independent candidate: CFAF 200 000 per year;
- Accommodation: CFAF 100 000 per year.

z) Provisions relating to fees for the issuance and renewal of the Youth Biometric Card.

a) Any young Cameroonian wishing to obtain a Youth Biometric Card must pay the issuance and renewal fees of the Youth Biometric Card.

b) The Youth Biometric Card issuance and renewal fee is set as follows:

- Issuance: CFAF 10 000.
- Renewal: CFAF 10 000.

aa) The rental costs of the Ministry of Youth Affairs and Civic Education's animation logistics are set according to the scale in Appendix 3 of this chapter.

SECTION THIRTY-TWO: Provisions relating to non-tax revenues from the public health sector.

1) Revenues from the public health sector are service revenues that are normally included in the State budget.

2) Revenues from the public health sector comprise:

- approval fees for food supplements;
- opening, operation and renewal costs as well as fines for the suspension or withdrawal of the approval of a private hygiene and/or sanitation company;

- the costs of reviewing research protocols submitted to the National Ethics Committee for Research in Human Health (CNERSHCE) ;
- the costs of approving training courses, private health structures and training schools for health personnel under the responsibility of the Ministry of Public Health (MINSANTE).

3) The approval fees for food supplements are set as follows:

a) Approval fees for food supplements:

- Application for a marketing licence and authorization: CFAF 250 000 per product;
- Renewal: CFAF 250 000 per product;
- Fine for failure to obtain approval: CFAF 500 000 per product.

b) Approval costs for formula milk:

- Application for a marketing licence and authorization: CFAF 500 000 per product to be approved;
- Renewal: CFAF 500 000 per product to be approved;
- Fine for failure to obtain approval: CFAF 1 000 000 per product.

4) The Fees for examining an application for authorization to create or renew a private hygiene and/or sanitation company are set as follows:

- Licence fee for the creation of a private hygiene and/or sanitation company: CFAF 250 000;
- Licence fee for the creation of a private hygiene and/or sanitation company: CFAF 250 000
- Approval fee for a surface hygiene product: CFAF 500 000 per product;
- Fees to renew the approval of a surface hygiene product: CFAF 500 000;
- Fee for the approval of a personal hygiene product: CFAF 500 000;
- Fees to renew the approval of a personal hygiene product: CFAF 500 000.

5) The fees and fines relating to the review of research protocols submitted to the National Ethics Committee for Research in Human Health for Ethical clearance are set as follows:

- Cost of reviewing a research protocol: CFAF 10 000 to CFAF 2 000 000 ;
- Fines imposed for carrying out a research project without having obtained ethical clearance and Administrative Research Authorization or for having misguided them to pursue goals other than goals set for obtaining them: CFAF 1 000 000 to CFAF 100 000 000 ;
- Fines imposed for initiating medical research without subscribing to an insurance policy covering any risks that may arise during the research: CFAF 50 000 000 to CFAF 200 000 000 ;

- Fines imposed for carrying out a medical research project for failing to obtain consent and failing to inform the participant or for having their consent through fraud and deceit: CFAF 10 000 000 to CFAF 50 000 000 ;
- Fines imposed on whoever, being involved in a medical research project, who discloses a confidential fact without the authorization of the research project owner: CFAF 20 000 to CFAF 100 000 ;
- Fines imposed on whoever transfers or acquires a human body or parts thereof for remuneration or other material benefits: CFAF 50 000 to CFAF 1 000 000.

6) Fees for applications for authorization to create or or open a private health facility or a private school for the training of health personnel under the Ministry in charge of health are set as follows:

a) Creation of private health facilities:

- Categories A and B : CFAF 200 000 ;
- Categories C and D: CFAF 100 000;

b) Opening of private health facilities:

- Categories A and B: CFAF 400 000;
- Categories C: CFAF 200 000 ;
- Category D: CFAF 100 000.

c) Registration fees for pharmaceutical structures:

• **Licence for wholesalers of pharmaceutical products:**

- Issuance of licence: CFAF 5 000 000 per entity;
- Renewal of licence: CFAF 2 000 000 per entity;
- Award of the Certificate of Good Practice: CFAF 1 000 000 per entity;
- Renewal of the Certificate of Good Practice: CFAF 1 000 000 per entity.

• **Licence for pharmaceutical manufacturing facilities:**

- Issuance of licence: CFAF 5 000 000 per entity;
- Renewal of licence: CFAF 2 000 000 per entity;
- Award of the Certificate of Good Practice: CFAF 2 000 000 per entity;
- Renewal of the Certificate of Good Practice: CFAF 2 000 000 per entity;

• **Licence for medical device distribution structures :**

- Issuance of licence: CFAF 5 000 000 per entity;
- Renewal of licence: CFAF 1 000 000 per entity;

- Award of the Certificate of Good Practice: CFAF 1 000 000 per entity;
- Renewal of the Certificate of Good Practice: CFAF 1 000 000 per entity.
- Licence for promotion agencies :
 - Issuance of licence: CFAF 5 000 000 per entity;
 - Renewal of licence: CFAF 2 000 000 per entity.
- d) Approval fees for medical biology laboratories:
 - Licence for a medical analysis laboratory: CFAF 5 000 000;
 - Renewal of licence : CFAF 2 000 000 ;
 - Award of the Certificate of Good Practice : CFAF 2 000 000 ;
 - Renewal of the Certificate of Good Practice: CFAF 2 000 000.
- e) Penalties for non-compliance with the deadline for the renewal of the licence or Certificate of Good Practice :
 - Less than three (3) months delay: 25% of the renewal fee ;
 - three (3) to at least six (6) months delay: 50% of the renewal fee ;
 - three (3) to at least nine (9) months delay: 75% of the renewal fee ;
 - Over nine (9) months delay: 100% of the renewal fee.
- f) Application for authorization to create and open a private training school for health personnel: CFAF 300 000 per application.

SECTION THIRTY-THREE: Provisions relating to non-tax revenues from the road transport sector.

- 1) Non-tax revenues from the transport sector are made up, in particular, of the costs of issuing ordinary licences, special licences and authorizations to operate in the road transport and road transport auxiliary professions.
- 2) The fees for issuing road transport licences are set as follows for each year :
 - 1st category licence, special licences S2, S3, S7 and S8 : CFAF 10 000;
 - special licences S4 and S5: CFAF 15 000;
 - 2nd, 3rd, 4th category licences, special S1, S6, S9 and S10 licences: CFAF 20 000.
- 3) The fees for issuing the following licences are fixed at CFAF 100 000:
 - Vehicle rental services;
 - urban transport by motor car or bus;
 - exceptional transport.
- 4) The issuance fees for the following permits are fixed at CFAF 150 000:

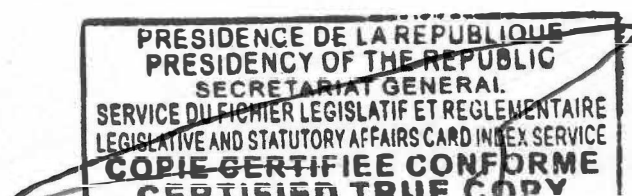
- carriage of dangerous goods (hydrocarbons/fuels) by road throughout the national territory;
 - carriage of general cargo by road throughout the national territory.
- 5) The issuance fees for the following authorizations are fixed at CFAF 200 000 :
- carriage of general cargo by road for personal account;
 - carriage of dangerous goods for personal account;
 - taxi passenger transport services operated via digital platforms.
- 6) The issuance fees for authorizations to manage travel trips in urban or interurban transport terminals is fixed at CFAF 50 000.
- 7) The issuance fees for authorizations for the following road transport auxiliary professions are fixed at CFAF 100 000:
- management of an urban road transport terminal;
 - grouping of goods
 - engaging in the relocation activity.
- 8) The issuance fee for authorizations to manage an interurban road transport terminal is fixed at CFAF 200 000.
- 9) The issuance fees for the following road transport auxiliary professions are fixed at CFAF 500,000 :
- management of a road transport terminal for goods ;
 - organisation of carriage of goods by road.

SECTION THIRTY-FOUR: Provisions relating to fixed fines for traffic offences and road asset protection offences

- 1) Fixed-rate fines for road traffic offences and offences concerning the protection of road assets are those provided for in:
- the Penal Code;
 - the Criminal Procedure Code ;
 - Law No. 2022/7 of 25 April 2022 relating to the protection of road assets;
 - Decree no. 79-341 of 3 September 1979 as amended by Decree no. 86/818 of 30 June 1986 to institute the Highway Code.
- 2) The amounts of the fines referred to in paragraph 1 above are set out in Appendix 4 of this chapter.

SECTION THIRTY-FIVE: Provisions relating to fines in the maritime sector.

- 1) Fines in the maritime sector are those set out in Ordinance No. 62-of-30 of 31 March 1962 to institute the Cameroon Merchant Shipping Code.



2) The amounts of the fines referred to in paragraph 1 above are set according to the scale in annex 5 of this chapter.

SECTION THIRTY-SIX: Provisions relating to fines in the civil aviation sector.

1) Fines in the civil aviation sector are those provided for by Law No. 2013/10 of 24 July 2013 to lay down civil aviation regulations in Cameroon.

2) The amounts of the fines referred to in paragraph 1 above are set according to the scale in annex 6 of this chapter.

SECTION THIRTY-SEVEN: Provisions relating to fines in the railway sector.

1) Fines in the railway sector are those provided for by Law No. 2023/10 of 25 July 2023 governing the railway sector in Cameroon.

2) The amounts of the fines referred to in paragraph 1 above shall be fixed in accordance with the scale in **Appendix 7** of this chapter.

APPENDICES TO CHAPTER THREE

APPENDIX 1: Environmental fines

No.	Type of environmental offence	Study category	Amount (in CFAF)
1	Obstructing the conduct of an audit, inspection or monitoring mission on environmental and social management plans	Project subject to an environmental and social impact statement	500 000
		Project subject to an environmental and social impact assessment or a summary environmental and social audit	5 000 000
		Project subject to an environmental and social impact assessment or a detailed environmental and social audit	15 000 000
		Project subject to a strategic environmental assessment	30 000 000
2	the Failure to restore or reinstate polluted or degraded sites	Project subject to an environmental and social impact statement	30 000 000
		Project subject to an environmental and social impact assessment or a summary environmental and social audit	15 000 000
		Project subject to an environmental and social impact assessment or a detailed environmental and social audit	50 000 000
		Project subject to a strategic environmental assessment	100 000 000
3	Leaving behind waste		10 000 000
4	The establishment of illegal or spontaneous waste dumps		2000 000

No.	Type of environmental offence	Study category	Amount (in CFAF)
5	Spillage of hydrocarbons on land		10 000 000
6	Spillage of hydrocarbons in maritime areas under Cameroonian jurisdiction		500 000 000
7	Dumping of waste in maritime areas under Cameroonian jurisdiction		250 000 000
8	Ballast water discharge in waters under Cameroonian jurisdiction		50 000 000
9	Odour emissions in excess of tolerated thresholds	Project subject to an environmental and social impact statement	500 000
		Project subject to an environmental and social impact assessment or a summary environmental and social audit	3000. 000
		Project subject to an environmental and social impact assessment or a detailed environmental and social audit	10 000000
		Project subject to a strategic environmental assessment	20 000 000
10	Failure to submit semi-annual monitoring reports on environmental and social management plans over a period of one year	Project subject to an environmental and social impact statement	300 000
		Project subject to an environmental and social impact assessment or a summary environmental and social audit	2000. 000
		Project subject to an environmental and social impact assessment or a detailed environmental and social audit	5 000 000
		Project subject to a strategic environmental assessment	10 000 000
11	Excessive noise and odour pollution in residential and industrial areas		1000 000
12	Failure to submit semi-annual waste management reports over a period of one year		2.000. 000
13	Marketing and import of chemical substances without prior authorization or consent		5.000. 000
14	Possession of prohibited, dangerous and/or obsolete toxic chemical substances		5.000 000
15	Transfer or use of an environmental permit belonging to a third party		1.000 .000

APPENDIX 2A: Wild animal slaughter fees

No.	Animals	New (CFAF)		
		Nationals	Residents	Tourists
1	Elephant	1 000 000	1 500 000	2 500 000
2	Giant Eland	1 000 000	1 500 000	2,500 000
3	Bongo	1 000 000	1 500 000	2 500 000

61

PRESIDENCE DE LA REPUBLIQUE
 PRESIDENCY OF THE REPUBLIC
 SECRETARIAT GENERAL
 SERVICE DU FICHIER LEGISLATIF ET REGLEMENTAIRE
 LEGISLATIVE AND STATUTORY AFFAIRS CARD INDEX SERVICE
COPIE CERTIFIEE CONFORME

No.	Animals	New (CFAF)		
		Nationals	Residents	Tourists
4	Lion	1 000 000	1 500 000	2 500 000
5	Hippopotamus	300 000	800 000	1 000 000
6	Buffalo	300 000	800 000	1 000 000
7	Damaliscus,	300 000	800 000	1 000 000
8	Hippotragus	300 000	800 000	1 000 000
9	Defassa waterbucks	50 000	300 000	500 000
10	Hartebeest	50 000	200 000	500 000
12	Sitatunga	50 000	200 000	500 000
13	Kob Buffon	50 000	100 000	200 000
14	Bushbuck	50 000	100 000	200 000
15	Bohorreedbuck	50 000	100 000	200 000
16	Gazelle	50 000	100 000	200 000
17	warthog	50 000	100 000	200 000
18	Giant foresthog	50 000	100 000	200 000
19	Bush pig	50 000	100 000	200 000
29	Yellow-backed duiker	50 000	100 000	200 000
21	Bay duiker	20 000	50 000	100 000
22	Peters's duiker	20 000	50 000	100 000
23	Blue duiker	20 000	50 000	100 000
24	Grimm's duiker	20 000	50 000	100 000
25	Red-flanked duiker	20 000	50 000	100 000
26	Other duikers	20 000	50 000	100 000
27	The Drill	20 000	50 000	100 000
28	Baboon	20 000	50 000	100 000
29	The Patas (monkey)	10 000	30 000	50 000
30	The Vervet (monkey)	10 000	30 000	50 000
31	The Civet	10 000	60 000	100 000
32	Porcupine	10 000	20 000	30 000
33	Brush-tailedporcupine	10 000	20 000	30 000
34	The Grasscutter	10 000	20 000	30 000
35	Python	10 000	80 000	100 000
36	Gaboonviper	10 000	20 000	30 000
37	The Nile monitor	10 000	30 000	50 000
38	Crocodile	20 000	50 000	100 000
39	Great Hornbill	5 000	10 000	20 000
40	Little Hornbill	5 000	10 000	20 000
41	Other Birds	5 000	10 000	2 000

APPENDIX 2B: Taxes for the capture and detention of wild animals

No.	Animals	New (CFAF)	
		Detention	Commercial and scientific exports
Birds			
1	Other birds	1 000	2 000
Reptiles			
1	Python	10 000	15 000
2	Nile crocodile	20 000	40 000
3	Monitor lizards	10 000	15 000
4	Other crocodiles	15 000	30 000
5	Other reptiles	5 000	10 000

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Amphibians			
1	Goliath frogs	10 000	20 000
2	Other amphibians	2 000	5 000
3	Gastropods / molluscs / shellfish	5 000/kg	10 000/kg

APPENDIX 3: Rates for revenues from the Youth Affairs and Civic Education sector

Table 1: Locally made canopies and tents

No.	DESCRIPTION	DAILY FLAT RATES FOR INDIVIDUALS	DAILY FLAT RATES FOR ADMINISTRATION, PROJECTS AND PROGRAMMES	DAILY FLAT RATES FOR ASSOCIATIONS AND YOUTH MOVEMENTS
1	Tent for 100 people 5x8 m	13 500	13 000	10 000
2	Canopy for 60 people 5x5 m	10 000	7 000	6 500
3	Canopy for 40 people 4x4 m	9 500	6 500	6 000
4	Canopy for 20 people 3x3 m	9 000	6 000	5 000

Table 2: Imported canopies

No.	DESCRIPTION	DAILY FLAT RATES FOR INDIVIDUALS	DAILY FLAT RATES FOR ADMINISTRATIONS, PROJECTS AND PROGRAMMES	DAILY FLAT RATES FOR ASSOCIATIONS AND YOUTH MOVEMENTS
1	Canopy for 60 people 5x5 m	25 000	20 000	15 000
2	Canopy for 40 people 4x4 m	20 000	15 000	10 000
3	Canopy for 20 people 3x3 m	15 000	10 000	7 000

Table 3: Chairs, mobile toilets and podium vehicles

No.	DESCRIPTION	DAILY RATES
1	Plastic chairs	90
2	Adjustable chairs	700
3	Mobile toilets	15 000
4	Podium van	200 000

APPENDIX 4: Fixed fines for road traffic offences and offences against the protection of road assets

No.	Heading	Amount to be paid (in CFAF)
1	Non-compliance with the rules of convoys	2 400
2	Illegal overtaking	2 400
3	Uncontrolled movement of livestock	2 400
4	Dangerous opening of doors	2 400

No.	Heading	Amount to be paid (in CFAF)
5	Stopping on the road without a signal, abandoning a vehicle or animals on the pavement	3 600
6	Non-compliance with safety distance between two vehicles	3 600
7	Non-compliance with distance requirements between parked vehicles	3 600
8	Faulty lights, failure to comply with traffic light signals	3 600
9	Sudden braking, ineffective brakes	3 600
10	Absence of number plate	3 600
11	Faulty horn, excessively loud horn	3 600
12	Unsignalled obstruction on the road	3 600
13	Failure to respect a pedestrian crossing	3 600
14	Failure to place signals in the event of an accident, failure to display intentions (flashing lights)	3 600
15	Wrong parking, parking on a bridge, parking near a level crossing	3 600
16	Failure to respect the right of way on a ferry	3 600
17	Left-hand driving	25 000
18	Wrong turn	25 000
19	U-turn made without any signal	25 000
20	Wrong overtaking	25 000
21	Lack of fire extinguisher	25 000
22	Drunk driving	25 000
23	Inability to control the vehicle	25 000
24	Obstruction of railway lines	25 000
25	Failure to produce the driving licence, absence of licence	25 000
26	Careless crossing of the road	25 000
27	Failure to comply with the maximum authorized mass	25 000
28	Failure to comply with the authorized loads and measurements on a bridge or ferry	25 000
29	Refusal to comply	25 000
30	Damage to objects used as road signs	25 000
31	Failure to obey road signs	25 000
32	Entry into a parking space without any signal	25 000
33	Over speeding, exceeding the speed limit, inability to control the vehicle, abnormally low speed on motorways	25 000
34	Faulty manufacturer's plate	2 400
35	Helmet not fitted but worn	3 600
36	Failure to wear the seat belt	3 600
37	Lack of spanners for breakdown services	3 600
38	Confusion on the road	3 600
39	Non-functional windscreen wipers	3 600
40	Absence of number plate	3 600
41	Horn, faulty horn, excessively loud horn	3 600
42	Reverse not indicated	3 600
43	Faulty motorbike headlights, faulty motorbike horns	3 600
44	No white sign	3 600
45	Passengers transported in insecure conditions	3 600
46	No first-aid kit	3 600
47	Failure to specify maximum authorized mass	3 600
48	Failure to provide advance signals	3 600
49	Lack of spare tyre, worn tyre	3 600
50	Lack of spanners for breakdown services	3 600

No.	Heading	Amount to be paid (in CFAF)
51	Faulty speedometer	3 600
52	Non transparent window	3 600
53	No rear-view mirror at all	3 600
54	Noxious gas emission	3 600
55	Poorly packed luggage	25 000
56	Failure to give tickets to passengers	25 000
57	Lack of taxi driver's credentials	25 000
58	No registration card, failure to present a vehicle registration document, expired registration certificate	25 000
59	Loading beyond the external contour of the vehicle	25 000
60	No fire extinguisher	25 000
61	Faulty reverse gear	25 000
62	No helmet (absence helmet)	25 000
63	No windscreen	25 000
64	Fake vehicle documents	25 000
65	Non-compliance with authorized weight	25 000
66	Faulty exhaust pipe	25 000
67	Lack of road worthiness certificate	25 000

APPENDIX 5: Fines in the maritime sector

No.	Heading	Amount to be paid (in CFAF)
1	Offences against ship rules and regulations	For officers : 1 000 to 50 000 CFAF For masters and crew members: a fine of between 500 CFAF and 25 000 CFAF
1	Unauthorized absence and abandonment of post	5 000 to 50 000 CFAF
2	The captain's role when entering and leaving ports	18 000 to 180 000 CFAF
3	Abuse of authority, contempt and assault of a subordinate	9 000 to 90 000 CFAF ; 18 000 to 180 000 CFAF in the case of the ship's captain
4	Failure to fulfil the captain's responsibilities	9 000 to 90 000 CFAF ;
5	Usurpation of coomand	18 000 to 360 000 CFAF
6	Contempt towards a superior	9 000 to 90 000 CFAF ;
7	Failure to comply with orders from the authority responsible for maritime security	9 000 to 90 000 CFAF ;
8	Refusal by the captain to take charge of an investigation or to transport an accused person	18 000 to 360 000 CFAF
9	Abandoning an injured or sick person ashore	9 000 to 180 000 CFAF
10	Non-compliance with the requirements on work, feeding and sleeping at sea	18 000 to 180 000 CFAF
11	Infringement of the rules on navigation	18 000 to 180 000 CFAF
12	Unauthorized navigation	Gross tonnage less than 25 tonnes : 9 000 to 36 000 CFAF ; Gross tonnage over 25 tonnes : 36 000 to 90 000 CFAF
13	Breaches of regulations on the crew list	Gross tonnage less than 25 tonnes : 3 000 to 9 000 CFAF ;

No.	Heading	Amount to be paid (in CFAF)
		Gross tonnage over 25 tonnes : 9 000 to 54 000 CFAF
14	Breaches of navigation safety regulations	50 000 to 1 000 000 CFAF
15	Shore access and clandestine boarding	3 000 to 180 000 CFAF
16	Clandestine loading of goods	3 000 to 90 000 CFAF
17	No crew list approval	3 000 to 54 000 CFAF
18	External identity marks	10 000 to 180 000 CFAF
19	Collision	10 000 to 300 000 CFAF
20	Stranding due to negligence	10 000 to 300 000 CFAF
21	Negligence on the part of the captain after a collision	30 000 to 600 000 CFAF
22	Offences relating to the general organisation of transport	100 000 f to 1 000 000 CFAF
23	Fishing in the ship manoeuvring area or in the channel	50 000 to 4 000 000 CFAF
24	Detention of goods in the port area without proof of origin	100 000 to 1 000 000 CFAF
24	Refusal by the captain to comply with the port master's orders	100 000 to 3 000 000 CFAF
25	Improper mooring of a vessel	300 000 to 1 000 000 CFAF
26	Non-compliance with an order to set sail	500 000 to 5 000 000 CFAF
27	Pollution of the port area	3 000 000 to 10 000 000 f

APPENDIX 6: Fines in the civil aviation sector

No.	Heading	Amount to be paid
1	Commissioning an aircraft without a registration certificate and airworthiness documents when required.	15 000 000 frs to 20 000 000 frs
2	Placing or leaving aircraft in service without the identification marks provided for in Section 21.	
3	Putting or leaving in circulation, an aircraft whose airworthiness documents or nuisance limitation certificate have ceased to be valid.	
4	Putting or leaving in circulation an aircraft which, at all times, does not meet the technical conditions of airworthiness used as basis for issuing the airworthiness document, or the conditions to ensure that such a document remains valid	
5	Placing or leaving in circulation an aircraft under conditions of use which do not comply with the safety rules laid down by the present law or its implementing instruments relating to aircraft equipment, methods of their use, the composition of crews and their conditions of employment.	15 000 000 frs to 20 000 000 frs
6	Operating or participating in the operation of an aircraft without a valid permit or document required by the regulations in force.	
7	Destruction or falsification of one of the aircraft documents provided for in this law.	
8	Operating or participating in the operation of an aircraft under the conditions set out in Section 58 of this law.	25 000 000 frs to 50 000 000 frs
9	Flying an aircraft without possessing an appropriate licence.	
10	Destruction or falsification of one of the aircraft documents provided for in this law.	
11	Consciously flying an aircraft under the conditions set out in Section 135 of this law.	6 000 000 frs to 20 000 000 frs
12	Destruction, misappropriation or attempted destruction or misappropriation of an aircraft or spare parts to the detriment of a mortgagee, preferential creditor or distrainor.	

No.	Heading	Amount to be paid
13	Affixing or causing to be affixed to an aircraft registration marks which do not conform to those on the registration certificate, which remove or cause to be removed, render or cause to be rendered illegible marks which have been accurately affixed.	25 000 000 frs to 50 000 000 frs
13	Failure to keep any of the aircraft documents for five (5) years from the last registration.	1 000 000 frs to 5 000 000
14	Whoever, on board an aircraft in flight, deliberately throws an object likely to cause harm to persons or property on the ground.	10 000 000 frs to 25 000 000 frs
15	The pilot in command of an aircraft who, knowing that his aircraft has just caused or was at the origin of accident on the ground, fails to immediately inform the authorities of the nearest airport with which he can communicate.	15 000 000 frs to 20 000 000 frs
16	Failure by an operator or owner to take out an insurance policy for his/her aircraft before it is put into use	25 000 000 frs to 50 000 000 frs
17	Failure to take out a "Civil Liability and "Global Damages" insurance policy to cover the risks of managing an aircraft.	50 000 000 frs to 100 000 000 frs
18	Any aircraft operator whose crew has infringed one of the air traffic rules in flight or on the ground, during manoeuvres prior to take-off or following landing.	25 000 000 frs to 500 000 000 frs
19	Creation of an airfield without authorization	1 000 000 frs to 5 000 000 frs
20	Unauthorized opening or operation of an airfield, a maintenance organisation, a training organisation, an aero club or any other aeronautical company.	
21	Over flight of the Cameroonian airspace in violation of the provisions of Section 59 of this law by the operator of an aircraft of foreign nationality.	25 000 000 frs to 125 000 000 frs
22	Over flight of a prohibited area by an aircraft operator.	
23	Being on board an aircraft in flight without being able to justify one's presence by a regular ticket or by the assent of the operator or captain.	100 000 frs to 500 000 frs
24	Non-compliance or refusal to comply with the captain's instructions regarding the safety of the aircraft or that of persons onboard.	
25	Refusal by a pilot to comply with the injunctions of the competent authorities, and overflies an area or part of the territory declared to be under a state of siege.	500 000 frs to 2 000 000 frs
26	Using on board an aircraft of objects or equipment prohibited for carriage.	100 000 frs to 500 000 frs
27	Using photographic or cinematographic equipment over a prohibited area.	
28	Installing or using a device fraudulently installed within or in the vicinity of an airport of such a nature as to compromise air navigation safety.	5 000 000 frs to 25 000 000 frs
29	Failure by the Pilot-in-Command to keep any of the logbooks or making inaccurate entries therein.	3 000 000 frs to 10 000 000 frs
30	Failure by the operator of an aircraft to maintain the aircraft, on-board and other equipment necessary to ensure safe operations.	25 000 000 frs to 100 000 000 frs
31	Landing outside an airfield without legitimate cause.	2 000 000 frs to 5 000 000 frs
32	Landing during an international flight at an airfield not open to international service without legitimate reason.	
33	Whoever, carrying out a job for which a licence is required, is caught at their workstation in flagrante delicto in a state of drunkenness or under the effect of a psychoactive or psychotropic substance.	10 000 000 frs to 25 000 000 frs
34	A captain who engages a flight without ensuring that all the required safety conditions are met	10 000 000 frs to 25 000 000 frs
35	Employing a member of the flight crew or any other aeronautical personnel who does not meet the required qualification conditions	15 000 000 frs to 25 000 000 frs
36	Refusal to carry out the instructions of air traffic control services, without legitimate reason	5 000 000 frs to 10 000 000 frs
37	Without prior authorization, making low-level flights or performing manoeuvres that constitute public shows.	2 000 000 frs to 5 000 000 frs
38	An acrobatic or aerobatic flight involving perilous and unnecessary manoeuvres over urban areas.	

No.	Heading	Amount to bepaid
39	Whoever engages a flight in violation of the rules applicable to such flight.	5000 000 frs to 10 000 000 frs
40	Refusal to assist in search and rescue operations for victims of an air disaster, without legitimate reason.	1 000 000 frs to 50 000 000 frs
41	Keeping an aeronautical worker on duty beyond the duration fixed by regulations.	5000 000 frs to 100 000 000 frs
42	Without legitimate reason, refusing to comply with a summons from safety inspectors or security inspectors.	100 000 frs to 500 000 frs
43	Refusal to communicate to the authorities responsible for investigation, the recordings, materials, or any other document enabling them to carry out their mission.	1 000 000 frs to 5 000 000 frs
44	Refusal to transmit statistical and financial information or any other information relating to an air transport activity to the competent authority.	
45	Obstructing the performance of the duties of a special judicial police officer or a police officer with general jurisdiction during a criminal investigation relating to civil aviation.	
46	Removal, concealment or retention of all or part of an aircraft involved in an accident or incident, or claiming ownership of any property that was on board that aircraft.	2 000 000 frs to 10 000 000 frs
47	Altering the state of the site of a civil aviation accident or incident.	1 000 000 frs to 5 000 000 frs
48	Assault, physical threats or verbal threats against flight personnel in the performance of their duties.	200 000 frs to 2 000 000 frs
49	Failure to comply with the ban on smoking in toilets or elsewhere in the aircraft, or smoking in the said areas.	200 000 frs to 500 000 frs
50	Damaging a smoke detector or any other safety device installed on board the aircraft.	5 000 000 frs to 10 000 000 frs
51	Unlawful use or possession of a portable electronic device or any other object on board an aircraft.	500 000 frs to 2 000 000 frs
52	A manager of a public air transport company who discriminates with respect to public access to its transport services.	3 000 000 frs to 30 000 000 frs
53	The operator of a public transport company who fails to comply with the obligations laid down in its licence or operating authorization.	
54	The operator of a public transport company who disregards the routes indicated in his/her licence or operating authorization or who fails to comply with the fares, frequencies or schedules approved or endorsed by the competent authorities or registered with the latter.	
55	An operator of an irregular public air transport company that announces regular flight schedules and itineraries or announces flights according to a certain frequency, or that periodically carries out flights on certain days of the week with such frequency that they are assimilated to a series of regular flights.	2 000 000 frs to 10 000 000 frs
56	Installation or use within the perimeters and in the vicinity of an airport, without prior authorization, of any device likely to compromise air navigation safety.	25 000 000 frs to 100 000 000 frs
57	Entering or staying without authorization in land and areas prohibited under the general regulations and instructions of airfields assigned to a public service.	100 000 frs to 500 000 frs
58	Leaving livestock or draft, load-bearing or mount animals in the same spaces and areas.	
59	Obstructing by any means whatsoever and for any reason whatsoever a runway, strip, a road, an area or adjoining clearance.	100 000 frs to 1 000 000 frs
60	Obstructing by any means whatsoever and for any reason whatsoever a runway, strip, a road, an area or adjoining clearance.	2 000 000 frs to 5 000 000 frs
61	Whoever deteriorates an airfield or the various adjoining tracks, or erects on the areas, works of such a nature as to compromise the safety of air traffic.	500 000 frs to 5 000 000 frs

APPENDIX 7: Fines in the railway sector

No.	Heading	Amount to bepaid
1	Placing or leaving in service rolling stock that has not obtained a certificate of registration and an authorization for use.	15 000 000 frs to 20 000 000 frs
2	Placing or leaving in service rolling stock that has not undergone the codification procedure provided for in Section 83 of this law.	
3	Putting or leaving in circulation rolling stock for which the authorization is not valid.	
4	Putting or allowing rolling stock to be put into circulation that does not comply with the technical conditions of movement that served as the basis for issuing the authorization to put the rolling stock into use or with the rules to maintain the validity of such a document.	
5	Putting or allowing rolling stock to be put into use under conditions that do not comply with the safety rules laid down by this law or its implementing texts relating to the equipment of trains, the procedures for their use and their conditions of operation.	5 000 000 frs to 10 000 000 frs
6	Driving or participating in driving a train without a valid title or document required by the regulations in force.	
7	Destruction, falsification, entering inaccurate information or failing to complete the traction sheet.	25 000 000 frs to 50 000 000 frs
8	Affixing to rolling stock registration information that is inconsistent with the registration certificate, deleting or blurring the marks that have been accurately affixed.	
9	Failure by the owner or lessee, duly recorded in the railway register, to keep documents relating to rolling stock for 5 years from the last entry.	1 000 000 frs to 5 000 000 frs
10	Deliberately throwing (while on board a moving train) any object likely to cause harm to persons or property on railway property.	100 000 frs to 1 000 000 frs
11	Deliberately throwing (while inside or outside railway premises) any object likely to cause harm to persons or property on railway premises.	100 000 frs to 1 000 000 frs
12	Failure by the driver or his assistant to report an accident recently caused or provoked.	5 000 000 frs to 10 000 000 frs
13	Unjustified refusal to stop at the station nearest to the scene of the accident, which could compromise passenger safety.	
14	Failure to subscribe to an appropriate insurance policy for one's rolling stock it is put to use.	25 000 000 frs to 50 000 000 frs
15	Failure to subscribe to a professional risk insurance policy for one's staff.	
16	Failure to subscribe to a "Civil Liability" and "Global Damage" insurance policy to cover the operator's management risk.	50 000 000 frs to 100 000 000 frs
17	Failure to subscribe to the insurance policy constitutes professional misconduct attributable to the Manager of the operating company.	10 000 000 frs to 20 000 000 frs
18	Infringement of rail traffic rules by the driver and assistant.	500 000 frs to 100 000 000 frs
19	Unauthorized creation and opening of a training centre for rail transport trades.	5 000 000 frs to 25 000 000 frs
20	Presence not backed by a valid ticket or not approved by the operator.	25 000 frs to 100 000 frs
21	Refusal to obey the instructions of officers of the special railway police officers, concerning the safety of the train or that of the persons carried.	
22	Refusal by the train driver to comply with orders from the competent authorities to leave a prohibited area.	2 000 000 frs to 10 000 000 frs

No.	Heading	Amount to bepaid
23	Use on board a train of objects or devices whose carriage is prohibited.	100 000 frs to 500 000 frs
24	Fraudulent installation or use of a device inside or in the vicinity of a train station likely to compromise the safety of rail transport.	25 000 000 frs to 100 000 000 frs
25	Failure by the railway operator to maintain the rolling stock or infrastructure operated to ensure safe operation.	25 000 000 frs to 250 000 000 frs
26	Performing a technical job for which a certificate of professional aptitude is required, while under the influence of alcohol or a psychoactive or psychotropic substance.	10 000 000 frs to 25 000 000
27	Driving without ensuring the required safety conditions.	10 000 000 frs to 25 000 000 frs
28	Recruiting a member of the technical staff assigned to train driving or safety duties who does not meet the required qualifications.	15 000 000 frs to 25 000 000 frs
29	Refusal to carry out the instructions of rail traffic management services without a legitimate reason.	5 000 000 frs to 10 000 000 frs
30	Refusal to assist in search and rescue operations for victims of a rail disaster.	100 000 frs to 1 000 000 frs
31	Keeping technical railway staff at work beyond the legal working hours.	50 000 000 frs to 100 000 000 frs
32	Any worker who continues working beyond the regulatory time limit.	100 000 frs to 1 000 000 frs
33	Violation of the ban on smoking outside defined areas of the train.	200 000 frs to 500 000 frs
34	Refusal to honour a summons issued by officers of the Railway Regulatory and Safety Authority, without a legitimate reason.	100 000 frs to 500 000 frs
35	Obstructing the conduct of audits, inspections or any other expertise provided for by this law and its implementing instruments.	
36	Refusal to provide the authorities responsible for carrying out investigations with recordings, materials or any other document enabling them to carry out their duties.	1 000 000 frs to 5 000 000 frs
37	Removal or retention of all or part of a train involved in an accident or incident, or claiming ownership of an object that was on board that train.	2 000 000 frs to 10 000 000 frs
38	Altering the state of the rail accident or incident site.	1 000 000 frs to 5 000 000 frs
39	Assault, physical or verbal threats against technical and safety personnel in the performance of their duties.	200 000 frs to 20 000 000 frs
40	Damage to any safety device installed on board a train.	5 000 000 frs to 10 000 000 frs
41	Unauthorized presence in areas prohibited by general railway safety regulations and instructions.	100 000 frs to 500 000 frs
42	Allowing animals under one's care to remain in the same areas and spaces.	
43	Obstructing by any means and for any reason whatsoever, of the railway or a traffic track.	100 000 frs to 25 000 000 frs
44	Infringement of railway tracks established in the interest of rail traffic.	2 000 000 frs to 25 000 000 frs
45	Whoever deteriorates infrastructure or the various adjoining tracks, erects or places objects on the premises of railway facilities of such a nature as to compromise the safety of rail traffic.	500/ 100 000 frs to 25 000 000 frs

CHAPTER FOUR
ALLOCATION OF REVENUE

DIVISION 1

SPECIAL APPROPRIATIONS ACCOUNTS

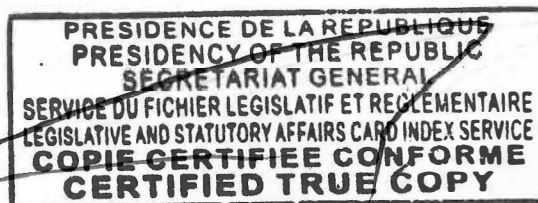
SECTION THIRTY-EIGHT: Repayment of the financial transactions of the Special Telecommunications Fund into the General Budget of the State.

- (1) The provisions of SECTION TWENTY-TWO of Law No. 2019/023 of 24 December 2019: Finance Law of the Republic of Cameroon for the 2020 financial year, instituting the special appropriation account titled "Special Telecommunications Development Fund" are repealed.
- (2) The revenue and expenditure initially allocated to the said fund shall be repaid in full to the General Budget of the State.
- (3) The revenue and expenditure referred to in paragraph 2 above shall comprise:
 - (a) Revenue:
 - the share of annual contributions from operators and stakeholders of electronic communications services, up to 3% of their turnover, exclusive of taxes;
 - revenue from the production and publication of the universal subscriber directory;
 - the percentage of the entry and renewal fees from the sale and renewal of authorizations;
 - 50% of the budget surplus recorded at the end of financial year on the transactions of the Telecommunications Regulatory Agency;
 - donations and legacies.
 - (b) Expenditure:
 - the financing of the electronic communications universal service;
 - electronic communications development operations nationwide;
 - information and communication technology (ICT) development operations;
 - activities related to the security of electronic communications networks and information systems;
 - the State's financial contributions to international organizations in the communications sector ;
 - any other strategic operations decided by the President of the Republic.

SECTION THIRTY-NINE: The ceiling for the special appropriations account for support to cultural policies for the year 2024 is fixed at CFAF 300 000 000 (three hundred million)

SECTION FORTY: The ceiling for the special appropriations account for financing sustainable development projects in the field of water and sanitation for the year 2024 is fixed at CFAF 900 000 000 (nine hundred million).

SECTION FORTY-ONE: The ceiling for resources intended to replenish the Special Fund for the Protection of Wildlife for the 2024 financial year is fixed at CFAF 500 000 000 (five hundred million).



SECTION FORTY-TWO: The ceiling for taxes to be paid to the Special Forestry Development Fund for the 2024 financial year is fixed at **CFAF 3 000 000 000 (three billion)**.

SECTION FORTY-THREE: The ceiling for the National Environment and Sustainable Development Fund is fixed at **CFAF 1 500 000 000 (one billion five hundred million)** for the 2024 financial year.

SECTION FORTY-FOUR: The ceiling for resources intended for the special appropriations account for the development of the postal sector for the 2024 financial year is fixed at CFAF 900 000 000 (nine hundred million).

SECTION FORTY-FIVE: The ceiling for resources allocated to the Special Fund for Electronic Security Activities for the 2024 financial year is fixed at **CFAF 1 500 000 000 (one billion five hundred million)**.

SECTION FORTY-SIX: The ceiling for the special appropriations account for the support and development of tourism and leisure activities for the 2024 financial year is fixed at CFAF 1 000 000 000 (one billion).

SECTION FORTY-SEVEN: The ceiling for resources allocated to the special appropriations account for the production of secure transport documents for the 2024 financial year is fixed at CFAF 6 000 000 000 (six billion).

SECTION FORTY-EIGHT: The ceiling for resources allocated to the Electricity Sector Development Fund for the 2024 financial year is fixed at CFAF 15 000 000 000 (fifteen billion).

SECTION FORTY-NINE: The ceiling for resources allocated to the Fund for Financing the Reconstruction of Economic Disaster Areas of the Far-North, North-West and South-West Regions for the 2024 financial year is fixed at **CFAF 30 000 000 000 (thirty billion)**.

DIVISION 2

CEILING ON TAXES ALLOCATED TO PUBLIC BODIES

SECTION FIFTY: The ceiling for the contribution allocated to the Cameroon Housing Loan Fund (CFC) is fixed at **CFAF 2 000 000 000 (two billion)** for the 2024 financial year.

SECTION FIFTY-ONE: The ceiling for the contribution allocated to the National Employment Fund (NEF) is fixed at **CFAF 9 000 000 000 (nine billion)** for the 2024 financial year.

SECTION FIFTY-TWO: The ceiling for public contracts regulation fees allocated to the Public Contracts Regulation Agency (ARMP) is fixed at **CFAF 8 000 000 000 (eight billion)** for the 2024 financial year.

SECTION FIFTY-THREE: The ceiling for the proceeds of the Special Tax on Petroleum Products (STPP), toll and weighing receipts, paid into the Road Fund is fixed at **CFAF 50 000 000 000 (fifty billion)** for the 2024 financial year.

SECTION FIFTY-FOUR: The ceiling for the fees paid by the autonomous port organizations to the National Port Authority (NPA) shall be fixed at **CFAF 5 100 000 000 (five billion one hundred million)** for the 2024 financial year.

SECTION FIFTY-FIVE: The ceiling for revenue from vehicle stamp duty allocated to regional and local authorities shall be fixed at **CFAF 7 000 000 000 (seven billion)** for the 2024 financial year.

SECTION FIFTY-SIX: The ceiling on the share of resources from the Cameroon Housing Loan Fund and the Special Telecommunications Fund allocated to the Investment Promotion Agency (IPA) shall be fixed at **CFAF 6 000000000 (six billion)** for the 2024 financial year.

SECTION FIFTY-SEVEN: The ceiling for the share of the royalty and proceeds from fines allocated by Law No. 2011/022 of 14 December 2011 governing the electricity sector to the Electricity Sector Regulatory Board (ARSEL), shall be fixed at **CFAF 4 500 000 000 (four billion five hundred million)** for the 2024 financial year.

SECTION FIFTY-EIGHT: The ceiling for the share of entry fees and/or renewal fees for licences granted to providers of network and information system security services, the share of penalties imposed, the annual fee of 0.5% of the turnover of operators and operators of electronic communications networks, the share of the fee for the use of addresses, prefixes and telephone numbers, as well as the share from the fees for the use of radio frequencies allocated to the National Agency for Information and Communication Technologies (ANTIC), shall be fixed at **CFAF 5 500 000 000 (five billion five hundred million)** for the 2024 financial year.

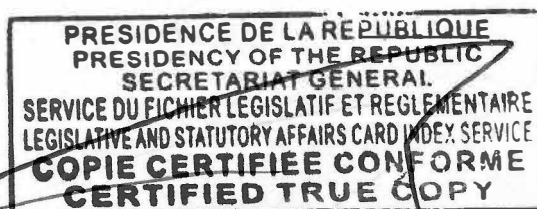
SECTION FIFTY-NINE: The ceiling for the share of entry fees and/or licence renewal fees for activities in the telecommunications sector, the share of penalties instituted by the law governing electronic communications, the share of radio frequency usage fees, the share of fees for the use of addresses, prefixes and numbers or blocks of numbers, and the annual fee of 1.5% of the pre-tax turnover of network operators and service providers allocated to the Telecommunications Regulatory Board (ART), shall be fixed at **CFAF 15 000 000 000 (fifteen billion)** for the financial year 2024.

SECTION SIXTY: The ceiling for aviation fees and the share of fines collected in application of the law governing civil aviation in Cameroon, allocated to the Cameroon Civil Aviation Authority (CCAA), shall be fixed at **CFAF 16 500 000 000 (sixteen billion five hundred million)** for the 2024 financial year.

SECTION SIXTY-ONE: The ceiling for the share of the inspection tax from the Import Verification Programme (IVP) allocated to the National Agency for Standards and Quality (ANOR) shall be fixed at **CFAF 6 500 000 000 (six billion five hundred million)** for the 2024 financial year.

SECTION SIXTY-TWO: The ceiling for the share of the licence fee deducted from the turnover of operators in the electricity sector and the budget surpluses of the electricity sector regulator allocated to the Rural Electrification Agency (AER), shall be fixed at **CFAF 4 000 000 000 (four billion)** for 2024 financial year.

SECTION SIXTY-THREE: The ceiling for the share of the dues on the export of cocoa and coffee, and the proceeds from fines resulting in particular from the export of poor quality products allocated to the Cocoa and Coffee Subsectors Development Fund (CCSDF), shall be fixed at **CFAF 8 000 000 000 (eight billion)** for the 2024 financial year.



SECTION SIXTY-FOUR: The ceiling for the share of the dues on cocoa and coffee exports allocated to the National Cocoa and Coffee Board (NCCB) shall be fixed at **CFAF 6 000 000 000 (six billion)** for the 2024 financial year.

SECTION SIXTY-FIVE: The ceiling for the proceeds of annual contributions from professional shippers and fees for the issue of Electronic Cargo Tracking Slips (ECTS) allocated to the National Shippers' Council of Cameroon (NSCC), shall be fixed at **CFAF 7 000 000 000 (seven billion)** for the 2024 financial year.

SECTION SIXTY-SIX: The ceiling for revenue from veterinary health inspection taxes on international trade and other veterinary health inspection taxes allocated to the Maritime Fisheries Development Fund (CDPM), shall be fixed at **CFAF 1 500 000 000 (one billion five hundred million)** for the 2024 financial year.

SECTION SIXTY-SEVEN: The ceiling for revenue from the share of the health and veterinary inspection tax on imports, the share of the fees for cocoa and coffee exports, and the share of additional consular taxes, allocated to **the Chamber of Agriculture, Fisheries, Livestock and Forestry (CAPEF)**, shall be fixed at **CFAF 2 500 000 000 (two billion five hundred million)** for the 2024 financial year.

SECTION SIXTY-EIGHT: The ceiling for revenue from the share of the health and veterinary inspection tax on imports and the share of the revenue from farm taxes and other veterinary health inspection taxes, allocated to **the North West Livestock Development Fund (CDENO)**, shall be fixed at **CFAF 1 000 000 000 (one billion)** for the 2024 financial year.

SECTION SIXTY-NINE: The ceiling for revenue from the share of the health and veterinary import inspection tax and the share of the revenue from farm taxes and other veterinary health inspection taxes, allocated to the **Livestock Development Fund for the North (CDEN)**, shall be fixed at **CFAF 1 000 000 000 (one billion)**, for the 2024 financial year.

PART THREE

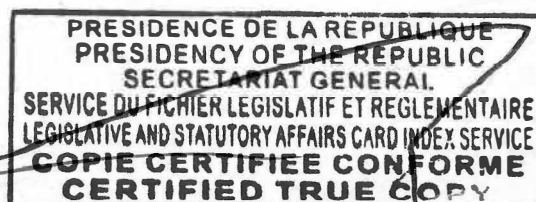
PROVISIONS RELATING TO THE BALANCE OF RESOURCES AND STATE BUDGET EXPENDITURE

SECTION SEVENTY: The State budget for the 2024 financial year is balanced in resources and expenditure at **CFAF 6 740 100 000 000**, of which **CFAF 679 500 000 000** for the General Budget and **CFAF 60 600 000 000** for Special Appropriations Accounts.

CHAPTER ONE

EVALUATION OF RESOURCES

SECTION SEVENTY-ONE: The proceeds and revenue applicable to the General Budget of the Republic of Cameroon for the 2024 financial year are estimated at **CFAF 679 500 000 000**, broken down by revenue type as follows:



(Unit: millions of CFAF)

ACCOUNTS	HEADING	2023	2024
	A - REVENUES	4 780 500	5 190 100
	TITLE I - TAX REVENUES	3 815 700	4 168 100
711	TAXES ON INCOME, PROFITS AND CAPITAL GAINS	929 900	967 510
712	TAXES ON SALARIES AND OTHER REMUNERATION	322 000	340 000
713	TAXES ON ASSETS	26 100	26 800
714	INTERNAL TAXES AND DUTIES ON GOODS AND SERVICES	1 974 532	2 204 483
715	TAXES ON FOREIGN TRADE AND INTERNATIONAL TRANSACTIONS	466 668	515 322
716	OTHER TAXES ON GOODS AND SERVICES	14 500	14 485
719	OTHER TAX REVENUES	82 000	99 500
	PART II - GRANTS, CONTRIBUTIONS AND LEGACIES	101 000	96 800
741	GRANTS FROM INTERNATIONAL INSTITUTIONS	45 400	45 600
742	GRANTS FROM FOREIGN PUBLIC ADMINISTRATIONS	55 600	51 200
	PART III - SOCIAL CONTRIBUTIONS	60 000	58 007
725	SOCIAL SECURITY CONTRIBUTIONS	60 000	58 007
	PART IV - OTHER REVENUE	803 800	867 193
721	INCOME FROM STATE PROPERTY AND ASSETS OTHER THAN INTEREST	684 814	714 713
722	ADMINISTRATIVE FEES AND CHARGES	28 126	29 295
723	FINES, PENALTIES AND FINANCIAL SANCTIONS	9447	10 960
729	OTHER NON-TAX REVENUES	15 137	42 888
752	REFUNDS TO THE TREASURY OF AMOUNTS WRONGLY PAID	426	
754	PROCEEDS FROM THE SALE OF FIXED ASSETS	282	294
759	OTHER EXCEPTIONAL INCOME	35 116	52 322
771	INTEREST ON LOANS AND OVERDRAFTS	49	57
772	INTEREST ON TERM DEPOSITS	726	842
774	INTEREST ON MARKETABLE SECURITIES	231	268
775	HOLDING GAINS ON FINANCIAL ASSETS	28 900	14 966
776	FOREIGN EXCHANGE GAINS	253	340
779	OTHER FINANCIAL INCOME	293	248
	B - LOANS AND OTHER FINANCING	1 862 000	1 489 400
141	TREASURY BONDS	450 000	375 000
151	MULTILATERAL PROJECT LOANS	313 271	357 375
152	PROJECT LOANS FROM GOVERNMENTS AFFILIATED TO THE PARIS CLUB	16 930	10 383
153	INITIAL PROJECT LOANS FROM GOVERNMENTS NOT AFFILIATED TO THE PARIS CLUB	267 557	314 040
155	PROJECT LOANS FROM FOREIGN PRIVATE SECTOR ORGANISATIONS	197 542	225 354

(Unit: millions of CFAF)

ACCOUNTS	HEADING	2023	2024
161	MULTILATERAL PROGRAMME LOANS	238 000	125 900
162	INITIAL PROGRAMME LOANS FROM GOVERNMENTS AFFILIATED TO THE PARIS CLUB	27 000	26 000
175	OTHER INITIAL LOANS FROM EXTERNAL PRIVATE-SECTOR BODIES	200 000	0
176	OTHER INITIAL DOMESTIC LOANS - PUBLIC ADMINISTRATIONS	71 700	
512	BANK OF CENTRAL AFRICAN STATES		55 349
517	GOLD AND SDR	80 000	0
TOTAL RESOURCES OF THE GENERAL STATE BUDGET (A+B)		6 642 500	6 679 500

SECTION SEVENTY-TWO: The resources of the Special Allocation Accounts for the 2024 financial year are estimated at CFAF 60 600 000 000, broken down as follows by type of revenue:

No.	REVENUE ITEM	2023	2024
	ELECTRICITY SECTOR DEVELOPMENT FUND	15 000 000 000	15 000 000 000
1	The share of the water charge or water rights	2 000 000 000	3 000 000 000
2	The share of the fines and penalties collected under law No. 2011/022 of 14 December 2011 governing the electricity sector	2 500 000 000	1 000 000 000
3	The share of the State's dividends from its holdings in electricity sector companies as fixed by the State's finance law	2 000 000 000	500 000 000
4	The share of the entry or renewal fees of electricity sector operators	150 000 000	250 000 000
5	The share of the proceeds from the sale of electricity from the Memve'ele hydroelectric dam	1 000 000 000	1 500 000 000
6	The annual contributions of operators holding a franchise or licence in the electricity sector, amounting to 1% of their annual turnover excluding tax, the basis for calculating turnover being, for producers for industrial purposes, exclusively limited to activity in the electricity sector	6 500 000 000	5 200 000 000
7	the share of the water royalty	50 000 000	0
8	Carry-over (balance to be carried over)	800 000 000	3 550 000 000
	SPECIAL FUND FOR THE FINANCING OF THE RECONSTRUCTION OF ECONOMICALLY DISTRESSED AREAS OF THE FAR-NORTH, NORTH-WEST AND SOUTH-WEST REGIONS	29 131 000 000	30 000 000 000
1	IDB funding	4 267 905 650	4 267 905 650
2	Government subsidies	15 000 000 000	15 000 000 000
3	JAPAN Assistance Fund	1 358 855 372	1 358 855 372
4	Carry forward (balance to be carried forward)	8 504 238 978	9 373 238 978
	POSTAL SECTOR DEVELOPMENT	900 000 000	900 000 000

No.	REVENUE ITEM	2023	2024
1	Other levy on public and private operators to finance public service missions	570 000 000	564 994 553
2	Levies in respect of the exercise by private operators of licensed activities, in accordance with the provisions of the law carried out by postal activity	180 000 000	72 000 000
3	Carry forward (balance to be carried forward)	150 000 000	263 005 447
	SPECIAL FUND FOR ELECTRONIC SAFETY	1 000 000 000	1 500 000 000
1	Annual contributions from accredited certification authorities, security auditors, publishers of security software, other authorised security service providers editor's security software and other service providers safety approved, up to 1.5% of their tu	1 000 000	1 000 000
2	A fee for the use of addresses, prefixes and telephone numbers	710 000 000	710 000 000
3	Carry forward (balance to be carried forward)	289 000 000	789 000 000
	SUPPORT FOR CULTURAL POLICY	500 000 000	300 000 000
1	Contribution of services attached to the Ministry in charge of arts and culture	20 000 000	10 000 000
2	Contributions of collective management organizations to the promotion of cultural policy	80 000 000	50 000 000
3	Operating rights for film-related activities	94 000 000	34 000 000
4	Rights of exploitation of cultural heritage	13 000 000	13 000 000
5	Rights arising from the activities of the shows	30 000 000	30 000 000
6	Rights of exploitation of book and reading activities	3 000 000	3 000 000
7	The royalties paid under the representation or fixing of folklore for its lucrative exploitation	100 000 000	50 000 000
8	Remuneration for private copying of phonograms, videograms and printed works	140 000 000	100 000 000
9	Income from the rental of cultural centers, venues and podium coaches	20 000 000	10 000 000
	FINANCING OF WATER AND SANITATION SUSTAINABLE DEVELOPMENT PROJECTS	900 000 000	900 000 000
1	Fines and transactions	50 000 000	50 000 000
2	Other Unallocated Revenue	220 000 000	20 000 000
3	Contributions from international donors and all voluntary contributions	0	30 000 000
4	Share of the water charges	0	350 000 000
5	Water withdrawal charges	250 000 000	200 000 000
6	Carry forward (balance to be carried forward)	130 000 000	100 000 000
7	sanitation tax	250 000 000	150 000 000
	NATIONAL ENVIRONMENT AND SUSTAINABLE DEVELOPMENT FUND	2 000 000 000	1 500 000 000
1	Fees for access to genetic resources	2 000 000	6 000 000
2	Fees for issuing AROE	0	50 000 000
3	Fees for issuing waste traceability manifests	50 000 000	50 000 000
4	Technical visa fees	543 000 000	250 000 000

No.	REVENUE ITEM	2023	2024
5	Fees for examining the approval files of the design offices for Environmental and Social Impact Studies and Environmental Audits	2 000 000	2 000 000
6	Environmental permit file review fees	35 000 000	35 000 000
7	Examination fees for Environmental and Social Impact Assessment reports and Environmental Audits	400 000 000	400 000 000
8	Fees for examining the terms of reference relating to Environmental and Social Impact Studies and Environmental Audits	350 000 000	350 000 000
9	Produces transaction fines as provided for by the framework law on environmental management	318 000 000	57 000 000
10	Carry forward (balance to be carried forward)	300 000 000	300 000 000
	FORESTRY DEVELOPMENT	2 500 000 000	3 000 000 000
1	Authorizations to open logging yards	180 000 000	180 000 000
2	Certificates of Registration as a Timber Processor (CEQTB)	3 000 000	2 000 000
3	Certificates of Registration as a Timber Exporter (CEQEB)	37 000 000	40 000 000
4	Annual Logging Permit (ALP) allocation and renewal fees	30 000 000	40 000 000
5	Annual Operating Certificate (AOC) allocation and renewal fees	30 000 000	40 000 000
6	Fee for the issuance of the boundary certificate	2 000 000	20 000 000
7	Fees for the issuance of the certificate of origin	2 000 000	35 000 000
8	Fees for the issuance of the certificate of conformity of the drilling plan	2 000 000	1 000 000
9	Application fee for approval of development plans	13 000 000	8 000 000
10	Application fee for the granting of approvals	10 000 000	1 000 000
11	Application fees for the allocation of forest concessions	15 000 000	15 000 000
12	Cities permit	170 000 000	650 000 000
13	Operating permit for special products	10 000 000	6 500 000
14	Share of revenue from fines, transactions, damages, public auctions or private auctions of seized products and objects	500 000 000	500 000 000
15	Carry forward (balance to be carried forward)	700 000 000	803 500 000
16	Resources from the sale of secure documents resulting from the contribution of operators in accordance with regulatory provisions, the unit cost of which is FCFA 100,000	796 000 000	658 000 000
	SPECIAL WILDLIFE PROTECTION FUND	500 000 000	500 000 000
1	leasing fees	100 000 000	100 000 000
2	"Game farming" and "game-ranching" licence fees	5 000 000	1 000 000
3	Hunting guide licence fees	13 000 000	15 000 000
4	Wildlife capture permit fees	1 000 000	3 000 000
5	Small game hunting licence fees	2 000 000	1 000 000
6	Scientific research permit fees	3 000 000	3 000 000
7	Permit fees and hunting licences	14 000 000	30 000 000
8	Entry fees to protected areas	30 000 000	20 000 000
9	Scientific purpose overflight permit fees	5 000 000	0
10	Application fees for the allocation of approvals for wildlife harvesting activities and protected areas	5 000 000	3 000 000
11	Application fees for the allocation of timber sales	5 000 000	0

No.	REVENUE ITEM	2023	2024
12	Application fees for the allocation of hunting areas	10 000 000	0
13	Application fees for the allocation of approvals for wildlife harvesting activities and protected areas	5 000 000	0
14	Fees for the review of the ZIC ZICGC and Game-Farming Wildlife Inventory Survey Plans	5 000 000	0
15	Fees for the review of Wildlife Inventory Reports for ZIC ZICGC and Game-Farming	5 000 000	0
16	Operating costs for infrastructure and equipment in protected areas and zoological gardens	5 000 000	3 000 000
17	Fees for examining Zic, ZICGC and Game-Farming Wildlife Inventory Inventory Reports	20 000 000	3 000 000
18	Operating Costs of Infrastructure and Equipment in Protected Areas and Zoological Gardens	5 000 000	3 000 000
19	Fees for requesting a review of ZIC, ZICGC and Game-Farming Management Plans, Private Zoological Gardens	5 000 000	1 000 000
20	Wildlife Product Transformer Registration Certificates	5 000 000	0
21	Certificates of Registration as an Exporter of Wildlife Products	5 000 000	0
22	Proceeds from fines, transaction, damages, public auctions or over-the-counter sales of seized products and miscellaneous items	45 000 000	50 000 000
23	Carry forward (balance to be carried forward)	78 000 000	120 000 000
24	Resources for the sale of secure documents for the Transport of Wildlife products	30 000 000	10 000 000
25	Subsidies, contributions, donations and bequests from any natural or legal person	20 000 000	30 000 000
26	Slaughter tax	70 000 000	100 000 000
27	Detention tax	1 000 000	1 000 000
28	Operating tax	3 000 000	3 000 000
	PRODUCTION OF SECURE TRANSPORT DOCUMENTS	6 000 000 000	6 000 000 000
1	Intercity road transport terminal operator licence	1 500 000	1 500 000
2	Travel manager approval in an intercity road transport terminal	1 500 000	1 500 000
3	Authorization of freight consolidators and unconsolidators	1 500 000	1 500 000
4	Approval of driving schools	1 500 000	1 500 000
5	Approvals for the professions of road transport operator and road transport auxiliary	60 000 000	60 000 000
6	Approvals for the professions of maritime and para-maritime transporters	100 000 000	100 000 000
7	Provisional authorizations	3 000 000	3 000 000
8	Public road transport cards (blue cards)	656 000 000	656 000 000
9	Capacity certificates	54 500 000	54 500 000
10	Motorized canoe capacity certificates	5 000 000	5 000 000
11	Certificates of tug capacities	3 000 000	3 000 000
12	Vehicle registration certificates (gray cards)	3 000 000 000	3 000 000 000
13	Transport licences	100 000 000	100 000 000
14	Temporary Maritime Book	3 000 000	3 000 000
15	Professional maritime booklets	2 500 000	2 500 000
16	License to drive pleasure boats	2 000 000	2 000 000

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 LEGISLATIVE AND STATUTORY AFFAIRS CARD INDEX SERVICE
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No.	REVENUE ITEM	2023	2024
17	National and international driving licence	1 300 000 000	1 300 000 000
18	Navigation permit	5 000 000	5 000 000
19	Carry forward (balance to be carried forward)	500 000 000	500 000 000
20	Security Visits	200 000 000	200 000 000
	SUPPORT AND DEVELOPMENT OF TOURISM AND LEISURE ACTIVITIES	1 000 000 000	1 000 000 000
1	Fines and transactions	90 000 000	90 000 000
2	Concession to natural or legal persons of classified tourist sites	5 000 000	5 000 000
3	File fees for tourist concessions	25 000 000	10 000 000
4	Fees for the submission of applications for the construction renewal extension approval and operation of tourism and leisure facilities	100 000 000	30 000 000
5	Rental of hotels built with public capital and given under free management to national or foreign natural or legal persons	180 000 000	160 000 000
6	Share of revenue from access fees in national parks and wildlife reserves	5 000 000	5 000 000
7	Share of the proceeds of the tourist tax	500 000 000	600 000 000
8	Licence fee	35 000 000	40 000 000
9	Fee collected during the issuance of building permits and the opening of hotel establishments	30 000 000	20 000 000
10	Carry forward (balance to be carried forward)	30 000 000	40 000 000
	TOTAL SAAA REVENUE	84 431 000 000	60 600 000 000

CHAPTER TWO

STATE BUDGET EXPENDITURE EVALUATION

SECTION SEVENTY-THREE: Expenditure under general budget of the Republic of Cameroon for the 2024 financial year is evaluated at **CFAF 6 679 500 000 000**, broken down by economic category as follows:

(Unit: Thousand CFAF)

CODE	ITEM	2023	2024
	CURRENT EXPENDITURES	5 283 249 999	5 027 430 000
Section 1	Financial charges of the debt	1 962 841 500	1 688 300 000
14	Government securities of more than one year	239 398 500	204 284 000
141	Treasury Bonds	239 398 500	169 637 000
144	Accrued interest not yet due on government securities over one year		34 647 000
15	Project loans	673 106 000	748 223 000
151	Multilateral project loans	138 304 000	110 978 000
152	Project loans from governments affiliated to the Paris Club	166 474 000	50 792 000

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(Unit: Thousand CFAF)

CODE	ITEM	2023	2024
153	Initial project loans from non-governments affiliated to the Paris Club	268 120 000	382 576 000
154	Interest accrued and not yet due on project loans		135 291 000
155	Project loans from external private bodies	100 208 000	68 586 000
17	Other Loans	727 437 000	597 693 000
174	Accrued and unmatured interest on other borrowings		12 062 000
176	Other initial borrowing from general government		89 191 000
177	Other initial borrowings from institutions and administrations	727 437 000	496 440 000
67	Financial expenses of the debt	322 900 000	138 100 000
671	Interest and financial expenses on debt	322 900 000	138 100 000
Section 2	Personnel expenditure	1 311 725 500	1 431 018 100
66	Personnel expenses	1 311 725 500	1 431 018 100
661	Gross salaries of personnel with special status in the public service	1 240 026 048	1 360 152 466
663	Gross salary of personnel with overall pay	5 223 358	5 223 358
665	Emoluments, gratifications and other allowances excluding salaries	86 762	86 762
666	Personnel remuneration other than pay	19 661 407	16 988 901
669	Other personnel expenditure	46 727 925	48 566 613
Section 3	Expenditure on goods and services	941 201 000	1 062 291 142
60	Purchase of goods	291 884 162	312 173 100
601	Materials, equipment and supplies	87 158 502	91 930 062
605	Water, electricity, gas and other energy sources	66 808 614	72 877 511
606	Specific equipment and supplies	137 917 046	147 365 527
61	Purchase of services	312 490 067	563 631 781
611	Transport and mission expenses	54 985 716	69 286 715
612	Rent	17 151 500	19 405 406
613	Fees and studies	41 028 615	38 837 039
614	Care and maintenance	25 133 174	26 119 955
615	Insurance	2 583 653	2 997 780
617	Public relations-communication Fees	58 993 140	61 514 121
618	Staff training costs	23 702 750	32 879 608
619	Other acquisitions of services	88 911 519	312 591 157
62	Other services (Refund of revenues received)	85 700 000	85 541 850
624	Taxes and internal taxes on goods and services	84 000 000	84 000 000
625	Taxes on foreign trade and international transactions	1 500 000	1 500 000
626	Other tax revenue		20 000
627	Non-tax revenue	200 000	21 850
69	Current expenditure breakdowns	251 126 771	100 944 411
690	Current expenditure breakdowns	251 126 771	100 944 411

(Unit: Thousand CFAF)

CODE	ITEM	2023	2024
Section 4	Transfer Expenditure	1 065 435 999	843 810 758
63	Subsidies	11 247 187	13 026 659
632	Subsidies to public enterprises	1 550 000	3 884 300
633	Subsidies to private enterprises	5 846 000	4 561 000
639	Subventions to other classes of recipients	3 851 187	4 581 359
64	Transfers	1 054 188 812	830 784 098
641	Transfers to national public establishments	159 766 940	172 060 189
642	Transfers to decentralised local authorities	24 162 698	20 060 525
643	Transfers to other public administrations	159 000	309 000
645	Transfers to households	511 442 000	194 657 200
646	Transfers to supranational authorities and contributions to international organisations	11 719 469	11 464 469
647	Transfers to other public budgets	51 190 000	51 544 011
648	Pensions of officials and other servants of the State	259 296 000	269 668 000
649	other transfers	36 452 704	111 020 704
Section 6	Other expenditure	2 046 000	2 010 000
65	Exceptional charges	2 046 000	2 010 000
659	Autres charges exceptionnelles	2 046 000	2 010 000
CAPITAL EXPENDITURE		1 359 250 000	1 652 070 000
Section 3	Expenditure on goods and services	28 589 284	25 906 981
61	Purchase of services	28 589 284	25 906 981
613	Fees and studies	28 589 284	25 906 981
Section 4	Transfer Expenditure	136 454 297	167 153 745
64	Transfers	136 454 297	167 153 745
641	Transfers to national public establishments	21 282 892	23 506 213
642	Transfers to decentralised local authorities	115 111 405	143 487 532
643	Transfers to other public administrations	60 000	160 000
Section 5	Capital Expenditure	1 194 206 419	1 459 009 275
21	Intangible fixed assets	39 341 860	42 711 421
211	Research and development expenses	35 804 860	39 675 536
212	Patents, trademarks, copyrights	34 800	108 000
213	Organizational Systems Design - Software Packages	3 487 200	2 927 885
219	Other intangible assets	15 000	
22	Unproduced capital assets	43 973 797	37 223 032
221	Land	39 251 295	29 944 457
223	Plantations and drills	1 472 502	516 500
224	Bodies of water	3 250 000	6 700 000

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(Unit: Thousand CFAF)

CODE	ITEM	2023	2024
229	Other non-produced fixed assets		62 075
23	Acquisitions, construction and major repairs of buildings	959 273 170	1 198 076 777
231	Administrative buildings for office use	51 153 028	63 731 555
232	Administrative buildings used for accommodation (civilian and military)	20 614 011	19 777 163
233	Administrative buildings for technical use	34 670 509	55 900 380
234	Books	290 450 281	393 205 251
235	Infrastructure	561 882 982	664 796 530
236	Computer Networks	502 359	665 897
24	Acquisitions and major repairs of equipment and furniture	130 240 517	124 430 859
241	Housing and office furniture and equipment	44 455 138	34 600 708
242	Office computer equipment	5 575 697	5 485 109
243	Transport equipment	11 901 687	14 659 456
244	Technical equipment and tools	65 757 995	68 300 586
245	Valuables - Collections - works of art	1 090 000	1 090 000
247	Strategic or emergency stocks		35 000
249	Other equipment and furniture	1 460 000	260 000
25	Military Equipment	12 877 075	26 567 185
250	Military buildings	5 061 327	4 398 676
251	Military bases	722 067	2 306 694
252	Military structures and infrastructure	3 078 221	13 829 388
253	Furniture, military materials and equipment	1 393 326	1 173 437
254	Police works and infrastructure		289 000
255	Police furniture, materials and equipment		304 500
256	Office Buildings	757 634	1 635 491
258	Current equipment of the armed forces and police forces	1 864 500	2 630 000
26	Equity investments, related receivables and guarantees	8 500 000	30 000 000
262	External equity investments	8 500 000	30 000 000
TOTAL DES DEPENSES		6 642 500 000	6 679 500 000

SECTION SEVENTY-FOUR: The expenditures of the special appropriation accounts for the 2024 financial year is estimated at **CFAF 60 600 000 000** and shall be broken down as follows by type of expenditure:

(Unit: thousands FCFA)

CODE	HEADING	2023	2024
CURRENT EXPENDITURES		26 389 678	40 470 000
3	Expenditure on goods and services	23 770 149	40 060 000

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 LEGISLATIVE AND STATUTORY AFFAIRS CARD INDEX SERVICE
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(Unit: thousands FCFA)

CODE	HEADING	2023	2024
60	Purchase of goods	9 328 081	7 440 504
601	Materials, equipment and supplies	1 518 125	811 500
605	Water, electricity, gas and other energy sources	1 145 091	445 000
606	Specific equipment and supplies	6 664 865	6 184 004
61	Purchase of services	10 991 252	2 619 496
611	Transport and mission expenses	2 016 576	766 496
612	Rent	55 800	54 000
613	Fees and studies	4 383 342	58 000
614	Care and maintenance	301 500	80 000
617	Public relations-communication Fees	2 406 434	754 000
618	Staff training costs	1 762 100	776 500
619	Other acquisitions of services	65 500	130 500
69	Current expenditure breakdowns	3 450 816	30 000 000
690	Current expenditure breakdowns	3 450 816	30 000 000
4	Transfer Expenditure	2 619 529	410 000
63	Subsidies	650 000	40 000
632	Subsidies to public enterprises	210 000	0
633	Subsidies to private enterprises	400 000	0
639	Subventions to other classes of recipients	40 000	40 000
64	Transfers	1 969 529	370 000
641	Transfers to national public establishments	0	300 000
646	Transfers to supranational authorities and contributions to international organisations	1 471 529	70 000
649	other transfers	498 000	0
CAPITAL EXPENDITURE		58 041 321	20 130 000
3	Expenditure on goods and services	2 030 000	3 078 085
60	Purchase of goods	0	90 000
601	Materials, equipment and supplies	0	10 000
606	Specific equipment and supplies	0	80 000
61	Purchase of services	2 030 000	2 988 085
613	Fees and studies	2 030 000	2 973 085
618	Staff training costs	0	10 000
619	Other acquisitions of services	0	5 000
4	Transfer Expenditure	377 000	533 000

(Unit: thousands FCFA)

CODE	HEADING	2023	2024
64	Transfers	377 000	533 000
641	Transfers to national public establishments	267 000	211 000
642	Transfers to decentralised local authorities	110 000	310 000
646	Transfers to supranational authorities and contributions to international organisations	0	12 000
5	Capital Expenditure	55 634 321	16 518 915
21	Intangible fixed assets	481 600	545 000
211	Research and development expenses	0	10 000
212	Patents, trademarks, copyrights	481 600	305 000
213	Organizational Systems Design - Software Packages	0	230 000
22	Unproduced capital assets	214 000	146 000
221	Land	214 000	120 000
224	Bodies of water	0	26 000
23	Acquisitions, construction and major repairs of buildings	27 658 977	409 331
231	Administrative buildings for office use	2 276 314	192 908
232	Administrative buildings used for accommodation (civilian and military)	0	26 423
234	Books	739 579	190 000
235	Infrastructure	24 643 084	0
24	Acquisitions and major repairs of equipment and furniture	27 255 744	15 378 584
241	Housing and office furniture and equipment	21 716 057	13 747 584
242	Office computer equipment	450 000	654 000
243	Transport equipment	387 000	392 000
244	Technical equipment and tools	4 652 687	585 000
245	Valuables - Collections - works of art	50 000	0
25	Military Equipment	24 000	40 000
258	Current equipment of the armed forces and police forces	24 000	0
259	Other fixed assets of the armed forces and police	0	40 000
TOTAL EXPENDITURE		84 431 000	60 600 000

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CHAPTER THREE
BUDGET BALANCE

SECTION SEVENTY-FIVE: For the 2024 financial year, the balance of the State budget balance resulting from revenue estimates and expenditure ceilings presented in Sections Seventy-one, Seventy-two, Seventy-three and Seventy-four above shall be fixed as follows:

(In billions of CFA francs)

REVENUE	AMOUNT	EXPENDITURE	AMOUNT
I. GENERAL BUDGET			
INTERNAL REVENUE	5,190.1	CURRENT EXPENDITURE (Parts 2, 3, 4 and 6)	3,755.1
Gross tax revenue	3,968.3	Gross interest and commissions	320.1
<i>Including VAT credit refunds</i>	84.0	Foreign debt interest relief	0.0
Net tax revenue	3,884.3	Personnel expenditure	1,428.3
Oil revenue	809.5	Goods and services	1,003.3
Npn-tax revenue	315.5	<i>Including studies and project management related to the investment</i>	16.8
Total net internal revenue	5,009.3	Current transfers	1,003.4
DONATIONS	96.8	<i>Including capital transfers to LRAs and PEs</i>	143.1
Programme donations	58.7	<i>Including subsidies paid to CASS.</i>	15.0
Project donations	38.1	CAPITAL EXPENDITURE (Part 5)	1,472.1
EXCEPTIONAL INCOME	0.0	External financing	831.3
Privatisation revenue		Own resources	600.8
<i>Deductions from revenue to fund the special national solidarity fund for the fight against the Coronavirus</i>	0.0	Shareholding/Restructuring	40.0
NET REVENUE GENERAL BUDGET	5,106.1	OTHER EXPENDITURE	0.0
		Net loans	0.0
		GENERAL BUDGET EXPENDITURE	5,227.3
II – SPECIAL TREASURY ACCOUNTS			
Special purpose accounts	56.4	Special purpose accounts	60.6
<i>Including Far North, North West and South West Special Reconstruction Fund</i>	25.8	<i>Including Far North, North West and South West Special Reconstruction Fund</i>	30.0
<i>Including government subsidies</i>	15.0		
JAPAN Assistance Fund	1.3	Other special allocation accounts	30.6
Other special purpose accounts	30.6		
TOTAL NET STATE BUDGETARY REVENUE	5,147.4	TOTAL STATE BUDGETARY EXPENDITURE	5,272.8
III - BALANCES			
	Amount		% of GDP
FINANCING CAPACITY/REQUIREMENT	-125.4		-0.4
OVERALL BALANCE	-125.4		-0.4
CEMAC REFERENCE BALANCE	-220.6		-0.7

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CHAPTER FOUR

OVERALL FINANCING AND AUTHORIZATIONS

SECTION SEVENTY-SIX: For the 2024 financial year, resources and cash expenditure that contribute to achieving financial balance are estimated as follows:

(In billions of CFA francs)

FINANCING AND CASH FLOW NEEDS	AMOUNT	FINANCING AND CASH FLOW RESOURCES	AMOUNT
Overall budget deficit	125.4	Project loans	907.2
Amortisation of structured debt	1 128.5	Issuance of government securities	375.0
External debt	643.0	EFP Budgetary support	134.0
Domestic debt	485.5	Bank financing	139.4
Outstanding Treasury/unstructured debt CAA	220.0	VAT escrow account	84.0
Refunds of VAT credits	84	Exceptional financing	22.1
Net cash outflow to Correspondents	19.7	AfDB budget support (PARPAC)	17.9
		IDB funding (CAS Reconstruction)	4.2
TOTAL	1 577.7	TOTAL	1 577.7

SECTION SEVENTY-SEVEN: During the 2024 financial year, the Minister of Finance shall be authorized to actively manage the debt and cash situation, in particular through the repurchase, exchange or early repayment of securities issued and the use of risk hedging instruments.

SECTION SEVENTY-EIGHT: During the 2024 financial year, the Government shall be authorized to resort to domestic borrowing, in particular through government security issues to finance development projects for a maximum amount of CFAF 375 billion.

SECTION SEVENTY-NINE:

- 1) During the 2024 financial year, the Government shall be authorized to negotiate and eventually contract external loans under project loans for an amount of CFAF 950 billion under conditions that safeguard the State's financial interests and its economic and political sovereignty.
- 2) In net present value, this external debt ceiling amounts to CFAF 700 billion.

PART TWO

PUBLIC POLICY MEASURES AND SPECIAL PROVISIONS

I. GENERAL PROVISIONS

SECTION EIGHTY: This Part provides for and authorizes the means of public policy resources all ministries and institutions for the 2024 financial year.

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II. APPROPRIATIONS

CHAPTER ONE:

GENERAL BUDGET APPROPRIATIONS

SECTION EIGHTY-ONE: The amounts of commitment authorizations and payment appropriations under the general budget opened for the programmes contributing to achieving the objectives with indicators shall be as follows:

(In thousands of CFA francs)

N°	Programme		OBJECTIVE	INDICATOR	CA	PA
	CODE	LIBELLE				
	HEAD 01 -	PRESIDENCY OF THE REPUBLIC			55 333 000	55 333 000
1	168	FORMULATION AND COORDINATION OF PRESIDENTIAL ACTION	Contribute to achieving the objectives of the Greater Accomplishments Programme	Rate of achievement of actions approved by the President of the Republic	21 459 760	21 459 760
2	169	PRESIDENTIAL PROTECTION AND TERRITORY INTEGRITY	Preserve the integrity of the national territory and political stability	Overall level of achievement of the mission objectives	7 918 493	7 918 493
3	170	GOVERNANCE AND INSTITUTIONAL SUPPORT OF THE PRESIDENCY OF THE REPUBLIC AND ITS ATTACHED SERVICES	Improve service coordination and ensure proper programme implementation	Overall rate of achievement of budgeted activities	25 954 747	25 954 747
	HEAD 02 -	SERVICES ATTACHED TO THE PRESIDENCY			8 060 000	8 060 000
4	171	FORMULATION AND COORDINATION OF PRESIDENTIAL ACTION	Contribute to achieving the objectives of the Greater Accomplishments Programme	Rate of achievement of actions approved by the President of the Republic	1 117 729	1 117 729
5	172	PRESIDENTIAL PROTECTION AND TERRITORY INTEGRITY	Contribute to the preservation of the integrity of the national territory and political stability	Overall level of achievement of the objectives assigned to the missions	6 942 271	6 942 271
	HEAD 03 -	NATIONAL ASSEMBLY			29 622 000	29 622 000
6	174	STRENGTHENING PARLIAMENTARY CONTROL OF GOVERNMENTAL ACTION	Contribute to enhancing the efficiency of public policies	Rate of control the Government's priority investment programme	11 140 000	11 140 000
7	175	GOVERNANCE AND INSTITUTIONAL SUPPORT OF NATIONAL ASSEMBLY SERVICES	Strengthen the national legislative framework	Rate of contribution of the NA to strengthening the national legislative framework	18 482 000	18 482 000
	HEAD 04 -	PRIME MINISTER'S OFFICE			22 063 720	22 400 000
8	010	GUIDANCE AND COORDINATION OF GOVERNMENTAL ACTION	Improve the administrative, economic and financial governance of public policies, to ensure the structural transformation of the economy, the development of human capital and well-being, and the promotion of employment and economic inclusion, in line with the NDS30.	Rate of timely responsiveness	2 589 380	2 589 380

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N°	Programme		OBJECTIVE	INDICATOR	CA	PA
	CODE	LIBELLE				
9	011	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE INTERNAL AND ATTACHED SERVICES TO PRIME MINISTER'S OFFICE	Improve the operational coordination of services and ensure the proper implementation of programmes in the Prime Minister's Office	Rate of implementation of budgeted activities at the PMO	15 747 298	16 083 578
10	204	STRATEGIC AND POLICY COORDINATION	Optimize the strategic and policy coordination of Governmental action	Proportion of events supervised by the Prime Minister contributing to economic influence out of all events contributing to economic influence	3 727 042	3 727 042
HEAD 05 - ECONOMIC AND SOCIAL COUNCIL					1 951 000	1 951 000
11	095	ADVICE TO THE EXECUTIVE ON ECONOMIC, SOCIAL, CULTURAL AND ENVIRONMENTAL ISSUES	Strengthen the participation of the various socio-professional categories in the preparation and implementation of public policies.	Number of opinions issued by the ESC	80 000	80 000
12	096	GOVERNANCE AND INSTITUTIONAL SUPPORT OF THE ECONOMIC AND SOCIAL COUNCIL	Improve the coordination of services and ensure the proper implementation of the programmes of the ESC	Rate of completion of activities budgeted within the ESC	1 871 000	1 871 000
HEAD 06 - MINISTRY OF EXTERNAL RELATIONS					41 575 000	41 575 000
13	087	DEVELOPMENT OF THE POTENTIAL OF BILATERAL RELATIONS	Capitalize on the potential of bilateral relations for the benefit of Cameroon's diplomatic emergence.	1. Number of legal bilateral cooperation instruments being finalized; 2. Number of legal bilateral cooperation instruments finalized 3. Number of partners mobilized and projects initiated or implemented	17 972 274	17 972 274
14	088	NEGOTIATION, COORDINATION AND MONITORING OF MULTILATERAL, DECENTRALIZED, NON-GOVERNMENTAL COOPERATION AND SUBSEQUENT PROGRAMMES	Diversify and increase the opportunities of multilateral, decentralized and non-governmental cooperation for Cameroon's development	1. Number of agreements, projects, programmes and mechanisms obtained and implemented through multilateral, decentralized and non-governmental cooperation 2. Number of projects and programmes obtained and/or implemented by MINREX for the benefit of Cameroon within the framework of multilateral, decentralized and non-governmental cooperation	4 451 122	4 451 122
15	089	MANAGEMENT OF THE DIASPORA, MIGRANTS AND EMERGING CRISES	Stepping up the participation of Cameroonians abroad in the development of Cameroon and contributing to the management of emerging crises	1. Number of returned and reintegrated migrants 2. Annual number of projects/or initiatives of Cameroonians abroad already supported 3. Number of effective mechanisms for the management of migration issues to which Cameroon is a party	6 138 762	6 138 762

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 SERVICE DU FICHIER LEGISLATIF ET REGLEMENTAIRE
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N°	Programme		OBJECTIVE	INDICATOR	CA	PA
	CODE	LIBELLE				
16	090	GOVERNANCE AND INSTITUTIONAL SUPPORT IN OF THE EXTERNAL RELATIONS' SUB-SECTOR	Improve the coordination of services and ensure the proper implementation MINREX's Programmes	Rate of completion of MINREX's budgeted activities	13 012 842	13 012 842
HEAD 07 -		MINISTRY OF TERRITORIAL ADMINISTRATION			41 079 000	40 634 000
17	161	TERRITORIAL ADMINISTRATION	Increase the representativeness of territorial administration	Proportion of reports of tours carried out submitted by the administrative authorities during the year	8 046 995	8 046 995
18	162	CONTRIBUTING TO THE PROMOTION OF CIVIL FREEDOMS AND THE SECURITY OF PERSONS AND PROPERTY	Ensure compliance with regulations on individual and collective freedoms	Proportion of civil society organizations monitored per year	2 063 253	2 063 253
19	163	DEVELOPMENT OF THE NATIONAL CIVIL PROTECTION SYSTEM	Build disaster resilience	Number of divisions with Emergency Response Plans	2 452 100	2 452 100
20	164	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE TERRITORIAL ADMINISTRATION SUB-SECTOR	To ensure the optimal implementation of the Ministry's Programmes	Rate of implementation of budgeted activities within the Ministry	28 516 652	28 071 652
HEAD 08 -		MINISTRY OF JUSTICE			66 388 000	69 308 000
21	050	IMPROVEMENT OF COURT ACTIVITY	Improve the quality and equal access to the public service of justice	1. Proportion of cases handled within a reasonable time limit 2. CFI coverage rate 3. Proportion of magistrates with work overload	31 508 434	34 428 434
22	051	IMPROVEMENT OF PENITENTIARY POLICY	Improve detention conditions and promote the social reintegration of detainees	Proportion of prisoners trained for reintegration	22 894 127	22 894 127
23	052	GOVERNANCE AND INSTITUTIONAL SUPPORT OF THE JUSTICE SUB-SECTOR	Ensure the effectiveness and efficiency of services for the optimal implementation of the Programmes of the Ministry of Justice	Implementation rate of budgetary activities in the Ministry of Justice	11 985 439	11 985 439
HEAD 09 -		SUPREME COURT			5 427 000	5 427 000
24	114	CONTROL OF THE FINANCIAL TRANSPARENCY OF BUDGETARY MANAGEMENT AND THE QUALITY OF PUBLIC ACCOUNTS	Strengthen the control and judgment of public accounts	Rate of judicial review carried out	890 185	890 185
25	115	MANAGEMENT OF JUDICIAL AND ADMINISTRATIVE DISPUTES	Improve performance of the Supreme Court in Judicial and Administrative matters	Rate of decisions rendered in judicial and administrative matters	471 000	471 000
26	188	GOVERNANCE AND INSTITUTIONAL SUPPORT OF THE SUPREME COURT	Ensure optimal implementation of Supreme Court programmes	Rate of implementation of budgeted activities within the Supreme Court	4 065 815	4 065 815
HEAD 10 -		MINISTRY OF PUBLIC CONTRACTS			14 773 000	14 773 000

N°	Programme		OBJECTIVE	INDICATOR	CA	PA
	CODE	LIBELLE				
27	027	PUBLIC CONTRACTS SYSTEM ADMINISTRATION	Ensure the proper functioning of the public contracts system	Proportion of contracts awarded through the mutual agreement procedure	2 577 800	2 577 800
28	028	PROGRAMMING AND MONITORING OF PUBLIC CONTRACTS	Ensure the programming and a proper award of public contracts	Proportion of executed programmed contracts	2 039 850	2 039 850
29	029	PUBLIC CONTRACTS EXECUTION EXTERNAL CONTROL	Ensure the quality of services provided	Proportion of contracts having been executed in compliance with technical specifications	1 865 452	1 865 452
30	030	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE PUBLIC CONTRACTS SUB-SECTOR	Improve service performance	Rate of completion of budgeted activities	8 289 898	8 289 898
HEAD 11 - SUPREME STATE AUDIT OFFICE						6 127 000
31	067	STRENGTHENING THE PREVENTION OF THE MISAPPROPRIATION OF PUBLIC FUNDS	Promote the culture of good governance in the management of public affairs	Number of government services and other State entities that have internalized internal control standards and measures to prevent breaches to public funds	949 000	949 000
32	076	CONTROL, AUDITS AND SANCTIONS	Sanction unscrupulous managers, repairing damage endured by the State, monitor the sanctions imposed by CDBF	1. Number of entities controlled and audited 2. Proportion of cases examined by the CDBF per year	1 829 000	1 829 000
33	077	GOVERNANCE AND INSTITUTIONAL SUPPORT OF CONSUPE	ensure the effective implementation of CONSUPE programmes	Rate of completion of budgeted activities	3 349 000	3 349 000
HEAD 12 - GENERAL DELEGATION OF NATIONAL SECURITY						105 116 000
34	062	STRENGTHENING PUBLIC SECURITY	Strengthen the protection of institutions, public freedoms, persons and properties	Security coverage rate of the national territory	21 215 035	21 215 035
35	063	STRENGTHENING BORDER SECURITY	Increase border security	Proportion of criminal acts and cross-border offences brought under control	4 285 300	4 285 300
36	064	REVITALIZING THE INTELLIGENCE SYSTEM	Provide authorities with information for decisions making	Number of security briefs produced	6 131 410	6 131 410
37	065	GOVERNANCE AND INSTITUTIONAL SUPPORT WITHIN THE DGSN	Improve the coordination of services and ensure the smooth implementation of programmes	Rate of completion of budgeted activities at the DGSN	73 484 255	73 484 255
HEAD 13 - MINISTRY OF DEFENCE					324 024 125	324 338 000
38	001	DEFENCE OF NATIONAL TERRITORIAL INTEGRITY	Strengthen measures to guarantee territorial integrity	Rate of implementation of the staffing table and general staffing state of the Armed Forces	143 025 910	143 264 485
39	003	INVOLVEMENT IN ENSURING THE PROTECTION OF PEOPLE PROPERTY AND THE ENVIRONMENT	Guarantee conditions of security and peace conducive to development	Crime rate assessed by the National Gendarmerie	81 742 162	81 817 462

(In thousands of CFA francs)

N°	Programme		OBJECTIVE	INDICATOR	CA	PA
	CODE	LIBELLE				
40	004	ASSISTANCE, RECONVERSION AND REINTEGRATION OF EX-SERVICEMEN AND VICTIMS OF WAR (EWW)	Improve the follow-up, reconversion and reintegration of ex-servicemen and war victims	Number of ex-servicemen and War victims or their successors supported or assisted	41 676 514	41 676 514
41	005	PARTICIPATING IN NATIONAL DEVELOPMENT ACTIVITIES	Improve MINDEF's support in specific areas contributing to the socio-economic development of Cameroon	Rate of completion of various infrastructural requests submitted to MINDEF entities	10 190 709	10 190 709
42	006	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE DEFENCE SUB-SECTOR	Improve service coordination and ensure the proper implementation of MINDEF programmes	Execution rate of budgeted activities in the Ministry of Defence	47 388 830	47 388 830
HEAD 14 - MINISTRY OF ARTS AND CULTURE					6 358 000	6 358 000
43	148	PRESERVATION OF CAMEROONIAN'S ART AND CULTURE	Reconstitute and safeguard the cultural and artistic heritage.	Number of viable and operational cultural properties and elements	1 568 000	1 568 000
44	149	DEVELOPMENT AND PROMOTION OF THE PRODUCTION OF CULTURAL GOODS AND SERVICES	Promote the emergence of a commercial organized and competitive cultural sector that generates income and creates sustainable jobs	Number of activities carried out to promote the production and consumption of cultural goods and services	1 944 400	1 944 400
45	182	GOVERNANCE AND INSTITUTIONAL SUPPORT OF THE MINISTRY OF ARTS AND CULTURE	Ensure the effective implementation of the Ministry's Programmes	Rate of completion of budgeted activities in MINAC	2 845 600	2 845 600
HEAD 15 - MINISTRY OF BASIC EDUCATION					290 843 000	289 643 000
46	101	DEVELOPMENT OF PRE-SCHOOL ACTIVITIES	Increase pre-school enrollment rate across the national territory	Gross pre-school enrolment rate	21 542 903	21 542 903
47	102	UNIVERSALISATION OF PRIMARY EDUCATION	Improve access to and completion of quality and inclusive primary education for all children of school-age	1. Primary school completion rate 2. Net primary education enrollment rate	224 067 299	222 867 299
48	103	LITERACY	Increase the percentage of literate population in CAF, CEBNF and CPLN	percentage of literate population in CAFs, CEBNFs and CPLNs	4 638 881	4 638 881
49	104	GOVERNANCE AND INSTITUTIONAL SUPPORT OF THE BASIC EDUCATION SUB-SECTOR	Ensure the effective implementation of operational programmes	Average rate of achievement of operational programme indicators	40 593 917	40 593 917
HEAD 16 - MINISTRY OF SPORTS AND PHYSICAL EDUCATION					24 799 000	24 799 000
50	007	PROMOTION OF PHYSICAL EDUCATION	Increase the healthy, methodical and supervised practice of Physical and Sports Activities (PSA)	Number of participants in PSA promotion and popularization activities	5 999 589	5 999 589
51	008	PROMOTION OF SPORTS	Improve Cameroon's international influence through sports and the governance of the national sporting movement	Number of sports federations eligible for national competitions	11 959 800	11 959 800

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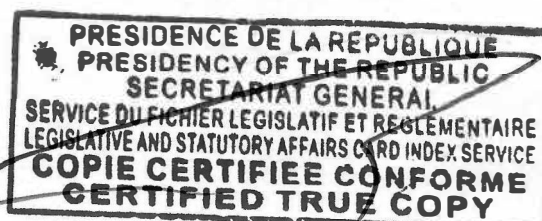
N°	Programme		OBJECTIVE	INDICATOR	CA	PA
	CODE	LIBELLE				
52	009	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE SPORTS AND PHYSICAL EDUCATION SUB SECTOR	Ensure effective implementation of MINSEP programmes	Rate of completion of budgeted activities in the Ministry	6 839 611	6 839 611
HEAD 17 -		MINISTRY OF COMMUNICATION			5 841 000	5 841 000
53	013	INCREASE OF POPULATION ACCESS TO MEDIA CONTENT	Increase national coverage of information by public and private media in qualitative and quantitative terms	Coverage rate	1 478 000	1 478 000
54	097	DEVELOPMENT OF SOCIETAL PERFORMANCE-BASED MULTISECTOR COMMUNICATION	Increase the availability of institutionalized information for people's access to basic social services as well as the availability of the said information to the public concerned	Percentage of the population aware of the use of basic social services to improve on their living conditions	1 635 000	1 635 000
55	160	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE COMMUNICATION SUB-SECTOR	Improve the coordination of services and ensure the proper implementation of programmes in the Ministry of Communication	Rate of completion of budgeted activities within the Ministry of Communication	2 728 000	2 728 000
HEAD 18 -		MINISTRY OF HIGHER EDUCATION			80 085 000	80 085 000
56	116	DEVELOPMENT OF THE TECHNOLOGICAL AND VOCATIONAL COMPONENT OF HIGHER EDUCATION.	Increase the number and quality of students trained in technological and vocational Higher Education Institutions	Percentage of students trained in technological and vocational Higher Education Institutions	17 807 587	17 807 587
57	117	MODERNIZATION AND PROFESSIONALIZATION OF MAINSTREAM FACULTIES	Provide professional skills and competences to students in mainstream faculties to enable them gain employment or to be self-employed	1. Annual rate of supervision of student at Master's level 2. Rate of professional integration of students trained in mainstream faculties 3. Number of students per seat	9 859 800	9 859 800
58	118	DEVELOPMENT OF UNIVERSITY RESEARCH AND INNOVATION	Enable university research to have a positive impact on the country's development in order to achieve its emergence	Number of university research findings used in the priority sectors defined in the development strategy per year.	22 504 941	22 504 941
59	119	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE HIGHER EDUCATION SUB-SECTOR	Improve service coordination and ensure proper implementation of higher education programmes	Rate of completion of budgeted activities at MINESUP	29 912 672	29 912 672
HEAD 19 -		MINISTRY OF SCIENTIFIC RESEARCH AND INNOVATION			14 871 000	14 871 000
60	136	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE RESEARCH AND INNOVATION SUB-SECTOR	Improve the coordination, functioning and performance of the Research and Innovation sub-sector	Rate of implementation of the Ministry's action plan	7 508 844	7 508 844

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 SERVICE DU FICHER LEGISLATIF ET REGLEMENTAIRE
 LEGISLATIVE AND STATUTORY AFFAIRS CARD INDEX SERVICE
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N°	Programme		OBJECTIVE	INDICATOR	CA	PA
	CODE	LIBELLE				
61	193	INTENSIFICATION OF RESEARCH - DEVELOPMENT AND INNOVATION	Increase the performance of scientific, technological and innovation research	Number of research findings produced and disseminated	7 362 156	7 362 156
	HEAD 20 -	MINISTRY OF FINANCE			66 363 000	66 363 000
62	031	MOBILIZATION OF DOMESTIC NON-OIL REVENUE	Improve non-oil revenue collection and the business climate	Rate of collection of domestic tax revenue	10 476 751	10 476 751
63	032	CUSTOMS GOVERNANCE, PROTECTION OF THE ECONOMIC SPACE AND PARTICIPATION IN NATIONAL SECURITY	Facilitate foreign trade and contribute to national security	1. Rate of interception of strategic goods circulating in Cameroon 2. Rate of dematerialisation of customs revenue	11 225 686	11 225 686
64	33	MANAGEMENT OF THE PUBLIC TREASURY AND MONITORING OF THE FINANCIAL SECTOR	Improve the efficiency of the Treasury and optimise the financing of the economy	1. Average time taken to pay expenditure after it has been processed by the Treasury. 2. Share of credit to the economy in GDP	12 770 828	12 770 828
65	34	MANAGEMENT OF THE STATE BUDGET	Ensure the adequate preparation of the Finance Bill and the efficient execution of the budgets of public entities	1. Average time taken to process expenditure files 2. Level of compliance with budget deadlines	14 419 192	14 419 192
66	92	GOVERNANCE AND INSTITUTIONAL SUPPORT	Ensure the optimal implementation of the Ministry's Programmes	Rate of completion of budgeted activities within the Ministry	17 470 544	17 470 544
	HEAD 21 -	MINISTRY OF COMMERCE			9 002 000	9 002 000
67	015	SUPPORT FOR THE DEVELOPMENT OF EXPORTS	Contribute to improving the competitiveness of "made in Cameroon" products on export markets	Proportion of products marketed abroad out of the total number of products subject to MINCOMMERCE supervision	498 458	498 458
68	021	REGULATION OF THE DOMESTIC MARKET	Ensure regular supplies to the domestic market under conditions of fair competition	Consumer product price index	3 800 047	3 800 047
69	025	GOVERNANCE AND INSTITUTIONAL SUPPORT	Improve the coordination of services and ensure proper implementation of programmes	Rate of implementation of budgeted activities	3 913 209	3 913 209
70	152	PROMOTION OF METROLOGY, STANDARD SURVEILLANCE AND SUPERVISION OF FAIR PRICING	Guarantee fairness in commercial activities.	Rate of fairness in commercial transactions	790 286	790 286
	HEAD 22 -	MINISTRY OF ECONOMY, PLANNING AND REGIONAL DEVELOPMENT			70 008 000	69 005 000
71	019	STRATEGIC PLANNING AND SUSTAINABLE REGIONAL DEVELOPMENT	Ensure the implementation of the NDS30, foster harmonious and sustainable development of the territory and contribute to the fight against poverty	Rate of production of reports and strategic tools expected	46 588 022	45 585 022

(In thousands of CFA francs)

N°	Programme		OBJECTIVE	INDICATOR	CA	PA
	CODE	LIBELLE				
72	022	SUPPORT FOR STRUCTURAL TRANSFORMATION TO ACCELERATE GROWTH	Contribute to structural transformation to accelerate economic growth	1. PIB physical implementation rate	12 489 584	12 489 584
73	023	STRENGTHENING DEVELOPMENT PARTNERSHIP AND REGIONAL INTEGRATION	Improve the alignment of the contributions of economic partnerships and regional integration to the achievement of Cameroon's development priorities	Annual rate of external financing mobilized in accordance with the terms and conditions set out in the Finance Law.	3 048 740	3 048 740
74	024	GOVERNANCE AND INSTITUTIONAL SUPPORT FOR THE ECONOMY, PLANNING AND REGIONAL DEVELOPMENT SUB-SECTOR	Improve the coordination of services and provide assistance for the execution of operational programmes	Rate of completion of budgeted activities within MINEPAT	7 881 654	7 881 654
HEAD 23 -		MINISTRY OF TOURISM AND LEISURE			8 515 000	8 515 000
75	014	PROMOTION OF TOURISM AND LEISURE	Attract international and local visitors	Number of international visitors	1 384 098	1 384 098
76	150	DIVERSIFICATION AND STRENGTHENING OF TOURISM AND LEISURE FACILITIES AND SERVICES	Increase the supply of tourism and leisure products and services	Value added of the tourism and leisure sector	3 605 450	3 605 450
77	151	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE TOURISM AND LEISURE SUB SECTOR	Improve the coordination of services and ensure the proper implementation of programmes	Rate of implementation of programmed and budgeted activities	3 525 452	3 525 452
HEAD 25 -		MINISTRY OF SECONDARY EDUCATION			539 242 000	539 242 000
78	105	IMPROVEMENT OF ACCESS TO SECONDARY EDUCATION	Increase access to secondary education	Primary to secondary school transition rate (including for girls and boys)	120 585 300	120 585 300
79	106	IMPROVEMENT OF THE QUALITY OF EDUCATION AND SCHOOL LIFE IN THE SECONDARY EDUCATION SUB-SECTOR	Improve the quality of teaching and learning in the Ministry of Secondary Education	Rate of completion of first and second cycle	264 833 969	264 833 969
80	107	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE SECONDARY EDUCATION SUB-SECTOR	Improve governance and optimal management of resources	Rate of implementation of programmed activities at MINESEC	53 818 731	53 818 731
81	112	STRENGTHENING PROFESSIONALISATION AND OPTIMISING TRAINING IN THE SECONDARY EDUCATION SUB-SECTOR	Increase the vocational skills of technical and vocational secondary school learners	Percentage of learners by gender in promising sectors	100 004 000	100 004 000
HEAD 26 -		MINISTRY OF YOUTH AFFAIRS AND CIVIC EDUCATION			27 086 000	27 086 000



(In thousands of CFA francs)

N°	Programme		OBJECTIVE	INDICATOR	CA	PA
	CODE	LIBELLE				
82	144	CIVIC EDUCATION AND VOLUNTEERISM	Instil civic, moral and ethical values in the population	1. Proportion of the population that has acquired civic behavior 2. Number of people trained in citizenship values by MINJEC's supervisory structures	7 268 338	7 268 338
83	145	SOCIO-ECONOMIC INTEGRATION OF YOUTHS	Increase the economic integration of young people trained in MINJEC structures	Rate of economic integration of young people trained in MINJEC training structures	10 510 425	10 510 425
84	146	NATIONAL INTEGRATION AND CITIZEN PARTICIPATION	Reinforce republican values among the population	1. Number of people trained on republican values (living together and participation in development) 2. Proportion of population with republican skills	3 705 604	3 705 604
85	147	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE MINISTRY OF YOUTH AFFAIRS AND CIVIC EDUCATION	Improve the coordination of services and ensure the proper implementation of programmes	Rate of completion of budgeted activities within the Ministry of Youth Affairs and Civic Education	5 601 633	5 601 633
	HEAD 27 -	MINISTRY OF DECENTRALIZATION AND LOCAL DEVELOPMENT			100 052 336	100 052 336
86	098	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE DECENTRALIZATION AND LOCAL DEVELOPMENT SUB-SECTOR	Ensure effective implementation of MINDEVEL's Programmes	Rate of implementation of budgeted activities in the Ministry	3 632 820	3 632 820
87	099	STRENGTHENING THE DECENTRALIZATION PROCESS	Strengthen the administrative and financial autonomy of RLAs	Number of councils whose financial resources increase by at least 5% per year	21 293 922	21 293 922
88	100	PROMOTION OF LOCAL DEVELOPMENT	Promote the contribution of RLAs to economic growth and local development	Rate of physical and financial implementation of RLA investment projects	75 125 594	75 125 594
	HEAD 28 -	MINISTRY OF ENVIRONMENT, NATURE PROTECTION AND SUSTAINABLE DEVELOPMENT			8 631 000	8 491 000
89	002	CLIMATE CHANGE, DESERTIFICATION AND DROUGHT	Reduce the vulnerability of people's development activities to the adverse effects of climate change, desertification and drought	1. Level of adaptation and resilience of development sectors to climate change 2. Rate of land restored in priority intervention area 1	3 600 000	3 600 000
90	069	BIODIVERSITY	Ensure the monitoring and promotion of conservation, sustainable use, restoration and enhancement of Biodiversity	Changes in the biodiversity status of ecosystems, species and genetic resources	694 000	694 000
91	091	SUSTAINABLE DEVELOPMENT	Promote the integration of sustainable development into projects and programmes in Cameroon	1. Number of development projects and programmes integrating environmental issues in their drafting and implementation; 2. Number of development initiatives promoting the consideration of environmental aspects supervised by MINEPDED	1 218 500	1 218 500

(In thousands of CFA francs)

N°	Programme		OBJECTIVE	INDICATOR	CA	PA
	CODE	LIBELLE				
92	093	POLLUTION, NUISANCES AND HARMFUL AND/OR DANGEROUS CHEMICAL SUBSTANCES	Reduce environmental pollution and nuisances	1. Quantity of hazardous waste managed in an environmentally sound manner 2. Quantity of hazardous waste managed in an environmentally sound manner	1 043 000	1 043 000
93	094	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE ENVIRONMENT, NATURE PROTECTION AND SUSTAINABLE DEVELOPMENT SUB-SECTOR	Improve service coordination and ensure the proper implementation of technical programmes of the Environment, Nature Protection and Sustainable Development sub-sector	Rate of implementation of budgeted activities at MINEPDED	2 075 500	1 935 500
HEAD 29 -		MINISTRY OF MINES, INDUSTRY AND TECHNOLOGICAL DEVELOPMENT			8 497 000	8 497 000
94	035	IMPROVEMENT OF THE KNOWLEDGE OF GEOLOGICAL POTENTIAL AND THE DEVELOPMENT OF MINERAL RESOURCES	Develop the mining and quarrying sector	1. Rate of knowledge of the geological potential 2. Proportion of mineral reserves exploited	1 404 000	1 404 000
95	036	DEVELOPMENT AND INTENSIFICATION OF INDUSTRIAL SECTORS	Improve the contribution of the manufacturing sector to the local economy	Rate of local processing of raw material	1 090 000	1 090 000
96	037	MODERNISATION OF QUALITY INFRASTRUCTURE	Contribute to the improvement of the technical competitiveness of the local industry	Quality infrastructure development index	1 255 200	1 255 200
97	038	TECHNOLOGY DEVELOPMENT AND PROMOTION OF INDUSTRIAL PROPERTY ASSETS	Promote the development of technologies and the valuation of industrial property assets	1. Proportion of technologies mass-produced during the year 2. Number of industrial property assets valued	1 176 100	1 176 100
98	039	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE MINING, INDUSTRY AND TECHNOLOGICAL DEVELOPMENT SUBSECTOR	Improve the coordination of services and ensure the proper implementation of MINMIDT programmes	Rate of completion of budgeted activities in MINMIDT	3 571 700	3 571 700
HEAD 30 -		MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT			113 101 031	113 101 031
99	184	PRODUCTIVITY AND PRODUCTION OF AGRICULTURALS SECTORS	Increasing the annual production of the main crop sectors	Production growth rate for the main agricultural sectors	56 030 542	56 030 542
100	185	SUSTAINABLE MANAGEMENT OF AGRICULTURAL PRODUCTION SYSTEMS AND FOOD SECURITY	Improve the sustainable use of arable land and reduce food insecurity	1. Proportion of producers who have adopted climate change adaptation and mitigation measures 2. Proportion of the national population affected by food insecurity	11 042 250	11 042 250
					28 886 092	28 886 092

N°	Programme		OBJECTIVE	INDICATOR	CA	PA
	CODE	LIBELLE				
101	186	DEVELOPMENT OF AGRICULTURAL, RURAL INFRASTRUCTURES AND AGRICULTURAL MECHANIZATION	Improve access to production infrastructure and agricultural equipment in rural areas	Proportion of councils equipped with a new rural mini infrastructure per year	17 142 147	17 142 147
102	187	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE AGRICULTURE AND RURAL DEVELOPMENT SUB-SECTOR	Ensure proper implementation of programmes in the Ministry of Agricultural and Rural development	Rate of completion of budgeted activities in the Ministry of Agriculture and Rural Development	58 591 860	58 591 860
	HEAD 31 -	MINISTRY OF LIVESTOCK, FISHERIES AND ANIMAL INDUSTRIES			38 050 692	38 050 692
103	053	DEVELOPMENT OF ANIMAL PRODUCTIONS AND INDUSTRIES	Ensure increase in the production of animal products	Growth rate of the production of meat equivalent of animal products and commodities	5 792 782	5 792 782
104	055	IMPROVEMENT OF THE SANITARY COVERAGE OF LIVESTOCK AND ZOOSES CONTROL	Protect livestock from animal diseases and improve the sanitary quality of foodstuffs of animal and fish origin.	Proportion of outbreaks of diseases (animal and zoonotic) sanitised in relation to the number of reported and confirmed outbreaks	8 250 065	8 250 065
105	057	DEVELOPMENT OF FISHERIES PRODUCTIONS	Ensure a growing and sustainable production of fisheries products	Rate of increase of the quantities of fishery products	6 498 322	6 498 322
106	059	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE LIVESTOCK, FISHERIES AND ANIMAL INDUSTRY SUB-SECTOR	Improve coordination of services and ensure proper implementation of programmes in the Ministry of Livestock, Fisheries and Animal Industries (MINEPIA)	Rate of completion of budgeted activities within the Ministry of Livestock, Fisheries and Animal Industries (MINEPIA)	319 233 000	317 758 000
	HEAD 32 -	MINISTRY OF WATER RESOURCES AND ENERGY			210 932 810	210 932 810
107	016	ENERGY SUPPLY	Produce abundant energy to improve people's quality of life, support industrialization and become electricity exporter	1. Available power (MW) 2. Load factor of installed capacity (%) 3. Volume of petroleum products, gas and biofuels available	34 064 601	34 064 601
108	137	ACCESS TO ENERGY	Increase access to energy for households and industries	Rate of access to electricity (%)	56 621 741	56 621 741
109	138	ACCESS TO DRINKING WATER AND LIQUID SANITATION	Improve access to drinking water and liquid sanitation for households and economic operators	1. Drinking water supply rate (in %) 2. Volume of water collected 3. Coverage rate of improved on-site sanitation facilities	17 613 848	16 138 848
110	139	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE WATER AND ENERGY SUB-SECTOR	Improve service coordination and ensure the proper implementation of programmes	Rate of completion of budgeted activities	20 248 000	20 248 000
	HEAD 33 -	MINISTRY OF FORESTRY AND WILDLIFE			3 552 375	3 552 375
111	054	DEVELOPMENT AND RENEWAL OF FORESTRY RESOURCES	Ensure sustainable forest management	1. Surface area of managed forests 2. Resource generated by sustainable forest management	4 599 412	4 599 412

(In thousands of CFA francs)

N°	Programme		OBJECTIVE	INDICATOR	CA	PA
	CODE	LIBELLE				
112	056	SECURING AND DEVELOPING WILDLIFE RESOURCES AND PROTECTED AREAS	Ensure sustainable management and development of wildlife and protected areas	1. Number of protected areas under development 2. Resources generated from the management of wildlife and protected areas	2 065 900	2 065 900
113	058	DEVELOPMENT OF TIMBER AND NON-TIMBER FOREST RESOURCES	Optimise the use of timber and non-timber resources	1. Volume of legally cut timber placed on the market 2. Quantity of fuel-wood and non-timber forest products placed on the market 3. Number of direct jobs in the timber and non-timber forest products industries	10 030 313	10 030 313
114	060	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE FORESTRY AND WILDLIFE SUB-SECTOR	Increase and improve the institutional, technical and operational capacities of development stakeholders of the forestry and wildlife sub-sector	Rate of return in the implementation of activities	29 543 500	28 420 700
HEAD 35 -		MINISTRY OF EMPLOYMENT AND VOCATIONAL TRAINING			2 915 350	2 915 350
115	120	PROMOTION OF DECENT EMPLOYMENT AND JOB INTEGRATION	Promote decent employment through the expansion and promotion of job creation opportunities in the economy	Number of jobs created and identified through MINEFOP's employment promotion initiatives	16 552 543	16 764 743
116	121	SKILLS DEVELOPMENT	Develop the skills of people seeking vocational qualifications or refresher courses in line with the needs of the economy	Number of graduates from public and private VTCs with a vocational qualification issued by MINEFOP	10 075 607	8 740 607
117	122	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE EMPLOYMENT AND VOCATIONAL TRAINING SUB-SECTOR	Improve service coordination and ensure the proper implementation of programmes	Rate of completion of programmed and budgeted activities	643 745 000	569 160 000
HEAD 36 -		MINISTRY OF PUBLIC WORKS			388 719 377	348 519 377
118	125	CONSTRUCTION OF ROADS AND OTHER INFRASTRUCTURE	Develop and upgrade road and crossing infrastructure	Density of paved road network per 1000 inhabitants	238 758 626	204 373 626
119	126	REHABILITATION, MAINTENANCE AND UPKEEP OF ROADS AND OTHER INFRASTRUCTURE	Restore and improve the asphalt and earth network	Lineage of rehabilitated asphalt network	2 848 784	2 848 784
120	127	CONDUCT OF TECHNICAL INFRASTRUCTURE STUDIES	Improve the quality of studies to optimize the cost and quality of infrastructure works	% of studies carried out on time and in accordance with the technical itinerary	13 418 213	13 418 213
121	128	GOVERNANCE AND INSTITUTIONAL SUPPORT	Optimize the services provided	Rate of completion of budget activities	20 286 000	20 286 000
HEAD 37 -		MINISTRY OF STATE PROPERTY, SURVEYS AND LAND TENURE			1 203 574	1 203 574

(In thousands of CFA francs)

N°	Programme		OBJECTIVE	INDICATOR	CA	PA
	CODE	LIBELLE				
122	026	MODERNISATION OF THE LAND REGISTRY	Have a digital land register that meets the challenges of modern land management	Proportion of councils with a digital land registry plan	10 773 350	10 773 350
123	061	PROTECTION AND DEVELOPMENT OF STATE PROPERTY	Improve the management of State property	Proportion of administrative buildings rehabilitated	1 394 887	1 394 887
124	066	PROTECTION AND ENHANCEMENT OF ESTATES	Improve the management of estates	Proportion of hectares of land secured and incorporated into the private domain of the State	1 143 650	1 143 650
125	068	OPTIMIZATION OF THE MANAGEMENT OF LAND TENURE	Improve the management of land tenure	Average time to obtain a land title at the land registry		
126	075	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE STATE PROPERTY, SURVEYS AND LAND TENURE SUB-SECTOR	Improve service coordination and ensure proper the implementation of programmes	Rate of completion of budgeted activities in MINDCAF	5 770 539	5 770 539
HEAD 38 -		MINISTRY OF HOUSING AND URBAN DEVELOPMENT			148 498 469	148 498 469
127	108	DEVELOPMENT OF HOUSING	Improve access to decent housing.	Proportion of households living in decent housing	35 300 002	35 300 002
128	109	IMPROVEMENT OF THE URBAN SOCIAL ENVIRONMENT	Provide the urban sub-sector and RLAs with appropriate urban management tools or instruments and promote social inclusion in urban areas	Proportion of municipalities whose management is based on appropriate urban governance tools	2 410 387	2 410 387
129	111	DEVELOPMENT OF TRANSPORT INFRASTRUCTURE AND SUSTAINABLE MOBILITY	Improve mobility conditions in cities.	Length of roads constructed	103 296 840	103 296 840
130	113	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE URBAN SUB-SECTOR	Ensure the effective implementation of MINH DU programmes	Rate of completion of budgeted programme activities	7 491 240	7 491 240
HEAD 39 -		MINISTRY OF SMALL AND MEDIUM-SIZED ENTERPRISES, SOCIAL ECONOMY AND HANDICRAFT			12 055 397	11 750 000
131	043	PROMOTION OF ENTREPRENEURSHIP	Increase the number of created and viable SMESEHs	1. Proportion of SMESEHs created 2. Growth rate of SMESEHs supported from establishment	2 909 562	2 909 562
132	044	TRANSFORMATION AND MODERNISATION OF PRODUCTION PLANTS	Increase the production of SMESEH in the secondary sector	1. Growth rate of SMESEHs transformed and/or upgraded 2. Percentage of SMESEHs transformed and/or upgraded	3 230 400	3 230 400
133	167	GOVERNANCE AND INSTITUTIONAL SUPPORT	Ensure optimal implementation of the Ministry's programmes	Rate of completion of budgeted activities within the Ministry	5 915 435	5 610 038
HEAD 40 -		MINISTRY OF PUBLIC HEALTH			263 072 820	255 281 000
134	045	DISEASE PREVENTION	Reduce premature mortality from preventable diseases by means of prevention	Percentage of Long-Lasting Insecticidal Nets (LLIN) distributed among those planned	50 819 637	50 819 637

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N°	Programme		OBJECTIVE	INDICATOR	CA	PA
	CODE	LIBELLE				
135	046	PROMOTION OF HEALTH AND NUTRITION	Encourage the population to adopt healthy behaviors	1. Rate of chronic malnutrition in children below 5 years of age 2. Proportion of Health Districts (HDs) implementing TBCA	2 506 694	2 506 694
136	047	STRENGTHENING THE HEALTH CARE SYSTEM	Increase the institutional capacity of health structures to ensure sustainable and equitable access of populations to quality health care and services	1. Rate of people covered by a social health protection system 2. Percentage of districts with health structures that meet the health needs of the population	95 961 933	88 170 113
137	048	CASE MANAGEMENT	Reduce mortality rate to below 70 per 100 000 births	1. Maternal mortality rate 2. Percentage of PLHIV on treatment	59 811 306	59 811 306
138	049	GOVERNANCE AND STRATEGIC MANAGEMENT OF THE HEALTH SYSTEM	Improve service coordination and ensure proper implementation of the Ministry's programmes	Rate of completion of activities budgeted in budget programmes	53 973 250	53 973 250
HEAD 41 - MINISTRY OF LABOUR AND SOCIAL SECURITY					7 289 000	7 289 000
139	017	PROMOTION OF SOCIAL SECURITY FOR ALL	Improve Social security coverage in Cameroon	Percentage of the employed population covered for at least three (3) different types of risks	965 000	965 000
140	018	PROMOTION OF DECENT WORK	Improve health and safety mechanisms in workplaces	1. Percentage of workers per sex whose companies comply with decent work principles 2. Percentage of companies applying decent work principles	2 658 450	2 658 450
141	159	GOVERNANCE AND INSTITUTIONAL SUPPORT OF THE LABOUR AND SOCIAL SECURITY SUB-SECTOR	Improve service coordination and ensure the proper implementation of programmes in the Ministry of Labour and Social Security	Rate of completion of budgeted activities in MINTSS	3 665 550	3 665 550
HEAD 42 - MINISTRY OF SOCIAL AFFAIRS					20 614 000	20 614 000
142	070	SOCIAL PROTECTION OF THE CHILD	Ensure inclusive and adequate provision of child protection services	Percentage of children, girls and boys, receiving quality social services	3 058 050	3 058 050
143	071	SOCIAL PROTECTION FOR GROUPS WITH SPECIFIC VULNERABILITY AND NATIONAL SOLIDARITY	Increase the provision of social protection services to groups and communities based on their specific vulnerabilities, particularly in the most disadvantaged areas	Access rate of SVPs to basic social services (by type of area and by gender)	12 546 314	12 546 314
144	179	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE SOCIAL AFFAIRS SUB-SECTOR	Ensure optimal implementation of MINAS programmes	Rate of completion of budgeted activities in MINAS	5 009 636	5 009 636
HEAD 43 - MINISTRY OF WOMEN'S EMPOWERMENT AND THE FAMILY					9 563 520	9 563 520
145	140	WOMEN'S ECONOMIC EMPOWERMENT	Empower women economically	1. Rate of women's activity 2. Percentage of women assisted economically by MINPROFF	3 259 149	3 259 149

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N°	Programme		OBJECTIVE	INDICATOR	CA	PA
	CODE	LIBELLE				
146	141	SOCIAL PROMOTION OF WOMEN AND GENDER ISSUES	Improve the status and condition of women	1.Number of women who are discriminated against 2.Number of Gender -Based Violence cases identified 3.Rate of women's representation in positions of responsibility	1 592 045	1 592 045
147	142	FAMILY DEVELOPMENT AND PROTECTION OF CHILDREN'S RIGHTS	Strengthen the social role of the family and the protection of children's rights	1.Number of children registered at the civil status registry with the support of MINPROFF 2.Percentage of resolved cases of violence among reported cases 3.Proportion of couples who have not divorced out of couples awaiting divorce	1 642 463	1 642 463
148	143	INSTITUTIONAL SUPPORT AND GOVERNANCE	Strengthen governance and institutional capacities	Rate of completion of budgeted activities	3 069 863	3 069 863
HEAD 45 -		MINISTRY OF POSTS AND TELECOMMUNICATIONS			15 086 000	15 086 000
149	129	NETWORK INTENSIFICATION AND IMPROVEMENT OF NATIONAL POSTAL COVERAGE	Increase access to the national postal network.	Percentage of postal outlets with an internet connection.	1 286 193	1 286 193
150	130	DEVELOPMENT OF THE NATIONAL DIGITAL ECOSYSTEM	Increase digital accessibility and promote its use.	ICT development index (IDI)	9 489 364	9 489 364
151	131	GOVERNANCE AND INSTITUTIONAL SUPPORT OF THE MINISTRY OF POSTS AND TELECOMMUNICATIONS	Ensure optimal implementation of the Ministry's Programmes	Rate of completion of budgeted activities in the Ministry	3 389 399	3 389 399
152	132	SECURING THE NATIONAL DIGITAL ECOSYSTEM	Ensure the security of the national cyberspace.	National Cybersecurity Index.	921 044	921 044
HEAD 46 -		MINISTRY OF TRANSPORT			97 444 000	97 444 000
153	153	DEVELOPMENT OF ROAD TRANSPORT, INTERMODALITY AND ROAD SAFETY	Improve road transport supply and services	Rate of accident reduction	6 382 500	6 382 500
154	154	AIR TRANSPORT DEVELOPMENT AND CIVIL AVIATION REGULATION	Improve air service provision, security and safety of civil aviation.	Freight traffic development rate	916 500	916 500
155	155	DEVELOPMENT OF MARITIME, RIVER AND LAKE TRANSPORT AS WELL AS PORT ACTIVITIES	Increase the supply of maritime, river and lake transport services as well as port activities	Port transit deadlines	82 850 000	82 850 000
156	156	DEVELOPMENT OF RAIL TRANSPORT	Improve rail transport supply and services	1. Freight traffic development rate	3 352 000	3 352 000

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N°	Programme		OBJECTIVE	INDICATOR	CA	PA
	CODE	LIBELLE				
157	157	DEVELOPMENT AND MODERNIZATION OF SYSTEMS FOR THE COLLECTION, PRODUCTION AND DISSEMINATION OF METEOROLOGICAL INFORMATION	Improve the production and dissemination of meteorological informations	Production rate of weather reports	944 500	944 500
158	158	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE TRANSPORT SUB SECTOR	Ensure the proper implementation of MINT programmes	Rate of completion of budgeted activities in the Ministry of Transport	2 998 500	2 998 500
	HEAD 48 -	NATIONAL DISARMAMENT, DEMOBILIZATION AND REINTEGRATION COMMITTEE			4 067 000	4 067 000
159	082	DESARMAMENT OF COMBATANTS AND DEMOBILIZATION	Increase the surrender of Boko-Haram fighters and armed groups in the North West and South West regions	Number of fighters who have voluntarily laid down their arms integrated into the regional centres each year	744 000	744 000
160	083	REINTEGRATION OF EX-COMBATANTS	Improve the holistic conversion (social, economic, cultural, religious, etc.) and reintegration of ex-combatants	Number of ex-combatants empowered	772 000	772 000
161	180	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE NATIONAL DISARMAMENT, DEMOBILIZATION AND REINTEGRATION COMMITTEE	Improve coordination of services and ensure effective implementation of programmes	Rate of implementation of budgeted activities within the Committee	2 551 000	2 551 000
	HEAD 49 -	CONSTITUTIONAL COUNCIL			3 944 000	3 944 000
162	074	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE CONSTITUTIONAL COUNCIL	Ensure the operationalization and coordination of the services of the Constitutional Council	Rate of completion of budgeted activities in the CCC	3 944 000	3 944 000
	HEAD 50 -	MINISTRY OF PUBLIC SERVICE AND ADMINISTRATIVE REFORM			15 093 000	15 093 000
163	040	IMPROVING THE MANAGEMENT OF STATE HUMAN RESOURCES	Optimizing the management of State human resources	1. Percentage use of State human resource management tools (SIGIPES, job description, recruitment plan, training plan, organic text, organic framework, skills reference framework, mapping of workstations) 2. Percentage of State agent whose career is up to date	5 973 118	5 973 118

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N°	Programme		OBJECTIVE	INDICATOR	CA	PA
	CODE	LIBELLE				
164	041	MODERNIZATION OF PUBLIC SERVICES	Contribute to increasing the performance of public services	Percentage of public services with reform tools and projects	3 894 183	3 894 183
165	042	GOVERNANCE AND INSTITUTIONAL SUPPORT IN MINFOPRA	Ensure proper implementation of MINFOPRA's programmes	Rate of completion of budgeted activities in MINFOPRA	5 225 699	5 225 699
HEAD 51 -		ELECTIONS CAMEROON			12 953 130	12 433 000
166	081	ORGANISATION MANAGEMENT AND SUPERVISION OF THE ELECTORAL AND REFERENDUM PROCESS IN CAMEROON	Strengthen the credibility of the polls and the consensus between the actors of the electoral process	Contestation rate of the electoral process (pre and post electoral)	3 654 000	3 654 000
167	183	GOVERNANCE AND INSTITUTIONAL SUPPORT TO ELECAM	Ensure optimal implementation of operational programmes	Rate of completion of budgeted activities in ELECAM	9 299 130	8 779 000
HEAD 52 -		CAMEROON HUMAN RIGHTS COMMISSION			4 796 000	4 796 000
168	084	PROMOTION OF HUMAN RIGHTS	Strengthen the human rights culture in Cameroon and reduce violations	Number of requests addressed to the CHRC	453 100	453 100
169	085	PROTECTION OF HUMAN RIGHTS	Combat impunity and promote access to reparation for victims	Number of allegations of human rights violations sent to the CHRC and proportion of those that were effectively addressed (cleared or closed)	460 000	460 000
170	086	PREVENTION OF TORTURE	Eradicate the use of torture and other cruel inhumane or degrading treatment or punishment in places of deprivation of liberty in Cameroon	Number of visits to places of deprivation of liberty by the National Preventive Mechanism against Torture	357 900	357 900
171	190	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE HUMAN RIGHTS AND FREEDOMS SUB-SECTOR	Ensure optimal implementation of programmes	Rate of implementation of budgeted activities	3 525 000	3 525 000
HEAD 53 -		SENATE			16 162 000	16 162 000
172	177	CONTRIBUTION TO THE CONSOLIDATION OF PARLIAMENTARY CONTROL OF GOVERNMENT ACTION	Ensure the balanced development of Regional and Local Authorities	Overall volume of public funding granted to Regional and Local Authorities in rural areas	4 200 000	4 200 000
173	178	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE SENATE SERVICES	Ensure the optimal implementation of SENATE Programmes	Rate of completion of budgeted activities in the SENATE	11 962 000	11 962 000
HEAD 54 -		NATIONAL COMMISSION FOR THE PROMOTION OF BILINGUALISM AND MULTICULTURALISM			3 058 000	3 058 000
174	181	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE NCPBM	Ensure optimal implementation of NCPBM programmes	Rate of completion of budgeted activities at the NCPBM	3 058 000	3 058 000

PRESIDENCE DE LA REPUBLIQUE
 PRESIDENCY OF THE REPUBLIC
 SECRETARIAT GENERAL
 SERVICE DU FICHIER LEGISLATIF ET REGLEMENTAIRE
 LEGISLATIVE AND STATUTORY AFFAIRS CARD INDEX SERVICE
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104

(In thousands of CFA francs)

N°	Programme		OBJECTIVE	INDICATOR	CA	PA
	CODE	LIBELLE				
	HEAD 55 -	PENSIONS			269 668 000	269 668 000
175	200	PENSIONS	Ensure payment of retirement benefits	Payment rate	269 668 000	269 668 000
	HEAD 56 -	EXTERNAL PUBLIC DEBT			825 000 000	825 000 000
176	199	SETTLEMENT OF EXTERNAL PUBLIC DEBT	Honour the State's commitments to donors	Payment rate	825 000 000	825 000 000
	HEAD 57 -	DOMESTIC PUBLIC DEBT			947 300 000	947 300 000
177	203	SETTLEMENT OF THE DOMESTIC PUBLIC	Honour the State's commitments to residents	Payment rate	947 300 000	947 300 000
	HEAD 60 -	STATE SUBSIDIES AND CONTRIBUTIONS			445 896 000	445 896 000
178	202	SUBSIDIES AND CONTRIBUTIONS	Contribute to the proper functioning of public bodies and institutions	Expected rate of contributions made	445 896 000	445 896 000
	HEAD 65 -	COMMON EXPENDITURE			304 853 000	304 853 000
179	201	COMMON OPERATING EXPENSES	Coverage of unallocated State operating expenses	Coverage rate of unallocated operating expenses	304 853 000	304 853 000
	HEAD 92 -	SHAREHOLDING			30 000 000	30 000 000
180	198	STATE SHAREHOLDING IN SEMI-PUBLIC AND PRIVATE ENTERPRISES	Coverage of State equity shares	Coverage rate of expected State shares	30 000 000	30 000 000
	HEAD 93 -	REHABILITATION/RESTRUCTURING			10 000 000	10 000 000
181	196	REHABILITATION AND RESTRUCTURING OF PUBLIC ENTREPRISES	Ensure the rehabilitation and restructuring of State-owned companies	Percentage of companies restructured or rehabilitated	10 000 000	10 000 000
	HEAD 94 -	INVESTMENT INTERVENTIONS			104 624 085	104 624 085
182	195	INVESTMENT INTERVENTIONS	Cover the State's unallocated operating expenses	Coverage rate of unallocated operating expenses	104 624 085	104 624 085
	HEAD 95 -	CARRIED FORWARD			7 000 000	7 000 000
183	197	MANAGEMENT OF CARRY-OVER APPROPRIATIONS	Continue the implementation of projects whose budgetary execution is unfinished in 2023	Carry-over coverage rate	7 000 000	7 000 000
TOTAL 2024					6 764 517 992	6 679 500 000

SECTION EIGHTY-TWO: The expenditure and charges of the general budget are broken down by head and by nature of expenditure as follows:

(In Million CFAF)

CHAPITRE	BF		BIP		TOTAL		
	2023	2024	2023	2024	2023	2024	
01	PRESIDENCY OF THE REPUBLIC	41 863	46 333	8 500	9 000	50 363	55 333
02	ATTACHED SERVICES TO THE PRESIDENCY	6 168	6 460	1 100	1 600	7 268	8 060
03	NATIONAL ASSEMBLY	18 482	18 482	11 140	11 140	29 622	29 622
04	PRIME MINISTER'S OFFICE	13 760	15 200	6 000	7 200	19 760	22 400

PRESIDENCE DE LA REPUBLIQUE
 PRESIDENCY OF THE REPUBLIC
 SECRETARIAT GENERAL
 SERVICE DU FICHIER LEGISLATIF ET REGLEMENTAIRE
 LEGISLATIVE AND STATUTORY AFFAIRS CARD INDEX SERVICE
 COPIE CERTIFIEE CONFORME

(In Million CFAF)

CHAPITRE	BF		BIP		TOTAL		
	2023	2024	2023	2024	2023	2024	
05	ECONOMIC AND SOCIAL COUNCIL	1 391	1 391	500	560	1 891	1 951
06	MINISTRY OF EXTERNAL RELATIONS	34 950	37 375	3 700	4 200	38 650	41 575
07	MINISTRY OF TERRITORIAL ADMINISTRATION	37 664	37 824	2 500	2 810	40 164	40 634
08	MINISTRY OF JUSTICE	61 592	63 188	5 050	6 120	66 642	69 308
09	SUPREME COURT	2 922	3 227	2 200	2 200	5 122	5 427
10	MINISTRY OF PUBLIC CONTRACTS	12 866	13 773	970	1 000	13 836	14 773
11	STATE SUPREME AUDIT	4 151	4 427	1 700	1 700	5 851	6 127
12	GENERAL DELEGATION OF NATIONAL SECURITY	95 838	97 116	7 900	8 000	103 738	105 116
13	MINISTRY OF DEFENCE	277 623	303 338	7 500	21 000	285 123	324 338
14	MINISTRY OF ARTS AND CULTURE	4 472	5 258	950	1 100	5 422	6 358
15	MINISTRY OF BASIC EDUCATION	241 632	264 253	19 572	25 390	261 204	289 643
16	MINISTRY OF SPORTS AND PHYSICAL EDUCATION	22 505	22 989	1 300	1 810	23 805	24 799
17	MINISTRY OF COMMUNICATION	4 330	5 241	550	600	4 880	5 841
18	MINISTRY OF HIGHER EDUCATION	65 463	70 085	9 479	10 000	74 942	80 085
19	MINISTRY OF SCIENTIFIC RESEARCH AND INNOVATION	11 517	12 146	1 650	2 725	13 167	14 871
20	MINISTRY OF FINANCE	59 320	61 813	4 511	4 550	63 831	66 363
21	MINISTRY OF TRADE	7 152	7 972	1 030	1 030	8 182	9 002
22	MINISTRY OF ECONOMY, PLANNING AND REGIONAL DEVELOPMENT	26 234	30 825	36 410	38 180	62 644	69 005
23	MINISTRY OF TOURISM AND LEISURE	4 025	4 315	3 200	4 200	7 225	8 515
25	MINISTRY OF SECONDARY EDUCATION	468 599	524 877	9 299	14 365	477 898	539 242
26	MINISTRY OF YOUTH AFFAIRS AND CIVIC EDUCATION	18 241	19 156	7 930	7 930	26 171	27 086
27	MINISTRY OF DECENTRALIZATION AND LOCAL DEVELOPMENT	7 119	27 074	43 098	72 978	50 217	100 052
28	MINISTRY OF ENVIRONMENT , PROTECTION OF NATURE AND SUSTAINABLE DEVELOPMENT	4 992	6 621	1 370	1 870	6 362	8 491
29	MINISTRY OF MINES, INDUSTRY AND TECHNOLOGICAL DEVELOPMENT	5 805	7 197	1 000	1 300	6 805	8 497
30	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	66 757	61 732	49 146	51 369	115 903	113 101
31	MINISTRY OF LIVESTOCK, FISHERIES AND ANIMAL INDUSTRIES	20 911	18 247	30 145	40 345	51 056	58 592
32	MINISTRY OF WATER RESOURCES AND ENERGY	8 508	9 033	273 570	308 725	282 078	317 758
33	MINISTRY OF FORESTRY AND WILDLIFE	12 112	13 068	6 980	7 180	19 092	20 248
35	MINISTRY OF EMPLOYMENT AND VOCATIONAL TRAINING	20 339	22 646	5 249	5 775	25 588	28 421

PRESIDENCE DE LA REPUBLIQUE
PRESIDENCY OF THE REPUBLIC
SECRETARIAT GENERAL
SERVICE DU FICHER LEGISLATIF ET REGLEMENTAIRE
LEGISLATIVE AND STATUTORY AFFAIRS CARD INDEX SERVICE
COPIE CERTIFIEE CONFORME
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(In Million CFAF)

CHAPITRE	BF		BIP		TOTAL		
	2023	2024	2023	2024	2023	2024	
36	MINISTRY OF PUBLIC WORKS	58 163	60 440	428 400	508 720	486 563	569 160
37	MINISTRY OF STATE PROPERTY, SURVEYS AND LAND TENURE	17 753	19 506	700	780	18 453	20 286
38	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	13 508	14 055	100 030	134 443	113 538	148 498
39	MINISTRY OF SMALL AND MEDIUM-SIZED ENTERPRISES, SOCIAL ECONOMY AND HANDICRAFT	7 258	8 428	2 650	3 322	9 908	11 750
40	MINISTRY OF PUBLIC HEALTH	184 719	196 011	44 000	59 270	228 719	255 281
41	MINISTRY OF LABOUR AND SOCIAL SECURITY	6 425	6 689	600	600	7 025	7 289
42	MINISTRY OF SOCIAL AFFAIRS	9 605	10 904	8 660	9 710	18 265	20 614
43	MINISTRY OF WOMEN'S EMPOWERMENT AND THE FAMILY	8 179	8 319	1 230	1 245	9 409	9 564
45	MINISTRY OF POSTS AND TELECOMMUNICATIONS	5 492	6 266	8 520	8 820	14 012	15 086
46	MINISTRY OF TRANSPORT	6 036	9 830	82 220	87 614	88 256	97 444
48	NATIONAL COMMITTEE FOR DISARMAMENT, DEMOBILIZATION AND REINTEGRATION	2 467	2 767	1 300	1 300	3 767	4 067
49	CONSTITUTIONAL COUNCIL	3 444	3 444	500	500	3 944	3 944
50	MINISTRY OF PUBLIC SERVICE AND ADMINISTRATIVE REFORM	9 411	11 773	4 300	3 320	13 711	15 093
51	ELECTIONS CAMEROON	11 583	11 583	600	850	12 183	12 433
52	CAMEROON HUMAN RIGHTS COMMISSION	2 996	3 496	950	1 300	3 946	4 796
53	SENAT	11 962	11 962	4 200	4 200	16 162	16 162
54	NATIONAL COMMISSION ON THE PROMOTION OF BILINGUALISM AND MULTICULTURALISM	2 558	2 558	500	500	3 058	3 058
55	PENSIONS	259 296	269 668	0	0	259 296	269 668
56	EXTERNAL PUBLIC DEBT	898 000	825 000	0	0	898 000	825 000
57	INTERNAL PUBLIC DEBT	1 148 837	947 300	0	0	1 148 837	947 300
60	STATE SUBSIDIES AND CONTRIBUTIONS	660 280	445 896	0	0	660 280	445 896
65	COMMON EXPENDITURE	261 972	304 853	0	0	261 972	304 853
92	PARTICIPATIONS	0	0	8 500	30 000	8 500	30 000
93	REHABILITATION/RESTRUCTURING	0	0	5 000	10 000	5 000	10 000
94	INTERVENTIONS IN INVESTMENT	0	0	88 191	104 624	88 191	104 624
95	REPORT	4 000	4 000	3 000	3 000	7 000	7 000
TOTAL		5 283 250	5 027 430	1 359 250	1 652 070	6 642 500	6 679 500

PRESIDENCE DE LA REPUBLIQUE
 PRESIDENCY OF THE REPUBLIC
 SECRETARIAT GENERAL
 SERVICE DU FICHIER LEGISLATIF ET REGLEMENTAIRE
 LEGISLATIVE AND STATUTORY AFFAIRS CARD INDEX SERVICE
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CHAPTER TWO
SPECIAL APPROPRIATIONS ACCOUNTS

SECTION EIGHTY-THREE: The amounts of commitment authorizations and payment appropriations for the Special Appropriation Accounts opened for programmes are as follows:

(Unit: thousands FCFA)

PROGRAMMES		PA	CA
CODE	PROGRAMME TITLE	2024	2024
ELECTRICITY SECTOR DEVELOPMENT FUND		15 000 000	15 000 000
016	ENERGY SUPPLY	1 607 916	1 607 916
137	ACCESS TO ENERGY	13 392 084	13 392 084
POSTAL SECTOR DEVELOPMENT		900 000	900 000
129	NETWORK INTENSIFICATION AND IMPROVEMENT OF NATIONAL POSTAL COVERAGE	900 000	900 000
SPECIAL FUND FOR ELECTRONIC SECURITY		1 500 000	1 500 000
132	SECURING THE NATIONAL DIGITAL ECOSYSTEM	1 500 000	1 500 000
CULTURAL POLICY SUPPORT		300 000	300 000
148	PRESERVATION OF CAMEROON ART AND CULTURE	40 000	40 000
149	DEVELOPMENT AND PROMOTION OF THE PRODUCTION OF CULTURAL GOODS AND SERVICES	260 000	260 000
FINANCING OF SUSTAINABLE DEVELOPMENT PROJECTS IN THE AREA OF WATER AND SANITATION		900 000	900 000
138	ACCESS TO DRINKING WATER AND LIQUID WASTE TREATMENT	900 000	900 000
NATIONAL ENVIRONMENT AND SUSTAINABLE DEVELOPMENT FUND		1 500 000	1 500 000
002	CLIMATE CHANGE, DESERTIFICATION AND DROUGHT	631 000	631 000
091	SUSTAINABLE DEVELOPMENT	869 000	869 000
FOREST DEVELOPMENT		3 000 000	3 000 000
054	MANAGEMENT AND RENEWAL OF FOREST RESOURCES	2 300 000	2 300 000
058	DEVELOPMENT OF TIMBER AND NON-TIMBER FOREST RESOURCES	700 000	700 000
SPECIAL WILDLIFE PROTECTION FUND		500 000	500 000

(Unit: thousands FCFA)

PROGRAMMES		PA	CA
CODE	PROGRAMME TITLE	2024	2024
056	SECURING AND DEVELOPMENT OF WILDLIFE RESOURCES AND PROTECTED AREAS	500 000	500 000
PRODUCTION OF FORGERY-PROOF TRANSPORT DOCUMENTS		6 000 000	6 000 000
153	DEVELOPMENT OF ROAD TRANSPORT, INTERMODALITY AND ROAD SAFETY	2 942 400	2 942 400
155	DEVELOPMENT OF MARITIME RIVER AND LAKE TRANSPORT AS WELL AS PORT ACTIVITIES	3 057 600	3 057 600
SUPPORT AND DEVELOPMENT OF TOURISM AND LEISURE ACTIVITIES		1 000 000	1 000 000
014	PROMOTION OF TOURISM AND LEISURE	1 000 000	1 000 000
PECIAL FUND TO FINANCE RECONSTRUCTION OF THE ECONOMICALLY DISTRESSED AREAS OF THE FAR-NORTH, NORTH-WEST AND SOUTH-WEST REGIONS		30 000 000	30 000 000
800	RECONSTRUCTION AND DEVELOPMENT OF THE FAR NORTH, NORTH-WEST AND SOUTH-WEST REGIONS	30 000 000	30 000 000
TOTAL SAA EXPENDITURE OF		60 600 000	60 600 000

III- SPECIAL PROVISIONS

CHAPTER ONE

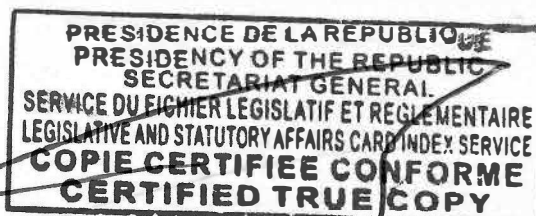
THIRD-PARTY GUARANTEES, AGREEMENTS AND DEBTS

SECTION EIGHTY-FOUR:

- 1) The Government shall be authorized to grant State approval to public establishments and public and private enterprises for domestic loans during the 2024 financial year, for a total amount not exceeding 200 billion CFA francs.
- 2) The ceiling for the State approval granted by the Government to public establishments and enterprises for external loans shall be fixed at 40 billion CFA francs for the 2024 financial year.
- 3) The conditions for implementing the provisions of paragraphs 1 and 2 above shall be specified by regulation.

SECTION EIGHTY-FIVE: Framework for the transfer to banks of public entities' receivables from the State.

- 1) The ceiling on public entities' receivables from the State that the Government is authorized to transfer to commercial banks shall be fixed at 50 billion CFA francs for the 2024 financial year.



CHAPTER TWO
OTHER SPECIAL PROVISIONS

SECTION EIGHTY-SIX: During the 2024 financial year and in order to meet the country's needs in terms economic, social and cultural development, the President of the Republic of Cameroon shall be authorized to amend by, means of ordinance, the ceilings set out in Sections seventy-eighth, seventy-nine, eighty-four and eighty-five above.

SECTION EIGHTY-SEVEN:

1. The President of the Republic shall be allowed to amend the finance, tax and customs laws by ordinance.
2. The Government shall be authorized to use the fresh resources ensuing from those measures to meet its commitments.


SECTION EIGHTY-EIGHT: The President of the Republic shall be allowed to take, by ordinance, all measures necessary for the implementation of the structural reforms provided for in the agreements concluded with the international financial community.

SECTION EIGHTY-NINE: The ordinances referred to in Sections eighty-six, eighty-seven and eighty-eight above shall be tabled before the Bureaux of the National Assembly and the Senate for ratification at the parliamentary session following their publication.

SECTION NINETY: This law shall be registered, published according to the procedure of urgency and inserted in the Official Gazette in English and French.

PRESIDENCE DE LA REPUBLIQUE
PRESIDENCY OF THE REPUBLIC
SECRETARIAT GENERAL
SERVICE DU FICHER LEGISLATIF ET REGLEMENTAIRE
LEGISLATIVE AND STATUTORY AFFAIRS CARD INDEX SERVICE
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YAOUNDE, 19 DEC 2023


PAUL BIYA
PRESIDENT OF THE REPUBLIC