MINISTRY OF FINANCE

DIRECTORATE GENERAL OF TAXATION

GUIDE ON THE E-FILING OF THE STATISTICAL AND TAX RETURN

Large Taxpayers (LTO)
Medium Size Taxpayers (MTO)
Liberal Professionals and Public Establishments (STCLP & STCPE)

1 : Filing Options

There exist three options :

1– Manually on the interface ;

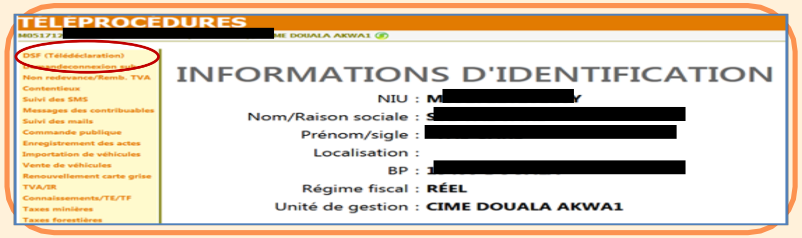
2– Uploading the approved DGT Excel STR format for non-web based accounting systems;

3– Through the Application Programming Interface (API) - **for web based accounting systems** (after having updated your API system, Note 3F has been modified).

2 : connection

« Connect » to the e-services window of the Directorate General of Taxation : « www.teledeclaration-dgi.cm » with the usual username and password.

Click on the « DSF (télédéclaration) » link.



3 : Set up

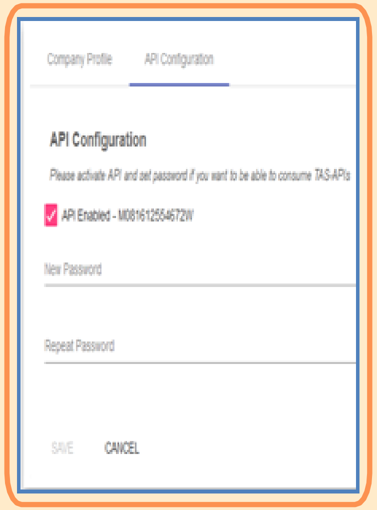
Once redirected to the online STR platform proceed as follows :

A– Select « Setting » and fill the fields on the company profile and click on « save ».

B– Fill the following pages Normal STR (page de garde, fiche R1, Fiche R2, Grilles d'analyse des notes), for the Insurance STR and Banking (ID1 and ID2).

NB: Attention!! Mandatory fields have to filled without which it will not be possible to submit the STR.

C- Should you wish to file via the API, click on « **configuration API** » from the parameters, select « **API actif** », create a password and then save .



a. Authenticate your credentials with the user name and password and receive a temporal connection token.

b. Select the help button on the interface to consult the API Specifications within the « **configuration API** ».

c. Carefully read the instructions and select « **API documentation** » for detailed instructions.

- Follow the instructions on the obtention of the authentication token, the creation, addition and online submission of all the pages of the return from the accounting system.Carefully read the instructions and select « API documentation » for detailed instructions.

- Modify or create a code within the system according to the API specifications.
- Download or copy the API specifications of each DSF page in the **body** section of the pages then map the values of your database with the corresponding **"json"** specifications (see example).

With this last stage executed for all the pages, call.

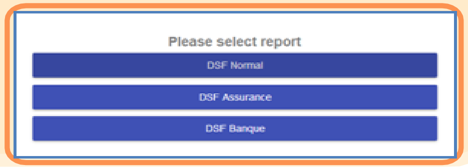
Eight (8) API call termination points exist.

- Connection
- Add a declaration
- Suppress a declaration
- Obtain all declarations
- Obtain all the declarations for a given year
- Obtain specific declarations for a specific year
- Add / modify / delete a page
- Submit the declaration.

4: Filing the STR manually on the platform

a. Click on **New DSF** ;

Select the format as per your sector of activity from Normal, Banking and Insurance as well as Normal upstream oil and gas sector.



Simply select a page and key in the details by clicking on the various fields ;

Save the pages at any moment by hitting the **"save"** button;

Move from one page to another by selecting the **"next"** or **"previous"** button at the foot of the page:

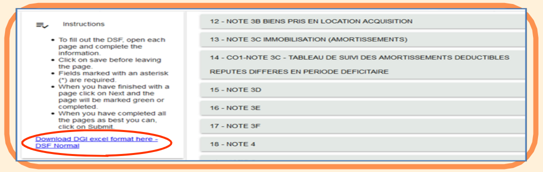
5: Submitting the STR via the Excel upload method for non-web based systems

Download the approved Excel format from the DGT website (**www.impots.cm**) or from **"Download DGI Excel format here"** in the STR software;

1– type the following link in your navigator:

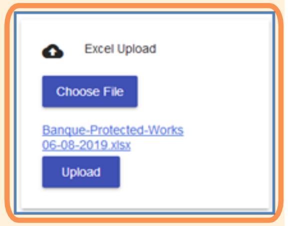
https://www.impots.cm/fr/actualites/processus-de-teledeclaration-de-la-dsf-2020-en-ligne

2– On the website go to « News » select the Excel file for downloading



Fill the excel file by transferring data from your accounting system into it. Save and close the file. On the STR software select **"choisissez un fichier"** to attach the filled excel file;

Select the right excel file from your file management system and **« Upload ».** Check on the status of each page after uploading. Blue indicates that mandatory pages have not been completely filled. **Green** indicates that all pages have been completely filled.



***NB:** Make sure that all the required fields have been filled*

The "**submit** "button can then be clicked for the transmission of the STR while the "**delete**" button allows the suppression of the excel file in case of errors.

For the calculation of Company Tax, tables CF1 and CF1 BIS can be used for the Normal system. For upstream oil and gas companies that file the company tax on the basis of producing fields, they can use CF1 Champ 1 to 3 and CFI Bis Champ 1 to 3. Upstream oil and gas companies that file separate STRs for each field can submit as many STRs as their fields with the same TIN.

6: How to complete FICHE R2 (Identification and miscellaneous information2)

⇒ In order to complete **FICHE R2**, kindly use the codes in the table below.

⇒ Concerning the table on activities, kindly use the nomenclature of the National Institute of Statistics available on their website (www.statistics-cameroon.org) or directly on this link (**http://www.stat.cm/downloads/NOMENCLATURE_CAMEROUNAISE_DES_ACTIVITES_PRODUITS_2013.pdf**).

NOTE 36: CODIFICATION TABLE

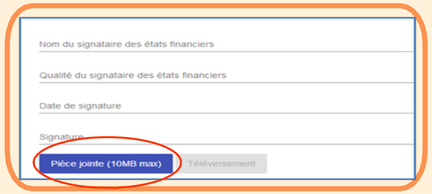
1-Legal form Code (1)		3-head office country code	
Legal form	CODE	**OHADA Country (2)**	CODE
Public Limited Liability Company	00	Other African Countries	21
Limited liability Company	01	France	23
Joint Stock Company	02	Other European Union Countries	39
Limited Liability Partnerships	03	U.S.A	40
Partnership firms	04	Canada	41
Joint-ventures	05	Other countries from the americas	49
Economic Interest Group	06	Asian countries	50
Association	07	Other countries	99
Simplified Joint Stock Company	08		
Other Legal forms (specify)	09		
2-Assessment System Code			
Actual	1		
Simplified	2		
Synthetic	3		
Presumptive	4		

(1) Replace 0 by 1 if the entity is the beneficiairy of a preferential regime
(2) Bénin =01, Burkina=02, Cote d'Ivoire=03, Guinée Bissau=04, Mali=05, Niger=06, Sénégal=07, Togo=08, Cameroun=09, Congo=10, Gabon=11, République Centrafricaine=12, Tchad=13, Comores=14, Guinée Equatoriale=16, Congo RDC=17

7 : Attaching documents

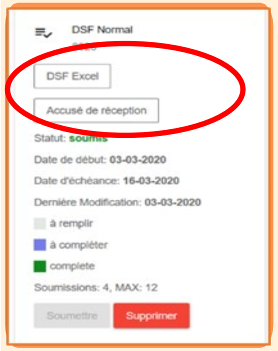
A « pièce jointe » button is found at the foot of each page for attaching documents as in an email.

Compulsory documents that have to be attached before submission* :
1-Visa attestation of the financial statements;
2-Subsidiary account balance for customers;
3-Subsidiary account balance for suppliers;
4-Tax expenditure documentation;
5-Transfer pricing documentation;
6-Attestation of dematerialisation of securities;
7-Amortisation table.
***See the corresponding tables for attachments at the end.**



8: Acknowledgement of receipt

After submitting the STR select « Accusé de réception » to print the acknowledgement of receipt.




REPUBLIQUE DU CAMEROUN
Paix - Travail - Patrie
MINISTERE DES FINANCES
DIRECTION GENERALE DES IMPOTS

REPUBLIC OF CAMEROON
Peace - Work - Fatherland
MINISTRY OF FINANCE
DIRECTORATE GENERAL OF TAXATION

Accusé de réception

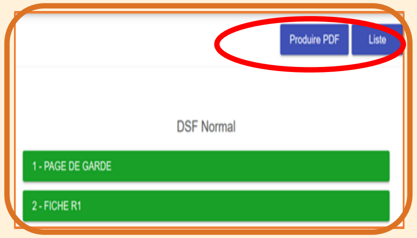
Merci d'avoir soumis votre DSF en ligne. Cet accusé de réception représente la preuve de dépôt de votre DSF.

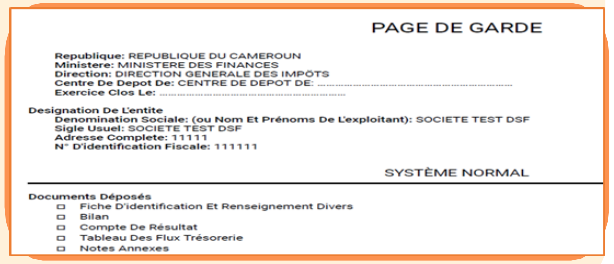
Date de dépôt	Type de DSF	Raison sociale	NIU
8/8/2019	DSF Banque		M051712628128Y

Pour tous renseignements concernant la télé-déclaration des DSFs. Prières de vous rapprocher du helpdesk de la Division Informatique de la Direction Générale des Impôts.
Ou envoyer un courriel a : dgi.assist.helpdesk@gmail.com

9 : Print your STR after submission

You can print your STR after submission by clicking on « Produire PDF» download and print the file.




PAGE DE GARDE

Republique: REPUBLIQUE DU CAMEROUN
Ministere: MINISTERE DES FINANCES
Direction: DIRECTION GENERALE DES IMPOTS
Centre De Depot De: CENTRE DE DEPOT DE:
Exercice Clos Le:

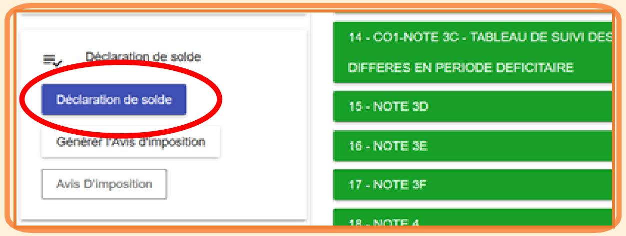
Designation De Lentite
Denomination Sociale: (ou Nom Et Prénoms De Lexploitant): SOCIETE TEST DSF
Sigle Usuel: SOCIETE TEST DSF
Adresse Complete: 11111
N° D'identification Fiscale: 111111

SYSTÈME NORMAL

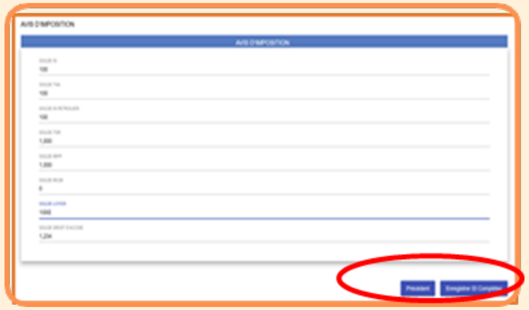
Documents Déposés
Fiche D'identification Et Renseignement Divers
Bilan
Compte De Résultat
Tableau Des Flux Trésorerie
Notes Annexes

10: Paying the tax balances

In case of additional tax balance, select **" Déclaration de solde DSF"**



NB: The company tax, Oil company tax and VAT are automatically filled.
Complete the remaining balances with the corresponding amounts and select « Enregistrer et compléter »



Click on « Générer l'Avis d'imposition » then « Avis d'Imposition ».

By selecting « Avis d'imposition » download and print it out.

REPUBLIQUE DU CAMEROUN
Paix – Travail – Patrie

MINISTERE DES FINANCES

DIRECTION GENERALE DES IMPOTS

REPUBLIC OF CAMEROON
Peace – Work – Fatherland

MINISTRY OF FINANCE

DIRECTORATE GENERAL OF TAXATION

Centre de Rattachement : DGE

AVIS D'IMPOSITION

N°	LIBELLE	PRINCIPAL	TAUX CAC	CAC	MONTANT
1	SOLDE IS	0	10	0	0
2	SOLDE TVA	12000000	10	1200000	13200000
3	SOLDE IS PETROLIER	1	0	0	1
4	SOLDE TSR	2	0	0	2

CORRESPONDING TABLES FOR ATTACHMENTS

N°	COMPULSORY DOCUMENTS TO BE ATTACHED	NORMAL STR	BANK STR	INSURANCE STR
1	Visa attestation from the certifying accountant	Fiche R1	ID1	Fiche 1
2	Subsidiary account balance for customers (6columns)	Note 7	An1 20A, Annexe 5	Annexe 1à 6
3	Subsidiary account balance for suppliers (6columns)	Note 17	Tableau 14A, 14B, 14C, 16B, Annexe 1	Tableau Sommes verses, 8Bis
4	Tax expenditure documentation	FICHE R2	Annexe 7	Fiche 2
5	Transfer pricing documentation	FICHE R2	ID2	Fiche 2
6	Attestation of dematerialisation of securities	FICHE R3	ID1	Fiche 3
7	Amortisation table	Note 3C	Tableau 4A, 4B et Annexe 2	Tableau 2Bis