

00000527

10 JUN 2026

ORDER No. _____/MINFI of _____
 establishing the list of States that have concluded with the Republic of
 Cameroon an agreement authorising the exchange of Country-by-
 Country Reports.

THE MINISTER OF FINANCE,

Mindful of the Constitution;

Mindful of Law No. 2023/019 of 19 December 2023 bearing on the Finance Law of the
 Republic of Cameroon for the 2024 financial year;

Mindful of the General Tax Code, in particular Section 18 c thereof;

Mindful of Decree N° 92/089 of 04 May 1992 to define the duties of the Prime Minister,
 as amended and supplemented by Decree No. 95/145 bis of 04 August 1995;

Mindful of Decree N° 2008/376 of 12 November 2008 on the administrative
 organisation of the Republic of Cameroon;

Mindful of Decree N° 2011/408 of 09 December 2011 to organise the Government, as
 amended and supplemented by Decree No. 2018/190 of 02 March 2018;

Mindful of Decree N° 2011/410 of 09 December 2011 to appoint members of
 Government, as amended and supplemented by Decree No. 2018/191 of 02
 March 2018;

Mindful of Decree N° 2013/066 of 28 February 2013 to organise the Ministry of
 Finance;

Mindful of the Multilateral Competent Authority Agreement on the Exchange of
 Country-by-Country Reports of 24 January 2024;

HEREBY ORDERS AS FOLLOWS:

Section 1.- (1) This Order establishes the list of States that have concluded with the
 Republic of Cameroon an agreement in force authorising the automatic exchange of
 Country-by-Country Reports.

(2) It is issued pursuant to the provisions of Section 18 c (8) of the General Tax Code.

Section 2.- For fiscal years beginning on or after January 1, 2026, the list of States
 referred to in Section 1 above shall be appended to this Order.

Section 3.- The Director-General of Taxation shall be responsible for the
 implementation of this Order, which shall take effect from the date of its signature.

Section 4.- This Order shall be registered, published under the emergency procedure,
 and inserted in the Official Gazette in English and French.

9

The Minister of Finance
 LE MINISTRE
 The Minister
LOUIS PAUL MOTAZE

ANNEX

List of States that have concluded with the Republic of Cameroon an agreement authorising the exchange of Country-by-Country Reports

- | | | |
|--------------------------|------------------------------|--------------------------------|
| 1) South Africa | 39) France | 77) Mongolia |
| 2) Albania | 40) Gabon | 78) Montenegro |
| 3) Germany | 41) Georgia | 79) Montserrat |
| 4) Andorra | 42) Gibraltar | 80) Nigeria |
| 5) Anguilla | 43) Greece | 81) Norway |
| 6) Antigua and Barbuda | 44) Greenland | 82) New Zealand |
| 7) Saudi Arabia | 45) Guernsey | 83) Oman |
| 8) Argentina | 46) Haiti | 84) Pakistan |
| 9) Armenia | 47) Hong Kong (China) | 85) Panama |
| 10) Aruba | 48) Hungary | 86) Papua New Guinea |
| 11) Australia | 49) Isle of Man | 87) Netherlands |
| 12) Austria | 50) Cayman Islands | 88) Peru |
| 13) Azerbaijan | 51) Turks and Caicos Islands | 89) Poland |
| 14) Bahrain | 52) British Virgin Islands | 90) Portugal |
| 15) Barbados | 53) India | 91) Qatar |
| 16) Belgium | 54) Indonesia | 92) Dominican Republic |
| 17) Benin | 55) Ireland | 93) People's Republic of China |
| 18) Belize | 56) Iceland | 94) Slovak Republic |
| 19) Bermuda | 57) Israel | 95) Czech Republic |
| 20) Botswana | 58) Italy | 96) Romania |
| 21) Brazil | 59) Japan | 97) United Kingdom |
| 22) Bulgaria | 60) Jersey | 98) San Marino |
| 23) Cabo Verde | 61) Kazakhstan | 99) Senegal |
| 24) Canada | 62) Kenya | 100) Serbia |
| 25) Chile | 63) The Bahamas | 101) Seychelles |
| 26) Cyprus | 64) Latvia | 102) Singapore |
| 27) Colombia | 65) Liberia | 103) Slovenia |
| 28) Korea | 66) Liechtenstein | 104) Sweden |
| 29) Costa Rica | 67) Lithuania | 105) Switzerland |
| 30) Croatia | 68) Macao (China) | 106) Thailand |
| 31) Curaçao | 69) Malaysia | 107) Trinidad and Tobago |
| 32) Denmark | 70) Maldives | 108) Tunisia |
| 33) United Arab Emirates | 71) Malta | 109) Türkiye |
| 34) Spain | 72) Morocco | 110) Ukraine |
| 35) Estonia | 73) Mauritius | 111) Uruguay |
| 36) Russian Federation | 74) Mauritania | 112) Vietnam |
| 37) Faroe Islands | 75) Mexico | |
| 38) Finland | 76) Monaco | |



Louis Paul MOTAZE