Republic of Cameroon
Peace - Work - Fatherland

MINISTRY OF FINANCE

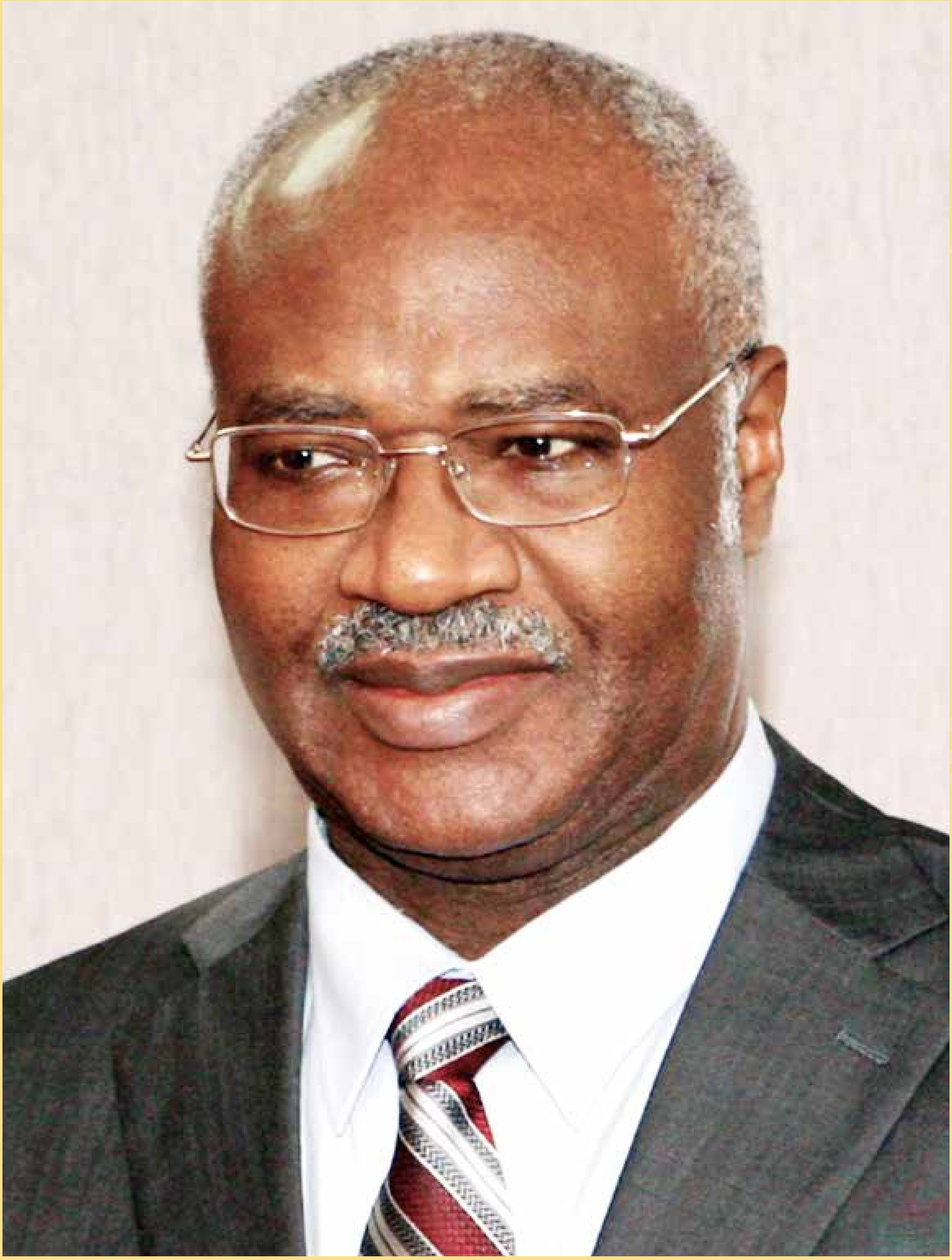
ANNUAL REPORT

DGI
Direction Générale des Impôts

2017

Directorate General of Taxation

H.E. PAUL BIYA
President of the Republic of Cameroon



Mr PHILEMON YANG
Prime Minister – Head of Government

Mr LOUIS PAUL MOTAZE
Minister of Finance

Mr YAOUBA ABDOULAYE
Minister Delegate to the
Minister of Finance

Mr GILBERT DIDIER EDOA
Secretary General at the Ministry of Finance

FORWARD
BY THE MINISTER OF FINANCE

2017 like the previous years, beginning in 2015, did not favour the growth of economic activity in our country. From a security perspective, the secessionist tendencies in the North West and South West Regions, incursions by Central African armed groups in the East, sporadic attacks by the Boko Haram Islamic sect have remained a major preoccupation to the authorities. At the same time, world market prices of raw materials especially petroleum remained low coupled with the dwindling production. The drop in economic growth from **4.6%** in 2016 to **3.5%** in 2017 is very illustrative of the difficulties of this period.

It is within this context that the tax administration had to mobilise domestic resources whose target was up by **6.9%** compared to the 2016 output.

At the end of the fiscal year **FCFA 1 790.4 billion**, non-oil tax revenue was collected as against a target of **FCFA 1 719.0 billion**, representing a realisation rate of **104.2%** and an increase of **+10.8%** compared to 2016.

Tax collection from the petroleum sector stood at **FCFA 66.5 billion** as against a target of **FCFA 124.0 billion**, representing **53.6%** realization of the objective.

With regards to revenue collected for Local Authorities and Public Establishments, it stood at **FCFA 209.8 billion**.

Hence, domestic resources worth **FCFA 2 066.7 billion** were mobilised by the Directorate General of Taxation in 2017.

Just as in previous years, the pursuit of reforms in 2017 continued to be the bedrock for the durable mobilisation of resources. In the area of tax management, the reorganization of services continued with the finalisation of the Medium-size Taxpayer Office reform, likewise the modernisation of working methods with the automation of many tax procedures, the recourse to external expertise within the framework of "Tax Inspectors Without Borders" and the strengthening of cooperation ties with the Customs administration.

These tax management reforms geared towards the broadening of the tax base were completed by new tax policy measures aimed at improving the yield of the Value Added Tax (VAT), the Special Tax on Petroleum Products (STPP) and excise duties.
In the same vein, the extension of the withholding at source to the windscreen license furthered the enhancement of revenue. In addition, a special mechanism for an improved collection of taxes from the State budget was implemented.

At the same time, the state while broadening the tax base and enhancing revenue collection, is conscious of its role in accompanying socio-economic development of which it is responsible for health, education, agriculture and transportation as well as research and innovation. Tax incentives related to these sectors granted by the 2017 Finance Law bear testimony of the will to accompany them.

The simplification and facilitation measures aimed at improving the business climate are equally testimony of the desire to accompany the business environment. In this light, the reform of the VAT refund system through the automation of crediting of the VAT escrow account warrants lots of emphasis.

Such is a snapshot of the 2017 fiscal year from a taxation perspective.

This annual report presents and analyses in detail the activities carried out by the taxation services within the year. It is accessible to anyone desirous of obtaining the required information for an improved understanding of the workings of the tax administration.

Louis Paul MOTAZE
Minister of Finance

SUMMARY

Faced with persistent adverse winds domestically and internationally, real GDP growth in Cameroon decelerated from **4.6%** in 2016 to **3.5%** in 2017. This took place in an environment characterised by:

- Low prices of raw materials at the international level and;
- The persistence of secessionist tendencies in the North West and South West regions.

Despite the adverse winds, the reforms put in place over the years for the mobilisation of domestic resources made it possible for the tax administration to maintain the upward momentum in 2017 thereby remaining the first source of mobilisation of public resources. The DGT collected **2 066.7 billion FCFA** in 2017 for the State, Local Authorities and Public Establisments representing an increase of **8.5%** compared to 2016.

This revenue is broken down as follows:
With regards to budgetary resources (excluding loans and grants), the DGT collected **1 856.9 billion FCFA** in 2017 as against **1 724.6 billion FCFA** in 2016, hence an increase of **132.3 billion FCFA** in absolute terms and **7.7%** in relative terms. Its contribution to the State budget in 2017 stood at **60.7%**.

Concerning the collection of non-oil taxes, **1 790.4 billion FCFA** was collected against a target of **1 719.0 billion FCFA** representing a **104.2%** rate of execution. This exceeds the 2016 collection which stood at **1 645.6 billion FCFA** by **174.8 billion FCFA** in absolute terms and **+10.8%** in relative terms.

With regards to petroleum corporate income tax, for a target of **124.0 billion FCFA** in 2017, only **66.5 billion FCFA** was collected by the DGT giving an execution rate of **53.6%**. This is explained by the low oil prices witnessed over the period and plummeting production.

As in the past the taxes that contribute most in our fiscal landscape are VAT, non-oil corporate income tax, excise duties, withholdings on salaries and STPP. The output of VAT stood at **731.8 billion FCFA** representing **40.9 %** of the collected revenue. Non-oil corporate income tax stood at **17.8%**, excise duties at **10.4%**, withholdings on salaries at **8.4%** and STPP at **6.8%**.

From a geographical and organisational perspective, the Large Taxpayers Office (**73.4%**) followed by the Centre I Regional Taxation Office (**8.4%**) and the Littoral I Regional Taxation Office account for **88.1%** of the overall output of the DGT in 2017 as against **80.9%** in 2016.

With regards to revenue collected for Local Authorities and Public Establishments the 2017 collection by far surpassed that of 2016. The DGT mobilized **209.8 billion FCFA** in this domain with **158.7 billion FCFA** going to Local Authorities and **51.1 billion FCFA** to Public Establishments. This represents a **39.4%** increase in relative terms and **82.6 billion FCFA** in absolute terms compared to 2016 where overall collection stood at **127.2 billion FCFA**.

As concerns reforms, they continued in 2017 with emphasis on organisational ones such as the intensification of modernised working methods, dematerialisation of procedures (business license, real estate transfers, vehicle ownership transfers...) and the completion of the MTO reform. In addition, cooperation mechanisms were strengthened with the implementation of the Customs collaboration platform at the domestic level while the "Tax Inspectors Without Borders" experience was embarked upon at the international level.

Cameroon's involvement in the fight against tax fraud and evasion was clearly demonstrated through the hosting of the 10th plenary meeting of the Global Forum in Yaoundé in November 2017. We became thus the second country in the continent to host this prestigious event after South Africa. Our spectrum of double taxation agreements was equally broadened during the year.

TABLE OF CONTENTS

LIST OF ACRONYMS

AFR	Annual Forestry Royalty
AIT	Advance Income Tax
ATAF	African Tax Administration Forum
BPW	Building Public Works
CAFCAM	French Business Circle in Cameroon
DIPMTA	Department for Investigations, Programming and Monitoring of Tax Audits
DGB	Directorate General of Budget
DGT	Directorate General of Taxation
DGTCFM	Directorate General of Treasury and Financial and Monetary Cooperation
DICT	Division for Information and Communication Technology
DPR	Pre-filled Returns
DSSR	Division for Statistics, Simulations and Registration
DTC	Divisional Taxation Centre
DTL	Division for Tax Litigations
DTPITA	Division for Tax Policy and International Tax Affairs
ED	Excise Duty
FL	Finance Law
GA	General Audit
GDP	Gross Domestic Product
GEX	Cocoa and Coffee Exporters Union
GICAM	Cameroon Employers' Union
GTC	General Tax Code
ICT	Information and Communication Technologies
IPC	Industrial and Comercial Profits
LA	Local Authorities
LTO	Large Taxpayers Office
MTO	Medium Size Taxpayer Office
NCP	Non-Commercial Profits
NHC	National Hydrocarbon Corporation
OECD	Organization for Economic Cooperation and Development
PA	Partial Audit
PE	Public Establishment
PIT	Personal Income Tax
PSREP	Livestock and Fishery Revenue Enhancement Programme
PSRMEE	Mines, Water and Energy Revenue Enhancement Programme
RF	Registration Fees
RN	Recovery Notice
RTC	Regonal Taxation Centre
RTC A	Regonal Taxation Centre Adamawa
RTC C1	Regonal Taxation Centre Centre 1
RTC C2	Regonal Taxation Centre Centre 2
RTC FN	Regional Taxation Centre Far-North
RTC L1	Regional Taxation Centre Littoral 1
RTC L2	Regional Taxation Centre Littoral 2
RTC N	Regional Taxation Centre North
RTC NW	Regional Taxation Centre North West
RTC W	Regional Taxation Centre West
RTC S	Regional Taxation Centre South
RTC SW	Regional Taxation Centre South West
SCDP	Cameroon Petroleum Depots Company
SONARA	National Refinery Company
STC	Specialized Taxation Centre
STCPELAO	Specialised Taxation Centre for Public Establishments, Local Authorities and other Organisations
STPP	Special Tax on Petroleum Products
SIT	Special Income Tax
TCC	Tax Clearance Certificate
TO	Turnover
TIN	Taxpayer Identification Number
TISS	Tax on Income from Stocks and Shares
TEC	Common External Tariff
TPF	Tax on Real Estate Ownership
VAT	Value Added Tax

THE DIRECTORATE GENERAL OF TAXATION IN BRIEF | 1

A. MISSIONS AND ORGANISATION OF THE DGT

1) MISSIONS OF THE DGT

The Directorate General of Taxation:

Secular arm of the State, Local Authorities and Public Establishments in the mobilization of revenue.

The missions of the Directorate General of Taxation as defined by Decree N°2013/066 of 28 February 2013 are as follows:

1 Coordination of Services
Controlling, coordinating and monitoring taxation services.

2 Elaboration of tax legislation
The DGT liaises with other relevant government departments to elaborate tax laws and regulations pertaining to direct and indirect taxes, registration fees, stamp duty and trusteeship, royalties and other taxes including petroleum, mining, forestry, agriculture, pastoral and fishing taxes and fees.

3 Registration of taxpayers
Identify, localize and register taxpayers.

4 Assessment of Taxes
Issuance and collection of direct and indirect taxes, registration fees, stamp duty and trusteeship, royalties and diverse taxes.

5 Collection of taxes and duties
Centralization of statistical data upon issuance and collection of direct and indirect taxes.

6 Tax investigation and auditing
- Collect, centralize, transmit and monitor how information for tax purposes is exploited ;
- Collecting and exploiting real estate tax information;
- Auditing and monitoring direct taxes, registration fees, stamp duty and trusteeship, royalties and diverse taxes.

7 Protecting the rights and guarantees of taxpayers
Process appeals of taxpayers on taxes levied.

8 Fight against tax evasion
Combat tax fraud and the repression of tax offenses.

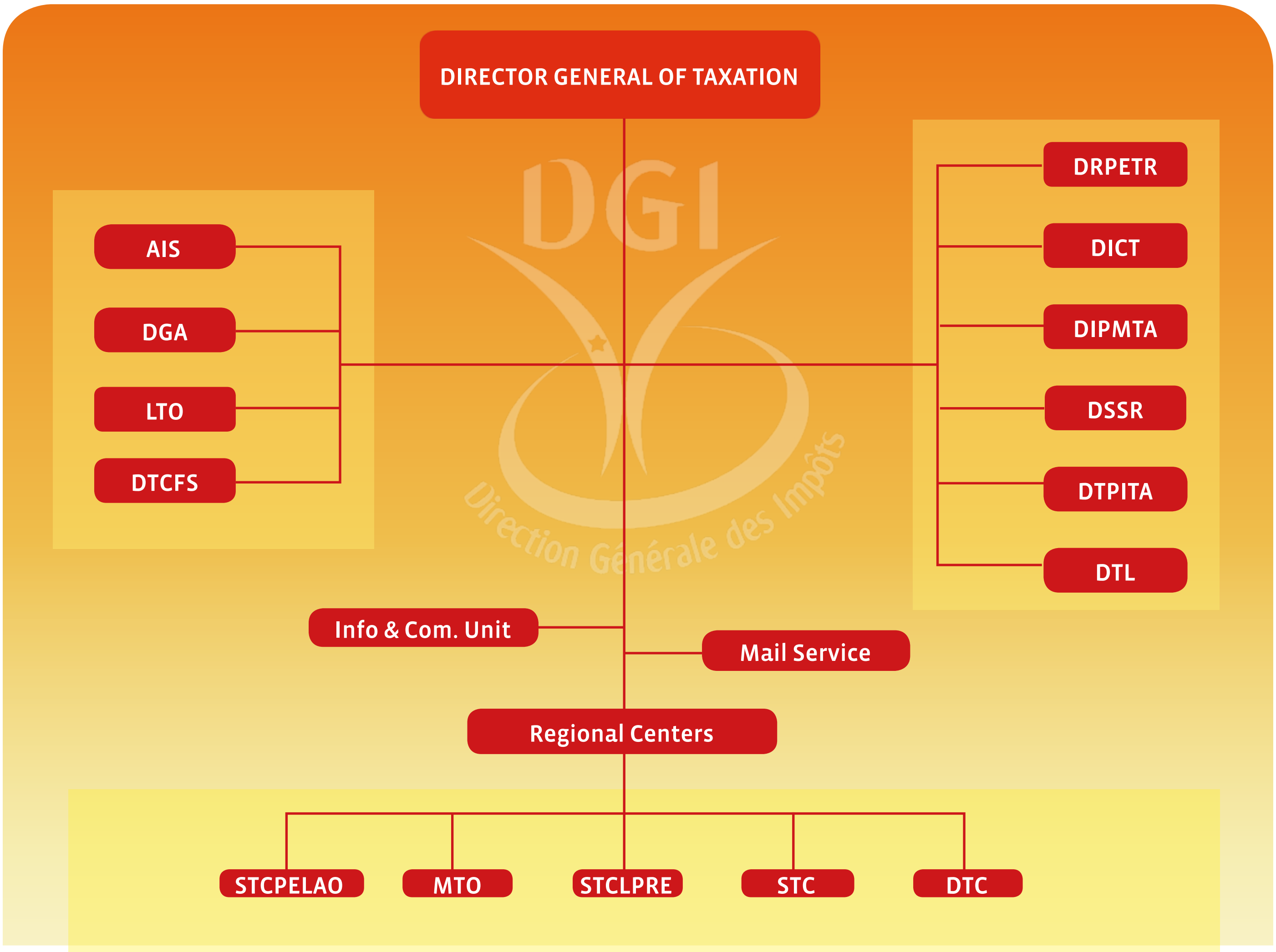
9 International tax cooperation
Negotiating and signing tax treaties and agreements.

DGI

Direction Générale des Impôts

2) ORGANISATIONAL CHART OF THE DGT

To accomplish the above-mentioned missions, the DGT is organised in central services (10 departments and assimilated services) and devolved services (12 Regional Taxation Centres [1]).



IAS: Internal Audit Service
DGA: Department of General Administration
LTO: Large Taxpayers Office
DTCFS: Department of Tax Collection Fiscal Values and Stamp Duty
DRPETR: Division of Research, Planning and Elaboration of Tax Reforms
DIPMTA: Department for Investigations, Programming and Monitoring of Tax Audits
DSSR: Department of Statistics, Simulations and Taxpayer Registration
DICT: Division for Information and Communication Technology
DTPITA: Division for Tax Policy and International Tax Affairs
DTL: Division for Tax Litigations
MTO: Medium Size Taxpayers Office
STCLPRE: Specialised Taxation Centre for Liberal Professions and Real Estate
STCPELAO: Specialised Taxation Centre for Public Establishments, Local Authorities and other Organisations
STC: Specialized Taxation Center
DTC: Divisional Taxation Centre

[1] The Regions of the Centre and the Littoral, due to their potential, each of them host two (02) Regional Tax Centers.

OFFICIALS OF THE DGT CENTRAL SERVICES

Central services of the Directorate General of Taxation comprise ten (10) departments and similar ranking outfits

Modeste MOPA FATOING
Director General

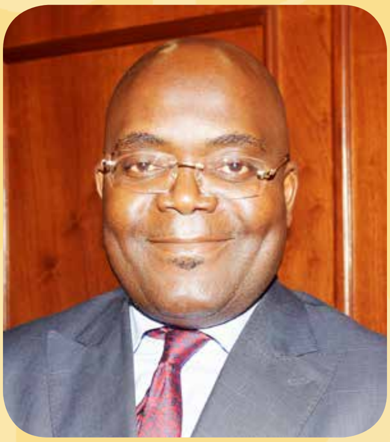
Jean Paul MENGUELE
Head of Internal Audit Service

Thérèse DZOZONG
Director General Administration

Roger MEYONG
Director Large Taxpayers Office

Mariamou KASSIMOU
Director Tax Collection, Fiscal Values and Stamp Duty

Dorothy NKOM NDUM AGBOR
Head of the Division for Statistics, Simulations and Taxpayer Registration



Térence Adrien TOCKE
Head of the Division for Studies, Planning and Monitoring of Tax Reforms

Roland ATANGA FONGUE
Head of the Division for Tax Policy and International Fiscal Relations

OUMAR ALI
Head of the Litigation Division

Joseph ODI
Head of the Division for Investigations, Programming and Monitoring of Tax Audits

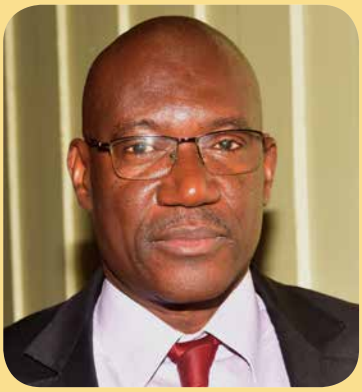
John KINYUY
Head of the ICT Division

DEVOLVED SERVICES

The devolved services of the Directorate General of Taxation are composed of twelve (12) Regional Tax Centres

OUSMANOU NASSOUROU
Head of RTC Adamawa

Ali ALHADJI ABBA
Head of RTC Centre 1



Jean Martial AKONO
Head of RTC Centre 2

TANYI née TAMBI Agnès
Head of RTC Littoral 2

Josué LIHINACK
Head of RTC North

FONYUY FIDELIS BERNSAH
Head of RTC North West

Charles KOGE DJANG
Head of RTC East

Jean MPOUOGOU
Head of RTC Extreme - North

KUIATE née FOSSO Sylvie
Head of RTC Littoral 1

Luc Désiré NKONO
Head of RTC Wesst

Paul Longin ETOGO
Head of RTC South

Augusta Clémence EKWELLE
Head of RTC South West

B. HUMAN RESOURCES OF THE DGT

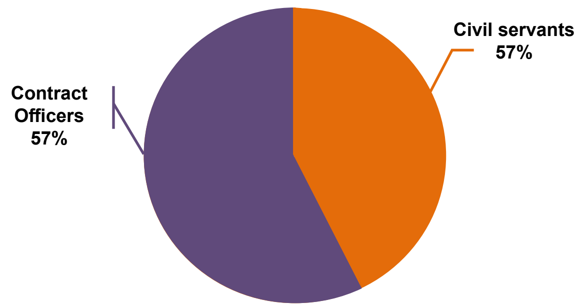
The staff of the Directorate General of Taxation moved from **3 575** in 2016 to **3 505** in 2017, representing a drop of **75** in absolute terms and **2.0%** in relative terms.

1- Human Resources: distribution per status

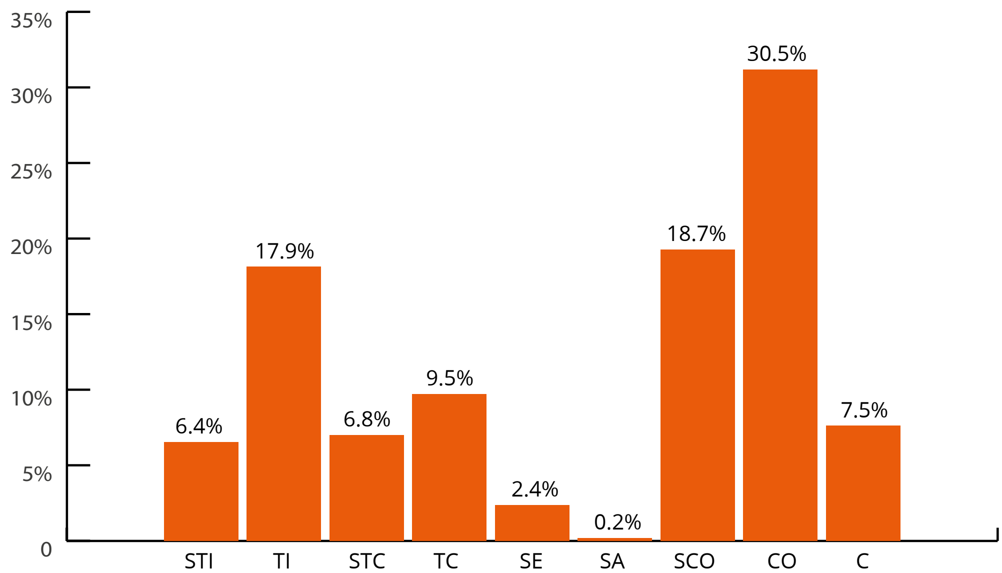
The number in 2017 is partitioned as follows: :

- **1 518** civil servants : **1 427** experts, **84** support executives and **07** State agents;
- **1 987** contract workers.

Statut	Number	Weight
Civil servants	1 518	**43%**
Contract Officers	1 987	**57%**
Total	**3 505**	**100%**



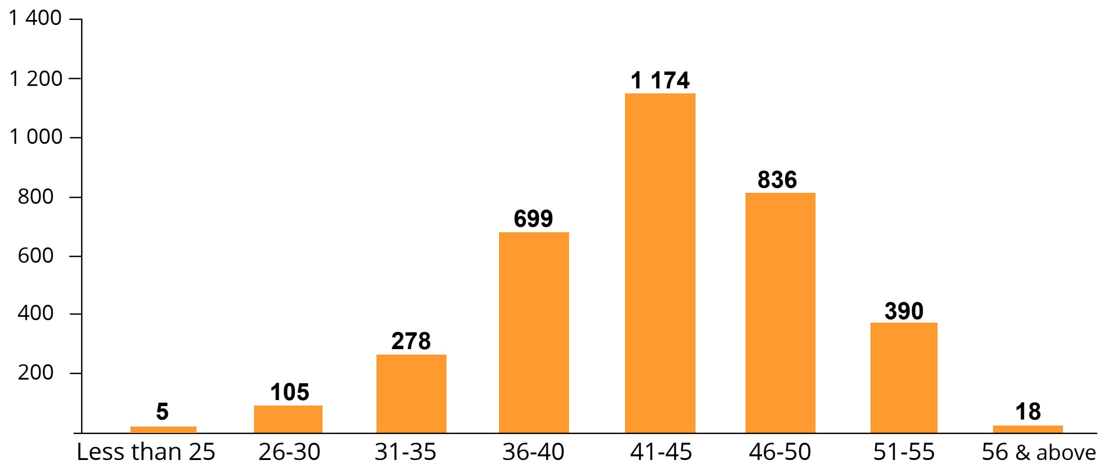
	Ranks	Number	Rate
Civil servants	Senior Tax Inspectors (STI)	225	6.4%
	Tax Inspectors (TI)	629	17.9%
	Senior Tax Controllers (STC)	240	6.8%
	Tax Controllers (TC)	333	9.5%
	Support Executives (SE)	84	2.4%
	State Agents (SA)	7	0.2%
	Total Civil servants	**1 518**	**43.3%**
Contract officers	Senior Contract Officers (SCO)	655	18.7%
	Contract Officers (CO)	1 069	30.5%
	Clerks (C)	263	7.5%
	Total Contract Officers	**1 987**	**56.7%**
Total of employees of the DGT		**3 505**	**100.0%**



2- Human Resources: Distribution per age bracket

With **64,5%** of its staff less than 45 years old,as presented in the table below, the DGT has a fairly young workforce:

Age Bracket	STI	TI	STC	TC	SE	SA	SCO	CO	C	Total staff	Rate
Less than 25	0	0	0	4	0	0	0	0	1	**5**	**0.1%**
26-30	0	36	8	36	12	3	0	3	7	**105**	**3.0%**
31-35	2	110	16	82	18	0	7	28	15	**278**	**7.9%**
36-40	12	170	58	84	7	1	114	194	59	**699**	**19.9%**
41-45	57	211	82	71	15	0	238	395	105	**1 174**	**33.5%**
46-50	88	91	45	31	7	3	204	293	74	**836**	**23.9%**
51-55	62	11	30	25	12	0	92	156	2	**390**	**11.1%**
56 & above	4	0	1	0	13	0	0	0	0	**18**	**0.5%**
TOTAL	**225**	**629**	**240**	**333**	**84**	**7**	**655**	**1 069**	**263**	**3 505**	**100.0%**

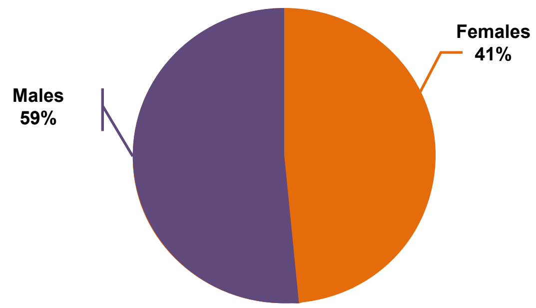


Besides, the **51 - 60** age bracket made up of **408** individuals representing **12%** of the staff is approaching the retirement age. Thus the DGT has to implement a short term HR skills and jobs management policy to mitigate the skills transfer and understaffing risks inherent to the departure of this category of staff.

3- Human Resources: Staff distribution per gender

Males account for **59%** of the staff, representing 2 068 employees as against **41%** for females

Sex	Number	Rate
Males	2 068	**59%**
Females	1 437	**41%**
Total	**3 505**	**100%**



4- **Human Resources:** distribution per structure

26%
of the Staff work in the central services.

74%
of the staff work in operations.

	Structures	Males	Females	Total	%
Central Services	Central Structures DGT	311	177	488	14%
	Large Taxpayers Office	102	53	155	4%
	Revenue Enhancement Programmes	143	108	251	7%
	Total Central Services	**556**	**338**	**894**	**26%**
Regional Taxation Centres (RTC)	RTC CENTRE I	371	435	806	23%
	RTC CENTRE II	97	84	181	5%
	RTC LITTORAL I	276	235	511	15%
	RTC LITTORAL II	63	67	130	4%
	RTC EXT-NORTH	53	10	63	2%
	RTC ADAMAWA	57	7	64	2%
	RTC NORTH WEST	84	47	131	4%
	RTC WEST	91	43	134	4%
	RTC NORTH	49	12	61	2%
	RTC EAST	84	35	119	3%
	RTC SOUTH	90	49	139	4%
	RTC SOUTH WEST	104	55	159	5%
	Total RTC	**1 419**	**1 079**	**2 498**	**71%**
Other Administrations	Staff on secondment in other administrations	93	20	113	3%
	Total DGT	**2 068**	**1 437**	**3 505**	**100%**

With a staff of
806
The RTC Centre 1 is the most staffed in the DGT.

5) Capacity building in 2017

a) Implementation of the capacity building programme

Sixteen (16) training sessions were organised in 2017 focusing mainly on the dissemination and appropriation of the main reforms implemented by the DGT. The themes were aligned to the four main strategic axes: broadening the tax base and enhancing revenue, improving the quality of services delivered to taxpayers, strengthening the operational and support functions as well as cross-cutting activities as follows:

N°	Strategic axes	Training topics		Number of staff trained	Nber of Structures concerned
		Nber	Themes		
1	Broadening tax base and revenue enhancement	4	• Roll out of IDU; • Utilisation of franking machines in Divisional Headquarters and collection of stamp duty on NID: ● Control of franking machines; ● Control of revenue and integrity of receipts; • Appropriation of the mechanism for the international exchange of information; • Monitoring and evaluation of tax expenditure.	171	12 RTC
2	Improving the quality of service	6	• Implementation of e-filing in specialised tax centres ; • Scan and transmission of tax receipts; • E-filing of vehicle ownership transfers; • Management of Tax Clearance Certificates and payments follow-up (phases 1 et 2); • Electronic transmission of receipts to taxpayers (Phase 1); • Online VAT refund refund process (phases 1 et 2).	1 310	11 MTO& STC
3	Strengthening tax functions	4	• Dissemination of the circular on assessments by best judgement; • Mastery of succession and trusteeship practice and administration; • Mutualisation of tax litigation procedures with personnel of the judiciary (residue of 2016 programme); • FUSION training.	559	12 RTC
4	Support functions and cross-sectional activities	2	• Vulgarisation of the 2017 finance law provisions;	2 100	12 RTC
			• TADAT Training.	30	9 DEPARTMENTS
	Total	**16**		**2 498**	

b) The creation of training and professional development centre

The desire to ease massive training of its staff as well as build a corp of permanent trainers has led to the creation of a training and professional development centre. The project was included in priorities of the 2017 work plan.

The Centre covering 200 square metres will be housed in the Yaoundé administrative centre in a location that was chosen in March 2017.

As the design plan validated by the Ministry of Land Tenure, Surveys and State Property, the centre will comprise 2 floors as follows:

- three offices, five workshop rooms and a library on the ground floor ;
- a 200 seater conference room, kitchen and storage space on the upper floor.

In order to align the centre with international ICT standards, the following material shall be deployed:

- e-learning and video conference facilities;
- dedicated server and simulation software for professional simulations;
- e-library and a website;
- sophisticated sound, translation and interpretation systems.

The centre shall enjoy the technical, financial and material assistance from traditional partners such as GIZ, IMF, World Bank, OECD, French and American Cooperation, AfDB, etc.

With time, the Centre shall enable the DGT to have a certification continuing education infrastructue with domestic and international partnerships from the French Public Finance School and the Public Finance Specialisation Programme run by the Ministries of Higher Education and Public Service.

Model of the Training and Professional Development Centre.

Group picture at the end of TADAT training.

Model of the Training and Professional Development Centre.

THE MOBILISATION OF TAX REVENUE | 2

The DGT collected **FCFA 2 066.7 billion** for the State, Local Authorities and Public Establishments in 2017 representing an **8.5%** increase compared to 2016.

A. REPORT ON THE MOBILISATION OF TAX REVENUE BY THE DGT IN 2017

Following the collection of **FCFA 2 066.9 billion**, the DGT remained the biggest source of tax revenue for the State, Local Authorities and Public Establishments.

2 066.7
Billion mobilised by DGT in 2017:
1 856.9 billion for the State;
209.8 billion for other public bodies.

1) DGT, biggest source of State revenue in 2017

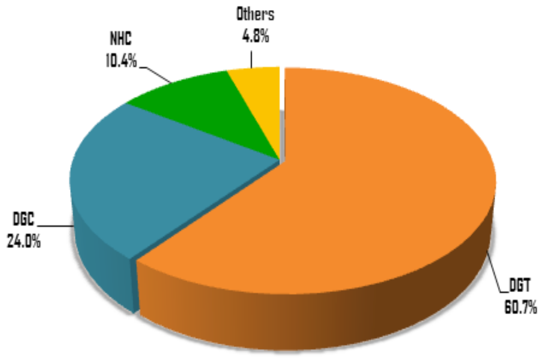
a) With regards to State revenue

In 2017, State budgetary revenue (excluding grants and loans) stood at **3 057.1 billion FCFA** with the DGT contributing **1 856.9 billion FCFA**, representing **60.7%** of the total resources. The table below details the different sources of contribution to the state budget:

Table 1 : Situation of revenue mobilisation of State resources in 2017
Unit : billion FCFA

Administrations	2017	Contributions
DGT	1 856,9	**60,7%**
DGC	732,7	**24,0%**
NHC	319,4	**10,4%**
Others	148,1	**4,8%**
Total	**3 057,1**	**100,0%**

Figure 1 : Distribution of State resources in 2017



The DGT contributed
61% to the State budget in 2017

in 2017
1 856.9
Billion FCFA mobilised by the DGT in 2017 for the State budget

b) With regards to gross State revenue

The gross revenue mobilized by the State in 2017 amounted to **FCFA 4 451.9 billion** with **FCFA 1 330.0 billion** representing loans and **FCFA 64.8 billion** being grants as detailed below:

Table 2 : Gross Revenue situation in 2017 (in billion FCFA)

	Administrations	2017	Contributions
Internal State Revenue	DGT	1 856.9	41.7%
	DGC	732.7	16.5%
	NHC	319.4	7.2%
	Others	148.1	3.3%
Total Internal State Revenue		**3 057.1**	**68.7%**
Loans and grants	Loans	1 330.0	29.9%
	Grants	64.8	1.5%
Total Loans and grants		**1 394.8**	**31.3%**
Total Revenue		**4 451.9**	**100.0%**

Box 2.1.

The sources of the State budget revenue

The State budget of Cameroon is composed mainly of:

- domestic taxes and duties ;
- custom duties ;
- oil revenue ;
- other revenue ;
- grants and loans.

Revenue from domestic taxes includes compulsory deductions derived from revenues and activities carried out within the national territory whether directly (company tax and personal income tax) or indirectly (Value Added Tax, Special Tax on Petroleum Products, Excise Duties...). The collection of this revenue is done by the DGT, representing 41,7% of the State budget in 2017.

Customs revenue constitutes duties collected from the application of external tariff (REC), VAT on imports, excise duties and other withhell taxes collected at the border. The collection of these revenue is done by the DGC, representing **16.5%** of the State budget (excluding grants and loans) in 2017.

Oil revenue principally is composed of royalties remitted to the State Treasury by NHC, representing **7.2%** of the State budget in 2017.

Other revenue is made of non-tax resources like services revenue and pension contributions, including pipeline transit fees and revenue from privatization. The collection of this revenue representing **3.3%** of the State budget (excluding grants and loans) in 2017 was done essentially by the DGB.

Grants represent non-refundable cash disbursements from other national or foreign public administrations or international organisations. **Loans** are made up of refundable disbursements to public administration arising from contractual engagements. All these represent **31.3%** of the 2017 State budget.

The notion of budgetary revenue excludes deductions whose proceeds are attributed to structures other than the State, precisely Regional and Local Authorities (RLA) and Public Establishments (PE) although the DGT collects the bulk of resources assigned to these structures.

The revenue assigned to Local Authorities (LA) comprises, among others, Additional Council Tax (ACT), which is calculated from the main budgetary revenue, a share of the registration duties, wind screen license, property tax. Those collected for PE comprise of Audio visual royalties (RAV) and contributions to the National Employment Fund (NEF) and to Housing Loans Fund (CFC.), the total collection in the year 2017 amounted to **209.8 billion FCFA**.

In summary at the close of the year 2017, resources mobilised by the DGT (for the State and other State structures) stood at **2 066.7 billion FCFA**.

c) Detailed analysis of the resources collected by the DGT in 2017

c.1. Non-oil tax revenue

The Finance Law of 2017 set a target for the collection of non-oil tax revenue at **1 719.0 billion FCFA**. At the close of the year, the DGT collected **1 790.4 billion FCFA**, representing a surplus of **71.4 billion FCFA** in absolute terms and a **+4.2%** in relative terms. As compared to the year 2016 during which revenue collected stood at **1 615.9 billion FCFA**, non-oil revenue witnessed an upturn of **10.8%** in relative terms and **174.8 billion FCFA** in absolute terms.

Procedures for setting objectives for the DGT

Box 2.2.

Non-oil tax revenue constitutes the core of resources mobilised by the DGT and it is the basis on which the capacity of the tax administration is measured.

The level of collection of non-oil resources reflects the capacity of the tax administration to bridge the tax gap which is the difference between the total revenue to be collected as set by the laws and regulations in force and revenue effectively mobilised by operational structures at the close of the fiscal year. Likewise, it helps to determine the capacity of the tax administration to meet the target assigned to it by the finance law.

Each year, the finance law assigns to the Directorate General of Taxation, a mobilisation target for non- oil taxes.

This target is fixed taking into consideration the following elements:

- the output of non-oil revenue for the year n-1;
- the real non-oil GDP growth rate of the period concerned;
- the non-oil GDP deflator of the period concerned;
- the non-oil GDP nominal rate (combined effect of GDP growth rate and GDP deflator);
- new fiscal measures contained in the finance law and aimed at increasing resources;
- extra revenue derived from measures aimed to improve the tax administration.

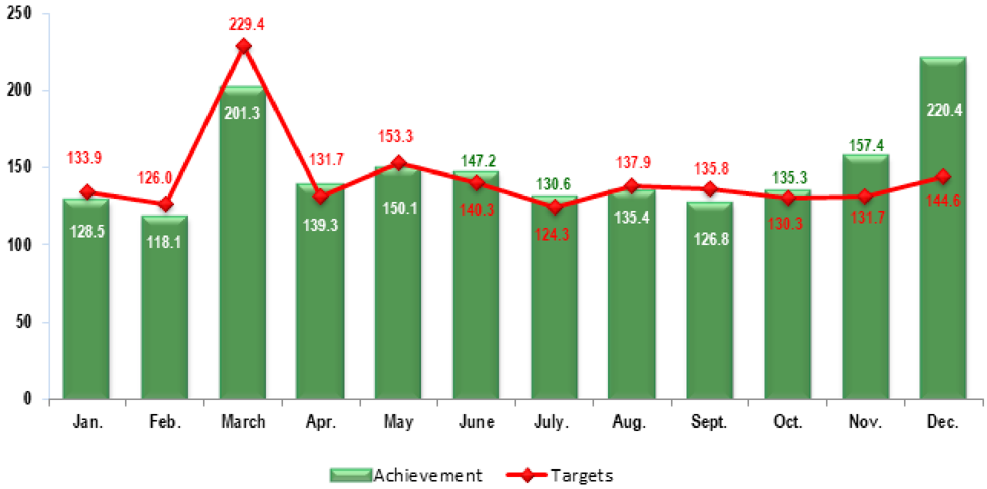
i. Monthly distribution of non-oil revenue mobilized by the DGT in 2017

The revenue collected by the DGT for a fiscal year is not linear. However, the monthly average non-oil revenue mobilized stood at **149.2 billion FCFA** in 2017, with peaks of **220.4 billion FCFA** in December and **201.3 billion FCFA** in March.

Table 5 : Monthly collection of non-oil tax revenue in 2017 (in billion FCFA)

	Jan.	Feb.	March	Apr.	May	June	July.	Aug.	Sept.	Oct.	Nov.	Dec.	Total
Targets (FL)	133.9	126.0	229.4	131.7	153.3	140.3	124.3	137.9	135.8	130.3	131.7	144.6	1 719.0
Achievement	128.5	118.1	201.3	139.3	150.1	147.2	130.6	135.4	126.8	135.3	157.4	220.4	1 790.4
Achievement rate	96.0%	93.7%	87.8%	105.8%	97.9%	104.9%	105.1%	98.2%	93.4%	103.9%	119.5%	152.4%	104.2%
Contribution to the Annual target	**7.2%**	**6.6%**	**11.2%**	**7.8%**	**8.4%**	**8.2%**	**7.3%**	**7.6%**	**7.1%**	**7.6%**	**8.8%**	**12.3%**	**100.0%**

Figure 2 : Monthly evolution of non-oil tax in 2017



> **The months of March and December**
> constitute the peaks of revenue collection by the DGT, the first is the month for payment of outstanding balance of non-oil company tax and the second is the month for adjustment of revenue collected but not computed during the fiscal year.

The monthly collection of the DGT in 2017 has a positive evolution of **10%** when compared to 2016.

Table 6 : Comparison of the monthly tax collection between 2016 and 2017 (in billion FCFA)

	Jan.	Feb.	March	Apr.	May	June	July.	Aug.	Sept.	Oct.	Nov.	Dec.	Total
Achievement 2017	128.5	118.1	201.3	139.3	150.1	147.2	130.6	135.4	126.8	135.3	157.4	220.4	1 790.4
Achievement 2016	129.8	120.0	219.1	123.4	131.2	127.2	121.3	118.0	119.3	128.1	127.6	150.7	1 615.6
Evolution 2016/2017	**-1.0%**	**-1.6%**	**-8.1%**	**+12.9%**	**+14.4%**	**+15.7%**	**+7.7%**	**+14.7%**	**+6.3%**	**+5.6%**	**+23.4%**	**+46.3%**	**+10.8%**

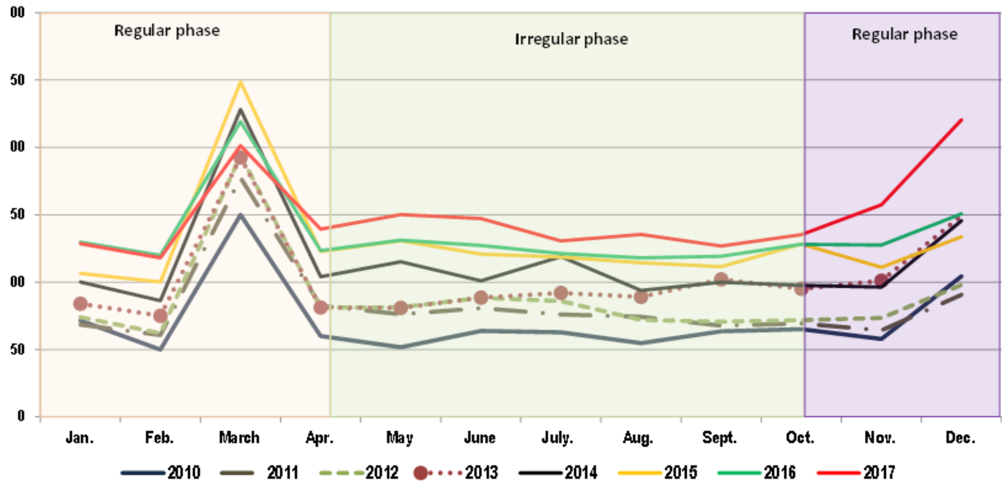
Source : MINFI/DGT & Treasury accounts

Box 2.3.

The structure of non-oil revenue of DGT

The infra-annual evolution of the performance of DGT reveals three (03) phases : two regular phases and one irregular phase.

As for the two irregular phases, it should be specified that the first spreads from January to April and the second from October to December. Likewise, the evolution of its curve takes a repeated form. (the same movement is noticed every year). The rise is noticed each time in March and December while it declines in February and November. The phase of irregular evolution commences from the month of May and extends to September. During this period the rise or decline in payment varies from one month to the other. The graph below illustrates these phases:



ii. Evolution of the non-oil tax revenue of the DGT per operational structure in 2017

Field offices of the DGT contribute variously in the collection of revenue. Table 7 below indicates the weight of each structure in the collected revenue:

Table 7 : contribution of operational structures
Unit : million FCFA

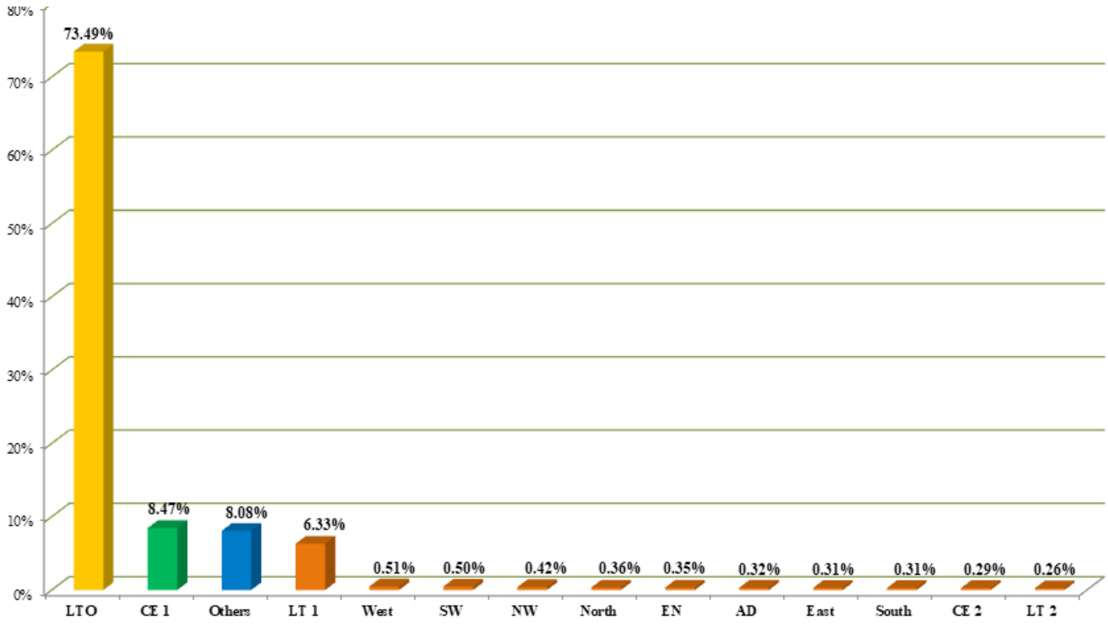
Structures	Achievement	Contribution
Large Taxpayers Office (LTO)	1 315 693.4	73.49%
RTC Adamawa	5 763.0	0.32%
RTC Centre 1	151 723.4	8.47%
RTC Centre 2	5 156.7	0.29%
RTC East	5 586.1	0.31%
RTC Extreme North	6 324.2	0.35%
RTC Littoral 1	113 299.6	6.33%
RTC Littoral 2	4 702.3	0.26%
RTC North	6 483.2	0.36%
RTC North West	7 558.8	0.42%
RTC West	9 143.0	0.51%
RTC South	5 504.0	0.31%
RTC South West	8 868.8	0.50%
Others	144 613.5	8.08%
Total DGT	**1 790 420.0**	**100.00%**

Source : MINFI/DGT & Treasury accounts

In 2017

73.5 %

of DGT collection comes from the LTO



The contribution of each structure depends on the potential of its taxpayer index (as demonstrated below).

Box 2.4.

Potential of the DGT operational structures

The Large Taxpayers Office (LTO) with **431** taxpayers in 2017 represents the leading structure in terms of revenue mobilised by DGT, representing close to **73.5%** as against **76.5%** in 2016 and **75.6%** in 2015. The LTO has national competence and groups the biggest enterprises across the national territory, defined as those that have a turnover (CA) above **3.0 billion FCFA**. Besides, almost all the companies authorised to withhold taxes at source (VAT, AIT) are registered at the LTO, which helps to boost its potential to mobilise tax revenue alongside the operational structures of the DGT.

The Regional Taxation Centres for Centre 1 (administrative territory of Mfoundi) and that of Littoral 1 (administrative territory of Wouri) constitute the second and fourth revenue mobilisation structures of the DGT thanks to the performance of their Medium Size Taxpayer Offices (MTO, SRU, STCPE). The MTO groups taxpayers with an annual turnover that varies between **50.0 million FCFA** and **3.0 billion FCFA**.

Other actors that contribute in the mobilisation of resources for the DGT include public accountants in terms of taxes withheld at source from the salaries of State employees (**FCFA 28.9 billion** in 2017), VAT withheld at source from public contracts and the others from externally funded contracts (**FCFA 111.2 billion** in 2017) as well as the withholding at source during the settling of bills of some entreprises (**FCFA 4.5 billion**). These other actors are grouped under the column “others.”

iii. Evolution of non-oil tax revenue of the DGT operational structures between 2016 and 2017

As compared to 2016, the output of all DGT operational structures (except those affected by the security crisis in the North West and South West Regions) increased in 2017 as illustrated in the table below:

Table 6 : Trends in the output of operational structures as compared to 2016
Unit : million FCFA

Structures	Achievement		Variation 2016/2017
	2017	2016	
Large Taxpayers Office (LTO)	1 315 693.4	1 235 084.3	+6.5%
RTC Adamawa	5 763.0	5 398.7	+6.7%
RTC Centre 1	151 723.4	121 091.9	+25.3%
RTC Centre 2	5 156.7	4 880.0	+5.7%
RTC East	5 586.1	5 398.9	+3.5%
RTC Extreme North	6 324.2	6 243.0	+1.3%
RTC Littoral 1	113 299.6	111 235.5	+1.9%
RTC Littoral 2	4 702.3	3 982.2	+18.1%
RTC North	6 483.2	5 797.8	+11.8%
RTC North West	7 558.8	8 014.0	-5.7%
RTC West	9 143.0	9 178.7	-0.4%
RTC South	5 504.0	4 900.6	+12.3%
RTC South West	8 868.8	10 344.6	-14.3%
Others	144 613.5	84 026.5	+72.1%
Total DGT	**1 790 420.0**	**1 615 576.7**	**+10.8%**

Source : DGT

In 2017, RTCC1 and « Others » have the most remarkable trend. The output of RTCC1 progressed by **FCFA 30.6 billion** (or **25.3%** in relative terms) and « Others » by **FCFA 60.6 billion** (or **72.1%** in relative terms). The growing trend resulted from measures implemented to boost the withholding at source on the public procurement and benefits given to workers of the State and other bodies (Public Establishments, Local Authorities and other bodies).

The North West and South West Regions witnessed negative trends of **-5.7%** and **-14.3%** on the contrary as a result of the prevailing socio-economic instability.

+10.8 %

in non-oil taxes collected by the DGT between 2016 and 2017.

Box 2.5.

The collection of revenue from the execution of the State budget

The DGT carried out a study in 2017 on the optimisation of revenue collected from the budget of the State and other bodies.

Five main budget implementation circuits were identified:

- Ministry of Finance;
- Direct operations;
- Autonomous Sinking Fund;
- Trust funds;
- Road Fund.;

From the analysis of the above mentioned circuits, it was noticed that only **98.3 billion FCFA** was collected from the execution of the budget as against a potential evaluated at **310.7 billion FCFA** creating a gap of **224.4 billion FCFA**. All circuits showed risks related to the non-withholding and/or payment of the taxes.

Hence, the following recommendations aimed at ensuring a proper execution of the budget from a tax perspective were formulated:

- Institution of a systematic withholding of taxes before the disbursement of funds;
- Conclusion of cooperation agreements with the key administrations in the expenditure chain (DGB, DGTFMC, ASFRF);
- Interfacing the IT applications of the DGT (FUSION) and those of the other administrations involved in the expenditure chain;
- Creation of a DGT/DGB/NCCD ad hoc group to review the algorithm for the calculation of taxes on salaries;
- Request the inclusion of a DGT representative in the committee tasked with reexamining the procedures for direct operations.

The implementation of some of these recommendations during the 4th quarter of 2017 led to the collection of **FCFA 178.9 billion** as against **FCFA 98.3 billion** collected in 2016 representing an increase of **82.0 %**.

In 2017

178.9 billion

was mobilised by the DGT from the execution of the budget of the State and other bodies representing an **80.6 billion FCFA** increase compared to 2006.

iv. Distribution of non-oil tax revenue collected by the DGT per fiscal function

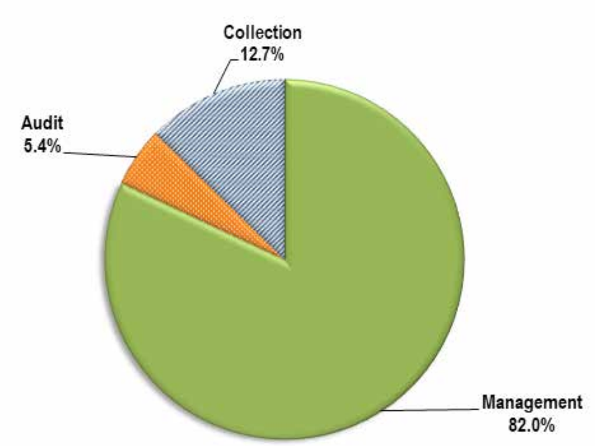
• Non-oil tax revenue of the DGT per fiscal function in 2017

Three fiscal functions contribute to the mobilisation of resources within the DGT, namely «**management** », « **audit** » and « **collection** » (see box 2.5).

Table 7 : DGT output per fiscal function
Unit : billion FCFA

Function	Achievement 2017	Contributions
Management	1 467.4	82.0%
Audit	95.8	5.3%
Collection	227.2	12.7%
Total	**1 790.4**	**100.0%**

Source : DGT



In 2017

82.0%

of revenue mobilised by the DGT is derived from the management function (voluntary payments by taxpayers)

• Evolution of non-oil tax revenue per fiscal function between 2016 and 2017

The table below illustrates the trend in revenue per fiscal function between 2016 and 2017:

Table 8 : trends in revenue per fiscal function between 2016 and 2017
Unit : billion FCFA

Function	Achievement 2017	Achievement 2016	Evolution 2016/2017
Manage	1 467.4	1 459.6	+0.5%
Audit	95.8	63.6	+50.7%
Collection	227.2	92.3	+146.0%
Total	**1 790.4**	**1 615.6**	**+10.8%**

Source : DGT

The table reveals that the revenue generated from all fiscal functions witnessed a year-over-year increase. The output of the « Collection » function was almost doubled (**+146%**) compared to 2016 and is explained by an improved follow-up of tax arrears especially those of public enterprises.

Box 2.6.

Fiscal functions within the DGT

The management function enables the collection of taxes and duties filed and paid voluntarily by taxpayers, notably taxes and duties levied on monthly and annual returns. Revenue derived from this function is considerable given that the Cameroonian tax system is based on self-assessment[1]. In 2017, the management function contributed **82.0%** of the total revenue collected by the DGT compared to **90.3%** in 2016 and **90.2%** in 2015, representing an output of **1 467.4 billion FCFA**, in absolute terms. In detail, the tax administration collected **1 250.9 billion FCFA**, in terms of monthly voluntary payment; as tax balances paid annually, **80.8 billion FCFA**; VAT and income tax (IR) in commitment voucher zone (ZBE), **106.7 billion FCFA** tax on wages and salaries of State employees (T/WS), **28.9 billion FCFA**.

The audit function, for its part, enabled the collection of extra revenue derived from tax adjustments, subsequent to flaws in the tax returns of taxpayers. In 2017, **95.8 billion FCFA** was collected as a result of tax audits as against **63.6 billion FCFA** in 2016, representing an increase of **50.7%**.

As for the collection function, it handles accrued taxes generally derived from returns that are not accompanied by means of payment or arrears resulting from tax disputes filed by taxpayers at the conclusion of which the tax is considered due by the competent structures. The collection function contributed in 2017 revenue worth **227.2 billion FCFA**, representing a contribution of **12.7%** of the total amount of revenue collected.

[1] The taxpayer freely files his turnover and pays the corresponding taxes. Later, the tax administration simply exercises the right to audit the taxpayer's declaration in order to determine its sincerity.

v. Evolution of non-oil tax revenue of the DGT per sector of activity

• Non-oil tax revenue of the DGT per sector of activity in 2017

In 2017, the mobilisation of non-oil tax revenue was driven by secondary sector (**56.2%**), followed by tertiary sector (**42.2%**) and to a lesser extent by the primary sector (**1.1%**) as indicated in the table below.

Table 9 : Output per sector of activity in 2017
Unit : billion FCFA

Sector/branch of activity	2017	Weight
Primary	**19 082.6**	**1.1%**
- Agriculture	7 726.5	0.4%
- Silviculture and Forestry	11 356.1	0.6%
Secondary	**1 005 679.7**	**56.2%**
- Extractive Industries	325 184.0	18.2%
Petroleum refining and coking	292 653.3	16.3%
Other extractive industries	32 530.7	1.8%
- Agro-food industries	421 155.0	23.5%
Drinks Industry	359 033.1	20.1%
Oilseeds and animal feed industry	21 608.9	1.2%
Cocoa, coffee, tea and sugar industry	19 537.9	1.1%
Other food products industry	20 975.2	1.2%
- Other manufacturing industries	114 544.3	6.4%
- Water supply, waste management	10 113.7	0.6%
- Supply of electricity, gas...	82 220.0	4.6%
- Construction	52 462.8	2.9%
Tertiary	**765 657.9**	**42.8%**
- Wholesale and retail	132 461.5	7.4%
- Information and communications	110 429.2	6.2%
- Financial and insurance services	98 164.3	5.5%
- Transport and Storage	92 237.4	5.2%
- Accomodation and Food Service	12 886.3	0.7%
- Other services	109 146.7	6.1%
- Public Administration	210 332.4	11.7%
Total	**1 790 420.2**	**100.0%**

Source : DGT

In 2017

56.2%

Of the DGT's revenue comes from enterprises of secondary sector (industries).

The predominance of the secondary sector results from the strong added value generated by the agro-food industry (**23.5%**, especially the brewery industry), the extractive industries (**18.2%**, especially the petroleum refining company) and other manufacturing industries (**6.4%**, especially the cement and wood industries).

The tertiary sector is driven by wholesale and retail (**7.4%**, especially the marketers), information and communications (**6.2%**), Financial services (**5.5%**) and transport and storage (**5.2%** the petroleum depots company especially).

• **Evolution of non-oil tax revenue per sector of activity between 2016 and 2017**

Compared to 2016, revenue collected in 2017 increased by **10.8%** overall, as a result of the performances of the three (03) business sectors experiencing increases, as shown in the table below:

Table 10 : evolution of non-oil tax revenue per sector of activity between 2016 and 2017
Unit : billion FCFA

Sector/branch of activity	2017	2016	Variation 2016/2017
Primary	**19 082.6**	**18 324.5**	**+4.1%**
- Agriculture	7 726.5	6 801.7	+13.6%
- Silviculture and Forestry	11 356.1	11 522.8	-1.4%
Secondary	**1 005 679.7**	**887 213.2**	**+13.4%**
- Extractive Industries	325 184.0	238 426.8	+36.4%
Petroleum refining and coking	292 653.3	199 894.9	+46.4%
Other extractive industries	32 530.7	38 531.9	-15.6%
- Agro-food industries	421 155.0	460 333.9	-8.5%
Drinks Industry	359 033.1	399 818.8	-10.2%
Oilseeds and animal feed industry	21 608.9	22 357.1	-3.3%
Cocoa, coffee, tea and sugar industry	19 537.9	18 135.4	+7.7%
Other food products industry	20 975.2	20 022.6	+4.8%
- Other manufacturing industries	114 544.3	101 161.5	+13.2%
- Water supply, waste management	10 113.7	11 280.5	-10.3%
- Supply of electricity, gas...	82 220.0	36 099.6	+127.8%
- Construction	52 462.8	39 911.0	+31.4%
Tertiary	**765 657.9**	**710 038.6**	**+7.8%**
- Wholesale and retail	132 461.5	137 422.1	-3.6%
- Information and communications	110 429.2	113 162.3	-2.4%
- Financial and insurance services	98 164.3	97 548.6	+0.6%
- Transport and Storage	92 237.4	81 588.0	+13.1%
- Accomodation and Food Service	12 886.3	8 117.6	+58.7%
- Other services	109 146.7	126 367.6	-13.6%
- Public Administration	210 332.4	145 832.4	+44.2%
Total	**1 790 420.2**	**1 615 576.3**	**+10.8%**

Source : DGI

The secondary sector owes its good performance to the upward trend observed in the "extractive industries " (**+36%**), "other manufacturing industries" (**+13%**), "Supply of electricity and gas" (**+127%**) and construction (**+31%**). This performance has been dented by the drop in the collection from the agro-food sector (**-9%**, especially SABC) and "Water supply, waste management" (**-10%**).

The dynamism of the tertiary sector is propelled by the growth in collection from the "public administrations "(**+44%**) branch arising from the increase in the withholdings on the State budget and "Accommodation and food services " (**+59%**).

Contribution of the different sectors of activity to the output of the DGT

Box 2.7.

Cameroon uses internationally approved nomenclature especially AFRISAT which has been adapted to our local context by the National Institute of Statistics in order to group enterprises. This nomenclature serves as the basis for the production of national accounts as well as the indicators of productive sectors. It has three (3) layers namely:

- the aggregated level with three (3) sectors of activity: primary, secondary and tertiary;
- the intermediate level with twenty (20) sub-sectors of activity;
- the disaggregated level with 44 branches of activity.

The breakdown of the GDP per sector of activity in 2017 shows the tertiary sector as having the highest contribution to the creation of national wealth with **56.8%** as against **27.5%** for the secondary and **15.7%** for the primary sectors.

When broken down per subsector and branch of activity, the « wholesale and retail » (**16.7%** of GDP) and « other services » (**13.1%** of GDP) branches have the highest contribution. In the secondary sector, we have « other manufacturing industries » (**9.4%** of GDP), « agro-food » (**7.1%** of GDP) and "construction" (**5.6%** of GDP). The primary sector on its part is carried by the « agriculture » branch (**10.8%** of GDP).

With regards to the non-oil output of the DGT in 2017, the contribution of the different sectors and branches of activity is as follows:

- the secondary sector (**56%**): carried mainly by the drinks industry (**45%** of the taxes of the sector), petroleum refining and coke (**23%**) and other manufacturing industries (**11%**). This output is up by **13%** when compared to 2016;
- the tertiary sector (**43%**): it has increased by **8%** when compared to 2016 and carried mainly by the « public administration" branch;
- the primary sector (**1%**): it has grown by **4%** when compared to 2016 carried mainly by the « agriculture » branch.

vi. Non-oil tax output of the DGT per taxpayer segment

• Non-oil tax output per taxpayer type in 2017

The output of the DGT per large, medium and small size enterprises is illustrated below:

Table 11 : Output of the DGT per taxpayer type in 2017

	Taxpayer Index		Output (in million FCFA)	
	2017	%	2017	%
Large Taxpayers (LTO)	**431**	**0.4%**	**1 315 693.4**	**73.5%**
Medium Size taxpayers	**12 594**	**10.9%**	**232 996.1**	**13.0%**
MTO	8 444	7.3%	110 598.7	6.2%
STC PELAOM	215	0.2%	86 808.4	4.8%
STC/STCLP	3 935	3.4%	35 589.1	2.0%
Small taxpayers (DTC)	**102 045**	**88.7%**	**36 342.8**	**2.0%**
Others			**205 387.8**	**11.5%**
Revenue offices and SRU			60 774.3	3.4%
Withholdings PGT/PS/DDPP			144 613.5	8.1%
Total	**115 070**	**100.0%**	**1 790 420.2**	**100.0%**

Source : DGT

• **Trends in the collection of non-oil taxes per taxpayer type between 2016 and 2017**

The above mentioned trends are presented as follows:

Table 12 : evolution in the output per taxpayer segment between 2016 and 2017

	Taxpayer Index			Output (in million FCFA)		
	2017	**2016**	**Variation 2016/17**	**2017**	**2016**	**Variation 2016/17**
Large Taxpayers Office (LTO)	**431**	**407**	**+5.9%**	**1 315 693.4**	**1 235 084.3**	**+6.5%**
Medium Size taxpayers	**12 594**	**12 016**	**+4.8%**	**232 996.1**	**205 807.6**	**+13.2%**
MTO	8 444	7 789	+8.4%	110 598.7	108 984.4	+1.5%
STC PELAOM	215	208	+3.4%	86 808.4	59 055.4	+47.0%
STC/STCLP	3 935	4 019	-2.1%	35 589.1	37 767.8	-5.8%
Small taxpayers (DTC)	**102 045**	**98 416**	**+3.7%**	**36 342.8**	**35 041.5**	**+3.7%**
Others				**205 387.8**	**139 643.0**	**+47.1%**
Revenue offices and SRU				60 774.3	55 616.5	+9.3%
Withholdings PGT/PS/DDPP				144 613.5	84 026.5	+72.1%
Total	**115 070**	**110 839**	**+3.8%**	**1 790 420.2**	**1 615 576.3**	**+10.8%**

Source : DGT

Taxpayer Segmentation and the index at DGT

The different reforms on the reorganisation of services and revenue enhancement embarked upon by the DGT have resulted in the broadening of the tax base and increasing the amount of taxes collected.

The large taxpayers which are found mainly in the LTO (**0.4%** of the DGT index) account for more than **74%** of the revenue collected by the DGT in 2017.

The medium size enterprises include taxpayers of the Medium size Taxpayer Offices (MTO), the Specialised Tax Centre for Public Establishments (STCPELAOM), Specialised Tax Centre for Liberal Professionals (STCLP) and the Specialised Tax Centres of the five regions without an MTO. With a total index of **12 594** taxpayers, this category of taxpayers mobilised **233.0 billion FCFA** or **13%** of the output of the DGT in 2017.

The small taxpayers totalling **102 045** belong to Divisional and subdivisional tax centres representing **89%** of the index and contributed **2%** of the overall output of the DGT.

The « others » heading includes all remittances carried out in:

- Special registration Units (SRU) ;
- Tax collection offices and revenue offices for the payment of stamp duty ;
- The General Treasury, Specialised treasury stations and regional treasuries for the withholdings on the State budget ;
- The Department of Personnel Expenditure and Pensions for the withholdings on the salaries of government workers.

Payments under this heading represent **12%** of the output of the DGT in 2017.

Box 2.8.

vii. Non-oil tax collection per mode of payment at the DGT

• Non-oil tax revenue mode of payment at the DGT in 2017

Cameroon's tax policy enshrines the direct payment of taxes as well as the withholding at source of taxes by the administration, local authorities, public establishments and approved companies whose list is published at the beginning of each year by the MOF. In 2017, **56%** of the taxes collected were paid directly by taxpayers while **44%** was withheld at source as presented in the table below:

Table 13 : Output of the DGT per mode of payment in 2017
Unit : billion FCFA

Mode of payment	2017	%
1. Direct Payment	**1 006 231.9**	**56.2%**
- LTO	902 606.3	50.4%
- Others	103 625.6	5.8%
2. Withholding at source	**784 188.2**	**43.8%**
- LTO	413 087.1	23.1%
- Others	371 101.2	20.7%
Total = [1]+[2]	**1 790 420.2**	**100.0%**

Source : DGT

• Trends in the collection of non-oil taxes per mode of payment between 2016 and 2017

The above mentioned trends are illustrated as follows:

Table 14 : evolution in the output of the DGT per mode of payment between 2016 and 2017
Unit : billion FCFA

Mode of payment	2017	2016	Evolution 2016/2017
1. Direct Payment	**1 006 231.9**	**876 126.4**	**+14.9%**
- LTO	902 606.3	785 251.9	+14.9%
- Others	103 625.6	90 874.5	+14.0%
2. Withholding at source	**784 188.2**	**739 449.9**	**+6.1%**
- LTO	413 087.1	449 832.4	-8.2%
- Others	371 101.2	289 617.5	+28.1%
Total = [1]+[2]	**1 790 420.2**	**1 615 576.3**	**+10.8%**

Source : DGT

Direct payments and withholdings at source increased by **15%** and **6%** respectively between 2016 and 2017.

At the LTO, withholdings dropped by **8%** due mainly to the observed drop in the "drinks industry" and « wholesale and retail » branches. This drop was made up by the withholdings on the State budget (**+28%**).

The evolution is practically the same with regards to direct payments as concerns the LTO and the other structures (MTO, STC, DTC...).

viii. Evolution of non-oil tax revenue of the DGT per tax type

Taxes collected within the Cameroonian system do not contribute on equal terms to the global output of the tax administration.

• **Non-oil tax revenue of the DGT per tax type in 2017**

The performance of the main taxes (see box 1.6. below) and the contributions to total output of the DGT is presented in the table below:

Table 15 : Output of the major taxes *(in billion FCFA)*

Taxes and fees	achiev.	Contribution
Value Added Tax (VAT)	731.8	**40.9%**
Non-oil company tax	319.5	**17.8%**
Excise Duties	186.6	**10.4%**
T/Wages and Salaries (T/W)	150.4	**8.4%**
Special Tax on Petroleum Products (STPP)	122.0	**6.8%**
Registration fees and Stamp duty	102.5	**5.7%**
Special Income Tax	62.4	**3.5%**
T/Revenue from movable capital (TRMC)	42.2	**2.4%**
Others	56.3	**3.1%**
Forestry revenue	16.7	**0.9%**
Total	**1 790.4**	**100.0%**

Source : MINFI/DGT and Treasury accounts

In 2017
VAT represents
40.9%
Of revenue collected by DGT.

Main taxes and duties of the Cameroonian tax system in 2017

Like any other tax system, that of Cameroon relies on a structure of compulsory levies assessed on revenue, consumption and capital.

Income tax is comprised of:

(1) Personal income tax (PIT) levied on wages and salaries (on a progressive scale ranging from 10% to **35%**), revenue from movable capital (at **15%**), profits from industries, handicraft, businesses, agriculture and land revenue (at **30%**);

(2) Company tax (IS) levie on the profits of companies operating in Cameroon at the rate of **30%**;

(3) Special income tax (SIT) at the rate of **15%** applicable to revenue paid abroad for services rendered to cameroonian entities.

Taxes and duties on consumption are comprised mainly of:

(1) Value Added Tax (VAT) at **17,5%**;

(2) Excise duties on beverages, tobacco and certain luxury products (jewels, luxury cars, etc), at **25%**. Specific excise duties are based on quantity and applicable to alcoholic beverages;

(3) Special tax on petroleum products (STPP) at **110 FCFA** per litre of super and **65 FCFA** per litre of diesel.

Taxes on capital: It includes registration duty on conveyances or bonds (at proportional, progressive, degressive rates and fixed fees as the case may be).

The different taxes and duties contribute unevenly to the total output of the DGT. Because of their contributions to output, consumption taxes (VAT, Excise duties, STPP) constitute the most important in the Cameroonian tax system, followed by company tax (IS) and personal income tax (PIT) thanks mostly to the tax on wages and salaries (T/WS).

For the 2017 fiscal year, VAT, non-oil company tax, T/WS, STPP and excise duties have contributed **84,4%** to the total output of the DGT

Box 2.9.

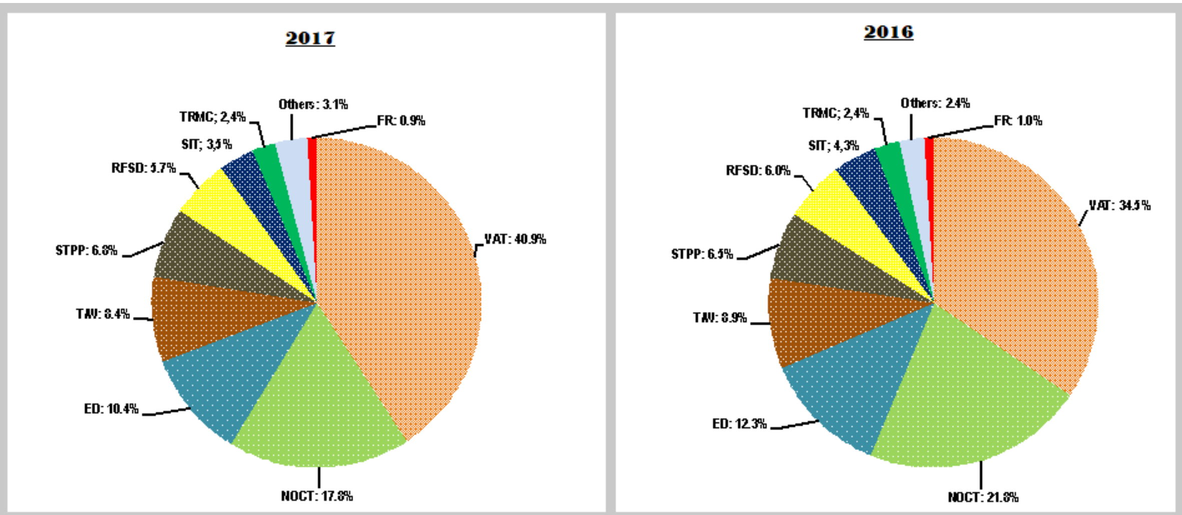
• Evolution of non-oil tax revenue collected by the DGT per tax type between 2016 and 2017

The table below portrays the trends in non-oil tax revenue per tax type between 2016 and 2017.

Table 16 : output of tax revenue of the DGT per tax type 2016 and 2017
Unit : billion FCFA

Taxes and fees	Achievement		Evolution 2016/2017
	2017	2016	
Value Added Tax (VAT)	731.8	557.0	+31.4%
Non-oil company tax (NOCT)	319.5	351.8	-9.2%
Excise Duties (ED)	186.6	198.3	-5.9%
T/Wages and Salaries (T/W)	150.4	143.6	+4.7%
Special Tax on Petroleum Products (STPP)	122.0	105.6	+15.5%
Registration fees and Stamp duty (RFST)	102.5	96.3	+6.4%
Special Income Tax (SIT)	62.4	68.7	-9.2%
T/Revenue from movable capital (TRMC)	42.2	39.3	+7.4%
Others	56.3	39.3	+43.3%
Forestry revenue (FR)	16.7	15.7	+6.4%
Total	**1 790.4**	**1 615.6**	**+10.8%**

Source : MINFI/DGT and Treasury accounts



The good performance of DGT in 2017 is based on an increase in consumption taxes. In this regard, the contribution of domestic VAT to the output of our tax system has remained very significant. The proceeds from the tax increased remarkably in absolute terms; with output ranging from 557.0 billion FCFA in 2016 to **731.8 billion FCFA** in 2017 representing an increment of **174.8 billion FCFA**. Also, its remarkable contribution to the total output of DGT was noticed, which moved from **35%** in 2016 to **41%** in 2017. This evolution in relative terms, inter alia, is due to a lesser contribution between 2016 and 2017:

- of the Non-oil Companies Tax, whose return has declined by **9%** due to a slowdown in economic activity;
- of excise duties (**-6%**), which is explained by the promotion local raw materials listed in the FL 2017. This measure allocates exemption from the payment of specific excise duties or the abatement of **20%** on the basis of the ad valorem excise duties on certain alcoholic beverages;
- of Special Income Tax (**-9%**), due to the decline in oil activities (exploration).

c.2. Oil tax revenue

Apart from non-oil tax revenue, the DGT produces oil tax revenue comprised exclusively of corporate taxes on petroleum companies.

i. Revenue derived from corporate tax on oil companies

In 2017, theDGT collected from oil companies tax worth **66.5 billion FCFA** as against a target of **124.0 billion FCFA**, representing a target achievement of **53,6%** due to the decline in oil prices and the declining production.

ii. Evolution in output of corporate tax on oil companies between 2016 and 2017

The tax witnessed a significant drop between the two years moving from **109.0 billion FCFA** to **66.5 billion FCFA**, representing a drop of **42.5 billion FCFA** in absolute terms and **36.6%** in relative terms. This arises from the combined drop in prices and production.

Box 2.10.

Corporate tax on oil companies

1. Definition

The corporate tax on oil companies constitutes one of the taxes that must be paid by oil companies[1] in Cameroon.

Basically dependent on the market forces (price levels and quantity produced), the tax is calculated based on the international posted price rule. It stems from two different legal sources in Cameroon, according to the company tax regime:

a) For the «Mining conventions» regime:

- Law n°64-LF-3 of 6 April 1964 relating to the mineral substances regime in the Federal Republic of Cameroon (Section 37) :
- Law n°78/14 of 29 December 1978 to supplement as concerns hydrocarbons, Law n°64-LF-3 relating to the mineral substances regime in the Federal Republic of Cameroon (Section 34).

b) For the «Oil contracts» regime:

- Law n°99/013 of 22 December 1999 on the Petroleum Code (Section 96).

2. Rates

- For the « Mining Conventions » regime, the rate varies from 38.5% to 57,5%.
- For the « petroleum Contracts » regime, the rate varies from 38.5% to 40,0%.

3. Terms of payment

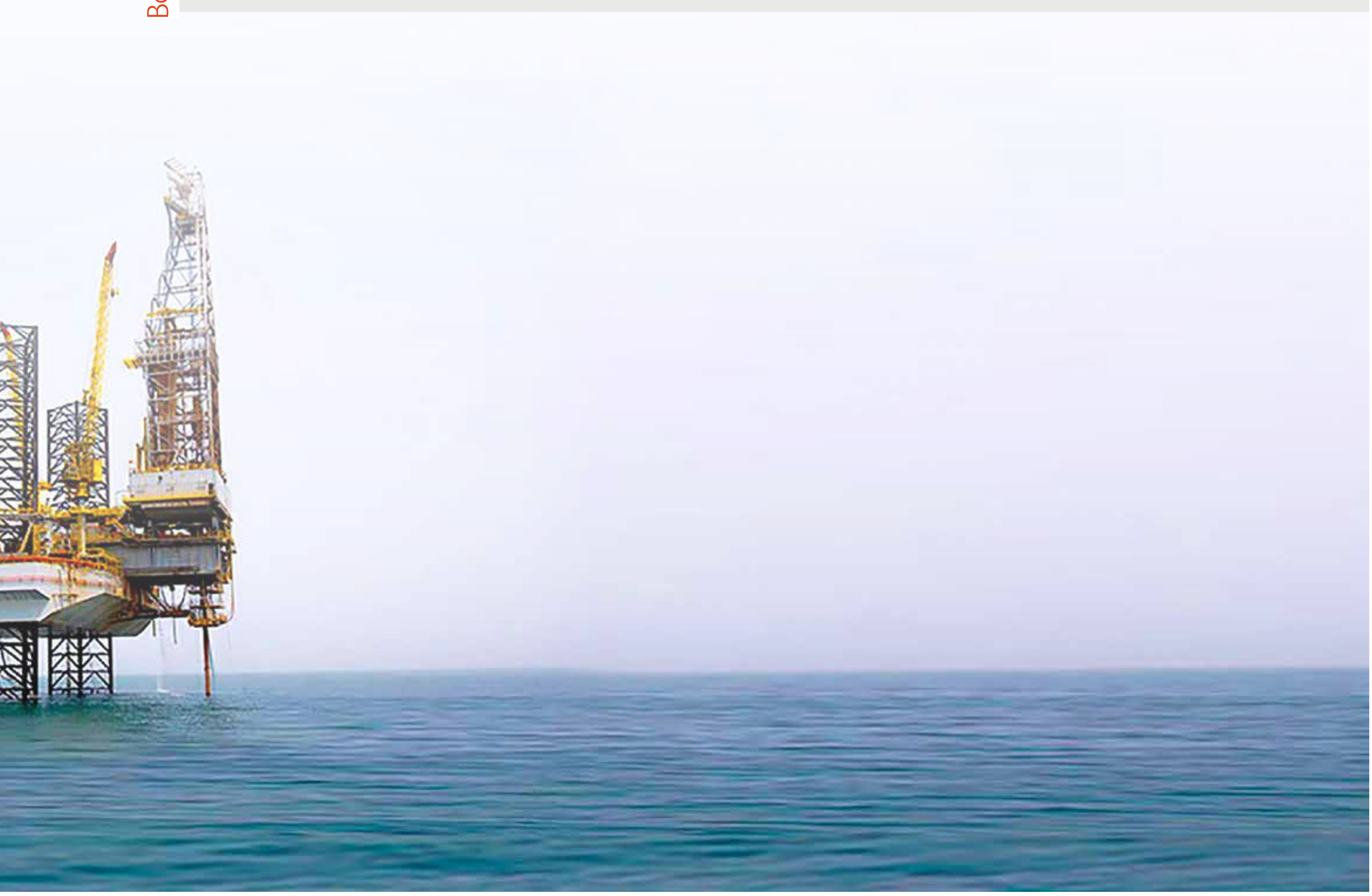
a) For the «Mining Conventions» regime:

Payment is done in the year N+1 in three installments known as « provisional one-third instalment» after each quarter of the calendar year: April, July and October.

b) For the «Petroleum Contracts» regime:

Actual payment of the company tax is done not later than the 15th after each calendar quarter (April, July, and October) based on the taxable theoretical profit generated within each quarter of the calender year. Adjustment can be done during payment of the fourth instalment (in January).

[1] ***Enterprise whose corporate objective is the exploration and production of crude petrol.***



ANNEXE 1 : Trend in non-oil taxes collected by the DGT between 2014 and 2017 (in million FCFA)

NOMENCLATURE	2014	2015	2016	2017
1- PERSONAL INCOME TAX (PIT)	**312 974.7**	**315 897.3**	**287 529.3**	**305 102.5**
- Wages and salaries (T/WS)	142 618.2	144 806.3	143 568.6	150 440.2
- Special Income Tax (SIT)	97 511.0	84 412.3	68 690.6	62 385.3
- Revenue from movable capital (TRMC)	44 488.9	48 774.1	39 349.9	42 154.7
- Industrial and Commercial Profits (ICP)	13 648.5	21 009.6	15 673.3	25 922.6
- Real Estate Income (REI)	13 246.7	12 404.5	12 715.0	13 058.1
- Non Commercial Profits (NCP)	592.3	2 875.2	5 685.9	9 567.2
- Capital gains Tax -real estate	830.5	1 297.4	1 803.0	1 440.0
- Agricultural profits	27.0	55.6	31.2	30.0
- Handicraft profits	10.6	260.7	9.0	85.3
- Other capital gains tax	1.1	1.6	2.8	19.1
2- CONSUMPTION TAX	**683 538.9**	**798 416.5**	**861 475.6**	**1 041 959.8**
- VAT	458 031.9	523 744.2	557 028.3	731 832.8
- Excise Duties	98 326.7	170 163.6	198 331.7	186 552.7
- Special tax on Petroleum Products (STPP)	118 514.8	103 772.7	105 579.1	122 035.5
- Tobacco,wines and spirit stickers	8 665.5	735.9	536.6	547.9
- Tourism levy				990.9
3- NON-OIL CORPORATE INCOME TAX	297 990.2	367 077.7	351 816.2	319 500.1
- Non-oil corporate income tax	297 990.2	367 077.7	351 816.2	319 500.1
4 - REGISTRATION FEES	**37 198.6**	**49 474.4**	**50 080.6**	**52 595.5**
- Public contracts	22 594.8	31 218.8	28 868.4	28 414.5
- Inter vivos transfers	586.2	391.1	376.1	576.5
- Transfer on death	214.3	61.6	159.5	59.7
- Other transfers	13 803.4	17 802.9	20 676.6	23 544.8
5 - REGISTRATION TAXES	**1 984.6**	**2 213.1**	**2 204.8**	**2 450.9**
- Axle Tax	1 984.6	2 213.1	2 204.7	2 450.8
- Insurance Contracts	0.1	0.0	0.2	0.1
6 - STAMP DUTY	**36 568.8**	**37 987.1**	**44 014.6**	**47 413.9**

NOMENCLATURE	2014	2015	2016	2017
- Passports and visas	14 298.5	15 574.8	19 881.3	20 783.6
- Paper size and graduated stamp	13 133.6	14 520.7	15 012.1	18 056.8
- Airport	4 513.7	4 106.9	5 034.5	5 205.4
- Transport Contracts	1 431.0	1 673.0	1 641.0	888.8
- Identity cards and residence permits	2 228.9	929.6	880.1	1 103.5
- Advertisement	708.7	919.7	1 297.2	821.1
- Originals	228.9	251.4	258.2	554.6
- Debit	25.5	11.1	10.3	0.0
7 - FORESTRY TAXES	**14 548.2**	**15 446.0**	**15 697.7**	**16 677.1**
- Annual Forestry Royalty	8 566.0	8 558.9	9 245.1	9 373.3
- Felling Tax	5 532.2	6 516.9	6 397.0	7 214.7
- Other forestry taxes	450.0	370.1	55.5	89.1
8 - MINING TAXES	**1 692.1**	**1 966.6**	**2 196.8**	**2 278.5**
- Annual surface royalty	1 040.7	926.5	**1 352.3**	1 667.9
- Extraction tax on quarry products	293.6	395.8	475.7	427.7
- Fixed fees for grant, renewal or transfers of mining instruments	16.1	87.1	228.0	99.2
- Ad valorem tax on mineral substances	0.0	360.1	80.9	65.7
- Water,production royalty	165.2	4.7	25.8	1.3
- Other mining taxes	167.4	189.4	32.3	9.0
- Taxes on precious metals	9.2	2.9	2.0	7.7
9- TAXES ON ANIMAL HUSBANDRY AND FISHERY	**509.2**	**324.8**	**335.2**	**497.8**
- Veterinary inspection tax	433.7	240.9	237.2	292.1
- Animal production fee	24.9	38.6	54.7	49.2
- Fishery products inspection tax	44.3	35.6	22.6	142.4
- Fishery production fee	3.8	8.4	17.4	9.9
- Fishery products vehicle transportation fee	2.5	1.3	3.3	4.1
10- OTHER REVENUE	**94.7**	**109.5**	**102.2**	**1 849.1**
TOTAL REVENUE	**1 387 100.1**	**1 588 913.1**	**1 615 576.7**	**1 790 420.0**

Source : MINFI/DGT and Treasury accounts

2) The DGT, biggest collector of resources for Local Authorities and PEs in 2017

Besides collecting State budget revenue, the DGT mobilised **209.8 billion FCFA** as assigned revenue for LA (see box 2.10) and PE (see box2.11).

a) Revenue assigned to LA in 2017

i. Revenue assigned to LA in 2017

The DGT collected **FCFA 158.7 billion** for LA in 2017 as illustrated below:

Table 17 : Collection of revenue assigned to local authorities in 2015
Unit: million FCFA

LA Revenue	Achievement	Contributions
Additional Council Tax (ACT)	121 843.6	76.8%
Windscreen license	7 385.8	4.7%
Annual Forestry Royalty	6 892.3	4.3%
Business License	6 634.6	4.2%
Property Tax	3 665.2	2.3%
Local Development Tax	3 486.6	2.2%
Conveyances	3 106.6	2.0%
Leases	2 452.2	1.5%
Liquor License	2 445.9	1.5%
Global Tax	723.0	0.5%
Tax on games of chance and entertainment	89.3	0.1%
Total	**158 725.2**	**100.0%**

Source : MINFI/DGT and Treasury accounts

In 2017

76.8%

Of assigned revenue comes from Additional Council Tax.

Revenue assigned to Local Authorities (LA)

The Cameroonian tax system distinguishes assigned tax from tax levied by local authorities. This distinction is done at the level of the government structure responsible for the collection of the tax revenues concerned.

Assigned tax revenue includes revenue collected by the State tax revenue services and remitted to local authorities (mostly shared taxes or revenue shares). Prior to the enforcement of Law N° 2009/019 of 15 December 2009 relating to local taxation, revenue assigned to LA comprised business license, graduated tax and additional council tax. The first three deductions are council taxes levied and collected by the tax administration exclusively for LA, while additional council tax constitute (10%) share is added to certain State taxes (personal income tax, company tax and value added tax) this share levied and collected simultaneously and subjected to the same procedures as those applicable to budgetary share and transferred to LA.

The law on local taxes has broadened the scope of tax revenue assigned to LA. Since 2010, apart from the four deductions cited above, the following tax revenues are earmarked for LA: property tax, tax on games and entertainment, duties on the transfer of real estate, windscreen licenses, annual forestry royalties, stamp duty on publicity, local development tax and fees on leases.

To this list, should be added stamp duty on vehicle registration certificates, airport tax, axle tax, and certain royalties on the development of natural resources, which are earmarked for the Regions (Local authorities termed “Regions” is however not yet effective).

Some of these revenues are wholly assigned to LA (business license, liquor license, global tax, additional council surtax, property tax, local development tax,...). While others are assigned partially (40% of annual forestry royalties are assigned to councils).

A level of distribution exists among the LA that benefits from assigned revenue. Such distribution includes a deduction at source (percentage of the revenue earmarked directly for council, corresponding to the jurisdiction or taxpayer jurisdiction) and a centralisation system within an institution: the Special Council Support Fund (FEICOM), in view of distribution to all councils. This distribution is made proportionately to the population of each council.

Box 2.11.

ii. Evolution of revenue assigned to LA between 2016 and 2017

Table 18 : Evolution of revenue assigned to LA between 2016 and 2017
Unit: million FCFA

LA Revenue	Achievement 2017	Achievement 2016	Variation 2016/2017
Additional Council Tax (ACT)	121 843.6	95 083.3	+28.1%
Windscreen license*	7 385.8	8 021.6	-7.9%
Annual Forestry Royalty	6 892.3	5 963.5	+15.6%
Business License	6 634.6	5 801.0	+14.4%
Property Tax	3 665.2	3 904.8	-6.1%
Local Development Tax	3 486.6	3 532.7	-1.3%
Conveyances	3 106.6	2 920.8	+6.4%
Leases	2 452.2	2 424.8	+1.1%
Liquor License	2 445.9	2 138.6	+14.4%
Global Tax	723.0	1 069.7	-32.4%
Tax on games of chance and entertainment	89.3	27.0	+230.8%
Total	**158 725.2**	**130 887.9**	**+21.3%**

Source : MINFI/DGT and Treasury accounts

(*) Revenue collected over a period of 11months compared to 12 months in 2016.

The amelioration of the collection of revenue for LA continued in 2017. It stepped up from **FCFA 130.9 billion** in 2016 to **FCFA 158.7 billion** in 2017, representing an evolution of **FCFA 27.8 billion** in absolute terms and **+21.3%** in relative terms. This growth was propelled by Additional Council Tax that recorded a growth of **28.1%** up from **FCFA 95.1 billion** in 2016 to **FCFA 121.8 billion** in 2017.

Other deductions also contributed to this evolution such as: AFR (**+15.6%**), business/liquor licenses (**+14.4%**) and conveyances (**+6.4%**). The Local Development Tax (**-1.3%**), windscreen license (**-79%**), Property tax (**-6.1%**) and global tax (**-32.4%**) witnessed a decrease in 2017.

+21.3%

mobilised by the DGT on behalf of LA between 2016 and 2017.

b) Revenue assigned to Public Establishments (PE)

i. Revenue collected by the DGT for PE in 2017

Revenue assigned to PE recorded an increase (**+3.7%**), it stepped up from **49.3 billion FCFA** in 2016 to **51.1 billion FCFA** in 2017 as illustrated in the table below:

Table 19: revenue assigned to PE for the 2016 and 2017
(millions FCFA)

PE Revenue	Achievement 2017	Achievement 2016	Variation 2016/2017
CRTV	16 881.2	16 643.8	+1.4%
CCF	25 602.4	24 372.1	+5.0%
NEF	8 380.0	7 995.0	+4.8%
CCIMA	238.8	250.1	-4.5%
Total PE revenue	**51 102.4**	**49 261.0**	**+3.7%**

Source : MINFI/DGT and Treasury accounts

Box 2.12.

Revenue assigned to Public Establishments (PE)

Revenue collected by the DGT for PE is assigned to them to cover their specific expenses defined by the laws and regulations in force.

Assignment of revenue to PE is part of government policies designed to encourage and accompany the development of certain activities of proven general or socio-economic interest. Such is the case of:

- the contribution to the National Employment Fund (NEF) which is a tax collected by the DGT and assigned to the NEF, to help promote employment in Cameroon. It is paid by employers of the public, parapublic and private sectors. The rate of contribution is fixed at **1%** of the total sum of salary, indemnities and emoluments paid by employers;

- the contribution to the Housing Loan Fund (CCF) serves to provide financial assistance to the execution of house construction projects. It is supported by employees and employers of the public, parapublic and private sectors. For employees, the contribution is based on the amount received. For employers, it stands at **1,5%** of the amount of the salary, indemnity and emolument paid out;

- Audio-visual tax (RAV) is collected by the DGT and assigned to the Cameroon Radio Television Corporation (CRTV). It is designed to promote the development of audio-visual activity in Cameroon. RAV is due by employers of the public, parapublic and private sectors. As for wage earners, the deduction is based on the gross total sum of more than 500 000 received. For employers, the tax is levied on taxpayers who are liable to a business license. The amount which is equal to the principal of the business license;

- the additional tax allotted to the Chamber of Commerce and Industry, Mines and the Handicraft (CCIM) and the Chamber of Agriculture, Fisheries, Animal (CAPEF) is calculated on the business license and liquor license. The share of additional tax paid by commercial and industrial companies is allotted to CCIMA, meanwhile that which is paid by forestry and agricultural companies is assigned to CAPEF.

c) Structures collecting revenue for LA and PE

i. Revenue assigned to LA and PE per source of collection in 2017

The LTO mobilized half of the revenue assigned to LA and PE in 2017. The other collectors are: medium size enterprises (**17%**), small enterprises (**5%**) and withholdings on the execution of the State budget (**28%**) as illustrated in the table below. :

Table 20 : revenue assigned to LA and PE per source of collection in 2017
(in million FCFA)

	2017	%
Large entreprises	**105 154.1**	**50.1%**
- LA	85 519.4	40.8%
- PE	19 634.6	9.4%
Midsize entreprises	**35 266.2**	**16.8%**
- LA	23 489.9	11.2%
- PE	11 776.3	5.6%
Small entreprises	**10 466.2**	**5.0%**
- LA	8 567.3	4.1%
- PE	1 899.0	0.9%
General Treasuries	**58 941.2**	**28.1%**
- LA	41 148.7	19.6%
- PE	17 792.5	8.5%
Total LA	**158 725.2**	**75.6%**
Total PE	**51 102.4**	**24.4%**
Total (LA + PE)	**209 827.6**	**100.0%**

Source : MINFI/DGT and Treasury accounts

In 2017

50.1%

Of revenue assigned to LA and PE came from large enterprises (LTO).

ii. Evolution of revenue assigned to LA and PE per source of collection between 2016 and 2017

The evolution of revenue mobilized by the DGT for LA and PE, per source of collection, between 2016 and 2017 is illustrated in the table below:

Table 21 : evolution of assigned revenue to LA and PE per source of collection between 2016 and 2017
(in million FCFA)

	2017	2016	Variation 2016/2017
Large entreprises	**105 154.1**	**100 595.9**	**+4.5%**
- LA	85 519.4	82 230.2	+4.0%
- PE	19 634.6	18 365.7	+6.9%
Midsize entreprises	**35 266.2**	**33 075.5**	**+6.6%**
- LA	23 489.9	21 344.3	+10.1%
- PE	11 776.3	11 731.2	+0.4%
Small entreprises	**10 466.2**	**11 927.1**	**-12.2%**
- LA	8 567.3	9 869.8	-13.2%
- PE	1 899.0	2 057.3	-7.7%
General Treasuries	**100 089.9**	**51 994.1**	**+92.5%**
- LA	41 148.7	17 443.6	+135.9%
- PE	17 792.5	17 106.9	+4.0%
Total LA	**158 725.2**	**130 887.9**	**+21.3%**
Total PE	**51 102.4**	**49 261.0**	**+3.7%**
Total (LA + PE)	**209 827.6**	**180 148.9**	**+16.5%**

Source : MINFI/DGT and Treasury accounts

B. EVOLUTION OF TAX REVENUE MOBILIZATION BY THE DGT

1) Evolution of revenue in absolute terms

a) Evolution of non-oil tax revenue

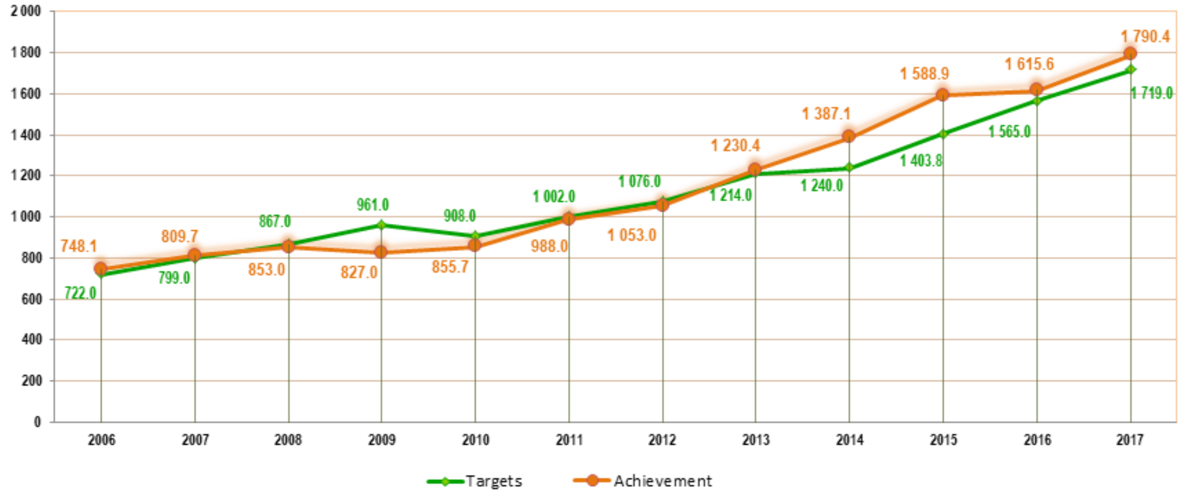
a.1. The global tax revenue

Table 22 : evolution of non-oil tax revenue in Cameroon from 2007 to 2017
Unit: billion FCFA

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Targets (FL)	799.0	867.0	961.0	908.0	1 002.0	1 076.0	1 214.0	1 240.0	1 403.8	1 565.0	1 719.0
Achievement	809.7	853.0	827.0	855.7	988.0	1 053.0	1 230.4	1 387.1	1 588.9	1 615.6	1 790.4
Achievement rate	101.3%	98.4%	86.1%	94.2%	98.6%	97.9%	101.4%	111.9%	113.2%	103.2%	104.2%
Growth rate		**+5.3%**	**-3.0%**	**+3.5%**	**+15.5%**	**+6.6%**	**+16.8%**	**+12.7%**	**+14.5%**	**+1.7%**	**+10.4%**

The post 2008-2012 period (05 years), marked the end of a trend of revenue collection short of achieving the target assigned to the DGT by the Finance Law, when the DGT in 2013, started to redress its achievement curve of non-oil tax revenue thanks to the mobilisation of **1 230.4 billion FCFA** in absolute terms representing an achievement rate of **101.4%** and an increase by **+16.8%** of annual collection. This trend was consolidated in the ensuing four years (04) (2014-2017), with the revenue collected moving from **FCFA 1 387.1 billion** in 2014 to **FCFA 1 790.4 billion** in 2017 as illustrated in the graph below:

Figure 4 : evolution of non-oil tax revenue from 2006 to 2017



70%
additional revenue
between **2012** and **2017**

a.2. Evolution of main taxes

The evolution of main taxes is presented in the table below:

Table 23 : evolution of main taxes from 2007 to 2017
Unit: billion FCFA

Taxes	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
VAT	296.7	316.7	275.4	286.8	340.0	329.4	423.2	457.9	523.7	557.0	731.8
Non-oil company tax	159.3	168.1	172.5	172.4	214.7	261.3	258.4	298.0	367.1	351.8	319.5
Excise duties	57.3	65.4	69.6	68.5	81.2	84.1	95.8	106.4	170.2	198.3	186.6
T/Wages and salaries	64.6	76.3	88.7	84.3	94.3	98.9	118.0	141.2	144.8	143.6	150.4
STPP	73.4	71.5	78.0	83.0	87.6	97.4	109.6	118.5	103.8	105.6	122.0
T/RMC	31.3	27.8	29.0	27.7	32.5	38.3	39.0	44.5	48.8	39.3	42.2
SIT	31.5	37.3	33.9	38.9	42.6	43.6	61.6	97.6	84.4	68.7	62.4
Forestry revenue	24.7	14.2	7.7	9.0	14.1	13.5	15.1	14.0	15.5	15.7	16.7

The output of VAT was multiplied by three (03) between 2007 and 2017

b) Trends in tax revenue from the petroleum sector

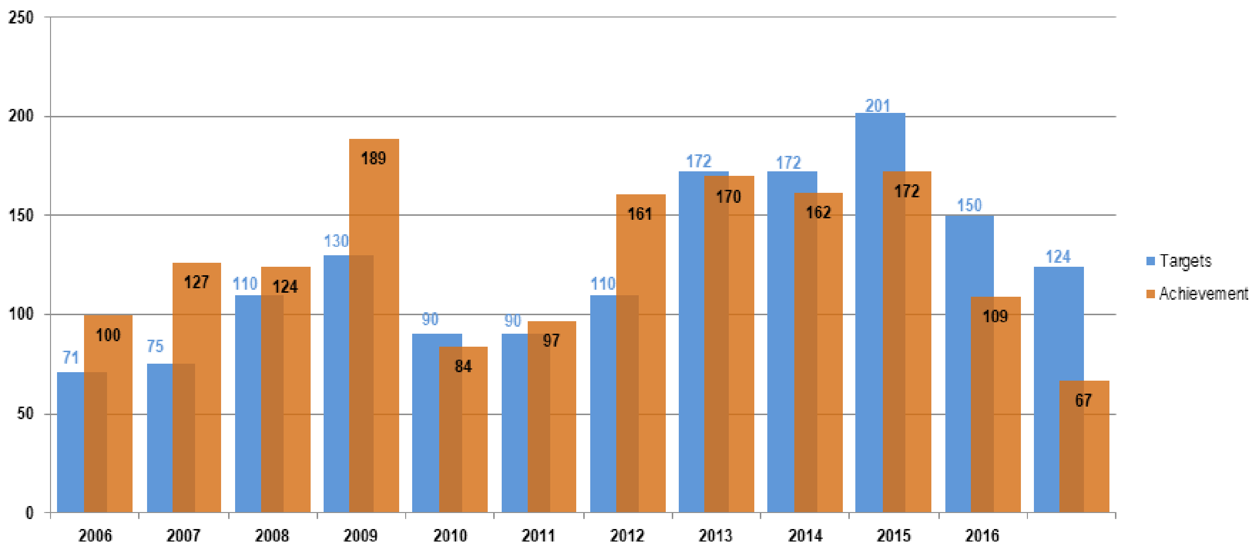
The table below presents the evolution of the corporate tax on oil companies for the past eleven (11) years.

Table 24 : evolution in oil sector corporate tax (billion FCFA)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Target	75.0	110.0	130.0	90.0	90.0	110.0	172.0	172.0	201.3	150.0	124.0
Achievement	126.6	124.4	188.8	84.0	96.7	160.6	169.7	161.7	171.9	109.0	66.5
Achievement rate	**168.8%**	**113.1%**	**145.2%**	**93.3%**	**107.4%**	**146.0%**	**98.7%**	**94.0%**	**85.4%**	**72.7%**	**53.6%**

Source : MOF/DGT & TA

Figure 5 : evolution in the collection of oil sector corporate tax



c) Evolution of assigned revenue

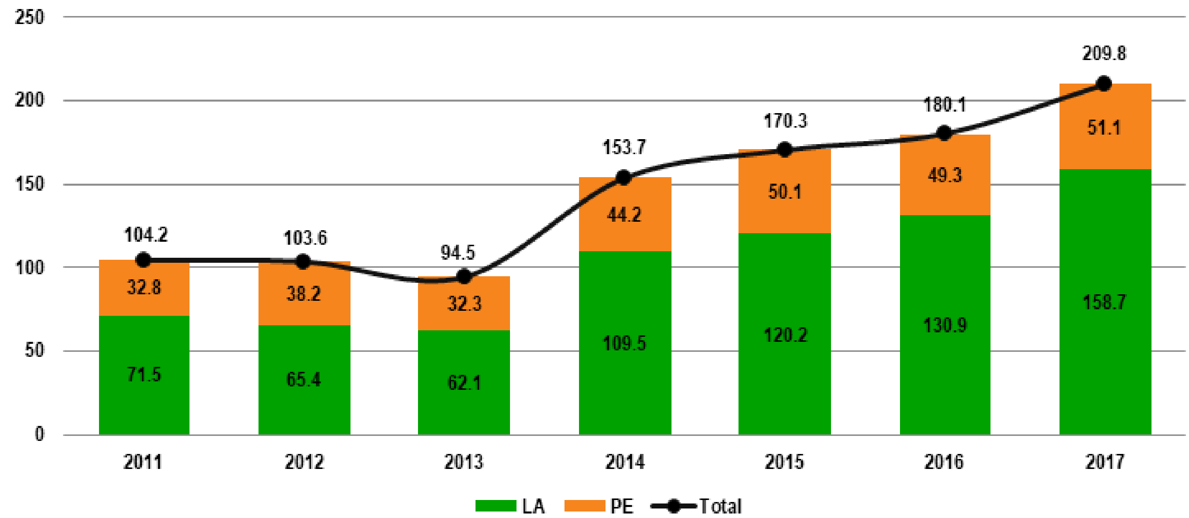
c.1. Trends of total revenue assigned from 2011 to 2017

Table 25 : evolution of assigned revenue (in million FCFA)

	2011	2012	2013	2014	2015	2016	2017
LA	71 483.9	65 384.8	62 141.7	109 521.4	120 172.8	130 887.9	158 725.2
PE	32 755.4	38 199.6	32 321.3	44 193.3	50 130.9	49 261.0	51 102.4
Total	**104 239.3**	**103 584.4**	**94 463.0**	**153 714.7**	**170 303.7**	**180 148.9**	**209 827.6**

Source: DGT

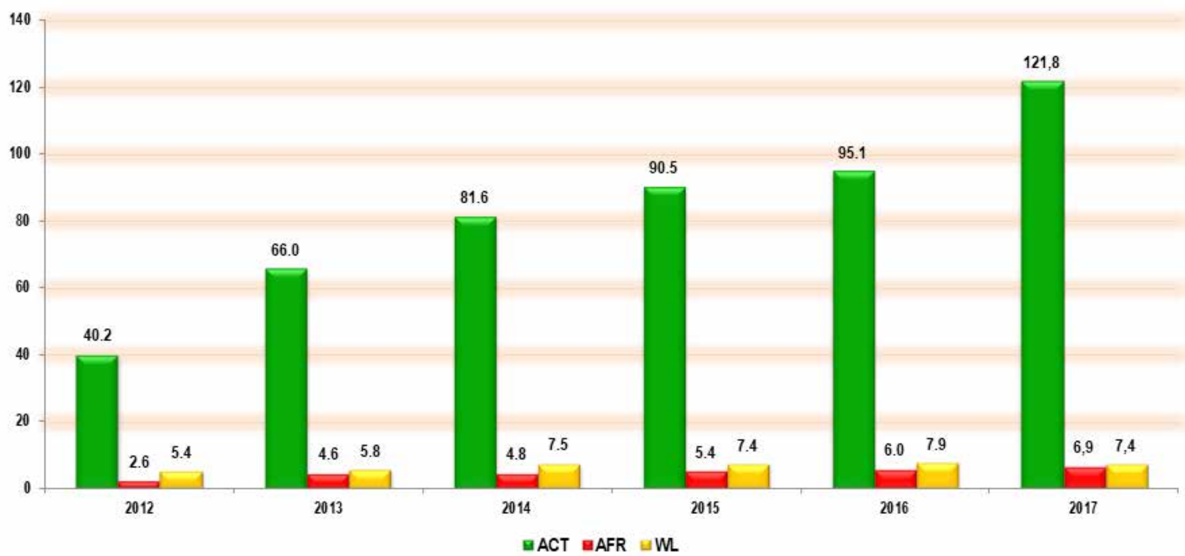
Figure 6 : trend of assigned revenue since 2011



c.2. Evolution of the main components of revenue assigned to LA from 2012 to 2017

The Additional Council Tax, Windscreen license and Annual Forestry Royalties contribute more than **90%** to the output of revenue assigned to LA. The table below illustrates their evolution.

Figure 7 : Evolution of ACT, AFR and WL (Windscreen License) from 2012



This evolution and continuous increase of revenue assigned to LA portray the DGT as the primary source of funding of decentralization in Cameroon.

The financing of decentralisation

As per Section 22 of law n° 2004/017 of 22 July 2004 on the orientation of decentralisation, «resources required by Regional and Local Authorities (RLA) to exercise their powers shall be devolved upon them either through a system of tax transfer, or endowment funds or both methods concurrently».

Tax transfer takes two (02) forms:

- The assignment of the whole or part of certain taxes collected by the taxation services of the State (Directorate General of Taxation; Directorate General of Customs). The taxes involved are additional council tax, business license and liquor license contributions, property tax on real estate, tax on games and entertainment, …
- The handing to LA, of the competence to levy and recover certain taxes known as Council taxes, which could be direct or indirect. These council levies and local taxes collected directly by LA comprise amongst others, temporary occupation fees, felling tax, fees for the occupation of parking lots, transit and transhumance communal tax;

The law on the orientation of decentralisation institutes in its section 23, a common decentralisation fund (Cdf) whose amount is fixed each year on the recommendation of the government, by the Finance law. In the year 2016, the amount of the Cdf was fixed at 10 billion FCFA. This is comprised of provisions for general functioning and general expenditure. Provisions for general functioning of decentralisation take the form of funds transferred or handling of certain expenditures of LA such as salaries of the Heads of councils and their assistants.

Box 2.13.

Likewise, through the mobilisation of enormous resources such as the Annual Forestry Royalty (AFR), the DGT contributes greatly to the financing of council projects.

The Annual Forestry Royalty

Annual Forestry Royalty (AFR) is one of the taxes paid by holders of valid and notified logging license on standing volume. It is calculated on the basis of the area covered by the logging license and made up of a minimum price and financial offer. In accordance with the provisions of section 243 of the General Tax Code, the payment of AFR is done according to the following time-limit:

- forty five (**45**) days following the date of notification for approval or renewal of the license on standing volume;
- in three (03) equal instalments fixed on the 15th March, 15th June and 15th September.

The proceeds of AFR are shared as follows :

- **50%** to the State ;
- **50%** goes to Councils that is **27%** for Councils of the area in which the logging license is situated, **18%** is shared to all the Councils in Cameroon and centralised at FEICOM, **5%** represents support to recovery. The share assigned to the Council of the license area is used to realize projects for the community.

Box 2.14.

2) Evolution of revenue in relative terms: the tax to GDP ratio in Cameroon

a. Evolution of the global tax to GDP ratio

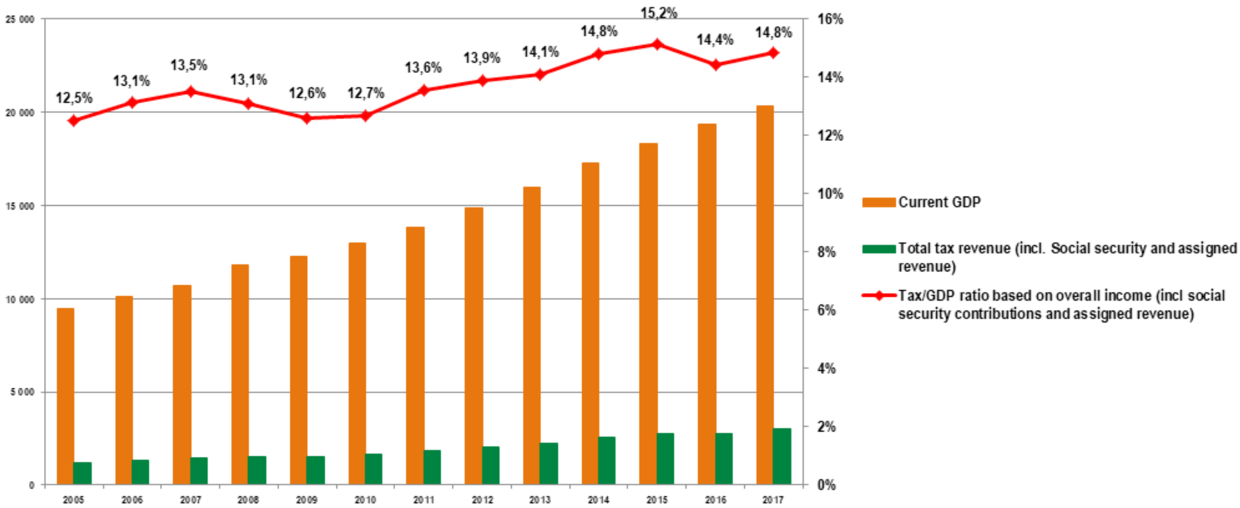
After the one (1) point drop in the ratio in 2016, the indicator witnessed a growth in 2017 with its value moving from **14.4%** in 2016 to **14.8%** in 2017.

Unit: billion FCFA

VARIABLES CONSIDERED IN THE CALCULATION OF THE TAX/GDP RATIO												
Year	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
Current GDP [1]	10 121	10 719	11 826	12 285	12 948	13 843	14 859	15 981	17 276	18 285	19 345	20 328
Revenue from taxes and fees (incl Pet CIT) [2]	848	955	977	1 016	940	1 085	1 214	1 400	1 550	1 761	1 725	1 857
Customs Revenue [3]	376	400	442	442	504	545	596	597	700	678	686	733
Budgetary tax revenue [4]=[2]+[3]	1 224	1 355	1 419	1 458	1 444	1 630	1 810	1 997	2 250	2 439	2 410	2 590
Social Security (public +private) [5]	84	90	100	109	136	144	148	160	154	161	201	214
Total tax + social security [6]=[5]+[4]	1 308	1 445	1 519	1 567	1 580	1 774	1 958	2 157	2 404	2 600	2 611	2 803
Total tax revenue (incl. Social security and assigned revenue)	1 328	1 446	1 546	1 546	1 640	1 878	2 061	2 252	2 557	2 770	2 791	3 013
TAX/GDP RATIO DETERMINED ACCORDING TO THE VARIABLES ABOVE												
Tax/GDP ratio based on budgetary revenue (DGT)	8.4%	8.9%	8.3%	8.3%	7.3%	7.8%	8.2%	8.8%	9.0%	9.6%	8.9%	9.1%
Tax/GDP ratio based on budgetary revenue (DGC)	3.7%	3.7%	3.7%	3.6%	3.9%	3.9%	4.0%	3.7%	4.1%	3.7%	3.5%	3.6%
Tax/GDP ratio based on the total budget revenue (DGT+DGC)	12.1%	12.6%	12.0%	11.9%	11.2%	11.8%	12.2%	12.5%	13.0%	13.3%	12.5%	12.7%
Tax/GDP ratio based on overall income (incl social security contributions and assigned revenue)	**13.1%**	**13.5%**	**13.1%**	**12.6%**	**12.7%**	**13.6%**	**13.9%**	**14.1%**	**14.8%**	**15.2%**	**14.4%**	**14.8%**

Source : TABORD, National Institute of Statistics, Balance of Treasury Accounts, DGT.

Figure 8 : Evolution of the tax/GDP ratio between 2006 and 2017



The tax to GDP ratio

The tax burden defines the relative importance of compulsory deductions in the economy. It is a macroeconomic quantity whose rate is defined in relation to the GDP (Gross Domestic Product) and reflects efforts by State revenue collection to meet its expenses.

The method used in calculating the tax burden is that of the OECD. The method involves two criteria that characterise compulsory deductions, namely: the entity benefitting from the deduction and the absence of direct compensation for economic agents:

- the beneficiary entity must be a public administration that comprises a central administration and bodies whose operations are under its effective control, local authorities, social security institutions and autonomous public entities;
- the absence of direct compensation in that, the services rendered by the administrations to economic agents are not proportional to the compulsory deductions.

The tax/GDP ratio is also low in developing countries and reflects the difficulties faced by the tax administrations of these countries in the optimal collection of resources from compulsory deductions. This is often attributed to the predominance of the informal sector as well as that of sectors that heavily contribute in building the GDP (agriculture), but are not taxed. The same applies to major developmental projects that propel economic growth and which are, for the most part, exempted from taxes.

It is generally admitted that the share of compulsory deductions in national wealth must at least attain **25%** to be significant and impulse genuine development.

Box 2.15.

The change in the basis of evaluation of the GDP in 2017 which led to an increase in GDP automatically led to a drop in the tax/GDP ratio as presented above.

The change in the method of assessment of the GDP and its implications on the calculation of the tax/GDP ratio

The change in the method of assessment of the GDP in 2017 was underpinned by the desire to update the national accounting system by considering the structure of the economy on one hand and reducing the errors that arise as we drift further from the base year on the other hand.

The passage from the 1989/1990 to the 2005 basis had an impact on the GDP value. For instance GDP value increased by **8.2%** in 2005 moving from **8 750 billion** to **9 465 billion**. This has been the case in other countries that underwent similar changes such as France (**+0.8%** on the GDP of 2008), Comoros (**+50%** on the GDP of 2007) and Nigeria (**+75%** of the GDP in 2012).

With regards to the tax/GDP ratio, the change in the basis of calculation automatically leads to a drop in the contemporary and historical values that are used in the calculation. Hence in 2006, the new GDP value of **10 121 billion** resulted in a tax/GDP value of **13.1%** as against **14.1%** obtained on the old GDP of **9 387 billion**. The same readjustment was carried for the remaining years.

Box 2.16.

DGI

Direction Générale des Impôts

REFORMS | 3

In the course of the 2017 fiscal year, besides consolidating the tax administration reforms already carried (A), significant new tax policy measures were initiated (B).

A. TAX ADMINISTRATION REFORMS

In 2017, the tax administration undertook numerous reforms touching the organization of services (***1***), tax declarations (***2***), tax audit (***3***), collection of tax arrears (***4***), tax litigation (***5***) Taxation/Customs (***6***) and the implementation of "Tax Inspectors Without Borders" (TIWB) (***7***) initiative.

1) The organization of services

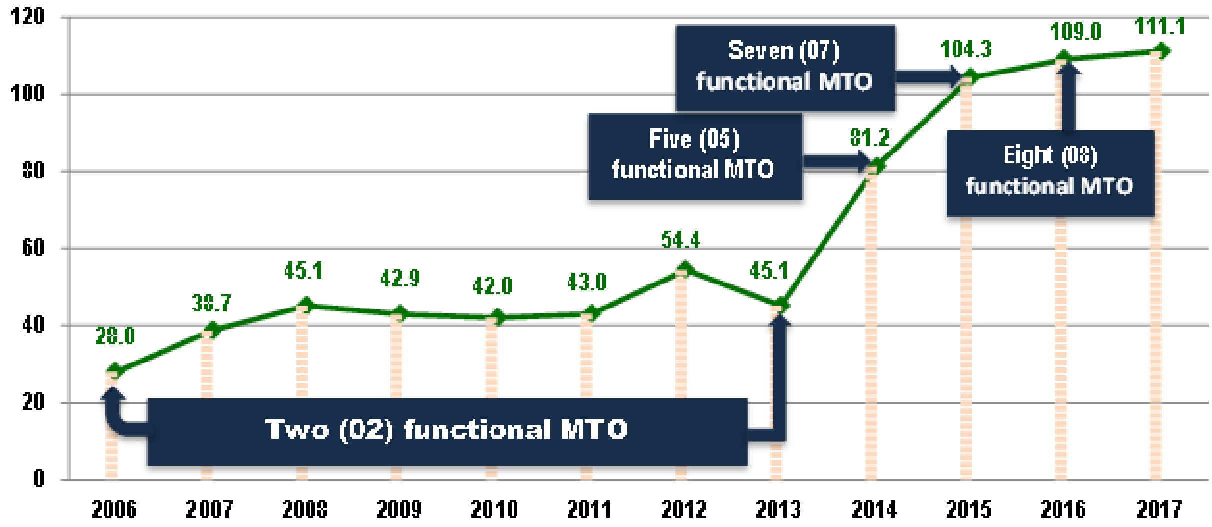
a) The completion of the reform on Medium-size Taxpayers Office (MTO)

The MTO reform that began in 2013 continued in 2017 with the creation of new MTOs in the other regions. By order No. 040334 / MINFI of 24 March 2017, seven (07) new MTOs were created in the Regional Tax Centers of Adamawa, Center 2, East, Far North, Littoral 2, North and South. This reform now brings to fifteen (15) the number of existing MTOs throughout the national territory. The seven (07) new MTOs thus created went operational from January 2018.

For the record, the development of structures dedicated to the management of medium size companies had hitherto contributed to the substantial improvement of the revenue mobilization expected from this segment of taxpayers as shown in the table below:

Table 26 : evolution of revenue mobilization in MTO since 2007

MTO	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Number of existing MTOs	2	2	2	2	2	2	2	5	7	8	8
Performance (in billion)	38.7	45.1	42.9	42.0	43.0	54.4	45.1	81.2	104.3	109.0	111.1
Evolution		+16.5%	-4.9%	-2.1%	+2.4%	+26.5%	-17.1%	+80.0%	+28.4%	+4.5%	+1.9%



b) The creation of a special Unit dedicated to the transfer price

Building a fairer tax system requires mitigating international tax fraud and tax evasion. Thus, in addition to the enactment of a legislative and regulatory system to combat transfer mispricing, a special Unit dedicated to transfer pricing audit has been created.

Started in 2015, this reform underwent a significant evolution during the 2017 fiscal year, with the establishment of a project team that contributed to the creation of the Unit, as well as the selection and training of dedicated staff.

2) Filing procedures

In order to reduce the cost of tax compliance and improve taxpayers' compliance, the digitization of procedures has been extended to license (a), Collection Notice and Tax Clearance Certificate (b) and registration of vehicle sale (c).

a) The dematerialization of Business license

The 2017 Finance Law simplified and modernized the methods for calculating, filing and payment of the Business license through the implementation of mechanism self-liquidation. The Tax Clearance Certificate (TCC) henceforth justifies the regularity of the taxpayer's situation with regard to his obligations to pay taxes.

In 2017, **28,747** business licenses were thus reported on a global taxpayers index of **45,245** taxpayers on December 31, 2016, representing a rate of **63.5%**. The computerization of the DGT will eventually raise this rate to 100%.

Box 3.1.

New methods of calculating Business licenses

Before 2017, for many taxpayers, the calculation of the business license was a very complex operation which involved a series of equally difficult steps.

With the reform introduced from the 2017 financial law, the Business License is liquidated simply by applying a rate to the turnover for the last financial year, as defined below:

- **0.159%** on the turnover of large companies, for a threshold contribution of **5 million FCFA** and a ceiling of **2.5 billion FCFA**;
- **0.283%** on the turnover of medium-size enterprises, for a threshold contribution of **FCFA 141 500** and a ceiling of **4 500 000 FCFA**;
- **0.494%** on the turnover of small businesses, for a threshold contribution of **50 000 FCFA** and a ceiling of **140 000 FCFA**.

The amount of the license fee thus determined includes, the principal amount of the license, the local development tax, the surcharges for the benefit of the consular chambers and the audiovisual fee. These are assigned to each of their beneficiaries according to the tariffs and procedures established by the laws in force

This reform made it possible, on one hand, to reduce the methods of calculation and payment of the business license and, on the other hand, to increase its yield, which went from **16.4 billion FCFA** in 2016 to **17.7 billion FCFA** in 2017, representing an increase of **7.9%** in relative terms.

b) Computerization of the Collection Notice

The Collection Notice (AMR) is the deed that ascertains a taxpayer debt to the Government. They are therefore valuable documents. The manual management led to many malfunctions.

To overcome these shortcomings, the reform implemented in 2017 further strengthens the security and traceability of the AMR by automating the entire process from its initiation to its assumption. Each stage of the life of the AMR is now listed in the IT system of the DGT.

c) Automation of the Tax Clearance Certificate

To justify the regularity of its tax situation, the taxpayer had to report to the tax authorities to obtain numerous certificates confirming the payment of the various taxes due.

The reform of the Tax Clearance Certificate (TCC) now brings major changes to this procedure:

- the TCC is now global. It traces the general situation of the taxpayer with regard to all the taxes he owes. Each taxpayer has an account;
- the TCC is now automated. The information system of the DGT, with regard to the situation of the taxpayer's tax account automatically generates the TCC requested at his request.

The Automation of the TCC

Box 3.2.

The reform of the electronic delivery of the TCC was effectively implemented at the Large Taxpayers Office (LTO) on May 1, 2017. This reform which was later extended to MTOs allows taxpayers within these services with no outstanding tax dues, to automatically have their TCC delivered online on the DGT website, available at www.impots.cm under the following conditions:

- **the taxpayer is not owning any taxes.** He may be issued a Tax Clearance Certificate valid for three (3) months from the date of publication of the TCC;
- **the taxpayer is liable to pay taxes but has a moratorium.** He will be issued a Tax Clearance Certificate showing the amount of his debt and valid for a period of one (01) month.

The online issuance of the TCC, which helps to significantly improve the business climate, has many benefits for the taxpayer including the availability in real time and anywhere of the document, the non-requirement of fees and reduction of contacts between the user and the administration formerly a leeway for scam.

d) The dematerialization of the registration procedures for vehicle sales

The new method of registration of vehicle transfers has become effective, in the cities of Yaoundé and Douala, from 1 June 2017.

An administrative grid fixes the values of used vehicles. A tax-return platform allows the taxpayer to access the information system of the DGT, to declare and determine for himself the amount of the fees to be paid without contacting the agents of the tax administration.

For the period June-December, statistics show that the yield of these fees has increased from **CFAF 2,264.8 million** in 2016 to **CFAF 3,845.5 million** in 2017, an increase of **CFAF 1,580.7 million** in absolute terms, representing **70%**, in relative value for the period.

New registration methods for used vehicles

Box 3.3.

The Finance Law for 2017 has extended to movable property, the administrative assessment being used as a basis for the collection of registration fees. Thus, a grid of the values of second-hand vehicles has defined and computerized the reference prices applicable. As a result, second-hand vehicls transfers benefit from the same electronic reporting facilities as real estate transfers.

For used vehicles, the importer with the identification sheet of the imported vehicle (CIVIO), proceeds to the e-filing of his transaction via the web portal of the DGT.

The same procedure may also be followed by a purchaser of a used vehicle who e-files his sales certificate prior to the calculation of the fees and automatically generates the tax notice by the system, for payment by bank transfer.

3) Tax Audit

The 2017 financial year is marked by the reform of tax audit programming. Two principles guide this reform:

- only one intervention per fiscal year per taxpayer;
- an intervention for a taxpayer, if and only if, a risk is identified and proven.

The implementation of these principles led the DGT in 2017 to include in the audit program only certain companies of the Large Taxpayers Office (LTO). The other structures must therefore work to better identify the risks to be addressed during their subsequent interventions.

Box 3.4.

Redefining the tax audit strategy

The impact of tax audit on the performance of the DGT and improvement of compliance remains low in light of the following findings:

- the persistence of an abnormally high non-contributor rate in 2016. Nearly **60%** declarations made by taxpayers (exclusive of those at the LTO) in the DGT's active taxpayers index do not amount to tax payments;
- a low rate of execution of scheduled tax audits. As an illustration, in 2016, **1,822** files were executed out of **7,271** planned interventions, representing **25%** of the total programming of the period;
- a low output rate of tax audit, contributing only **3.9%** of the DGT's overall performance in 2017.

In order to correct these shortcomings and to give tax audit a prominent place in the missions of the DGT, a reform concerning the scheduling methods of the tax audit was proved necessary.

Thus, interventions in structures other than the LTO were, exclusively, directed in 2017 to taxpayers who did not make payments at the end of their annual tax returns. This new approach consisted of:

- systematic and broad-based collection of all tax-related information available from external sources;
- careful analysis of cross-sectional data from the full identification of the non-contributor and information obtained from peripheral sources.

This approach helped to profile this category of taxpayers based on the level of risk established and to determine the appropriate type of audit for each taxpayer.

In fine, the evolution of the payment rate of taxpayers filing "nil" tax returns was the subject matter of a monthly evaluation at the monthly national coordination meetings of the Central and Frontline services of the DGT.

In addition, by focusing on non-contributors, the feeling of tax harassment experienced during numerous checks by certain taxpayers faded.

4) Tax Collection

Reforms with respect to the issuance of receipts and bank transfer payment launched in 2016 continued and intensified in 2017. Similarly, the tax authorities introduced methods of collecting Windscreen License (DTA) and procedures of recovering taxes on the execution of the state budget.

a) The automatic and dematerialized transmission of receipts

As part of the implementation of the recommendations of the 8th session of the Cameroon Business Forum (CBF), the Directorate General of Taxation has set up a system of electronic transmission of receipts to taxpayers, during the 2017 financial year.

The chosen option is to scan and transfer the receipts through a dedicated computer device. A messaging system has been developed allowing instantaneous sending of the scanned receipt to the taxpayer.

The transmission takes place through the taxpayer's e-mail address and the tax authorities' tax procedures platform at www.impots.cm.

The scope of the project implemented in 2017 covers the LTO, the MTO, the STCPELAO and the STCLPRE of Yaoundé and Douala.

As of December 31, 2017, the statistics on the implementation of this measure are as follows:

Since 2017

Taxpayers receive their receipts scanned by an electronic transmission system.

Cities	Structures	Numbers
YAOUNDE	LTO	194
	MTO YDE EST	69
	MTO YDE OUEST	2 033
	STCLPRE MFOUNDI	866
DOUALA	MTO AKWA 1	6 015
	MTO AKWA 2	5 581
	MTO BONANJO	4 093
	STCLPRE WOURI	7 317
TOTAL		**26 168**

b) The extension of payments solely via bank transfers to taxpayers in specialized centers

The exclusive payments of taxes by bank transfers and electronic means, applicable only to taxpayers under the LTO and MTO, were extended to taxpayers of specialized centers (CSI, CSIPLI), thanks to the 2017 finance law.

c) The reform for collection of the Windscreen license (DTA)

Since January 1, 2017, the DTA collection method has changed dramatically. The DTA was before that date, paid directly by the real taxpayer (owner of the car) from the Treasury against the issuance of a sticker. The reform brought the DTA back into the category of taxes withheld at source with the legal liability on insurance companies.

As a result, the DTA is included in the mandatory liability insurance premium, payable by all motorists. Administrative vehicles are henceforth exempt.

The Windscreen License (DTA)

Box 3.5.

Before 1 January 2017, the Windscreen License was paid by means of a self-adhesive tax sticker and collected by the public purveyors only.

However, major pitfalls were observed in the management of these mobile tags, including the development of counterfeiting, high procurement costs, delays in procurement delivery, difficulties in inventory management (inclement weather, errors counting, theft, huge risks in the transportation, etc.), the difficulties of producing management accounts and managing of stock deficits.

Since January 1, 2017, this tax is included in the insurance policy an collected by insurance companies at the same time as the liability insurance premium.

This reform allowed for the first year to collect gross receipts of **8.2 billion FCFA** of which **7.4 billion FCFA** for the FEICOM, over a period of only 11 months. This performance was achieved despite the exemption of all administrative vehicles from 2017.

It should also be noted that it permitted the Government to make significant savings in the cost of producing stamps and as well contributed to make simpler of taxpayers' obligations.

d) The introduction of a new system for collecting taxes on the implementation of the State budget

A study conducted by the Tax Administration in 2017 revealed a significant difference between the taxes collected by the DGT with respect to the execution of public procurement and the potential tax to be mobilized by comparing to the theoretical amount resulting from the implementation of the state budget. This finding paved the way to define new guidelines to optimize the mobilization of taxes in the execution of the state budget.

In this respect, the reinforcement of the principle of the implementation of all taxes included in the State budget has led to the establishment of a mechanism of prior calculation and withholding of taxes, duties and taxes by accountants. Under the exceptional procedures, in particular the credit unions, the release or provision of funds, cash advances, etc.

In addition, the managers of public funds are now required to declare their existence to the tax authorities and to remit to the tax authorities the various taxes and levies withheld in connection with operations relating to the implementation of the State budget. This reform also establishes a control of their remittance to the tax collection office and gives details on the tax regime of the public contracts carried out by the groupings of the companies.

This measure of enhancing revenue has led to an additional mobilization of taxes on the execution of the state budget of nearly **CFAF 40 billion**, for the fourth quarter of 2017.

5) Reform of the VAT refund scheme

For a long time, one of the major challenges facing the authorities in the refund of VAT credits was the availability of resources to ensure quick refund and the problem of timely processing of requests submitted by taxpayers.

With regard to the availability of resources, in order to make up for the irregularity of the available resources due to the crowding out effect created on them by other public expenditure, the answer consisted in setting up an escrow account whose supply is assured no longer by the Treasury but automatically at the level of the Central Bank up to **6 billion FCFA** per month (amount reviewed each year).

This reform led to an increase in the amount of supplies, which rose from **58 billion FCFA** in 2016 to **82 billion FCFA** in 2017.

As for the issue of timely processing of files introduced by taxpayers, it is now addressed through the establishment of an interactive online monitoring system for the processing of requests for refund of VAT credits.

In 2017
the amount dedicated to refund of VAT credits rose from **58** to **82 billion**.

6) Customs /Tax Cooperation

Closer collaboration between the tax and customs administrations contributed not only to better control of common risks like the management of VAT but also to further broaden the tax base and to fight against tax evasion.

Since 2017, DGT and DGC have developed a common platform of collaboration focused on information sharing and joint controls.

The implementation of joint DGI-DGD controls has made it possible to consolidate the efforts of both administrations in the fight against fraud and to significantly improve the efficiency of tax audits.

Box 3.6.

The Taxation/Customs collaboration

The main lines of collaboration between the DGI and the DGD in 2017 concern:

- mastery of the Taxpayer's index;
- harmonization and simplification of procedures;
- monitoring of special tax regimes;
- organization of joint audits;
- communication..

Concerning the mastery of the taxpayer's index, a mechanism for matching the DGT's active taxpayer index with the importers database in SYDONIA is in place. In 2017, at the end of this, **114,137** natural persons and **5,537** legal entities active in customs were not found in the DGT's active taxpayer index.

The reform of the tax registration procedure for used vehicle importation has been operational at the Douala Port Authority since 1 June 2017.

Regarding the supervision of special tax regimes, the assessment of the tax expenditure for VAT, excise duties and customs duties is carried out jointly by both administrations. In 2017, the related report was appended to the 2018 Finance law as well as a schedule for controlling tax exemptions.

In addition, the DGT and the DGC conducted surveys of eleven (11) companies in the following sectors: cement, forest, wood, ICT. The teams identified a significant potential for tax return in several business sectors that helped to better program tax audit.

Finally, the DGT and the DGC have undertaken to deploy joint communication actions for taxpayers. The first action relates to joint communication on companies identified as non-active at the DGT while they are operational at the customs level.

More structurally, a joint communication plan makes it possible to inform and sensitize the actors involved on the joint actions pertaining to both administrations.

7) Operationalization of the "Tax Inspectors Without Borders" initiative

Tax audits of complex international transactions are increasingly a challenge for tax administrations, especially those in developing countries.

The insufficiency or lack of qualified human resources does not favor the effectiveness of the tax services of these countries. To overcome these difficulties, the Cameroonian tax authorities are increasingly uses foreign expertise. This is notably the case of the Tax Inspectors without Borders initiative, which began in 2017.

Relative to the harmonization and simplification of procedures, this administrative co-operation mechanism set up with the assistance of the OECD aims to mobilize targeted tax audit assistance for the benefit of the administrations of developing countries who request it.

OCDE PNUD INSPECTEURS DES IMPÔTS SANS FRONTIÈRES

B. TAX POLICY REFORMS

In the 2017 fiscal year, tax policy reforms centered on the management of tax expenditures (1) the socio-economic promotion (2) and the revision of the rates and tariffs of certain taxes (3).

1) The management of tax expenditures

a) The second evaluation of tax expenditures for indirect taxes

Initiated in 2016, the first evaluation of the tax expenditures, circumscribed to VAT, was aimed at identifying and measuring the impact of tax incentives granted out as subsidies.

In 2017, the second evaluation covered a wider scope of indirect taxes including excise and customs duties.

Box 3.7.

The second study on tax expenditures

Tax expenditures are tax advantages granted by the State in view of encouraging companies or public policies. The Goverment willfully waves its right to collect tax revenue in a bid to attain certain objective They espouse many forms and could be directly or indirectly correlated to the taxable base, the tax rates or the company's cash flow.

The study conducted in 2017 aimed to assess tax expenditures for the 2016 fiscal year, in order to evaluate their cost and ensure better governance of tax and customs schemes. This study, reviewed three indirect taxes (VAT, excise and custom duties), analyzed the fairness of tax expenditures granted in the form of excise duties and VAT, using data obtained from the 4th Cameroonian survey of households, ECAM4. This study enabled the identification of two hundred and seventy-nine (279) derogatory measures; two hundred and forty-three (243) for VAT, thirty-three (33) for Customs Duties (CD) and three (3) for Excise duties (ED). The incentives granted are total for some and partial for others, they equally include temporary or permanent exemptions, allowances and deductions. They are found both in the common law system and in the special tax regimes.

Out of the 279 measures identified, 230 were evaluated (**82.5%**). On this basis, the overall amount of the tax expenditure assessed amounts to **FCAF 451.6 billion**.

At the end of the study, recommendations were made to rationalize/monitor tax expenditures. These include:

- evaluating the impact of derogatory measures in a bid to make them consistent with revenue mobilization policies;
- reforming the tax schemes of public procurement on externally funded contracts by insisting that they be signed tax inclusive so as to put an end to the unavailability of counterpart funds;
- a better targeting of the tax expenditure for the most disadvantaged households, given that expenditures on "food, non-alcoholic beverages" which account for **46%** of the VAT tax expenditure benefits only **5.8%** disadvantaged households as against **40.8%** for the richest households; household consumption expenditure is a function of the level of consumption.

In terms of monitoring the tax expenditure, the study recommends the following:

- continuation of the synergy of actions between customs and tax administrations;
- strengthening of the legal, financial and material resources of the management services in terms of the organization and computerization ;
- fine-tuning the collection of statistics on tax expenditures.

b) The evaluation of the April 2013 law

Four (04) years after the promulgation of the law establishing incentives for private investment, the Government of Cameroon decided to evaluate the said law so as to ensure its effective implementation and to determine its socio-economic impact.

Evaluation of the law of April 18th 2013 outlining the incentives for private investment in Cameroon

The study concerned **128 companies** who benefited from the incentives of the said law. The total amount of investments expected of these companies stands at **FCFA 3 018.2 billion** and the projected jobs creation is estimated at **35 542**. The results of the study carried out on the 80 companies actually surveyed (33 old and 47 new), shows actual investments realized worth **FCFA 166.1 billion** (**11%** of projected investments)while **5,667 jobs** were actually created, representing **26%** of projected jobs. The pace of realization of planned investments is faster among existing companies than among startups. At the end of their second year of investment, the existing companies boast of a 30 % realization rate of their planned investments. This trend is the same in terms of job creation but overall, the general rate of realization of the investments is slow (most investments generally start 2 or 3 years after their due starting date).

For investments already realized, the tax expenditure recorded by the customs department stands at **FCFA 94.865 billion**, and **FCFA 5.6 billion** for the DGT; the consolidated amount for both departments is equal to **FCFA 100.6 billion**, representing approximately **24%** of the gross projected tax expenditures. The contribution of this law in the investment decision was considered decisive, especially with start-ups, even if their assessment of the content of the law is mixed, as some operators desired that the incentives granted be extended to raw materials. More than half of the respondents (**60%**) consider the exemptions granted to be important or very important. This position is not corroborated by an acceleration of the realization of the investments which should underpin any tax exemption system.

Based on the findings of this study, it appears that, despite the investment and employment dynamics noted in certain sectors of the economy, notably the cement production and the agro-industrial sector, the overall achievements of this law remain below projections. On the other hand, the law has contributed to a disproportionate increase in tax expenditures (more than **FCFA 100 billion**), for modest investments. The increase in the tax expenditure is 2.2 times faster than that of the investments made (**11%** for investments, against **24.4%** for the tax expenditure). To reconcile the imperative of the acceleration of investments and job creation with the minimization of tax expenditures, reforms are proposed to modify certain provisions of the law and its statutory texts. These include:

- The granting of benefits in a progressive manner based on the level of implementation of the investment cycle;
- The insertion of special provisions favoring the primary sector, so as to effectively take into consideration SMEs / SMIs producing local products;
- The revision of the duration of the incentives granted to existing companies, reducing them from 5 to 3 years;
- The reduction of tax incentives;
- The reorientation of the incentives measures granted to existing companies towards real new investments with significant impacts;
- The redefinition of the notion of anchor projects (sectors) so as to boost economic growth. Anchor projects could be deemed as those with high investment costs realized in the following sectors: agricultural, automobile industry, renewable energy;
- The improvement of the quality of proposed projects through enhanced collaboration between promoters, credit institutions and technical departments;
- A more dissuasive sanction regime for approved companies whose projects do not begin after a certain period to stimulate the pace of investments and avoid the effects of speculation.

Box 3.8.

2) Tax support for socio-economic development

a) Support to the agricultural sector

The development of the agricultural sector is one of the pillars of the government's economic policy. In the course of the 2017 fiscal year, this policy was materialized via the implementation of several tax incentives.

Box 3.9.

Support to the agricultural sector

In a bid to find appropriate solutions to support the agricultural sector, the legislator, through law n ° 2013/004 of 18 April 2013 outlining the incentives for private investment in the Republic of Cameroon, provided tax benefits for companies that invest in priority sectors like agriculture.

To further boost this support, the legislator has stepped up tax measures in favor of the agricultural sector within the framework of the 2017 finance law:

- Exemption from taxes and employer charges on wages paid to seasonal farm workers by individual farmers;
- Exemption from VAT on the purchase of pesticides, fertilizers and inputs used by producers, as well as equipment and equipment for agriculture, livestock and fisheries;
- Exemption from registration duties on the acquisition of landed properties for agriculture, livestock and fisheries;
- Exemption from registration duties on loan agreements for the financing of agricultural, livestock and fisheries activities;
- Exemption from the property tax on properties belonging to agricultural, livestock and fishing enterprises, and assigned to these activities, excluding office buildings.

b) Support to the real estate sector

A series of measures was taken in the 2017 Finance Law to promote the use of local building materials and to facilitate the acquisition of landed properties.

For fiscal year 2017, the tax expenditure inherent in the VAT exemption on transactions pertaining to the acquisition of low cost houses is estimated at **FCFA 2.8 billion**.

Box 3.10.

Support to the real estate sector

In a bid to ease access to land ownership and promote the acquisition of low cost houses, tax incentives were enacted in the 2017 finance law. These facilities include the exemption of VAT on the purchase of low cost housing and loans destined to the funding of their acquisition, the application of a reduced corporate tax rate (20 %) for companies in the sector and a 50% reduction of the monthly intallmental payment of the advance income tax.

At the administrative level, measures to facilitate the procedures for the registration of deeds on the acquisition of real estate were instituted. Some of these include the e-filing of deeds and the institution of administrative prices to ensure fairness.

c) Support to the transport sector

Improving the supply of urban transport services is a concerns to the authorities, especially in view of the upcoming international events, such as the 2019 African Cup of Nations.

In order to support this policy, the 2017 finance law instituted, the exemption of VAT on urban public transport of persons when the transport company does not benefit from a commercial subsidy.

d) Support for research and development

In a context marked by the dismantling of customs tariffs, following the entry into force of the Economic Partnership Agreement, strengthening the competitiveness of our industrial and commercial enterprises has become imperative.

Bearing in mind the fact that this objective can only be achieved through innovation, the 2017 Finance law instituted a tax credit for companies aiming to sustain their position in the market.

Support for research and development

In order to promote innovation as a competitiveness factor, the 2017 finance law introduced a specific tax regime for companies that undertake research and development.

To benefit from the research tax credit, the company must be in the actual system of assessment and support expenses which are liable to the tax credit.

The expenses liable to this credit include:

- Depreciation charges for newly acquired capital assets and used for scientific and technical research operations;
- Staff costs on researchers and research technicians directly and exclusively assigned to these operations;
- Donations and gifts to independent researchers;
- Expenses related to the acquisition of exploitation rights of the inventions of Camerooonian researchers;
- Expenses incurred for carrying out research and innovation operations entrusted to public or private research organizations, educational facilities or independent researchers accredited by the Ministry in charge of research..

It should be noted that, the above mentioned expenses must be incurred as part of a research and development program aimed at improving the company's production processes, the launch of new products on the market or the modernization of it's production tool.

Box 3.11.

e) Support to the health and educational sectors

The private sector plays a major role in improving the supply of health and educational facilities. As such, private educational institutions and public hospitals not involved in profit making activities are exempted from the corporate income tax (CIT) and the personal income tax (PIT).

In order to clarify the tax scheme of these activities, multi-faceted tax benefits including the exemption from the payment of the business license, the real estate tax, the company tax and the tax on industrial and commercial profits (for those not involved in profit making activities, were instituted).

In addition, the law provides liable persons with several tax exemptions such as the obligation to withold VAT on all the services offered by these institutions. Schools and educational facilities are therefore liable to very simplified tax obligations which include, the obligation to withhold and remit payroll taxes, and the obligation to withold taxes on the rental income for buildings they rent.

f) Support to economically devastated areas

The security context in some parts of the country negatively impacts economic activity, increasing unemployment and poverty. This led the authorities to declare these areas as economically devastated areas.

In order to boost the economic recovery, a preferential tax regime has been developed for the investments made in these areas.

In this regard, any new investment resulting in the creation of at least ten (10) new direct jobs or the use of at least 80% of locally sourced labour force, benefits in the course of the start-up phase, from the exemption of the business license, VAT on the acquisition of goods and services, registration duties on the acquisition of real estate destined for the implementation of the project, the real estate tax on the buildings assigned to the project, the company tax and the minimum company tax, as well as the exemption from the payroll taxes due by the employer.

3) The revision of tax rates

a) Revision of rates in view of broadening the tax base

i) The institution of the tourism levy

In 2017, the tax yield of this levy amounted to **991 million FCFA**.

991 million

was collected in 2017 for the **tourism levy**

Box 3.12.

The tourism levy

Parliament instituted a tourism levy applicable on all nights spent in hotels and other accommodation facilities.

As such, in application of the provisions of sections 221 to 224 and c 52 of the General Tax Code, applicable with effect from the 1st of January 2017, the rates for this levy are set as follows: **5,000 FCFA** per night (5 star hotels), **4,000 FCFA** (4 star hotels), **3,000 FCFA** (star hotels), **FCFA 1,000** (2 star hotels), **500 FCFA** (star hotel and other unclassified lodging facilities).

The institution of this levy was based on the following objectives:

- The recognition of Cameroon by the world tourism organization since 2010 as a tourism destination;
- The organization of the 2016 and 2019 African Nations Cups (female and male respectively), which shall increase the demand for lodging facilities;
- The existence of similar levies in other countries with the same levels of development like Cameroon (Senegal, Côte d'Ivoire).

The proceeds of this taxe are shared between the State (80%) and the local council (20%) in whose territory the hotel is found.

ii) The progressive normalization of the STPP rates

The increase of the STPP rates led to a **122 billion FCFA** output for this tax, as against **106 billion FCFA** in 2016. This represents a positive variation of **16,4 billion FCFA** in absolute terms and **+ 15,5%** in relative terms.

Box 3.13.

The Special Tax on Petroleum Products (STPP)

The reinstatement of the STPP rates is one of the prominent innovations of the 2017 finance law.

These rates which were hitherto set at **80 FCFA** for the super and **60 FCFA** for the diesel fuel following the ordinance n ° 2014/001 of 07 July 2014, are now set at **110 FCFA** per liter of super and at **65 FCFA** per liter of diesel. This measure seeks to provide an appropriate solution to the fiscal sustainability of the price subsidy of petroleum products at the pump.

iii) The institution of excise duties on non-refundable packages

FCFA 5.2 billion was collected in the course of the 2017 fiscal year as proceeds from the specific excise duties on non-refundable packages.

5.2 billion

This the amount collected from specific excise duties on non-refundable packages in 2017.

Box 3.14.

Specific excise duties on non-refundable packages

After the recent reforms undertaken with regards to VAT (broadening of the tax base, review of deduction modalities, rationalization of refunds), a series of reforms on excise duties was initiated. The first reforms were focused on tobacco, alcoholic beverages, soft drinks, mobile phones and internet services.

In 2017, this project continued with the introduction of excise duties on non-refundable packaging of beverages and other liquids. The rates consecrated were respectively FCFA 15/package for liquids and 5 FCFA for other packages. This last reform aims in particular to reduce negative externalities linked to the production and use of plastic and aluminum packaging.

iv) Application of VAT and CIT on furnished rentals

Previously, only commercial rental leases for commercial or industrial use were liable to the Corporate Tax and VAT. As a matter of fact, the former provisions of sections 3 (2) and 127 (5) of the General Tax Code excluded from the scope of these taxes, leasing operations for residential use, whereas these provide an unfair competition to the hotel industry.

In these circumstances, there were two tax regimes for the accommodation industry, namely, the application of registration duties for furnished rentals and the application of VAT hotel services.

In the spirit of harmonizing our tax system in this domain, the application of the CIT and VAT on furnished rentals regardless of their destination was therefore devoted in 2017.

v) Liability of games organized by telephone companies to the special tax on games of chance and entertainment

In accordance with the provisions of the 2017 finance law, games of chance played via telephone companies are liable to the tax on games of chance and entertainment, in the same manner as other games organized by duly authorized gaming companies.

Since the entry into force of this law, telephone companies that offer games and bets via SMS, internet or other value-added services, fall within the scope of this levy whose base is constituted by the turnover realized on games and bets offered to subscribers by mobile phone companies.

vi) Application of higher tax rates to taxpayers who are not registered in the tax payers index

Taxpayers who comply with their filing obligations are systematically registered in the tax payers' index of the Directorate General of Taxation (DGT). In the event of noncompliance with this obligation over a period of three consecutive months, the taxpayer is automatically withdrawn from the said index.

Despite the regular updating of this index and its availability on the website of the DGT (www.impots.cm), some taxpayers have continued to non-compliant with regards to their filing obligations.

In a bid to boost compliance stringent measures were implemented in the 2017 Finance law. Some of these include the suspension of tax payers who do not feature in the taxpayers index from importing, bidding for public contracts, acquiring stakes in public companies being privatized, floating or acquiring shares in the stock exchange, bidding for forestry exploitation permits. Should the taxpayer persist in being non-compliant, the suspension becomes permanent.

In the same regard, a higher advance income tax rate of 10% is applied to the taxpayers who do not feature in the tax payers' index. This rate is increased to 20% for forestry companies who operate without the proper licenses duly issued by the competent authority.

In 2017, **6,000 taxpayers** were flushed out of the underground economy and suspended from the importation of goods into the Cameroon. Moreover, this measure compelled the subcontractors of large companies to regularize their tax situations in order to be included in the DGT's index.

b) b) Revision of rates in the bid to reduce tax liability

i) The extension of the reduced SIT rate to petroleum research and development operations

Article 99 (4) of the Petroleum Code provides for the exemption of the SIT on petroleum research and development operations for oil companies, provided the service providers do not dispose of a permanent establishment in Cameroon and that the operations in question are billed at cost price. In practice, this legal provision was difficult to apply particularly as regards the conditions for determining the eligibility for this exemption.

In order to clarify this situation and limit disputes, the 2017 finance law reaffirmed the application of the 5% reduced SIT rate on the payment of sums for technical assistance services, rental equipment, and all services rendered to the oil companies, including during the research and development phases, with the exception of services provided at cost price by during the research and development phases.

Oil companies are henceforth liable to the SIT at the reduced rate of 5% on sums paid out for assistance, equipment rental and all services rendered.

ii) Reduction of the rates for registration duties on procurements for state owned and mixed companies

Prior to the entry into force of the 2017 Finance law, public tenders placed by state owned and mixed companies were subject to registration duties whereas those placed by private companies were exempted from this formality.

This situation proved to be counterproductive to the competitiveness of state owned companies who could not match the prices of private companies due to the fact that the latter are exempted from the payment of registration duties.

To strengthen their competitiveness, the rate of registration duties on public orders placed by state owned and mixed companies was reduced from 5% to 2% for purchase orders of less than FCFA 5 million and from 2% to 1% for contracts above 5 million.

Reduction of registration duties on procurements by state owned and mixed companies from 5% to 2% for purchase orders and from 2% to 1% for contracts.

iii) The capping of bank charges on payment of taxes by bank transfer

Before the entry into force of the 2017 finance law, only taxpayers of the specialized tax offices (LTO, MTO and STO's) were obliged to pay their taxes, duties and levies by bank transfer.

This method of payment and the issuance of the corresponding transfer certificates tend to increase the bank charges borne by the tax payer. To curtail these expenses, the cumulative costs of these banking services have been capped. Banks are compelled to fix these charges between FCFA 500 and FCFA 10 000 without exceeding 10 % of the taxes to be paid.

THE DGT AT THE SERVICE OF TAXPAYERS

4

In the course of the 2017 fiscal year, besides its standard tax collection mission, the DGT like in the past, engaged in improving the business climate and its relationship with its clients.

A. THE DGT AND TAXPAYERS RIGHTS

For practical reasons, the inventory of services provided to taxpayers will focus on those offered by the DGT's central services.

In 2017, the DGT registered **12,959 requests of various sorts**. Answers were provided to each of these requests.

In 2017
The DGT registered
12 959
Requests of various sorts

1. The issuance of tax documents

To enable the taxpayer to carry out their activities, clarifications, and authorizations are given to them on general or specific concerns.

a) Acts which are general in scope

In 2017, the Directorate general of taxation produced 106 service notes, 05 circulars, 48 decisions and 36 communiqués.

In 2017
The DGT signed:
- **116 service notes;**
- **48 decisions;**
- **36 communiqués ;**
- **05 circulars.**

b) Acts of an individual nature

i. Tax rulings

The DGT registered and processed 2017 tax rulings.

iii. Requests for clarification

Thirty four (34) requests for clarifications were registered and processed

In 2017

The DGT registered and processed:

- **28 tax rulings;**
- **34 requests for clarifications.**

Box 4.1.

TAX RULINGS AND REQUESTS FOR CLARIFICATIONS: IDEAL TOOL TO PREVENT CONFLICTS IN THE CAMEROONIAN TAX SYSTEM

In order to strengthen the legal and tax certainty for taxpayers, the 2008 finance law instituted the tax rulings procedure. By this procedure, the taxpayer can request the tax administration's opinion prior to the conclusion of a contract, a legal deed or any project. The response of the latter constitutes, under certain legal conditions, a guarantee for the taxpayer against subsequent changes in interpretation.

Pursuant to the above, any request filed in after the conclusion of a transaction does not fall under the scope of the tax ruling procedure. In accordance with terms of circular outlining the application modalities of the 2008 finance law, such requests are deemed to be simple demands for clarifications. Tax rulings and requests for clarification are thus essential components in safeguarding legal security in the Cameroonian context, in the sense that they prevent conflicts and disputes during tax audits.

2) Data on special tax schemes

Within the context of implementing specialized tax schemes, tax exemption certificates are issued to tax payers to attest to their exemption from the of taxes and duties on some of their transactions.

Tax defrayment certificates are equally issued in the case of foreign funded public contracts where the counterpart funding agreements are negotiated tax exclusive. In this case, the State undertakes to pay the taxes and duties due on the realization of such contracts.

a) VAT and STPP exemption and defrayment certificates

In the course of the 2017 fiscal year, the DGT issued **260** tax exemption certificates and **1 709** defrayment certificates (TDC). These amounted to **3.1 billion FCFA** and **18.5 billion FCFA** respectively.

In 2017

The DGT issued:

- **260 tax exemption certificates worth 3.1 billion FCFA;**
- **1 709 defrayment certificates worth 18.5 billion FCFA.**

b) Conventions signed within the framework of the April 2013 law

In line with the provisions of law n ° 2013/004 of April 18, 2013 setting out incentives for private investment in the Republic of Cameroon, a joint tax / customs committee was set up to examine applications submitted by companies to benefit from the incentives provided for by the said law. In 2017, this Committee held 32 sessions and 85 files, submitted via the one stop shop for the creation of enterprises were examined. Of the files examined, 44 received a favorable opinion and 41 were rejected. Statistics on jobs created and investments made are shown in the table below:

In 2017

Out of the 85 requests registered:

- **44 were approved;**
- **41 rejected.**

Sector	Requests registered		Requests approved		Jobs created		Investments (in billions FCFA)	
	New	Old	New	Old	New	Old	New	Old
Industry	35	20	14	8	8 574	4 991	336.3	268.2
hotel	8	4	6	6	1 311	648	198.6	3.2
Food	2	1	2	1	901	700	3.0	1.1
Trade	1	1	1	0	36	29	2.0	0.9
Transport	1	1	0	1	134	266	1.0	0.7
Low cost housing	2	0	2	0	4 278	2 479	30.7	0.8
Others (services, health, leisure)	6	3	1	2	5 330	1 885	157.6	147.1
Sub-total	**55**	**30**	**26**	**18**	**20 564**	**10 998**	**725.6**	**362.0**
Total	**85**		**44**		**31 562**		**1 087.6**	

c) Accreditations to AMC's

In 2017, the advisory committee in charge of the processing of applications for approval into AMC's received seven (07) requests, of which 05 were approved.

In 2017

05

AMC's created

Box 4.2.

ACCREDITED MANAGEMENT CENTERS

Established by the finance law of the 1996/1997 fiscal year, accredited management centers (AMCs) seek to promote, sustain and support small and medium-sized enterprises(SME / SMI). Prior to the 31st of December 2015, these benefits were solely granted to members of these centers while the promoters benefited from nothing in terms of tax incentives.

To reinforce their attractiveness of AMCs, the authorities, through the 2016 finance law, reinforced the incentives granted to the Accredited Management Centers (CGA) in order to encourage greater SME membership and support their promoters.

Thus, for members of CGA, in addition to the 50% reduction on the declared tax benefit, the 2016 finance instituted the reduction of membership fees, the exemption from spot audits for the period within the status of limitation, the exemption from VAT on services invoiced by promoters and the application of bona fide penalties on audits carried out before their membership of these centers.

3) Tax disputes in 2017

During the 2017 fiscal year, the DGT registered **2,439 litigation** cases. The stakes involved amounted to **FCFA 102.9 billion**, including penalties and interest on arrears. As of December 31, 2017, **1,941 files** (or **80%**) were processed. Of the files processed, **1,417** were revised (**73%**) and tax rebates to the tune of FCFA 33.0 billion granted.

In 2017

The DGT registered 2 439 tax dispute cases:

- **1 941 were processed;**
- **1 417 revised and tax rebates to the tune of FCFA 30 billion granted.**

Tableau 28 : ***evolution of tax dispute cases at the DGT***

	2016 fiscal year		2017 fiscal year	
	Number	Amount	Number	Amount
Cases registered	2 444	145 635 150 343	2 439	102 919 827 132
Cases processed	1 840	141 150 483 379	1 941	100 025 731 963
Rebates granted	1 201	57 740 476 541	1 417	33 009 345 687
Amounts maintained		**83 410 006 838**		**67 016 386 276**

a) Disputes at the judicial phase

In defending the interests of the State with regards to tax matters before the courts of law, the DGT prepared **251 defense statements** for 2**65 cases**.

In addition, **53 decisions** were rendered on the merits by the administrative courts, against 14 decisions for the 2015 and 2016 fiscal years. This increase (**+ 279%**) is mainly due to the enhancement of the capacity of judges with regards to tax matters (after a seminar organized to this effect). As such, the overall case processing rate, initially set at **7%**, increased to **19%** as of December 31, 2017. Finally, the DGI participated in **24 court hearings**.

b) Tax compromise procedures

Out of the **111 tax compromise requests** filed to the DGT during the 2017 fiscal year, **81** were approved (**73%**), which resulted in the collection of the taxes due (**FCFA 71.8 billion**) on amicable basis.

EVOLUTION OF THE TAX DISPUTE PROCEDURE IN THE 2017 FISCAL YEAR

Box 4.3.

In accordance with the provisions of section 127 of the general tax code in force up to 2016, an acknowledgment of receipt was issued to persons who filed in their cases at the Administrative Tribunals. At the same time, section 32 of the law n° 2006/022 of December 29, 2006 fixing the organization and the functioning of the courts provided that the court registrar issues a certificate to attest to the filing of cases before these courts.

In order to align our tax practices with those applicable before the administrative courts, the 2017 finance law enshrined the obligation to issue a certificate (in lieu of the acknowledgment of receipt) to attest to the filing of claims before the administrative courts.

4) Pre-litigation settlements

In the course of the 2017 fiscal year, the DGT received **962** requests for remissions of penalties and interest for late payment, for a cumulative amount of **FCFA 13.7 billion**. The remissions granted amounted to **FCFA 3.6 billion** in absolute terms and **26.4%** in relative values.

962
requests for remission of penalties registered in the DGT in 2017.

5) Vat refunds

The volume of outstanding VAT credits validated by the DGT's operational structures in fiscal year 2017 amounts to **FCFA 61.1 billion**; **FCFA 10.6 billion** less than the amount in 2016. At the same time, the amounts actually refunded increased from **FCFA 56 billion** in 2016 to **FCFA 82 billion** in 2017, an increase of **FCFA 26 billion** in absolute value and **46%** in relative value.

82 billion
in 2017 with regards to VAT credits

a) Analysis of Vat refunds per sector of activity

The forestry and general services sector account for over **73%** of the total VAT refunds in 2017.

73.2%
of VAT refunds in 2017 went to **02 sectors**:
- Construction and services **(41.5%)**;
- Forestry **(31.7%)**.

Table 29 : *VAT refund by sector of activity*

Secteur d'activité	Refunds	
	Amount	%
Forestry	26 046 741 460	31.7%
Construction and service providers	34 083 183 874	41.5%
Industry	13 896 275 458	16.9%
Transporters	7 261 671 400	8.8%
Car dealers	284 413 398	0.3%
Diplomatic missions and others	503 345 349	0.6%
TOTAL	**82 075 630 939**	**100.0%**

Source : DGT

b) Analysis of Vat credits by origin of the credits

Exporters benefited from approximately **49%** of the VAT refunds granted in 2017, compared to **46%** for companies liable to withholdings at source of taxes. Compared to 2016, there is a positive variation of **12%** for exports and **30%** for withholding at source of taxes. This increase is largely explained by the constant replenishing of the VAT account.

59.5%
of VAT refunds in 2017 emanated from **02 major sources**:
- Exports **(49.4%)**
- Witholding at source **(30.4%)**

Table 22 : *VAT refunds by origin of credits*

Origin of Credits	Refunds	
	Amount	%
Exportations	40 505 125 819	49.4%
Witholdings at source	37 790 978 716	46.0%
Investments	2 671 094 728	3.3%
Exemptions	1 108 431 676	1.4%
TOTAL	**82 075 630 939**	**100.0%**

Source : DGT

c) Analysis of tax refunds by type of company

Large companies benefited from **83.1%** of the annual allocation dedicated to VAT refunds in 2017, an increase of **17.2%** compared to the same rate in 2016.

In addition, the year 2017 was particularly marked by the clearance of debts owed to Small and Medium Enterprises (SMEs). **FCFA 15 billion** was spent on the repayment of debts to SMEs, against **FCFA 7 billion** in 2016. This represents **75%** of applications submitted by these companies.

In 2017

FCFA 15 billion spent on VAT refunds to SMEs, against **FCFA 7 billion in 2016.** This represents an increase of **FCFA 8 billion**.

Cameroon Business Forum

B. DGT AND THE PROMOTION OF AN ENABLING BUSINESS CLIMATE

Consultation with the business community with regards to tax matters continued during the 2017 fiscal year, through the dialogue with the private sector (***1***) and the communication (***2***).

CBF Cameroon Business Forum

1) Strengthening dialogue with the private sector

i) Cameroon Business Forum 2017

The DGT took part in the 8th session of the Cameroon Business Forum (CBF), held on the 13th of March 2017 in Douala, under the theme: "**Increasing the competitiveness of the economy through the facilitation of foreign trade**".

Three (03) recommendations were made regarding the payment of taxes, namely: the establishment of an imprest fund dedicated to VAT refunds, the installation of electronic payment terminals (EPTs) for small tax payers and the electronic transmission of receipts to the taxpayers of the LTO and the MTO.

As of the 31st of December 2017, two (02) measures were implemented, namely the imprest fund dedicated to VAT refunds and the electronic system for transmitting receipts to companies of the LTO and MTO.

Concerning the other recommendations regarding the continuous quest for the improvement of the quality of service, the following actions were taken:

- The reform of the collection procedures of the automobile stamp duty;
- The extension of the e-filing to Specialized Offices for Liberal Professions and Real Estate (CSIPLI);
- Setting up an interactive system for online monitoring of VAT credit claims;
- The establishment of an electronic system for the payment of registration duties on used cars;
- The automation of the issuance of tax clearance certificates for companies of the large tax payers office.

ii) The DGT and socio-occupational interest groups

The follow-up of the professional orders continued while intensifying during the fiscal year 2017. These include the National Order of Tax Consultants of Cameroon (ONCFC) and the National Order of Chartered Accountants of Cameroon (ONECCA), whose governing bodies and executive were renewed on the 26th of May 26 2017 in Yaoundé (for ONCFC) and on the 05th of July 2017 in Douala (for ONECCA).

Moreover, in 2017, the DGT received seven (07) applications for approval from the profession of Chartered Accountants. Six (06) were forwarded with a favorable opinion to CEMAC and one for arbitration. With regards to applications for approval into the tax consultancy profession, the DGI received twenty-seven (27) files, of which twenty-two (22) were transmitted to the CEMAC Commission with a favorable opinion, four (04) were sent with unfavorable opinion and one (01) request sent for arbitration.

2) Communication to improve the business climate

a) The internet

The DGT's website (www.impots.cm) is one of the key components sustaining the effective implementation its reforms. This site is regularly updated, and offers users useful and credible information. It also serves as a support for the e-filing of taxes and the taxpayer index is equally published there-in. Moreover, taxpayers can consult the General Tax Code, legal and regulatory texts, press releases, announcements, practical guides and various publications.

b) Micro programs and spots

Communication stands at the heart of the management of the reforms and projects undertaken by the tax administration. The DGT's communication strategy was simultaneously implemented internally, for its staff and externally, for users.

The production and broadcasting of micro-programs, radio and TV spots, enabled users to better comprehend and adhere to tax reforms. These educational micro-programs have also helped raise taxpayer's awareness and boost their compliance.

Thus, apart from the existing adverts on the business license, VAT refunds, tax clearance certificates, the accredited management centers, the pre-filled tax returns, registration duties, nine (09) new micro-programs have been produced and subjected to the validation of the Committee of follow-up of the projects of the DGI. These microprograms are broadcast on television screens installed in the central and decentralized services of the DGT.

c) Impôt Info

The “Impôts Infos” magazine reports on regular intervals on the activities of the DGT. In 2017, three editions were edited and published: “Impôts Infos” No. 005, No. 006 and the special edition on the Global Forum.

THE DGT ON THE INTERNATIONAL SCENE

5

In 2017, the Directorate General of Taxation was present on the international scene through a range of activites conducted within International Organisations and further expansion of Cameroon's network of International Conventions and Agreements.

A. THE DIRECTORATE GENERAL OF TAXATION WITHIN INTERNATIONAL ORGANISATIONS

1) MULTILATERAL COOPERATION

a) The Global Forum on Transparency and Exchange of Information for Tax Purposes

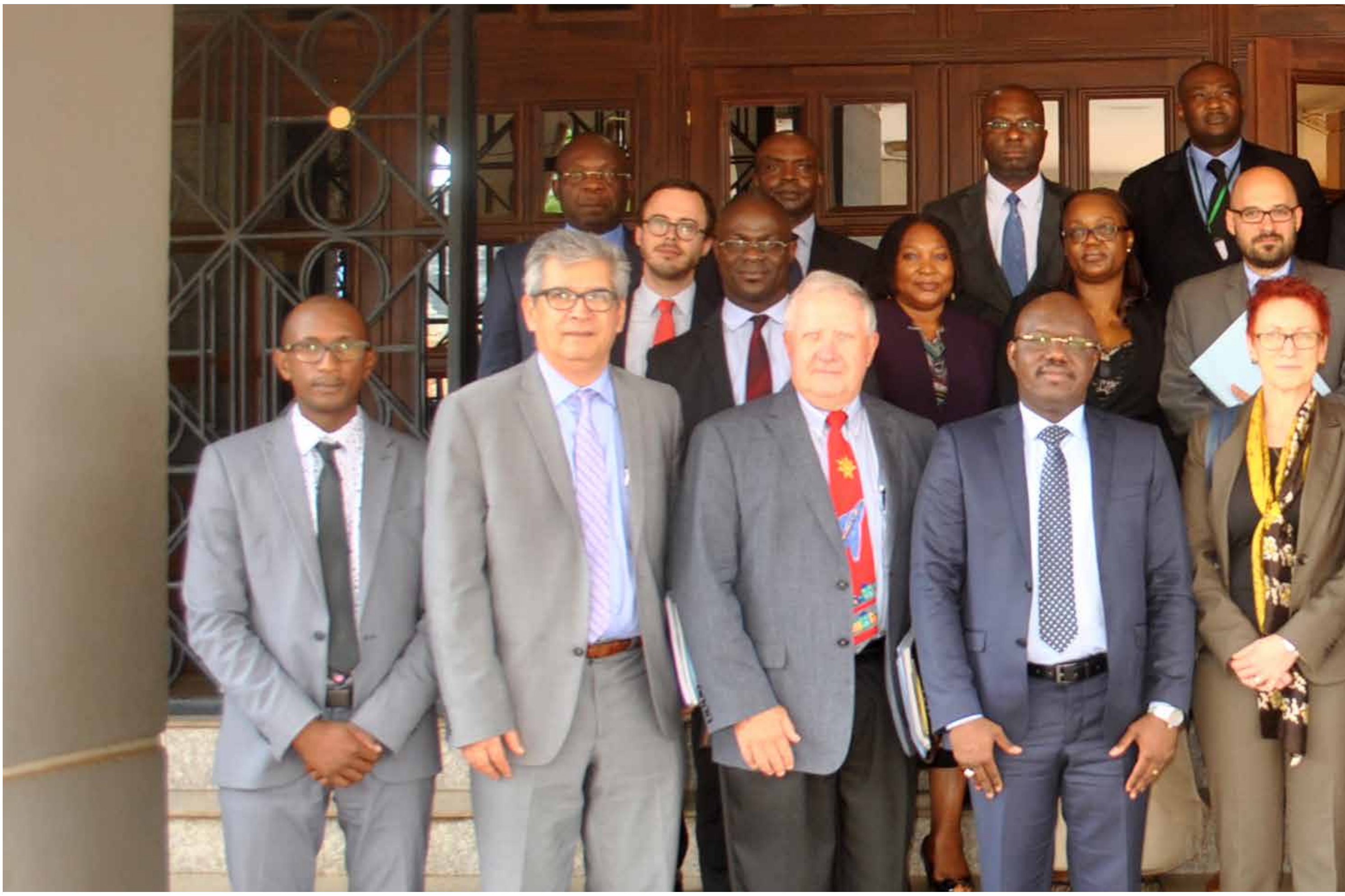
The Global Forum on Transparency and Exchange of Information for Tax Purposes (Global Forum) is the leading international body for ensuring the implementation of internationally agreed standards of transparency and exchange of information through its monitoring and peer review activities. It has roughly **142 members** including Cameroon and meets once a year in plenary session, to define strategic lines and approve works realised.

2017 witnessed the holding in Yaounde of the 10^{th} plenary meeting of the Global Forum, making Cameroon the second country in Africa, after South Africa to host this prestigious event.

The choice of Cameroon was:

- A recognition by global tax coordinating mechanisms for the deep involvement of our country in the fight against international tax evasion and fraud, and promoting transparency;
- An opportunity for African countries to discuss the steps they need to take to benefit from the improvements in global tax transparency and thereby enhance domestic resource moblisation.

Cameroon hosted the 10th plenary meeting of the **Global Forum** in 2017.



Group picture at the end of TADAT assessment.

b) TADAT Assessment Tool

In order to consider the highest standards during the formalisation of the modernisation plan of the Directorate General of Taxation (period 2017-2021), the Cameroon tax administration made use of international expertise. This is the idea behind the assessment of our tax system through the TADAT tool with the assistance of the German cooperation.

TADAT™
TAX ADMINISTRATION DIAGNOSTIC ASSESSMENT TOOL

Box 5.1.

TADAT : Tax administration diagnostic assessment tool

TADAT (Tax Administration Diagnostic Assess-ment Tool) is designed to provide objective assessment of key components of a country's system of tax administration. As such, it helps in:

- Identifying the relative strengths and weaknesses in tax administration systems, processes, and institutions;
- Facilitating a shared view on the condition of the system of tax administration among all stakeholders (e.g., country authorities, international organizations, donor countries, and technical assistance providers);
- Setting the reform agenda, including reform objectives, priorities, initiatives, and implementation sequencing;
- Facilitating management and coordination of external support for reforms, and achieving faster and more efficient implementation;
- Monitoring and evaluating reform progress by way of subsequent repeat assessments.

This assessment focuses and nine (09) critical performance outcome areas:

1. Integrity of the registered taxpayer base;
2. Effective risk management;
3. Supporting voluntary compliance;
4. Timely filing of tax declarations;
5. Timely payment of taxes;
6. Accurate reporting in declarations;
7. Effective tax dispute resolution;
8. Efficient revenue management;
9. Accountability and transparency.

c) The International Monetary Fund (IMF)

From 20 September to 03 October 2017, a technical assistance mission from the IMF's Department of Public Finance visited the Directorate General of Taxation. The mission took stock of ongoing reforms and made recommendations aimed at building the capacities of our tax administration.

Box 5.2.

IMF Technical Assistance Mission

The commitment of the Directorate General of Taxation to a far-reaching reform process continues to be felt by new structural and methodological changes. Considered 'Structural' with respect to the TADAT performance evaluation report of July 2017, the Directorate General of Taxation reform process builds on the 2016-2018 Tax Administration Modernisation Plan. Well balanced around three fundamental axes, this plan aims:

1. Improving the level of tax burden;
2. Enhancing of the quality of service;
3. Building the capacity of the Tax Administration.

In order to have an overall understanding of all the obstacles likely to the Directorate General of Taxation's reforms and consolidate her capacity to undertake effective resource mobilisation, the mission identified five key areas to which attention should be focused to ensure results. These efforts will need to focus simultaneously on:

4. The reliability of the broadening of the tax base;
5. The generalisation of risk management mechanisms;
6. The professionalisation of tax audits;
7. Consolidation of collaboration with institutional partners;
8. Further modernisation and simplification of procedures.

d) The OECD

i) Implementation of Tax Inspectors Without Borders (TIWB)

In line with the comprehensive strategy for broadening the tax base, basis for optimal mobilisation of tax revenue, implementing the Tax Inspectors Without Borders (TIWB) framework has been identified as a crucial element to be implemented during tax audits with complex problems for which local expertise is unable to provide answers. For the record, the 2015 Finance Law provided for this form of assistance in its section M18 (2) of the MTP.

It is with this in mind that the Organisation for Economic Cooperation and Development (OECD) made available an expert to the Cameroon tax administration with a view to implementing the « Tax Inspectors Without Borders » program.

The implementation of this programme, financed by the French International Cooperation Mission, which should last for eighteen (18) months (from June 2017 to December 2018) began in October 2017.Two missions of the appointed expert were effectively held in October and November 2017 and enabled fruitful and promising exchanges with the teams of the Large Taxpayer Office.

ii) Signing by Cameroon of the Multilateral Convention to Implement BEPS related measures (MLI)

Signed on 11 July 2017 at the OECD headquarters in Paris, the MLI intends to facilitate the implementation of 'minimum standards' with respect to base erosion and profit shifting. Cameroon will be able to introduce these standards into her existing network of tax conventions at the same time and in an efficient manner, while avoiding having to renegotiate each of the said conventions.

e) ATAF

To raise awareness amongst African countries on the fight against international tax evasion and fraud by exchange of information, ATAF initiated a three year (2015-2017) technical assistance programme in exchange of information for the benefit of African Tax Administrations.

Cameroon was selected by ATAF to benefit from this technical support executed in two (2) phases. It is within this context that the Directorate General of Taxation hosted from 06 to 14 March 2017, the first phase of this assistance executed by two experts. During this phase, a training on exchange of information took place in which staff of the Directorate General of Taxation and Financial Investigation Agency took part, as well as an assessment of the exchange of information infrastructure of our country.

.

f) CREDAF

Our country participated in:

- A training seminar organised from 13 to 15 February 2017 in Brazziville-Congo on issues related to transfer pricing ;
- A training seminar organised in Cotonou-Benin from 21 to 24 November 2017 on issues raised by complex activities ;
- The 32 annual conference of CREDAF and in parallel with the World Bank – France regional consultations which took place from 22 to 24 May 2017 in Lome (Togo), on the theme « the mobilisation of tax revenue : what actions for a more efficient tax administration ? ». The aim of this edition was to support member countries in their reforms, exchange of experience and sharing of best practices on the current challenges of tax administrations, such as : the taxation of the informal sector, the mobilisation of property revenue and recovery proceedings.

g) International Seminars

The Directorate General of Taxation was present at:

- Berlin-Germany, from 14 to 16 June 2017 : the conference on International Tax Compact and the Addis Tax Initiative on "Taxation and Developement ";
- Niamey-Niger, from 19 to 22 September 2017 : ATAF seminar on African Tax Outlook;
- Dubai-United Arab Emirates, from 20 to 22 November 2017 : OECD annual seminar on the Multilateral Instument and Taxation of Cross-border Services;
- Accra-Ghana, from 11 to 12 October : Conference on "Days of Governance in Africa ";
- Dar es Salam-Tanzania, from 25 to 27 October 2017 : ATAF Tax Certainity Workshop.

B. BILATERAL COOPERATION

1) Expansion of Cameroon's network of tax treaties

a) Treaty Signing Activities

Three conventions were signed including two bilateral and one multilateral.

i) At the bilateral level

- The convention with the Federal Republic of Germany for the avoidance of double taxation of air transport companies with respect to taxes on income and on capital was signed in Yaounde on 24 August 2017. This signing is in line with efforts to strengthen the multifaceted cooperation that existed between our two countries for decades. The convention thus clarifies the rules of income from air tranport between the two contracting States. This involves, on one hand, protecting taxpayers of this sector of activity from double taxation by sharing the taxing rights between the source country of the income and country of residence of the beneficiary. On the other hand, providing certainty to taxpayers by prohibiting tax discrimination and establishing the mutual agreement procedure for the settlement of disputes in the event of litigation ;
- The convention with the United Arab Emirates for the avoidance of double taxation and prevention of fiscale evasion with respect to taxes on income was signed on 13 July 2017 in Abu-Dhabi. By the signing of this Convention, Cameroon intends on one hand, to promote foreign direct investments on its soil and on the other hand, achieve certainty and administrative conviviality with respect to the taxing of her compatriots and emiratis undertaking business activities in the territory of either of the contracting States.

ii) At the multilateral level

The Multilateral Convention to Implement Tax Related Measures to Prevent Base Erosion and Profit Shifting (Multilateral Instrument) was signed in Paris on 11 July 2017.

b) Treaty ratification activities

The year 2017 also witnessed the ratification in March of the Convention with South Africa, which entered into force on 13 July 2017.

c) Conduct of negotiations for the conclusion of international tax treaties

In 2017, two rounds of negotiations were organised:

- The first round of negotiation with the Federal Republic of Nigeria took place from 30 May to 1st June 2017 in Abuja-Nigeria. The two sides agreed on 2/3 of the articles of the proposed text. Agreement on the outstanding articles will surely be reached in the second of talks planned for Yaounde in July 2018;
- The first round of negotiation with the Socialist Republic of Vietnam took place from 27 to 30 March 2017 in Hanoï-Vietnam. The two delegations examined all the articles of the proposed text and pending issues may be resolved during the second round of negotiations planned for Yaounde in the third quarter of 2018.

2) Cooperation with Germany

Cooperation with Germany through GIZ, permitted the Directorate General of Taxation to benefit from multi-faceted support in 2017, in particular through:

a) Training of DGT staff: 209 persons trained in the use of the FUSION application (an interface that facilitates exchange of information) and 30 persons on TADAT methodology ;

b) Various technical support : support in preparation and implementation of TADAT evaluation, strengthening of FUSION application and donation of 10 lap-tops;

c) Beginning of phase two of the Programme to Support the Modernisation of Public Finances : a programme that provides advisory support to the tax and customs administration in the implementation of their modernisation plan.

HIGHLIGHTS OF THE YEAR 2017

5

During the year 2017, the Directorate General of Taxation was engaged in Improving the working conditions of its staff by accelerating construction of its new building, the Taxation Club and by rewarding best staff members.

Construction site of the new DGT bu

A. CONSTRUCTION OF A NEW BUILDING FOR THE DIRECTORATE GENERAL OF TAXATION

The building complex to house the central services of the Directorate General of Taxation, designed for a total build area of of 19 821 m², is built around a central building (tower) type R+11 and three basements, connected via a gallery to a secondary building of type R+4 (extension), with three basements. This infrastructure offers amongst other spaces:

- 196 offices;
- 10 meeting rooms;
- 01 conference room with a capacity of 200 seats;
- 02 computer rooms;
- 21 toilets;
- 150 underground parking spaces, in addition to outdoor parking areas;
- 01 Data center;
- 01 sports room;
- 01 restaurant;
- 01 library;
- 02 entrances, technical rooms and green spaces.

Technically, this project experienced significant progress throughout 2017, especially :

- The completion of execution studies, launched in 2015;
- The realisation of deep-rooted foundations.

Having completed the foundation, the last quarter of the year 2017 was marked by an intense activity illustrated by an increase in the pace of execution of the project, with an average realization of two slabs per month.

Given this development, the contractor foresees the delivery of the structural work as of September 2018, which will make it possible to complete the project in 2019, as initially planned.

ilding.

Aerial view of the new DGT building.

Font view of the future DGT building.

Side view of the future DGT building.

B. TAXATION CLUB

The first phase of construction of the Taxation Club started on 14 January 2017. The project has the following components:

- a security fence surrounding the 11,5 hectares land with monumental gates;
- a 53 rooms luxury hotel with a five stars standard ;
- a large footbal stadium of 700 seats and a small stadium for training;
- five tenis courts ;
- two swimming pools including one for children ;
- a pedestrian broadwalk ;
- roads and various networks.

In view of the upcoming TOTAL AFCON to be hosted by Cameroon, the Taxation Club has been selected by the Organising Committee as one of the sites to host delegations coming for the event.

Aerial view of the construction site of the "TAXATION" Club Hotel.

Aerial view of the construction site of the "TAXATION" Club Hotel.

A view of the "TAXATION" Club Stadium Project.

Construction site of the main entrance to the "TAXATION" Club.

Construction site of the "TAXATION" Club Hotel.

Construction of the Grand Stand of the "TAXATION" Club Stadium.

Model of the of the "TAXATION" Club Hotel.

C. THE DIRECTORATE GENERAL OF TAXATION REWARDS MERIT

In the ongoing quest for performance, the Directorate General of Taxation instituted in 2017, a performance system based on the reward of « best staff members » of the central and devolved services. The aim of this reward is to promote a fair competition among staff in a manner that will stimulate professionalism through increased dedication and commitment to work and as a result make the Directorate General of Taxation more effecient both in the mobilisation of ressources and in improved services to taxpayers.

This concept was reflected in 2017 by:

- congratulatory letters specifically addressed to the recipients by the Director General of Taxation (548 congratulatory letters) ;
- wide publicity around the recipients through the posting of the photos of those concerned;
- special bonuses in addition to the standard performance bonus.

The selection of best staff members is made on the basis of the following criteria:

- a contribution in meeting targets: the best staff must be distinguished by a personal and remarkable involvement in the meeting of quantitative targets assigned to structure to which he belongs for the evaluation period;
- an impact in the improvement of the quality of service within his structure;
- irreproachable disciplinary behaviour, both in terms of probity, punctuality, availability and diligence in treatment of files entrusted to him;
- cordial relationships with the hierarchy, fellow colleagues and collaborators.

The combination of the above criteria makes the best staff a role model.


REPUBLIQUE DU CAMEROUN
Paix – Travail – Patrie
MINISTERE DES FINANCES
DIRECTION GENERALE DES IMPOTS
DIRECTION DES AFFAIRES GENERALES
TRAVAIL WORK
PAIX PEACE
PATRIE FATHERLAND
REPUBLIC OF CAMEROON
REPUBLIQUE DU CAMEROUN
REPUBLIQUE OF CAMEROON
Peace – Work – Fatherland
MINISTRY OF FINANCE
DIRECTORATE GENERAL OF TAXATION
DEPARTMENT OF GENERAL ADMINISTRATION
MEILLEURS AGENTS DES SERVICES CENTRAUX DE LA DGI
DEUXIEME TRIMESTRE 2017
BONDIMA née ATANGA Gisèle (CA)
Service d'Ordre
TSALA TSALA Jean Daniel (IRFI)
CELLCOM
MBUYO Molière Alain (IRFI)
DGE
ENONE Magelan (AD)
DAG
EBUNE Bertrand NJUMA (IRFI)
DLRFI
NGRANG Vicaise (CA)
D.I
TAYOUSSI Née NGOMKAM K. A. A (CPRFI)
DEPSCF
HABOUBAKAR GARBA IBRAHIM (IRFI)
DEPRF
CHIOFO LONGFO Nasher (Ing.Stat.Eco)
DSSI
ZANGBALLA Yvette Germaine (IRFI)
Division Contentieux
EGBEMBA EGBEMBA (CPRFI)
DRVFC
MOTCHOFFO MOTSOBO (IPRFI)
ISI
IANANGA Née ANDOUANA BISSE (CCA)
PSREP
NSIA Rudolphe (CPRFI)
PSRMEE
MVOGO Née BINDZI MANGA (CRFI)
PSRDCF
ONDOA Clement Thierry (CCA)
PSRF
BIDIAS Née KATSANG MPEGNA (CCA)
CCF
ATANGANA MBARGA Ernest P. (CA)
PSRR

REPUBLIQUE DU CAMEROUN
Paix – Travail – Patrie

MINISTERE DES FINANCES

DIRECTION GENERALE DES IMPOTS

DIRECTION DES AFFAIRES GENERALES

REPUBLIQUE OF CAMEROON
Peace – Work – Fatherland

MINISTRY OF FINANCE

DIRECTORATE GENERAL OF TAXATION

DEPARTMENT OF GENERAL ADMINISTRATION

MEILLEURS AGENTS DES SERVICES CENTRAUX DE LA DGI

TROISIEME TRIMESTRE 2017


EGNAT Léonce Jules (CA)
Service d'Ordre


EVINA EVINA Jean Patrice (CCA)
CELLCOM


ESSENGUE NDOKON NZOA J.M (CPRFI)
DGE


AMENGELE Laurent (CA)
DAG


ATEBA ATEBA Romuald (IRFI)
DLRFI


HADIDJATOU ABOUBAKAR (CCA)
DI


BILOBE née MANGA BILOA Agnès (CPRFI)
DEPSCF


NOLACK LAPA Patrice (Ing Pal Trav. Stat)
DSSI


ABDOUL AZIZ BAMANGA (IRFI)
DC


ETTAMAH Née EBUDE NZUOBONTANE (IRFI)
Inspection des Services


ZEH MBIDA Pascal (AD)
DRVFC


BIYIHA NTAMAK Jean Jacques (AD)
PSREP


WANDJI Josiane Epse NOUNDOU
PSMEE


DONG Née NGBWA BELLA Marthe
PSRDCF


KADJIO OLEGHA Epse KINGUE (CCA)
PSRF


TCHUENMEGNE Hilaire Bertrand (CA)
CCF


DALIL Giscard (IPRFI)
DEPRF

REPUBLIQUE DU CAMEROUN
Paix – Travail – Patrie

MINISTERE DES FINANCES

DIRECTION GENERALE DES IMPOTS

DIRECTION DES AFFAIRES GENERALES

REPUBLIQUE OF CAMEROON
Peace – Work – Fatherland

MINISTRY OF FINANCE

DIRECTORATE GENERAL OF TAXATION

DEPARTMENT OF GENERAL ADMINISTRATION

MEILLEURS AGENTS DES SERVICES CENTRAUX DE LA DGI

QUATRIEME TRIMESTRE 2017


BONDIMA née ATANGA Gisèle (CA)
Service d'Ordre


EKOMBO Serge Patrice (CCA)
CELLCOM


SAMMA Auguste Apollon (CRFI)
DGE


ABENG Justine Nicole (CCA)
DAG


BAROUNG A NGON (IRFI)
DLRFI


MVOGO ONANA Pierre (CA)
Projet Cadastre Fiscal


YAYA HAMADOU (IRFI)
DEPSCF


NTONGA NTONGA Bernard (IRFI)
DEPRF


TOBO NOE Thierry (Ing.Trav. Stat.)
DSSI


DOBA MOUIGOUM (IRFI)
DC


ABOUBAKAR YAYA (CRFI)
DRVFC


WELL Gaëlle Solange Rimo (IRFI)
INSPECTION DES SERVICES


NGONO Jeanine Judith (CA)
PSREP

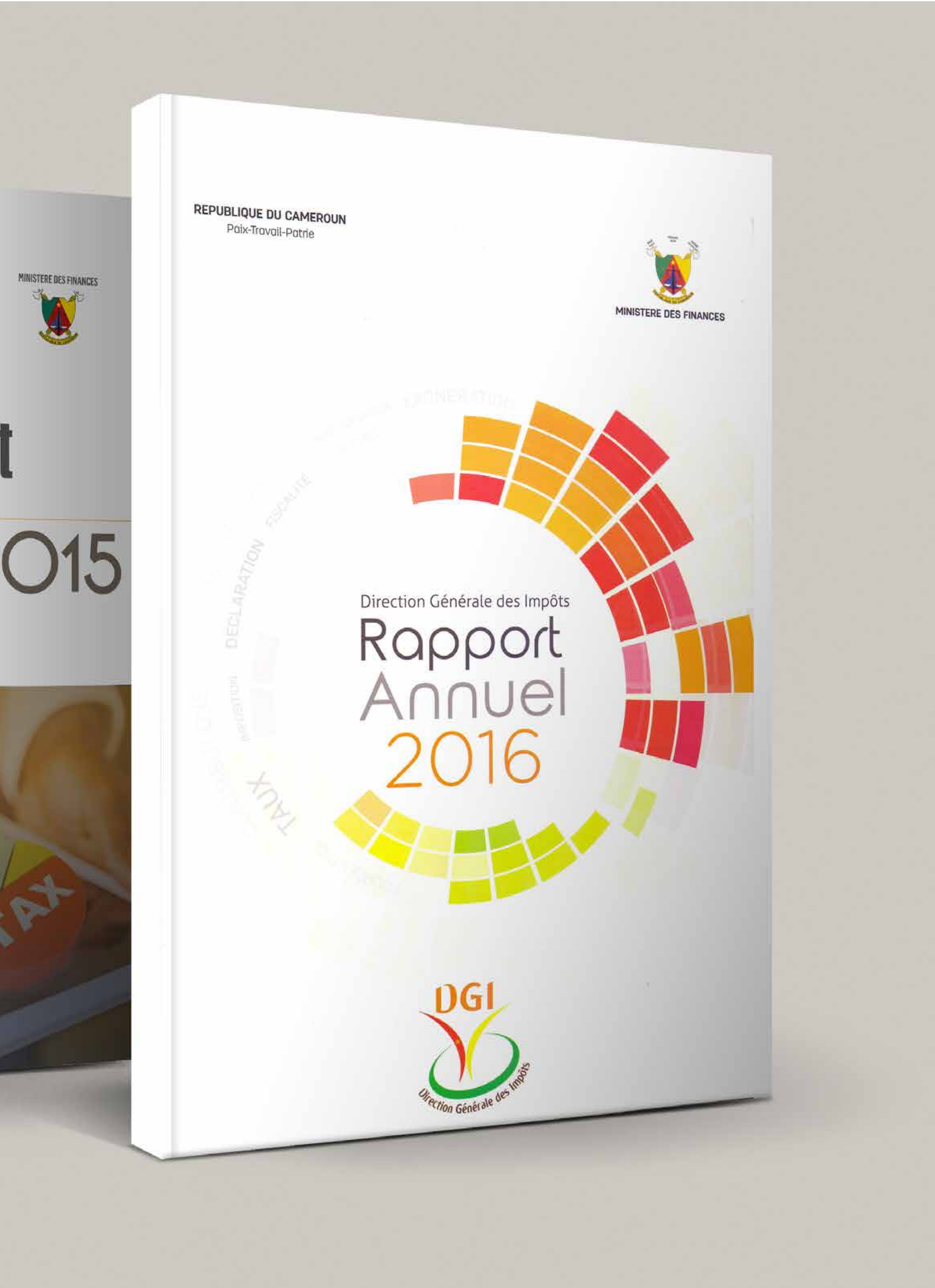

EBOUTOU Alfred (CA)
PSRMEE


BINDZI MANGA Brigitte (CRFI)
PSRDCF


MOTUE GADJE Ailiane Be (CA)
PSRF


MOHAMADOU (CCA)
DI


REPUBLIQUE DU CAMEROUN
Paix - Travail - Patrie
Direction Générale des Impôts
Rapport Annuel
2014
TAXES
IMPÔTS
CONTRIBUTIONS
FISCALITE
DECLARATION
TELEDECLARATION
IMPOSITION
POURCENTAGE
TAUX
Paiement
DGI
REPUBLIQUE DU CAMEROUN
Paix - Travail - Patrie
Direction Générale des Impôts
Annuel
DGI
Direction Générale des Impôts


MINISTERE DES FINANCES
015
TAX
REPUBLIQUE DU CAMEROUN
Paix-Travail-Patrie
MINISTERE DES FINANCES
DECLARATION
FISCALITE
TAUX
Direction Générale des Impôts
Rapport
Annuel
2016
DGI
Direction Générale des Impôts

DGI

Direction Générale des Impôts