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CAMEROON TAX & LEGAL NEWSLETTER- DECEMBER 2024 2025 FINANCE LAW

“Reinforcement of security alertness and stability of public finance”

- **CALENDER AND SCHEDULE OF MAIN TAX, SOCIAL AND LEGAL OBLIGATIONS
OF NOVEMBER 2024**

2025 FINANCE LAW

“Reinforcement of security alertness and stability of public finances”

The 2025 draft finance law elaborated by the government since the month of November 2024, provides that the budget for the State of Cameroon for the next financial year stands in terms of resources and employments at 7 317.7 billion XAF as against 7 278.1 billion XAF in 2024, giving an increase of 39.6 billion XAF in absolute value and 0.5% in relative value.

In order to achieve this objective, the government as usual relies on tax and customs incomes projections.

This newsletter comprises a summary of the main innovations that the government plans to introduce in Cameroon’s taxation law.

Indeed, the finance bill was adopted by the National Assembly on 8 December 2024 during the November 2024 parliamentary session. It has been sent to the Senate for

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adoption. Subsequently, this law will be transmitted to the President of the Republic for its promulgation.

We will come back to the finance law in more detail when it will be promulgated, during our information and training seminars that we will organize in Douala and Yaoundé in January 2025 and February 2025.

In our various legal and tax newsletters, we shall dwell all through the year 2024 in detail and from different angles, on the various measures adopted by the National Assembly and the Senate.

We will make a presentation of the summary of the main innovations of the 2025 finance law.

1. MEASURES RELATING TO CORPORATE INCOME TAX: SECTIONS 7, 8 a, 8 b, 17 b, 21, 46, 69, 70, 74 a, 87, 92 OF THE GENERAL TAX CODE

- Exclusion of the deduction of head office overhead costs, remunerations paid out of the Economic and Monetary Community of Central Africa (CEMAC for its French acronym) for the accounting and tax services.
- Reduction of the broking commission's deductibility rate on goods bought on behalf of companies based in Cameroon (5% to 1% of the purchase amount).
- Non – deductibility of provisions for bad debts and questionable commitments for credits and microfinance institutions, when the said provisions concern total annual credits or at least equal to or above 50,000,000 XAF, granted to the same company based on financial statements not certified by an auditor;
- Non-deductibility of charges justified by invoices not including compulsory information except invoices of foreign suppliers, and charges justified by

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invoices issued out of the tax administration's electronic billing follow up system;

Admission on charge for rental amount gave when it is not exaggerated with regard to rentals usually applied for real estates or similar installations.

- Possibility for credit institutions to put on deductible charge losses relating to questionable debts for an amount below 3,000,000 XAF and no longer 5,000,000 XAF;
- Non-deductibility of expenses accounted by a natural person are not deductible for determining the Corporate Income Tax or the Personal Income Tax in Cameroon;
- Institution of a Common duties rate for Corporate Income Tax in case of tax adjustments following a tax audit in companies granted from the reduced tax rate in accordance with an exceptional or special tax regime in case of fraud or illegal use of tax facilities granted.
- Payment of the advance on Corporate Income Tax fixed rate at the rate of 14% of the gross margin, plus 10% for Special Council Surtax for companies under managed margin distribution sector;
- All incomes that do not remain invested in the company such as charges whose amounts are equal or above 100,000 XAF when paid cash are considered as distributed incomes.

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2. MEASURES RELATING TO PERSONAL INCOME TAX, SECTIONS 46, 69, 70, 74 a, 87, 92, 93 c OF THE GENERAL TAX CODE

- Institution of new elements included in the category of real estate incomes and subjected to the real estate tax: capital gains realized by real estate companies on built or unbuilt building acquired for fees;
- Application of the 10% flat-rate rate for Personal Income Tax (PIT) on non-commercial profit incomes. The said rate is reduced to 5% when it concerns incomes generated on digital platforms by individuals;
- Application of the 30% rate for stocks and shares income including real estate income paid to a natural person, a legal entity based in a territory, or a State considered as tax haven.
- The institution of several deadlines for the submission of the annual tax return on income for non-professional individual taxpayers as follows:
 - Latest on 31st July for high-ranking personalities, employees of the public and semi-public sector;
 - Latest on 30 September for employees of the private sector under the Large Taxpayer Unit, Medium Size Taxpayers Office and the Specialized Center of Liberal Professions and Landscapes.
 - And finally latest on 31 October for the others individuals;
- Obligation for legal debtors taxpayers, to hand to beneficiaries latest 15th March of each year, a summary statement showing all the earnings and remunerations paid during the previous calendar year as well as a detail of the deductions carried out at source from these sums;



- Under the real taxation system without consideration of their turnover and upon express exemption granted by the Directorate General of Taxation, new taxpayers justifying an investment program duly validated by the tax administration, or a contract whose amount is above one hundred million (100,000,000) XAF.

Restriction of the obligation to withhold taxes by Non-Profit Organizations the appearing on the list fixed by the statutory code, exclusively.

3. INCENTIVE MEASURES RELATING TO THE TAXATION REGIME OF PUBLIC CONTRACTS: SECTIONS 115 AND 116 NEW OF THE GENERAL TAX CODE

- External or joint financing public contracts are assessed and signed all taxes included from 1st January 2025.
- Taxes and duties on external or joint financing contracts are at the expense of the contractor excepting the VAT which is at the expense of the contracting authority;
- The successful bidder is expected to pay the VAT on all the intermediary goods and services required for the execution of the project;
- When for an external or joint financing contract the financing agreement does not provide for payment of the VAT, the latter shall be paid by compensation funds provided for in the contracting authority's budget.

4. MEASURE RELATING TO VAT AND EXCISE DUTIES-SECTIONS 128,128 a,131,142(1),149,149 d OF THE GENERAL TAX CODE



- Extension of the reduced excise duty rate to ball point pens, coffins, any wooden wood work, imported ball point pens, explosive substances, cyanides, detonators;
- Clarification on the modalities of collection of the VAT concerning forwarding agents' fees and that applicable to customs clearing agents' fees;

Exoneration of the VAT on live domestic cocks and hens whose weight does not exceed 185 g, maize flour produced locally, potato and cassava flour produced locally.

5. MEASURES RELATING TO VARIOUS TAXES AND DUTIES AND SPECIFIC TAX SYSTEMS : SECTIONS 225, 226, 231, 239 b OF THE GENERAL TAX CODE

- Requirement to produce all justifications of acquisition of a good involving the direct or indirect supplier for its installations, purchase invoices, contract, any documentation that can help to distinguish the price of the good from that of the relating services. In the absence of this detail, the prices of services is considered to correspond to 25% of the good value and the relating Special Income Tax is paid on this basis;
- Extension of the money transfer tax to withdrawals made from gambling and entertainment games electronic platforms;
- Money transfer tax resulting from the application of the proportional rates is increased by 4 XAF per transaction;
- Reduction of the special tax rate on petroleum products on industrial gas, from 60XAF/m³ to 50XAF/m³;

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- Review of the trees felling tax rate, now fixed as follows:
 - 2.5% forestry companies with justification of a certification on sustainable management of forests duly issued by the competent authorities;
 - 3% for companies with justification of other forms of certification;
 - 5% for forestry companies without any certification;

Requirement of a Tax Conformity Certificate duly issued by the tax administration for the exportation of wood, processed wood, timber, non-forestry, special and non-medical products.

6. MEASURES RELATING TO STAMP DUTY REGISTRATION AND TRUSTEESHIP: SECTIONS 543, 554, 546 b, 549 c, 579, 605 OF THE GENERAL TAX CODE

- Possibility of instalment payment of registration duties over a maximum period of two years for sales resulting from death;
- Transfer certificates and commercial rural leases are henceforth subjected to the average proportional rate of 5%, at the reduced rate of 2% for residential urban leases, and at the highly reduced rate of 1% for residential rural leases;
- A new control as concerns the payment of stamp duties on imported second-hand vehicles, which are henceforth paid and collected by the customs administration on behalf of the tax administration;
- Addition of the payment of a stamp duty for research permit on scientific grounds for foreigners whose amount stands at 100,000 XAF;



- Modification of the payment period for the land ownership tax which should be done at the same dateline as for the filling and payment of the Personal income Tax of non-professional Taxpayers;
- Institution of the airport stamp duties for international flights out of the Economic and Monetary Community of Central Africa per person and per trip in premium class and first class as follows:
 - 75,000 XAF per person and per trip in premium class
 - 300,000 XAF per person and per trip in first class.

**7. MEASURES RELATING TO THE MANUAL OF TAX PROCEDURES:
SECTIONS L2 a, M2 c, M3, M7 c, M19 a, M20 a, M40, M41 a, M53, M71, M79
M86 b, M104, M104 a, M116 OF THE MANUAL OF TAX PROCEDURES OF
THE GENERAL TAX CODE**

- Possibility for the tax administration to forward online a pre-filled return to the taxpayer at least fifteen days before the due date for the payment of a tax or duty based on the information at its disposal. The said deadline is increased to thirty days for annual tax return;
- Readjustment of the conditions for the withdrawal of the taxpayer from the active taxpayer platform (in case of non-respect of the declaration obligations over a period of three months). The said withdrawal, which is notified to the territorially competent court in view of proceeding in the removal from the Trade Register and Personal Property, does not cancel the previous tax debts.
- Institution of the possibility for the tax administration to notify the taxpayer to fill through any public communication means deemed suitable by the tax administration, notably through the press, public posting or publication on a dedicated web site.

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- Institution of the obligation to attach to the annual tax return an attestation of certification duly issued by the approved auditor for companies under the obligation to certify its financial statements, in application of the provisions of the OHADA Uniform Act relating to accounting law and financial information;
- Institution of a fifty million (50,000,000) XAF fine in case of failure to attach to the annual tax return an attestation of certification duly issued by the auditor.
- Suspension of the deadlines for the Tax account audit in case of notification to the taxpayer of a request for the production of documents or information.
- Review of the rate of progression of spontaneous payment taxes and duties for exemption from control of the taxpayer for a financial year, from 25% in 2024 to 20% in 2025:
- Requirement for third parties to communicate within seventy-two (72) days the taxpayer's account balance which is the object of court action as from the date of receipt of the notice to the third party.
- Readjustment of the conditions of referral of tax authorities as concerns litigation:
 - The territorially competent Chief of the Regional Taxation Center for claims of an amount below or equal to seventy-five million (75,000,000) XAF (principal amount) and no longer fifty million (50,000,000) XAF;
 - The Director in charge of Large Taxpayer Unit for claims not exceeding two hundred million (200,000,000) XAF (principal amount) and no longer one hundred million (100,000,000) XAF;
 - The Directorate General of Taxation for claims of an amount above the thresholds stipulated for Regional Center of Taxation and the Large Taxpayer Unit.

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- Obligation for the presentation of a Tax Conformity Certificate of your vehicle during road checks and whose non-presentation is sanctioned by impoundment;
- In case of fraudulent use of a Taxpayer number during an operation, the relating taxations shall be jointly due by all the parties involved in this operation;

8. PROVISIONS RELATING TO THE OTHER RESOURCES

- Extension of the deadline for voluntary regularization for a two-year duration from 1st January 2025; this deadline enables taxpayers to regularize their tax situation as regards the Personal Income Tax, for the four years prior to the date of coming into force of this program;
- Renewal of a Special Tax Transaction procedure for debts issued before 31 December 2022.

9. INNOVATIONS RELATING TO LOCAL TAXATION

• Innovations concerning tax policy:

- Institution of a General Synthetic Tax for micro and small enterprises whose turnover is below fifty million (50,000,000) XAF in place of the global tax and seven (7) other taxes;
- Abolition of certain municipal taxes and duties. These taxes and duties are the following:
 - ✓ Global tax;
 - ✓ Cattle council tax;
 - ✓ Hygiene tax;

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- ✓ Market space tax;
 - ✓ The temporary occupation of public space tax (OTVP for its French acronym);
 - ✓ Parking tax;
 - ✓ Show business tax;
 - ✓ Stadium tax.
- ✓ The above-mentioned taxes will be replaced by a single tax known as General Synthetic Tax for micro and small enterprises whose business turnover is below 50,000,000 XAF.
- Allocation to the regions of all the stamp duty, car registration book income and a share of the Special Petroleum Products Tax income, meant for road maintenance;
 - Centralization by The Special Council Support Fund for Mutual Assistance, (FEICOM for its French acronym) of a share of 70% of the Region's taxes and duties income, allocated to balancing out, excluding stamp duty on car registration book. As concerns petroleum, gas and mining taxes, this rate is 50%.
 - The increase to 1% of the special excise duty rate meant for the financing of the removal and treatment of garbage for the Councils.
 - Application of the additional communal centimes to the following taxes and duties:
 - Personal Income Tax (PIT);
 - Corporate Income Tax (CIT);
 - Value –Added Tax (VAT)
 - Excise Duties;
 - Special Income Tax (SIT)

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- Public contract Registration Duty.

The 10% rates of the principal amount for Personal Income Tax, Corporate Income tax and VAT and the 5% of the principal amount for Excise Duties, the Special Income Tax and the public contract registration duty.

- **Innovations concerning procedure and tax administration:**
 - Transformation of the Divisional Tax Center into center for Local tax and Personal under the control and responsibility of the tax administration;
 - Conformity of local taxation procedures to dematerialization procedures, concerning specifically registration, issue, declaration and recovery of local taxes and duties. The suppression of cash payment in favor of more secured payment methods has been envisaged, as well as the adaptation of control, forceful recovery and litigation procedures to the specificities of the direct local taxation.

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CALENDAR AND SCHEDULE OF THE MAIN FISCAL, SOCIAL AND LEGAL OBLIGATIONS OF NOVEMBER 2024

NON-PROFESSIONAL TAXPAYERS			
Latest on 9 December 2024	Non-professional taxpayers, who receive income from salaries, wages, pensions, life annuities, and/or capital and property income, and from any passive income, shall file an annual summary income tax return no later than 9 December 2024 with the tax office of their place of residence.	The annual summary income tax return can be directly filed online using a form provided by the administration. It is listed by income category: - amount of income earned during the past financial year (1 st January 2023 - 31 st December 2023); - deductions at source already made or advance payments made; - balance to be paid.	Manual of Tax Procedures, GTC: section 74 (a) Deadlines extended following the press releases from the Minister of Finance No. 000158/MINFI/DGI /LRI/L of 23 August 2024 and n°00000552/MINFI/DGI /LRI/L of 2 December 2024 relating related to the extension of the 2023 annual tax return of the Personal Income Tax (PIT).
SALARY TAX AND TAXES			
	Personal Income Tax on individuals: Categories of salaries NB: Individual pay slip or form DIPE/Public Treasury	Rates: From 0 to 2,000,000 XAF/10% From 2,000,001 to 3,000,000 XAF/15% From 3,000,001 to	GTC: Section101 GTC : Section 82 GTC : Section 69

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<p>Latest on 15 December</p>	<p>NB:</p> <ul style="list-style-type: none"> ➤ Exemption of taxes and contributions on salary paid to Cameroonian graduates below 35 years for first-time jobs or pre-employment on an open-ended or fixed-term contract ➤ Exemption of allowances paid by companies that offer pre-employment internships to young graduates within the framework of a training and socio-professional integration assistance programme, in particular one implemented by the National Employment Fund- ➤ Exemption of taxes and contributions on Employees salary paid to Approved Management Centers ➤ Exemption of taxes and contributions on salary paid by the new or old companies which assessed on actual earnings tax system that carry out new investments in an economic disaster area (During the seven years of operation) 	<p>5,000,000 XAF/25% Up to 5,000,000 XAF 35%</p> <p>Tax Base: (Additional Council Tax excluded. Including rebate of 30% for professional expenses, and 500,000 XAF for family charges)</p> <p>NB: Withholding of 11% on salaries paid within the frame work of direct sales by network, non-salaried salespersons and representatives during the month of November 2024 (Additional Council Taxes included)</p> <p>Tax Base: revenues paid after rebate of - 30% for professional expenses</p>	<p>GTC : Section 93 a (1) et (2)</p> <p>GTC : Sections 30 and following</p> <p>GTC : Section 81 GTC : Section 82 GTC : Section 83 GTC : Section 105 GTC : Section 107 GTC : Section 119 (3)</p>
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	<ul style="list-style-type: none"> ➤ Exemption of taxes and contributions on salary paid by companies involved in agriculture, stock breeding and fisheries ➤ Members of Approved Management Centres 		
Latest on 15 December	CRTV Contribution/ Audiovisual Communication Tax DIPE/Tax Collector	Rate: According to the scales. Gross salary Tax basis: Salary allowances and emoluments of November 2024 plus benefit in kind for their real amount	Ordinance n°89/004 of 12 December 1989 on the Institution of an Audiovisual Royalty
Latest on 15 December	Additional Council Taxes DIPE/Tax controller	Rate: 10% Tax basis: Principal amount of tax for the month of November 2024	GTC: Section C 53
Latest on 15 December	Local Development Tax (Which replaces the old Municipal Tax)	NB: The Tax on the Development does not concern the monthly salaries of less than 62,000 XAF (see applicable table)	GTC: Section C 58

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Latest on 15 December	Housing Fund Allowance employer's contribution Certified counterfoil book/Tax Authorities	Rate :1,5% Tax basis: Salaries, allowances, plus benefit in kind of November 2024 for the real amount	
Latest on 15 December	Housing Fund Allowance employee's contribution Tax Authority Annual regularization NB : Employers should effect annual regulation taking into account benefit in kind on the basis of the receipts and invoices relating to electricity, water and housing	Rate :1% Tax basis: Salaries, allowances, plus benefit in kind November 2024 for the real amount	Law n°77/10 of 13 July 1977 on the institution of a contribution to the Land Loan and fixing the part of this contribution intended for the National Employment Fund
Latest on 15 December	Contribution to National Employment Fund Certified cheque/Tax collector	Rate: 1% Tax basis: Salaries, allowance, plus benefit in kind November 2024 for the real amount.	Law n°77/10 of 13 July 1977 on the institution of a contribution to the Land Loan and fixing the part of this contribution intended for the National Employment Fund
	Exclusive Employer' contribution Payment: Issue of single receipt to the benefit of the competent Tax Collector or the competent service of Treasury for the payment of salary taxes and all related allowances.		GTC: Sections C 119, C 124, C 125, C 127
SOCIAL INSURANCE AND TRADE UNIONS CONTRIBUTIONS			
Latest on 15 December	Family allowance:	Rate: General regime: 7%	Decree n°83/364 of 4 December 1983

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	<ul style="list-style-type: none"> ➤ DIPE/Certified cheque/NSIF; ➤ Paid only by employer <p>* Increasing the family allowances from 2,800 XAF to 4,500 XAF (Following the Prime Minister's Special Return dated 30 May 2020 as part of the government's coronavirus pandemic response strategy (COVID-19))</p>	<p>Agricultural regime : 5.65%</p> <p>Educational regime: 3.7%</p> <p>Tax basis: Salaries, allowances and emoluments of November 2024 plus benefits in Kind for their real amount excluding professional cost limited to 9,000,000 XAF per year.</p>	<p>concerning the rate and assets of social contributions due to the NSIF</p> <p>Decree n°2016/072 of 15 February 2016 concerning the rate and assets of social contributions due to the NSIF</p>
Latest on 15 December	<p>Retirement</p> <ul style="list-style-type: none"> ➤ Certified cheque/NSIF ➤ Bank transfer to BICEC account 	<p>Employers rate : 4.2%</p> <p>Employees rate : 4.2%</p> <p>Tax basis : Same basis as family allowances</p> <p>* Increasing 20% of the old pensions that did not benefit from the automatic revaluation of the 2016 reform (Following the Prime Minister's Special Return dated 30 June 2020 as part of the government's coronavirus pandemic response strategy (COVID-19))</p> <p>Same basis as family allowances</p>	<p>Decree n°83/364 of 4 August 1983 concerning the rate and assets of social contributions due to the NSIF</p> <p>Decree n°2016/072 of 15 February 2016 concerning the rate and assets of social contributions due to the NSIF</p>

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Latest on 15 December	<p>Work accident and Professional Illnesses:</p> <ul style="list-style-type: none"> ➤ Certified cheque/NSIF ➤ Bank transfer on BICEC 	<p>Rate :</p> <p>Group A : 1.75%</p> <p>Group B: 2.5%</p> <p>Group C: 5%</p> <p>Tax basis :</p> <p>Gross salaries, allowances and emoluments of November 2024 plus benefits in kind except professional cost</p>	<p>Decree n°83/364 of 4 August 1983 concerning the rate and assets of social contributions due to the NSIF</p> <p>Decree n°2016/072 of 15 February 2016 concerning the rate and assets of social contributions due to the NSIF</p>
Latest on 15 December	<p>Unions dues (Check off)</p> <p>Done in three files/NSIF Yaoundé, PO Box 1610</p> <p>Bank transfer to BICEC</p>	<p>Employee's rate :1%</p> <p>Tax basis :</p> <p>Salaries, allowances and emoluments of November 2024 except overtime, bonus, allowances and costs paid by employee</p>	<p>Section 21 of Labour Code and ministerial letter of 5 April 1973 of the Labour Ministry</p>
CORPORATE INCOME TAX, PERSONAL INCOME TAX AGRICULTURAL AND NON-COMMERCIAL PROFITS			
Latest on 15 December	<p>*Advance payment of Corporate Income Tax</p> <p>*The withholding tax</p> <ul style="list-style-type: none"> - Increase 10% for Additional Council Taxes included - Certified cheque/Tax Collector 	<p>* Advance payment of Corporate Income Tax</p> <p>Exemption of the Corporate Income Tax for the finance year 2024 as concerns lodging establishments whether or not classified;</p> <p>Rate : 2% for</p>	<p>Section 18, Chapter 3 relating to other resources of the law n ° 2020/018 dated 17 December 2020 on the finance law of the Republic of Cameroon for the fiscal year 2021</p>

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	- Electronic transfer or payment for companies assessed under Large Taxpayer Unit, Medium Size Taxpayers Office and the Specialized Center of Liberal Professions and Landscapes	companies under the actual earning system; 2% of the turnover realized after 50% abatement for production firms in the regulated profit margin. 5% for traders (Taxpayers simplified system) ; 10% of the amount of transactions for taxpayers not registered with a taxation centre; 14% for gross margin of the companies of margin sectors and under the actual earning system 2% of the turnover for taxpayers in managed margin sectors that have opted by 31 January of each year for the ordinary law system 5% for public purchase invoices of less than 5,000,000 XAF regardless of the provider's tax system 2% for companies under the actual earning system 5% of the amount of	GTC : Section 21, 91
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		transactions carried out, for traders subject to the simplified tax system; 5% of the amount of transactions for taxpayers subject to the flat rate tax system; 10% of the amount of transactions for taxpayers not registered with a taxation centre; 10% of the amount of transactions for taxpayers subject to the flat rate tax system and engaged in import activities; *deduction purchase 14% on the gross margin for the purchase of goods with regulated prices except the local purchase of petroleum products registered in the active taxpayer of the Large Tax Department Tax basis : for companies under the actual earning system in regulated profit margin sectors: for enterprises in the pump petroleum products, turnover	
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		comprises gross profit, including all kinds of gratuities, commissions received; for production firm in the flour milling sector, the turnover consists of the total amount of produce sold after a 50% rebate. Tax basis: Turnover for the month of November 2024	
NON-PROFIT SYSTEM ORGANIZATIONS			
Latest on 15 December	<ul style="list-style-type: none"> - Value Added Tax; - Registration fees and stamp duties; - Income tax on investments in movable capital; - Deduction of taxes and levies for which they are statutorily liable. <p>Nb: Exemptions</p> <ul style="list-style-type: none"> - The business licence tax; - Income tax; - Land Property Tax. <ul style="list-style-type: none"> • Monthly instalment of the turnover 	<p>VAT base: goods and services acquired as part of their operation during the month of November 2024</p> <p>Income tax: Levied at a preferential rate of 15%, increased by 10% for Additional Council Taxes,</p> <p>Base: Share of commercial activities</p> <p>Rate of deposit on turnover achieved during the month of November 2024 : 1% increased by 10% for Additional Council Taxes,</p>	GTC: Sections 93 b, 93 h bis, 93 decies
CORPORATE INCOME TAX OF THE PETROLEUM COMPANY			

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Latest on 15 December	Advance payment on purchase or of importation transactions carried out by traders in industries, agriculture, importers, forest exploiters Proceeds / Accounting post of their head office	Rate: 5% Tax basis: Turnover for the month of November 2024	GTC: Section 21
Latest on 15 December	Advance payment of Corporate Income Tax withheld on the sales of oil productions for the developers of gas station Bank transfer in the Large Taxpayers Unit account in the Bank of Central African States	Rate: 0,5% Tax basis: Turnover for the month of November 2024	GTC : Section 21
WITHHOLDING OF 5.5% ON HONORARIUM AND SERVICES PROVIDING PAYMENTS			
Latest on 15 December	Withholding of 5.5% on honorarium and services providing payments remunerations for occasional or non-occasional services granted to natural and legal persons resident in Cameroon and subject to the simplified tax system and the flat rate taxation system. The withholding is operated by the State, companies under the jurisdiction of Large Taxpayer Unit and Medium Size Taxpayers Office NB: This withholding is deductible from the monthly prepayments after presentation of a certificate of withholding	Rate 5.5% (Additional Council Tax included) Tax basis: Gross amount of honorariums, remunerations for occasional or non-occasional services granted and commissions paid during the month of November 2024 5% irrespective of the tax system of the service provider for invoices relating to public procurement amounting to less than five million XAF	-GTC: Section 92 a
EXCISE DUTY AND VALUE ADDED TAX (VAT)			

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<p>Latest on 15 December</p>	<p>Excise Duty</p> <ul style="list-style-type: none"> ➤ Spontaneous payment/Public Treasury ➤ Return in three copies 	<p>Super high rate: 50% Tax basis: hydroquinone of tariff heading 29072200000 and cosmetic products of Chapter 33 containing hydroquinone High rate : 30% Tax Basis : Cigars, cigarettes and other tobacco of Chapter 24; pipes and their parts, tobacco and pipe preparations of tariff headings 2403.11.00.000, 2403.19.90.000, 324.90.00.0000 and 9614.00.000 respectively General Rate : 25% Tax basis : price of service/ goods sold or imported and services listed in Annex II of Part I and carbonated beverages of this Code during the month of November 2024 Average rate : 12.5% Tax basis :applicable Private vehicles with a cylinder capacity less than or equal to 2500 cm³, aged more than 10 (ten) years and less</p>	<p>GTC: Sections 142,152</p>
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		<p>than 15 years;</p> <ul style="list-style-type: none">- Motorcycles with a cylinder capacity of more than 250 cm³ of tariff headings 8711.30, 8711.40 and 8711.50 ;- Parts of all motorcycles of tariff headings 8714.10, 8714.91 to 8714.99 ;- Hair, wigs, wools, beards, eyebrows, eyelashes, locks and other textile materials prepared for the manufacture of wigs or similar hair of tariff headings 6703 to 6704 ; <p>Private vehicles with a cylinder capacity more than or equal to 2500 cm³, aged more than one year and less than 15 years;</p> <p>Utility vehicles, public transport vehicles, trailers and tractors other than agricultural vehicles of any cylinder capacity, aged more than 15 (fifteen) years, and less than 25 years;</p>	
	*Specific excise duties		

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Second hand section
of tariff heading
6309.00.00.000 and
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4012.20.00.100 to
4012.20.00.900 import
during the month of
November 2024

Packages of programs
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Imported March 2024
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Reduce rate : 5%

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		<p>subject to the special tax on games of chance and games of entertainment referred to in Section 206 et seq. of the General Tax Code.</p> <ul style="list-style-type: none">- Cocoa-free sweets of heading 1704 ;- Chocolate and other food preparations with a high cocoa content of tariff heading 1806.20 to 180690 ;- Motorcycles with a cylinder capacity less than or equal to 250 cm³- Preparations for consumption of tariff headings 2103 to 2104 ;- Ice cream of tariff heading 2105 <p>Extra-abated rate : 2% Tax basis : The extra abated rate shall apply to the tax free turnover of mobile telephone communication and internet services enterprises during the month of November 2024 Specific excise duties shall be applied on non-returnable packaging during the</p>	
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		<p>month of November 2024 under the following conditions:</p> <ul style="list-style-type: none">- 15 XAF per non-returnable packaging unit for alcoholic and carbonated beverages;- 5 XAF per non-returnable packaging unit capped at 10% of the value of the product for all other products. <p>Specific excise duties of 10% for beers with an alcohol content less than or equal to 5,5% For locally produced wines, spirits, whiskies and champagnes:</p> <ul style="list-style-type: none">. 2 XAF per centiliter for spirits known as mixed liquor;. 2 XAF per centiliter for wines;*. 8 XAF per centiliter for whiskies;. 25 XAF per centiliter for champagnes;- For imported wines, spirits, whiskies and	
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		<p>lower quality champagnes</p> <p>. 3 XAF per centiliter for spirits known as mixed liquor;</p> <p>. 3 XAF per centiliter for wines;</p> <p>. 10 XAF per centiliter for whiskies;</p> <p>. 30 XAF per centiliter for champagnes.</p> <p>- For imported wines, spirits, whiskies and premium champagnes</p> <p>. 6 XAF per centiliter for spirits known as mixed liquor;</p> <p>. 6 XAF per centiliter for wines;</p> <p>. 20 XAF per centiliter for whiskies;</p> <p>. 60 XAF per centiliter for champagnes.</p> <p>In the specific case of imported carbonated beverage, sodas and other non-alcoholic beverages, in addition to the excise duty referred to in paragraph (1) (b) above, a specific excise duty of 2,5 XAF per centiliter shall be applied.</p> <p>For the specific case of</p>	
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		<p>tobacco, the amount of excise duty resulting from the application of the 25% rate indicated in paragraph 1 (b) here above, cannot be less than 5,000 XAF for 1,000 XAF sticks of cigarettes</p> <p>In the specific case of imported carbonated beverage, sodas and other non-alcoholic beverages, a specific excise duty of 2.5 XAF per centiliter shall be applied.</p>	
Latest on 15 December	<p>VAT :</p> <ul style="list-style-type: none"> ➤ Spontaneous payment/Public Treasury ➤ Return in three (3) copies ➤ Bank transfer into the Large Taxpayer Unit account at the Bank of Central African States 	<p>Rate : Normal rate 19.25% (Additional Council Tax included)</p> <p>Reduced rate : 0% in case of exports of taxable goods only</p> <p>Tax basis: Turnover tax excluded realized in the month of November 2024 plus excise duty.</p> <p>Opting for tax on the amount of exempt turnover</p>	GTC : Sections 142, 152
Latest on 15 December	VAT withhold by the State, regional and local councils, publics establishments and public companies and some private companies in November	Withhold by the State, the decentralized regions with a measure of autonomy and the administrative public institutions and some	GTC : Section 149

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	Tax Authority/Public accounting officer of the area Bank transfer in the account of Large Taxpayer Unit of the Bank of Central African States	private companies on invoices paid to the supplier during the month of November 2024	
SPECIAL INCOME TAX			
Latest on 15 December	Payment out of Cameroon and out of France <ul style="list-style-type: none"> ➤ Copyright ➤ The sale or leasing of licenses granting of patents, trademarks processes and secret formulae ➤ The leasing of, or right to use cinema films or TV programs and films ➤ Remuneration for supply of information relating to industrial commercial or scientific experiment ➤ Accounting, technical, financial study support ➤ The leasing of industrial, commercial, or scientific equipment ➤ Remuneration paid to 	General Rate: 15% applies to all remuneration subject to this tax, with the exception of remuneration subject to the average, reduced and super reduced rate Tax basis: Amount paid abroad except France, during the month of November 2024	GTC: Sections 225 to 228

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	enterprises which undertake drilling, research or provide assistance to oil companies when these companies does not have permanent establishment in Cameroon ➤ Generally, amounts paid abroad, as remuneration for various services provided or used in Cameroon		
Ibid	Remunerations for ad hoc material services paid to non-domiciled companies having waived the tax in accordance with the tax returns	-Average Rate: 10% Tax basis: Amount paid during the month of November 2024	
	Remunerations under public procurement where the successful bidders are not domiciled in Cameroon -Remunerations paid abroad for the provision of access to digital audio-visual services; -Remunerations for all kinds of services provided to oil companies during the research and development phases. NB: Excluding Remunerations for public procurement, related to medicines or medical supplies, where the successful bidder is not domiciled in Cameroun. Remunerations paid by maritime transport companies governed by	Reduced Rate: 3% Tax basis: Amount paid during the month of November 2024 Tax basis: Remunerations paid by maritime transport companies governed by Cameroonian regulations and paid during the month of November 2024	GTC: Sections 225 to 228

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	<p>Cameroonian law for the rental and chartering of ships, the rental of space on foreign ships and for commissions paid to port agents abroad.</p> <p>Commissions paid to money transfer companies located abroad, after deduction of the share due local partners.</p>		
Ibid	<p>-Remunerations paid by shipping companies governed by Cameroonian law for the rental chartering ships;</p> <p>-Remunerations paid by shipping companies governed by Cameroonian law for the rental of space on foreign vessels;</p> <p>-Remunerations paid by shipping companies governed by Cameroonian law as commissions paid to port agents abroad.</p>	<p>Rate: 3%</p> <p>Tax basis : Amount paid during the month of November 2024</p>	
Ibid	<p>Case of payments towards France</p> <ul style="list-style-type: none"> ➤ Use or concession for the use of a patent, trademark or a drawing or a model, a plan, a formula or a secret ➤ Use or concession for the use of an industrial, commercial or scientific equipment and for information relating to experience obtained in the industrial, commercial or 	<p>Rate: 7.5%</p> <p>Tax basis: Amount paid during the month of November 2024</p>	<p>NB: Application of the Fiscal Agreement for avoiding double imposition and the establishment of rules of assistance in matters of taxes on succession, registration fee and the right to stamp of 21 October 1976 and 31 March 1994 subsequently modified by agreement of 31</p>

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	<p>scientific field</p> <ul style="list-style-type: none"> ➤ Remuneration for studies as well as technical, financial or accounting assistance ➤ Remuneration for study of scientific, geological or technical nature and for work of engineering related or related field ➤ Remuneration for assistance services, equipment and material rentals and any other services provided to oil companies, including during the research and development phases <p>NB: Return of amount paid/Tax Authority Bank transfer in the account of Large Taxpayers Unit of the Bank of Central African States</p>		April 1994 and of 28 October 1999.
TAX ON GAMES AND ENTERTAINMENT			
Latest on 15 December	<p>Tax on Games of Chance and Games of Entertainment</p> <p>Special form from the tax administration</p> <p>Bank transfer in the Large Taxpayer Unit account of the Bank of Central African States</p>	<p>Rate: 15%</p> <p>Additional Council Tax included</p> <p>Tax basis : Gross income from games of the month of November 2024 or the games of counterpart: The difference between the</p>	GTC : Sections 206 to 220

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	<p>In case of starting of new devices in the course of exercise, to make a complementary return and a payment of the rights in thirty (30) days following the event</p> <p>The Tax Authority delivers for every device tax sticker), that must be posted on the device</p>	<p>amount of the collection at the end of part and that of the initial stake</p> <p>For the games of circle the complete amount of the kitty Games organized via mobile phones</p>	
MONEY TRANSFER TAX			
Latest on 15 December	<p>Money transfer transactions carried out through any means or technical medium leaving a trace, in particular by electronic means, mobile telephony, telegraph or by telex or fax, with the exception of bank transfers and transfers for the payment of taxes, duties and levies;</p> <p>Cash withdrawals following money transfer to financial institutions or telephone companies.</p>	<p>Rate: 0,2%</p> <p>Basis: the amounts transferred or withdrawn during November 2024</p>	GTC: Sections 228 a, b, c, d and e.
WITHHOLDING ON LEASE RENTALS			
Latest on 15 December	<p>Withholding on Lease Rentals</p> <p>Rents paid by taxpayers falling under the deduction at source tax system provided for in Section 87 above shall be liable to property income tax</p> <p>Tax Collector</p>	<p>Rate : 15%</p> <p>10%, increased by 10% representing additional council tax.</p> <p>Tax basis: Gross of leases paid during the month of November 2024</p>	<p>GTC : Section 48 GTC : Section 87 GTC : Section 89</p>

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	Bank transfer in the account of Large Taxpayer Unit of the Bank of Central African States		
STAMP ON REGISTRATION CERTIFICATE FROM GAMES AND ENTERTAINMENT			
Latest on 15 December	Stamp on Certificate	Rate: 25,000 XAF Tax basis: By certificate of November 2024	GTC : Section 557
STAMP ON ADVERTISING ON TOBACCO AND ALCOHOLIC BEVERAGES			
Latest on 15 December	<ul style="list-style-type: none"> ➤ Payment is deducted at source by enterprises under the specialized management units; ➤ Payment with an advertising agency for posters, for advertising using leaflets and handbills printed in Cameroon and advertising hoarding, and in the centre of the taxes of the profitable establishment of the advertising, if the posters, leaflets and handbills are printed outside Cameroon; ➤ Payment with the editors of newspapers, for those installed in Cameroon, and in the centre of the taxes of the profitable establishment of the advertising, if the editor is installed settled outside Cameroon; ➤ Payment with radio stations and with television concerned, for advertisements by radio television; ➤ Payment with the developers of cinemas, for the advertisements of cinema; 	3% of the cost of advertising for each medium, regardless of whether it is printed locally or imported 10% For advertising on cigarettes and alcoholic beverages Tax basis: On the amount of the expenses of advertising during the month of November 2024	GTC : 591,592 Sections

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	➤ Payment in the centre of the taxes of the profitable establishment of the advertising, for advertising using intangible device		
Within the month following the quarter during which the van was initially used for advertising and Within the first month of each quarter for subsequent payments	Advertising using vehicles not equipped with a public address (PA) System or equipped with a public address (PA) System	Rate : 20,000 XAF for vehicles not equipped with a public address (PA) System; 30,000 XAF for vehicles equipped with a public address (PA) System Tax basis : per vehicle and per month	GTC : 591,592 Sections

STAMP ON BILL OF LADING OF THE TRANSPORTATION CONTRACT

Latest on 15 December	Payment with the competent taxes manager	Rate: 15,000 XAF Per bill of lading irrespective-e of the number of copies. For the operations of the previous month 1000 XAF for each waybill issued for contracts pertaining to the transportation of goods within the national territory 2000 XAF per waybill issued for international	GTC: Sections 555, 556
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		contracts pertaining to the transportation of goods	
TOURIST TAX			
Latest on 15 December	<p>The tourist tax shall be payable by the accommodated persons and collected by the accommodation facility, namely hotels, motels, inns and furnished residence cum hotels.</p> <p>The tourist tax revenue shall be allocated as follows:</p> <ul style="list-style-type: none"> - State: 35% - Special appropriations account for the support and development of tourism and leisure activities: 35% - Municipality in which the accommodation facility is located: 30% 	<p>Rate:</p> <ul style="list-style-type: none"> -5 stars hotels : XAF 5000 per night -4 stars hotels : XAF 4000 per night -3 stars hotels: XAF 3000 per night-2 stars hotels: XAF 1000 per night -1 star hotels and other unclassified accommodation facilities: 500 XAF per night - Furnished establishment and other heels: 2000 XAF per night <p>Tax basis: on overnight stays in accommodation facilities classified or not during the month of November 2024</p>	<p>Section 18, Chapter 3 relating to other resources of the law n ° 2020/018 dated 17 December 2020 on the finance law of the Republic of Cameroon for the fiscal year 2021</p> <p>GTC : Sections 221 – 224</p>
PERSONAL INCOME TAX ON INCOME FROM STOCKS SHARES			

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Withholding tax within the 15 days period as soon as payment is done or credit assigned to beneficiary	Revenue from shares, stocks and similar income Dividends and interest on bonds with a maturity of less than five (5) years from the stocks of persons listed on the stock market in Cameroon Certified cheque/Tax Collector Dividends and interest on bonds with a maturity five years or more from the stocks of persons listed on the stock market in Cameroon Return of the amounts paid/Tax Collector Capital gains on transfer of shares for a gross amount superior to 500,000 XAF Non-profit organizations system Tax Collector Certified cheque/Tax Collector	Rate : 16.5% Tax basis : On the amount paid during the month of November 2024 Rate : 10% Tax basis : The non-commercial income and profits referred to in Section 56 (2) e and f of the GTC	GTC : Section 35 GTC : Section 70 GTC : Section 93 b
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PURCHASE AND SALES DEDUCTION

Payment by the supplier in 15 days of the month in which the operations were realized	Collecting by: ➤ The industrialists, the farmers importers, ➤ Wholesalers, semi-wholesalers, ➤ Foresters except of those made by the State, the municipalities and the domiciled persons abroad, ➤ Purchases from industrialists, importers and lumbermen	Rate : 2.2% for registered traders under the actual earnings tax system; 5.5% for companies under the simplified system Tax basis : Amount of the purchases made by the only trader during the month of	GTC: Sections 21, 91
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		November 2024 or value in customs of the goods	
Ibid	For companies, not holders of a tax payer's card and companies under the flat-rate tax and engaged in importations	Rate : 10% Additional Council Tax excluded Tax basis (Ibid)	GTC : Section: 21
Ibid	For petrol, station owners during the purchase of petroleum products as well as exporters of staple products.	Rate : 0.5% Additional Council Tax excluded Tax basis: (Ibid)	Ibid
Ibid	The amount of transactions carried out, for traders subject to the simplified tax system as well as by taxpayers falling under the discharge tax system	Rate: 5% Tax basis: (Ibid)	Ibid
SPECIAL TAX ON PETROLEUM PRODUCT			

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			<p>GTC: Sections 229, 231, 237</p> <p>Section 18 chapter 3 related to the 2021 finance law</p>
REGISTRATION FEES ON LEASES, MARKET, ORDER			
<p>Three months as from the date of signature of the act</p> <p>Ibid</p>	<p>Registration fees on leases, subletting and private continuation,</p> <p>Presentation of acts to the registration/Tax Collector</p>	<p>Rate: Leases of houses: Urban Buildings: 5% Rural Building: 2% Commercial, rural leases: 5%</p> <p>Commercial urban leases: 10%</p> <p>Tax basis: Amounts of rents paid during the</p>	<p>GTC: Sections 276, 281, 291, 296</p>

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		month of November 2024	
One month as from the signature of the act of transfer	Transfer of the Business Certified cheque/Treasurer Payer Bank transfer in the account of Large Tax Payers Unit of the Central Bank of African States	Rate: 15% and 2% Plus, fixed right: 4,000 XAF (appendix) Tax Basis: Selling price of the goodwill or various elements comprising the business together with charge	GTC: Sections 276,341, 353,543
Ibid	Letter of termination of private leases	Rate: Fixed right 50,000 XAF	GTC: Sections 276, 353, 545
Three months Or: At the latest one month as from the date of signature of the Public notary deed	Agreement, markets and order of the State, the legal entity of the State, Public notary deeds, Presentation of acts to the Registration/ Tax Collector Certified Cheque/Treasurer Payer Bank transfer in the account of Large Taxpayer Unit of the Bank of Central African States	Rate: 7% for public purchase orders defined as public contracts and orders worth less than five million paid from the budget of the State, decentralized local authorities and public establishments, irrespective of the source of funding; 5% for letters or purchase defined as	GTC: Section 350 GTC: Section 543

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		<p>public contracts and orders worth 5,000,000 XAF or more, but less than 15,000,000 XAF paid from the budget of the State, decentralized local authorities and public establishments, irrespective of the source of funding; Government contracts and orders below XAF 5,000,000 charged to the State budget, regional and local authorities, public establishments as well as public establishments, or through external financing.</p> <p>3% for public contracts defined as public orders for amount equal to or more than five million paid from the budget of the State, decentralized local authorities and public establishments, irrespective of the source of funding</p>	
REGISTRATION FEES ON LOAN AGREEMENT AND PLEDGES			
Three	(3)	Agreement of loans estimate as	Rate : Gradual stamp

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months as from the date of signature of the of the the convention	commercial acts (with financial institutions)	Tax basis : Amount of the loan increased by responsibilities for the benefit of the beneficiary	GTC : Sections 536, 585, 586
Ibid	Agreement of loans not estimated as commercial act	Rate : 2% Tax basis : Ibid	GTC : Section 543
Ibid	Pledges registered on rental agreements and diverse acts	Rate : 1% Tax basis : Amount of the pledge	GTC : Sections 344 ,543
REGISTRATION FEES ON TRANSFERS OF PROPERTY AND TRANSFER OF BUSINESS			
Three (3) months	Transfer of furniture	Rate: 5% Tax basis: Sale price increased by responsibilities and compensations for the benefit of the assignor	GTC: Sections 268 to 276
Ibid	Transfer of building	High Rate : 15% Tax basis : Idem Plus 4000 XAF for every appendix Intermediate Rate: 10% Instruments and transfers of built-on urban estates Average Rate: 5% Instruments and transfers of urban non-built-on and rural built-on rural estates Average Rate: 2% Instruments and	GTC : Section 543

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		transfers of rural non-built-on rural estates	
Ibid	Rents of businesses	Rate: 10% Tax basis: Annual price increase variable charges variable impose to tenants	GTC: Sections 341, 543 GTC: Section 281
STAMP DUTY ON MOTOR VEHICLES			
The payment will done at the renewal of the insurance policy or at the subscription of the insurance policy	Motor vehicles and two or three wheeled motorized vehicles in use in Cameroon. Administrative vehicles are exempt from stamp duty on motor vehicles	Rate: -Two-wheeled motorcycles : 10,000 XAF; -Three-wheeled motorcycles: 15,000 XAF; - Vehicles of 2 to 7 HP 15,000 XAF; -Vehicles of 8 to 12 HP: 25,000 XAF; - Vehicles of 13 to 20 HP:50,000 XAF -Vehicles of more than 20 HP :150,000 XAF	GTC : Sections 594-597, 598 ter, 601-603,
	for other vehicles	- Vehicles of 2 to 7 HP 30,000 XAF; -Vehicles of 8 to 13 HP: 50,000 XAF; - Vehicles of 14 to 20 HP:75,000 XAF -Vehicles of more than 20 HP:200,000 XAF	

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