

REPUBLIQUE DU CAMEROUN

Paix-Travail-Patrie

MINISTERE DES FINANCES

DIRECTION GENERALE DES DOUANES



REPUBLIC OF CAMEROON

Peace-Work-Fatherland

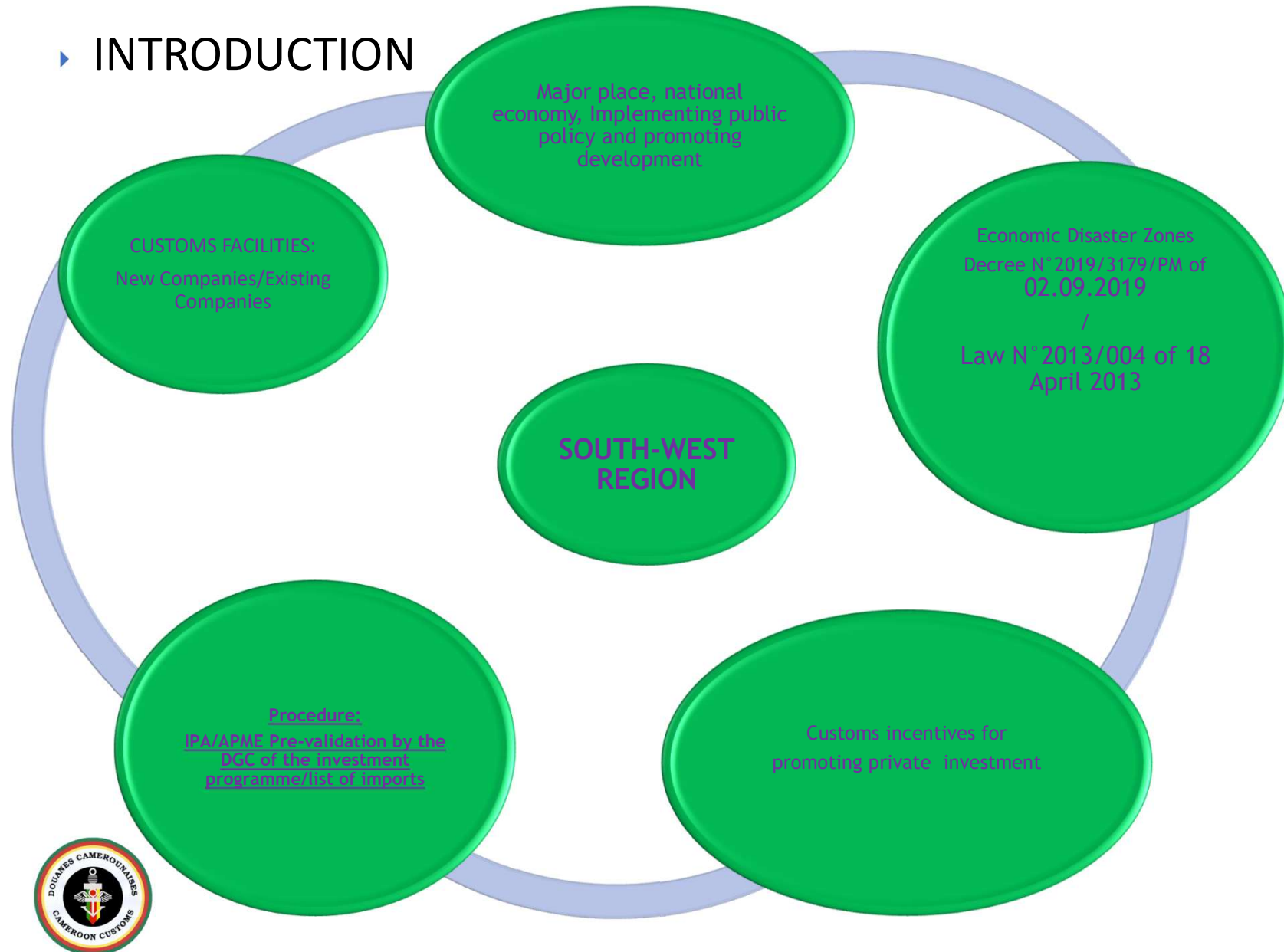
MINISTRY OF FINANCE

DIRECTORATE GENERAL OF CUSTOMS



**New Customs Measures of the
2025 Finance Law**

▶ INTRODUCTION



INTRODUCTION

15 Companies enjoying facilities under the Economic Disaster Zones (EDS) regime:

LAURENTEX, COMMUNITY FARMS, BOBDIDY DIGITAL, DASH INSPECTORATE, PAMOL, YAHVE BIOLIFE, CARE PHARMA, PRISTINE SASU, ECOSTELL, MOLAND BEACH, CDBM, SHEE SYSTEM, HARMONY, COLLECTIF DES IMPORTATEURS, AZATA-ALU, NZUDIE, RMIE, SOUTH WEST CONSTRUCTION

10 Companies in the South-West Region enjoying facilities under the 2013 law:

NABCO, METROPOLITAN PLASTIC, SOD, SELOCO, LEDLUX SARL, MOUNGO FISH, KRIEGER BREWERY, CADYST FARMING, LE MENN PAPER CONVERTING, etc

Tax and customs incentives for advanced processing of raw materials

TAX EXPENDITURES: EDS, 3,74 billions

2013 law: 3, 43 billions.

OPENING REMARKS: BACKGROUND TO THE NEW MEASURES



1. Impact of international crises on the supply chain ;



1. Continued application of a 60% reduction on the dutiable value of imported refined petroleum products to reduce subsidies on petrol prices at the pump;



1. Increase of tax expenditures to support investment and implementation of preferential trade : **2013 private Investment incentives law** , EPA CAMEROON EU/UK, AfCFTA.



**OPENING REMARKS: NEW MEASURES
OBJECTIVES**

1. Support the economy, Import - substitution

2. Improving the social climate and the business environment

3. Protecting the national ecological heritage and promoting green energy

4. strengthening of the budgetary space

5. Fight customs fraud and illicit trafficking

SUPPORT FOR THE ECONOMY AND PROMOTION IMPORT-SUBSTITUTION POLICY

IMPORT-SUBSTITUTION BONUS EFFECT

Tax and customs incentives/Redressing national vulnerabilities

Increase the local stock and supply of Consumer goods

Limiting the outflow of foreign currency and strengthening the balance of payments equilibrium

IMPORT-SUBSTITUTION MALUS EFFECT

Reverse the trend of imports

1. ONGOING SUPPORT TO THE LIVESTOCK SECTOR

(Section Five of the 2025 Finance Law).

OBJECTIVES



A 50% reduction on the import dutiable value of “*food supplements*” (vitamins, amino acids and mineral salts) intended for feed preparations to boost animal growth.

- *Improve animal production;*
- *Reduce production costs;*
- *Reinforce competitiveness of Cameroonian meat on the local and international markets, notably within the framework of implementation of preferential trade agreements (EPA, AfCFTA, etc.) on the one hand, and the conquest of regional markets (CEMAC and CEEAC).*
- *reduce imports and strengthen the balances of trade and payments.*



2. ECONOMIC PATRIOTISM

(Section Eight of the 2025 Finance Law).

OBJECTIVES



Exclusion of imported goods having similar substitutes produced locally, from any customs facility measure

EXCEPTIONS:

- importations resulting from the implementation of the Economic Partnership Agreements (EPA) with the European Union and Great Britain, and the African Continental Free Trade Area (AfCFTA), CEMAC, CEEAC);
- situations of non availability in the local market duly attested for by the Minister of Trade.

- *Economic patriotism and the preference of national products « made in Cameroon »;*
- *Amplify national production by increasing the market stock of goods made in Cameroon;*
- *Avoid unfair competition from imported goods which threaten those locally produced because of tax advantages they benefit from at importation*
- *Reduce tax expenditures*





IMPROVING SOCIAL CLIMATE AND BUSINESS ENVIRONMENT

Tax and customs incentives for advanced processing of raw materials

Simplification of tax and customs procedures

Reduced imported software

Promoting tax compliance



3. REDUCTION OF TARIFF RATE FOR SOFTWARE (Section Seven of the 2025 Finance Law)

OBJECTIVES



Reduction of a tariff rate for imported software to the second category of the common External Tariff-CET (10%) when it is declared spontaneously.

- Encourage tax compliance through more favourable treatment of corporate importers;
- Increasing the number of taxpayers who spontaneously declare software imported into Cameroon;
- Cracking down on tax evasion

Exception: The said software remains subject to the third category of the CET (20%) when the Administration finds, during customs audits, that it has been brought into Cameroon without declaration.

IMPACT

- Waiver of about CFAF 2.5 billion in annual customs revenue,
- Reduced production costs for businesses, which should be reflected in the selling prices of goods and services to consumers.





4.ONGOING SUPPORT FOR ADVANCED WOOD PROCESSING

(Section 10 Subsection 1 of the 2025 Finance Law)

OBJECTIVES



The introduction of a specific category of export duty at a reduced rate of 5% of the FOB value of processed wood of tariff heading 4409, resulting from third degree transformation and classified at an intermediate level between sawn wood and finished wood products.

Encourage the establishment of advanced wood processing industries (third and fourth degree transformation) in Cameroon.

IMPACT

Waiver of approximately CFAF 1.8 billion in annual customs revenue.





PROTECTION OF THE NATIONAL ECOLOGICAL HERITAGE AND THE PROMOTION OF GREEN ENERGY

Promotion of green energy

**Preserving our ecological and
forest heritage**

Fight against deforestation



5. PROMOTION OF GREEN ENERGY

(Sections Six of the 2025 Finance Law and 131 Bis GTC)

OBJECTIVES



1. The introduction, for a period of 24 months, of a 50% reduction on the dutiable value of imported new electric motor vehicles and motorbikes, as well as their batteries and charging stations.
2. Exemption from excise duty on imports of the electric motor vehicles referred to above.

- *Ecological transition;*
- *Reducing the loss of income resulting from the consumption of imported petroleum products subsidized by the State;*
- *Rejuvenation of Cameroon's car fleet.*





6. PROMOTING THE PRESERVATION OF THE ECOLOGICAL AND FOREST HERITAGE (Section Ten Subsection 2 of the 2025 Finance Law)

OBJECTIVES



The introduction of a 20% reduction on the FOB value of export shipments of cocoa, rubber and timber.

CONDITION: they must have a certificate issued by the relevant technical ministry attesting to their compliance with anti-deforestation norms.

Contribute to the preservation of the environment by granting a bonus to economic operators in the cocoa, rubber and timber reference sectors who respect environmental rules in terms of compliance with anti-deforestation standards.



IV

STRENGTHENING OF THE BUDGETARY SPACE

Optimising the collection of customs revenue on certain goods

clarification of the valuation of imported civil engineering machinery and equipments

IV

7. CLARIFICATION OF THE VALUATION OF CIVIL ENGINEERING EQUIPMENT (Section Nine of the 2025 Finance Law)

OBJECTIVES



- New civil engineering machinery and equipment imported for use in public works shall be cleared through customs on the basis of their transaction value;
- Second-hand machinery and equipment (less than 20 years old) as referred to above shall be cleared on the basis of their resale value on the various markets indicated by the Customs Administration, subject to adjustment per the number of hours of use shown on the odometer;
- Imported second-hand machinery and equipment over 20 years old shall be cleared on the basis of the residual values defined by the Customs Administration, according to age and the number of hours of use shown on the odometer.

- *Bring the import of civil engineering machinery and equipment into line with the Import Verification Programme (PVI);*
- *Clarify the rules for assessing civil engineering machinery and equipment, in order to simplify the customs clearance procedure on the one hand, and to enable economic operators to predict the amount of customs duties and taxes due on their imports on the other;*
- *Harmonise the dutiable values, irrespective of the customs office of entry into Cameroon, of equipment that is no longer rated on the various markets and reference systems for civil engineering equipment because of its age.*



V

FIGHT AGAINST CUSTOMS FRAUD AND ILLICIT TRAFFICKING

Strengthening the framework of foreign trade operations

Toughening of fines for illegal transfers of funds

Securing Import and Export Declarations

V

8. NEW RULES FOR ESTABLISHMENT AND DISCHARGE OF IMPORT AND EXPORT DECLARATIONS

(Section Eleven of the 2025 Finance Law)

OBJECTIVES



1. Import or export transactions involving goods with a FOB value in excess of CFAF 1,000,000 are subject to the prior obligation to establish an Import Declaration or Export Declaration, failure to which shall attract a fine (50% of the dutiable value), with the exception of duty-free goods.
 2. Transactions with a FOB value in excess of CFAF 5,000,000 must be domiciled in a bank, failure to which shall attract a fine of 10% of the amount of the transaction (Sections 159 and 160 of the Regulation).
 3. Requests to issue Import Declarations (ID) or Export Declarations (ED) shall be submitted exclusively by active Licensed Customs Brokers in CAMCIS;
 4. IDs or EDs issued must be discharged within six (06) months, renewable for three (03) or six (06) months depending on the case, by the actual importation or exportation of the goods concerned;
1. Banks are required to notify the Customs Administration electronically on a monthly basis of all foreign trade transactions recorded in their books that have not been discharged within the prescribed deadlines;
- Strengthen measures to combat tax evasion, money laundering and the terrorism financing;
 - Reorganise the rules applicable to the establishment of and discharge of import and export declarations;
 - Toughen the fines applicable to fraudulent transfers of funds.

V

8. PROCEDURE FOR ESTABLISHMENT AND DISCHARGE OF IMPORT AND EXPORT DECLARATIONS (CONTINUATION)

(Section Eleven of the 2025 Finance Law)

6. Direct debit banks for imports are required prior to any transfer of funds in a single draft abroad in an amount exceeding CFAF 100,000,000, to carry out a thorough check on their genuine existence, authenticity of the documentation presented and the financial capacity of their customers, in particular for companies with less than 03 years of existence;

7. Persons transferring funds of a cumulative annual amount of FCFA 100,000,000 abroad on the basis of import declarations, without any actual corresponding operations in terms of importation of goods and services relating thereto, shall be punishable by a prison sentence of between 1 and 12 months, with suspension or a ban on establishing new IDs.

EXCEPTION: the said persons are not punishable if they provide proof, to the satisfaction of the Customs Administration, that the funds initially transferred to cover the planned import operation were repatriated after the operation was cancelled.

OBJECTIVES



- Strengthen measures to combat tax evasion, money laundering and the terrorism financing;
- Reorganise the rules applicable to the establishment of and discharge of import and export declarations;
- Toughen the fines applicable to fraudulent transfers of funds.

Cycle du blanchiment d'argent



V

9. STRENGTHENING CUSTOMS' CAPACITIES TO FIGHT AGAINST MONEY LAUNDERING AND TERRORISM FINANCING (Article Twelve of the 2025 Finance law)

OBJECTIVES



1. Authorisation for the Customs Administration to use dogs and other detection and X-ray devices to combat money laundering at borders;
2. Authorisation for customs officers to seize cash and monetary instruments held by travelers in breach of the legislation in force, as well as any property identified and established as being used to launder the proceeds of crime or intended to finance acts of terrorism, and to have it confiscated by the competent court;
1. Authorised intermediaries are given the option of informing the Customs Administration by confidential alert if they become aware that Customs operations are being used for money laundering and/or terrorism financing purposes, failing which they will be held liable as an accomplice or interested party to the fraud.

- Strengthen measures to combat tax evasion, money laundering and the terrorism financing;
- Toughen the penalties applicable to fraudulent transfers of funds.

CONCLUSION: Key points

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TAX BREAK

- ⑩ no measures to increase the tax burden;
- ⑩ 05 measures to reduce the tax burden

THANK YOU FOR YOUR KIND ATTENTION



« Customs, an Innovative an efficient Administration at the service of the national economy and the Protection of Society »

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