

ORDER N° 0000017 /MINFI OF 11 6 JUL 2025  
 LAYING DOWN THE TERMS AND CONDITIONS FOR THE  
 ASSIGNMENT AND DISTRIBUTION OF SOME SPECIFIC LEVIES IN  
 THE MINING SECTOR

**THE MINISTER OF FINANCE,**

- Mindful of the Constitution;
- Mindful of Instrument No. 8/65-UDEAC-37 of 14 December 1965 on the CEMAC Customs Code and subsequent amendments;
- Mindful of Law no. 96/12 of 05 August 1996 on the framework law for environmental management;
- Mindful of Law no. 98/015 of 14 July 1998 on establishments classified as dangerous, unhealthy or inconvenient;
- Mindful of Law n°2002/003 of 19 April 2002 on the General Tax Code, and its subsequent amendments;
- Mindful of Law no. 2023/014 of 19 December 2023 on the Mining Code;
- Mindful of Ordinance 74/1 of 06 July 1974 on land tenure;
- Mindful of Ordinance 74/2 of 06 July 1974 on land tenure;
- Mindful of Order no. 92/089 of 04 May 1992 to specify the duties of the Prime Minister, amended and supplemented by Order no. 95/145 bis of 04 August 1995;
- Mindful of Order no. 2011/408 of 09 December 2011 to organise the Government, amended and supplemented by Order no. 2018/190 of 02 March 2018;
- Mindful of Order n°2019/001 of 04 January 2019 appointing a Prime Minister, Head of Government,

**HEREBY ORDERS AS SET BELOW:**

**CHAPTER I**  
**GENERAL PROVISIONS**

**ARTICLE 1.-** (1) This Order sets out the procedures for distributing the proceeds of surface area royalties and State concession fees, ad valorem tax and extraction tax.

(2) It is issued pursuant to the provisions of Articles 25, 133 and 135 of Law n°2023/014 of 19 December 2023 relating to the Mining Code.

**ARTICLE 2.-** Revenue collected in respect of surface area royalties, State concession fees, ad valorem tax and extraction tax for all mineral substance exploitation activities shall be distributed and assigned as follows :

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**a. For the annual surface area royalty :**

- sixty per cent (60%) to the Public Treasury;
- three per cent (3%) to the mining sector development fund;
- three per cent (3%) to the fund for the rehabilitation of mining and quarry sites;
- eight per cent (8%) to the Mining Administration for technical and administrative monitoring;
- five per cent (5%) to the National Mining Corporation;
- one per cent (1%) to the Presidency of the Republic;
- one per cent (1%) to the Prime Minister's office;
- two per cent (2%) for the benefit of the Regional and Local Authorities (for the benefit of the councils, of which 50% for the basic deduction and 50% for equalisation);
- eight per cent (8%) to the Administration in charge of the land for technical and administrative monitoring;
- eight per cent (8%) to tax authorities in respect of assessment and collection costs;
- one per cent (1%) to the body charged with managing and building up the State's strategic gold reserves.

**b. For land concession rights :**

- sixty per cent (60%) to the Public Treasury ;
- three per cent (3%) to the mining sector development fund;
- three per cent (3%) to the fund for the rehabilitation of mining and quarry sites;
- eight per cent (8%) to the Mining Administration for technical and administrative monitoring;
- five per cent (5%) to the National Mining Corporation;
- one per cent (1%) to the Presidency of the Republic;
- one per cent (1%) to the Prime Minister's office;
- two per cent (2%) for the benefit of the Regional and Local Authorities (for the benefit of the councils, of which 50% for the basic deduction and 50% for equalisation);
- eight per cent (8%) to the Administration in charge of the land for technical and administrative monitoring;
- eight per cent (8%) to tax authorities in respect of assessment and collection costs.
- one per cent (1%) to the body charged with managing and building up the State's strategic gold reserves.



**c. For the ad valorem tax :**

**• For semi-mechanised small-scale mining :**

- fifty per cent (50%) to the Public Treasury;
- one point five per cent (1.5%) to the mining sector development fund;
- one point five per cent (1.5%) to the fund for the restoration and rehabilitation of mining and quarrying sites;
- ten per cent (10%) to the Mining Administration;
- seven per cent (7%) to National Mining Corporation;
- two point five per cent (2.5%) to the Presidency of the Republic ;
- two point five per cent (2.5%) to the Prime Minister's office;
- ten per cent (10%) to the Administration in charge of finance (DGTCFM : 5%, DGI : 5%);
- ten per cent (10%) for the benefit of the Regional and Local Authorities (for the benefit of the regions, of which 20% for the basic deduction, 30% for inter-region fund and 50% for equalisation)
- five per cent (5%) to the body charged with managing and building up the State's strategic gold reserves.

**• For artisanal, small-scale and industrial mining :**

- sixty percent (60%) to the Public Treasury;
- two per cent (2%) to the local population;
- five per cent (5%) to the Council of the extraction site;
- one per cent (1%) to the Mining Sector Development Fund;
- one per cent (1%) to the fund for the rehabilitation of mining and quarry sites
- six per cent (6%) to the Administration in charge of finance (DGI : 3%, DGTCFM : 3%);
- six per cent (6%) to the Mining Administration;
- one per cent (1%) to the Presidency of the Republic;
- one per cent (1%) to the Prime Minister's Office;
- one per cent (1%) to the National Trade Chamber in charge of mines;
- five per cent (5%) for the benefit of the Regional and Local Authorities (for the benefit of the regions, of which 20% is for the basic deduction, 30% for inter-regionality and 50% for equalisation);
- ten per cent (10%) to the duly mandated public body;
- one per cent (1%) to the body responsible for managing and building up the State's strategic gold reserves.

**d. For the extraction tax :**



- sixty per cent (60%) to the Public Treasury;
- two per cent (2%) to the local population;
- five per cent (5%) to the territorially competent Council;
- one per cent (1%) to the Mining Sector Development Fund;
- one per cent (1%) to the fund for the rehabilitation of mining and quarry sites;
- ten per cent (10%) to the Mining Administration;
- one per cent (1%) to the Presidency of the Republic;
- one per cent (1%) to the Prime Minister's Office;
- three per cent (3%) to Regional and Local Authorities (to the territorially competent Council);
- eight per cent (8%) to the tax authorities (DGI : 4%, DGTCFM : 4%);
- one per cent (1%) to the National Trade Chamber in charge of mines;
- six per cent (6%) to the National Mining Company;
- one per cent (1%) to the body charged with managing and building up the State's strategic gold reserves.

(2) The shares of local population and Council shall be paid into the account of the competent Municipal Treasury. The other shares shall be assigned to the accounts set aside for this purpose.

**CHAPTER II**  
**DISTRIBUTION OF THE STATE'S SHARE IN SYNTHETIC DISCHARGEABLE MINING TAX**

**ARTICLE 3.-** (1) The State's share of the synthetic dischargeable mining tax on production, comprising seventeen point eight per cent (17.8%), ad valorem tax on precious and semi-precious substances, thus five per cent (5%) and the monthly advance payment of company tax, which is two point two per cent (2.2%), shall be assigned as follows:

- forty-five percent (45%), to the Public Treasury;
- two percent (2%), to the Fund for the Restoration, Rehabilitation, and Closure of Mining Sites and Quarries;
- two percent (2%), to the Mining Sector Development Fund;
- thirty-five percent (35%), to the National Mining Corporation;
- one percent (1%) to the Mining Administration;
- one percent (1%) to the President of the Republic;
- one percent (1%) to the Prime Minister's Office;
- three percent (3%) to the Tax Administration (DGI : 1.5%, DGTCFM : 1.5%);



- five percent (5%) for the benefit of Regional and Local Authorities (for the benefit of the regions, including 20% for the basic withholding tax, 30% for inter-regional tax, and 50% for equalization);
- three percent (3%) for the benefit of local residents impacted by the projects (for the benefit of local residents, paid to the territorially competent council);
- one percent (1%) for the benefit of the working body responsible for managing and building the State's strategic gold stock.

(2) The shares of the local residents and the Council shall be transferred to the account of the territorially competent Municipal Treasury. The other shares shall be assigned to the accounts provided for this purpose.

(3) The distribution referred to in (1) above shall have a retroactive effect; it shall take effect from the legal or regulatory establishment of said share.

**CHAPTER III**  
**FINAL PROVISION**

**ARTICLE 4.-** This Order, which repeals all previous contrary provisions, shall be registered, published according to the procedure of urgency and then inserted in the Official Gazette in English and French. /-

Yaounde, the **19 6 JUL 2025**

**THE MINISTER OF FINANCE,**



**Louis Paul MOTAZE**

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