

Based on information collected up to October 2001

1. TARIFF MEASURES

Structure of the tariff schedule

Cameroon applies an eight-digit tariff nomenclature based on the Harmonized Commodity Description and Coding System (HS 96). The CEMAC Common External Tariff (CET) comprises four columns:

- (1) droit de douane,
- (2) dispositions spéciales,
- (3) TVA, and
- (4) droit d'accise.

Tarif publications

Current information on customs related matters is available from the Customs Administration

Ministère de l'Economie et des Finances
B.P. 13750
Yaounde

12 MFN Duties

In conformity with Act. No. 5/94-UDEAC-556-CD-56 of 19 December 1994, the UDEAC common external tariff (CET) applied by the member states of CEMAC (Cameroon, Congo, Gabon, Equatorial Guinea, Central African Republic, and Chad) has four rates: 5% for essential goods; 10% for raw materials and capital goods; 20% for intermediate goods; and 30% for consumer goods. Most of the goods subject to a zero rate are aircraft, spacecraft and parts thereof. All tariffs are ad valorem, applied on the c.i.f. value of imported goods.



16 Temporary reduced duties

Scientific, educational, and cultural materials, goods to be used in mining and oil research projects, and goods imported by the Government are subject to tariff concessions or may be imported exempt from all duties and taxes. Contractors importing equipment and supplies related to public contracts can obtain a special tax-free exemption from the Ministry of Economy and Finance.

The UDEAC Customs Code allows for the partial or total exemption of taxes and duties levied on goods imported to produce goods for export. The UDEAC Managing Committee (Comité de Direction de l'UDEAC) determines which goods may benefit from duty and tax concessions.



Preferential duties under trade agreements

19.2 Regional and sub-regional agreements

Then Central African Customs and Economic Union (UDEAC - Union Douanière et Economique de l'Afrique Centrale) was created by the 1964 Brazzaville Treaty signed by Cameroon, Gabon, the Central African Republic, Congo, Chad, and Equatorial Guinea. In February 1994, UDEAC members implemented the UDEAC common external tariff (CET) applicable to imports from all non-UDEAC countries. In addition to being a customs union, UDEAC was established to lead, ultimately, to an economic union. On 16 March 1994, the Treaty establishing the Central African Economic and Monetary Union (CEMAC - Communauté Economique et Monétaire de l'Afrique Centrale) was signed by all UDEAC member states. However, it has been ratified only by Cameroon, Chad, and Equatorial Guinea. By virtue of decision No. 6/98-UDEAC-CE-33 of 5 February 1998, UDEAC members agreed to replace the economic union (UDEAC) with the economic and monetary union (CEMAC). Formally, CEMAC replaced UDEAC in June 1999. CEMAC's objectives are to be achieved in three steps, and finally, member states will coordinate their sectorial policies starting in 2008. Trade within UDEAC/CEMAC is duty-free (which was gradually achieved in January 1998). Only the value added tax is levied on trade within the community.



19.3 Bilateral agreements

A trade agreement signed by Cameroon and Senegal on 10 January 1974 provides for tariff preferences. This agreement is currently being re-negotiated.



2. PARA-TARIFF MEASURES

22.9 Additional charges n.e.s.

A fixed tax of CFAF 100 per 100 kg is levied on imported meat of sheep and goats, meat of bovine animals, and pork meat.

A veterinary inspection tax of 1-3% applies to imports of fresh products and salted, dried, smoked, preserved and semi-preserved products. Live animals are subject to specific rates of CFAF 25 to CFAF 100 per head.



Internal taxes and charges levied on imports

23.1 General sales taxes

A value added tax is charged on all imports. The general rate is 17% plus a communal tax of 10% of the value added tax, resulting in an overall of 18.7%. VAT is calculated on the c.i.f. value of the imports plus the import duty. Products that qualify for a reduced rate are determined by administrative decision and pay 8% plus a commercial tax of 10% of the VAT, or an overall of 8.8%. Essential goods including basic consumption goods, pharmaceuticals and health-related products are exempted from VAT by Ministerial removal.



23.2 Excise taxes

An excise tax of 25% is set on selected goods including alcoholic beverages, cigarettes, cosmetics, and jewellery. The excise tax is calculated

on the c.i.f. value plus import duty.

24 **Decreed customs valuation**

Cameroon applies minimum values for a transition period of three years. The list of products, dated 13 March 2001, specifies 70 items including milk, vegetable products, sugar and confectionery, prepared foodstuffs, mineral products, cosmetics, raw hides and skins, textiles and textile articles, tiles, jewellery, air conditioning machines, audio and video equipment, motor vehicles, and children's toys.

4. FINANCE MEASURES

49 **Finance measures n.e.s.**

All import transactions for domestic consumption and valued at more than CFAF 2 million must be domiciled with a licensed bank.

Proceeds from exports to all countries must be repatriated within 30 days of the payment date stipulated in the sales contract. Oil companies are exempt from the repatriation requirement.

6. QUANTITY CONTROL MEASURES

Licensing under the authority of

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Ministère du Développement Industriel et Commercial
P.O. Box 1604
Yaounde

The import licensing system was simplified in 1994, when licences were eliminated by 90 per cent and later replaced by the import declaration. A list of products still subject to authorization from the relevant authority is published annually by the Ministère du Développement Industriel et Commercial (MINDIC) in the programme général des échanges.

Non-automatic licensing

61.2 **Licence for selected purchasers**

Approval of the Ministère des Mines, de l'Eau et de l'Energie (MINMEE) to import gold is normally given only to industrial users, including jewellers.

61.71 **To protect human health**

Imports of edible meat, sea or bred fish, crustaceans and mollusc are administered by the Ministère de l'Elevage, de la Pêche et des Industries Animales (MINEPIA) to protect human health.

Pharmaceutical products including medical soap require an authorization from the Ministère de la Santé Public (MINSANTE).

61.72 **To protect animal health and life**

Animal feed other than dog and cat food may be imported under the responsibility of the Ministère de l'Elevage, de la Pêche et des Industries

Animales (MINEPIA) to protect animal health and life.

Approval of the Ministère de la Santé Public (MINSANTE) to import medicines for animals is required for animal health and life protection reasons.

61.74 To protect environment

Under Order No. 00064 of 12 May 1995, ozone depleting substances require an import authorization from the Bureau National de l'Ozone, Ministère de l'Environnement et des Forêts (MINEF). MINEF also authorizes the importation of radioactive substances for environmental protection reasons.

61.77 To ensure human safety

Prepared explosives, pyrotechnic articles, and beacon rockets may only be imported subject to an approval from the Ministère des Mines, de l'Eau et de l'Energie (MINMEE) to ensure human safety.

61.78 To ensure national security

For national security reasons, transmitter-receivers and other receivers require an import authorization from the Ministère des Postes et des Télécommunications (MINPT). The Ministère de d'Administration Territoriale (MINAT) is responsible for the importation of weapons and war ammunition.

Prohibitions

63.1 Total prohibition

The importation of counterfeit goods is absolutely prohibited.

63.4 Temporary prohibition

The importation of wheat flour from Nigeria and bovine meat of European origin is temporarily suspended.

63.71 To protect human health

"Ibero" oil and "Turkey brand" vegetable oil, "Mc Ray" scotch whiskey, specific skin treatment creams, pesticides for agricultural use containing specified chemical substances, "cock brand" insecticides, and non iodised salt are prohibited to protect human health. The pharmaceutical product names "INTETRIX P GRANULUS" is prohibited as well.

63.74 To protect environment

For environmental protection reasons, toxic and industrial waste are barred from importation. Refrigerating or freezing equipment using ozone depleting substances are also prohibited.

7. MONOPOLISTIC MEASURES

71.1 State trading administration

There is a state import monopoly for imports relating to sovereign expenditure such as defence and security.

The Société Camerounaise des Dépôts de Pétroliers (SCDP) a semi-public oil storage company, has a monopoly over oil storage and transportation, and thus a de facto monopoly on imports of oils.



72.1 Compulsory national insurance

Cameroon Shipping Lines is given the exclusive right to transport all imports for the government, public collectives, and state-owned companies. All contracts for private imports must give priority to Cameroon Shipping Lines or obtain a waiver from the company for any shipping it cannot handle.



8. TECHNICAL MEASURES

Standards are formulated and enforced by

Ministère du Développement Industriel et Commercial
Direction du Développement Industriel
Cellule de la Normalisation et de la Qualité
Yaounde

81.1 Product characteristics requirements

Given the absence of national standards, Cameroon has adopted international standards as ISO 9000.

Imports are admitted into the country with little reference to standards, except in cases where a product is suspected of being dangerous.

Certificates of non-infestation, delivered by the appropriate authority in the country of origin are required for certain imports such as used clothing.

A certificate of origin is required for all goods entering the country.

Sanitary certificates are required under UDEAC quarantine regulations for the importation of various plants and plant products and all containers of earth and/or compost.

Live animals, birds, and medicinal plants require certifications according to CITES Convention due to their ecologically sensitive nature.



81.3 Labelling requirements

The labelling requirements with regard to shelf life of foodstuffs and expiry date of pharmaceuticals as stipulated in decree No. 0018/MINDIC/DDI/CML of 21 November 2000 are compulsory as of 1 September 2001.

All cartons, cases, crates, and packages must bear labels identifying the country of origin written in French.

All bottles and other containers of alcoholic beverages must be labelled with the degree of alcohol, except for beer and wine containing less than 13% alcoholic content by volume.

Compulsory pre-labels specifying the county of origin and the identification number of the economic operator are required for imported cigarettes. Pre-labels in form of a fiscal stamp must be paid before shipping the merchandise.

A number of products including alcoholic beverages, detergents, matches, travel goods, handbags and similar containers are subject to stamp and labelling requirements.



82 **Pre-shipment inspection**

Pre-shipment inspection on quality, quantity and price of imports over a f.o.b. value of CFAF 2 million is conducted by SGS (Switzerland). The list of goods exempted from pre-shipment inspection includes objects of arts, precious stones and metals, explosives and pyrotechnic products, newspapers and periodicals, live animals, crude oil and equipment used for oil drilling, most vaccines and serums, used tourism motor vehicles, and imports made by the Army and security services.

