



CIRCULAR N° 056 /MINFI/DGD of 13 FEB 2023

Specifying the modalities of application of the Customs provisions of Law N° 2022/020 of 27 December 2022 on the Finance Law of the Republic of Cameroon for the 2023 financial year

This Circular specifies the modalities of application of the Customs provisions of Law N° 2022/020 of 27 December 2022 on the Finance Law of the Republic of Cameroon for the 2023 financial year. It is in line with the provisions of the Circular of the President of the Republic, N° 001/CAB/PRC of 23 August 2022 relating to the preparation of the State budget for the 2023 financial year and of the Circular of the Minister of Finance, N° 000006/C/MINFI of December 30, 2022 on Instructions relating to the Execution of Finance Laws, the Monitoring and Control of the Execution of the Budgets of the State and Other Public Entities for the 2023 financial year.

It is issued in a context marked by the combined effects of the COVID-19 pandemic and the Russian-Ukrainian crisis on the world economy and international trade, with the consequent accentuation of the disruption of international supply chains, the contraction of trade, the surge in maritime freight prices and international oil prices as well as the rise in inflation.

In this context, the customs measures of the Finance Law for the 2023 financial year are in line with the said international situation and reflect, on the one hand, the firm will of the public authorities to optimize the mobilization of internal budgetary resources, to support the financing of the national development strategy and, on the other hand, to limit national vulnerabilities arising from exogenous shocks. As such, these measures revolve around the following main objectives:

- Broadening of the tax base and implementation of the import-substitution policy;
- Improving the social climate and the business environment;
- Fighting against customs fraud and illicit trade.

In this regard, the above-mentioned customs measures shall be implemented as follows:



I- **MEASURES ON BROADENING THE TAX BASE AND IMPLEMENTATION OF THE IMPORT-SUBSTITUTION POLICY**

As part of the strengthening of the State's budget, six (6) customs measures of the Finance Law for the 2023 financial year aim to optimize the collection of internal budgetary resources, and for some, in a concomitant manner, the implementation of the import-substitution policy regarding imports and exports, as follows:

A- **Provisions of Section Five relating to the taxation of goods bought through e-commerce**

Section Five of the Finance Law for the 2023 financial year, which has two paragraphs, brings three major innovations in terms of customs clearance of goods acquired through e-commerce, on importation.

Firstly, it recalls the principle, in Subsection 1, that goods purchased online, that is to say on internet trading platforms, are subject to the same customs clearance obligations as those acquired by any other means and imported into Cameroon, whatever the mode of delivery (courier, post, drop-off at an address by a postman or a broker). It follows that goods acquired electronically and imported into Cameroon shall be subject to customs regulations, in particular the Import Verification Program. As such, importers or their brokers shall be required, depending on the values of the goods to be imported, to raise Import Declarations (DI) in order to obtain the Report on Valuation and Classification (RVC), if applicable. They shall then contact the custom-house with territorial jurisdiction to validate the subsequent goods declaration and pay the customs duties and taxes, under penalty of the sanctions provided for by the regulations in force.

Secondly, Subsection 2 provides for a derogation from the principle laid down in Subsection 1 by empowering legal persons operating as professionals in the e-commerce sector, to directly carry out customs clearance formalities, on behalf of their customers, for goods purchased online. However, the e-commerce professionals concerned shall only be allowed to carry out the said customs clearance formalities on the condition of having previously signed a memorandum of understanding with the Customs Administration, in accordance with the provisions of Section 21(2) of the Finance Law for the 2018 financial year.

Thirdly, and for the purposes of facilitating e-commerce, the said Section empowers the Customs Administration and e-commerce professionals to clearly establish, within the framework



of the related memorandum of understanding, all customs clearance procedures for goods intended for third parties, including the taxation regime. As such, it shall be permissible to define in a consensual manner, a system of modulation of customs duties and taxes due on the basis of flat-rate practices for munitiae in accordance with the provisions the CEMAC Customs Code and Act 2-66/CD.-99 of March 10, 1966 to lay down the conditions for customs clearance of postal items, postal parcels and cross-border imports in the UDEAC and its subsequent amendments, or of the "rough-and-ready" method, pursuant to the provisions of Act No. 7/66-CD of March 10, 1966 and Act No. 2/98-UDEAC-603-CD-60 of January 21, 1998 adopting the rules and regulations on customs valuation in UDEAC.

This upstream definition of the methods for determining customs duties and taxes aims to allow e-commerce professionals to integrate them directly into the total amount of items displayed online, in order to deliver them to the buyer already cleared through customs. During online sales, the customs duties and taxes thus included in the prices displayed shall be collected and paid to the Customs Administration at the behest of the e-commerce professionals concerned, in accordance with the stipulations of the related memorandum of understanding.

B- Provisions of Section Six on specific methods for collecting Customs duties on the importation of mobile phones, tablets and digital terminals

Section 6 of the Finance Law for the 2023 financial year makes adjustments to the provisions of Section 7 of the Finance Law for the 2019 financial year relating to the specific customs clearance procedures for telephones, tablets and digital terminals. As such, this Section:

1) Removes the possibility of importing mobile phones, tablets and digital terminals under suspension of customs duties and taxes as provided for in Section 7 of the Finance Law for the 2019 financial year referred to above and reiterates the obligation and the responsibility of importers to declare them to customs and to pay the customs duties and taxes due when crossing the border;

2) Obliges importers to indicate in the goods declarations of imported mobile phones, tablets and mobile terminals, the identification elements of the said goods, in particular the brand, the type and the IMEI number (International Mobile Equipment Identity in English or *Identité Internationale d'Équipement Mobile* in French) which constitutes the registration reference for



mobile equipment, thereby enabling telephone operators to recognize it and grant it or refuse access to their telecommunications network;

3) Offers the importer the possibility of directly paying the customs duties and taxes due for the importation of mobile phones, tablets and digital terminals by all means of payment authorized by the regulations in force;

4) Imposes on the Customs Administration or its representative if necessary, the duty to communicate to local telephone companies, by digital means, the database of mobile phones, tablets and mobile terminals imported and declared to customs, in order to allow them to configure their systems in such a way as to prevent any connection to their respective networks of equipment not listed in the customs database, excluding those used temporarily by tourists and visitors during their brief stay in Cameroon;

5) Provides for a 50% reduction on the dutiable value of imported mobile phones, tablets and digital terminals for a period of twenty-four months, i.e. from January 1, 2023 to December 31, 2024;

6) Makes provision for a tax amnesty in favour of mobile phones, tablets and digital terminals that have already been connected to a local telephone network before the date of effective implementation of the new system.

The additional terms and conditions for the implementation of this article shall be laid down, where necessary, by other specific instruments.

C- Provisions of Section Seven on the methods of collecting and recovering Customs duties and taxes relating to contracts

This Section operates a complete overhaul of the customs taxation regime for imported goods in the context of the execution of public contracts in Cameroon. As such, it recalls the basic principles of customs taxation, indicates the applicable customs regimes and sets the rules for the payment of customs duties and taxes.

1) Principles of customs taxation of goods intended for the execution of public contracts

Firstly, Section Seven of the 2023 Finance Law sets out four fundamental principles for the taxation of goods intended for the execution of public contracts:



a) Public contracts shall be concluded inclusive of all taxes and subject to the customs duties and taxes provided for by the legislation in force on the date of their conclusion, in particular customs duty and Value Added Tax (VAT), including fees for services rendered;

b) Public contracts concluded duty-free shall not be enforceable against the customs and tax administrations;

c) When concluding public contracts, contracting authorities shall be required to ensure that the estimated amount of customs duties and taxes is indicated in the contract when these involve importation;

d) When all the annuities due in respect of the goods placed under the special temporary admission regime have been borne by the budget of the State or a public body, their release for home use by their owners shall be made on the basis of a residual value of 20%, at the owner's behest;

2) Applicable customs procedures

Secondly, this Section specifies the customs procedures applicable to goods imported within the framework of the execution of public contracts as follows:

a) The customs regime for supplies, materials and passenger vehicles imported as part of the execution of public procurement shall be that of release for home use;

b) The customs regime for equipment, appliances, machinery and utility vehicles, likely to be re-exported, imported within the framework of the execution of public contracts, shall be that of special temporary admission.

3) Rules applicable to the payment of customs duties and taxes for goods intended for the execution of public contracts

Thirdly, the said Section lays down the following rules relating to the payment of customs duties and taxes as well as the monitoring of their payment:

a) In the context of public contracts financed by the State or a public entity, the successful bidder shall be legally liable for the duties and taxes due on imports;

b) In the context of public contracts with external financing, the contracting authorities shall be required, in conjunction with the successful bidder and the depositary administration of the counterpart funds, where applicable, to provide in the budget concerned, in advance and to the



extent of the commitments made, the budgetary coverage necessary to pay customs duties and taxes resulting from imports under the said contract. In this respect, the counterpart fund authorizing officer shall issue certificates of payment of customs duties and taxes (APEC) as and when imports are made, within the limits of budgetary appropriations relating to the contract concerned. After issuance of the APECs, the counterpart funds authorizing officer shall be required to make the consequent budgetary commitment as and when imports are made, on the basis of the customs declarations validated and produced by the successful bidders;

c) The partial or total payment of the successful bidder for a public contract involving imports shall be subject to the presentation to the public accountant of receipts for payment of customs duties and taxes or APECs, where applicable. This measure is intended to ensure that the public procurement contractors are solvent and up to date with the payment of their customs duties and taxes in the same manner as the customs discharge provided for in Section Ten of the Finance Law for the 2020 financial year.

D- Provisions of Section Eight relating to excise duty on certain imported goods

In the *continuum* of actions undertaken in Section Six of the Finance Laws for the 2020, 2021 and 2022 financial years in support of import-substitution, with a view to limiting the importation of certain goods for which there are substitutes on the national territory and in connection with the policy of broadening the tax base, Section Eight of the Finance Law for the 2023 financial year raises the rates of *ad valorem* excise duty applicable to certain imported goods as well as subjecting other new products to the said duty on importation, as follows:

1) Increase in the rate of excise duty applicable to certain imported goods

Description	Customs Tariff	Rate applicable from 1 st January 2023
Increase in the rate of excise duty from 30% to 50%		
Tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body Pipe preparations;	2401.10.00.000 to 2404.99.00.000 ; 3824.90.00.0000 ;	50 %



Description	Customs Tariff	Rate applicable from 1 st January 2023
Increase in the rate of excise duty from 30% to 50%		
Electronic cigarettes and similar personal electric vaporising devices;	8543.40.00.000	
Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof	9614.00.00.000	
Increase in the rate of excise duty from 25% to 30%		
Beer made from malt	2203.	30 %
Wine of fresh grapes, Vermouths, fermented beverages and other mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, excluding undenatured ethyl alcohol for medical use of subheading 22.07.10.10.000	2204.10.10.100 to 2208.90.92.000	
Mineral waters and aerated waters; non-alcoholic beer	2201.10.00.100 to 2202.99.00.000	
Increase in the rate of excise duty from 5% to 12,5%		
Mayonnaise, prepared mustard and other preparations of tomato or preparations for Soups and broths, mixed condiments and mixed seasonings, homogenised composite food preparations	2103.10.00.000 to 2104.20.00.000	12,5 %
Ice cream and other edible ice	2105.00.10.000 2105.00.90.000	

2) Submission of new imported goods to *ad valorem* excise duty

Description	Customs Tariff	Rate applicable from 1 st January 2023
Articles and packing containers, of paperboard and kraft paper	4819.10.00.000 to 4819.60.00.000	25 %
Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes	4818.10.00.000 to 4818.50.00.000 ; 4818.90.00.000	



Stoppers, lids, caps for bottles and other closures, of plastics and base metals	3923.30.10.000	
	3923.50.00.000	
	8309.10.00.000	
	8309.90.00.000	
Tubes, pipes and hoses, and fittings therefor, plates, sheets, film, tape and adhesives, whether or not in rolls, of plastics	3917.10.00.000	to
	3917.40.00.000	;
	3919.10.00.000	to
	3920.79.00.000	

E- Provisions of Section Nine on the computer fee

The rate of the service fee known as "computer fee" of 0.45% of the taxable value of the goods, instituted in Section Five of the Finance Law for the 2003 financial year, has been raised to 1% from the 1st of January 2023.

However, this levy shall be capped at CFAF 15,000 per export declaration.

The product of the said fee shall be allocated as follows:

- 75% for the benefit of the State budget;
- 25% for the development of information and communication technologies, customs modernization projects and the monitoring of customs activity.

F- Provisions of Section Ten on export taxation

In view of adapting export taxation to the level of processing of local raw materials in order to increase the value chain on the one hand, and encourage spontaneous declarations of certain precious goods frequently exported by smuggling on the other hand, Section Ten of the Finance Law for the 2023 financial year has modified the provisions of Sections Five of the Finance Law for the 2020 financial year and Nine of the Finance Law for the 2022 financial year. It introduces several changes in export taxation. Thus, as of January 1, 2023:

1) Semi-finished manufactured products shall be subject to export duty at the rate of 2% of the FOB (free on board) value, excluding worked and semi-worked timber;

2) Gold under subheading 7108.11.00.000 and diamonds under subheadings 7102.10.00.000 to 7102.39.00.000 shall be subject to export duty at the rate of 5% of the FOB value. As regards gold from semi-mechanized small-scale mining, the said export duty shall be deducted in kind by the mandated body from the 75% share of the miner's gross production provided for by the



provisions of article 28 of the Mining Code. This levy shall subsequently be transferred in cash value by the Treasury services to the Customs Administration on the basis of the goods declaration issued by the competent office. All or part of the precious stones having paid export duties, and subsequently released for home use, shall be eligible for reimbursement of the said duties in the form of a tax credit. In any case, the export of gold and diamonds shall be subject to the production of an authorization issued by the competent authorities after production of proof of payment of royalties, taxes, charges and customs duties due;

3) The rate of export duty applicable to timber in logs, including roughly squared wood, is set at 60% of the FOB value of the volume of the species. This rate also applies to the entry of logs into industrial free zones;

4) The export duty rate applicable to worked and semi-worked timber of tariff headings 44.06, 44.07 and 44.09 is set at 15% of the FOB value of the species. Worked and semi-worked wood exported from industrial free zones shall not be subject to the said duty;

5) Without prejudice to the applicable fees that the Customs Administration continues to collect on behalf of beneficiary organizations and the corresponding royalty fees, exported cocoa beans of tariff subheadings 1801.00.11 to 1801.0020 shall be subject to an independent export duty at the rate of 10% of the FOB value. This rate shall be 2% for cocoa beans exported to industrial free zones or similar regimes.

However, taking into account the practice of futures trading contracts in this sector, exporters have, exceptionally, up to March 15, 2023 to export under the previous tax system in force before the entry into force of the Finance Law for the 2023 financial year, the fraction of cocoa beans held in stock, covered by orders already concluded and recorded by an *ad hoc* mission commissioned by the Service.

II- MEASURES ON IMPROVING THE SOCIAL CLIMATE AND THE BUSINESS ENVIRONMENT

Sections Eleven, Twelve and Thirteen of the Finance Law for the 2023 financial year, which mainly result from consultations with professional groups, aim to improve the business climate both in terms of customs post clearance audits, and in terms of the legal framework for certain commercial practices which hitherto had no legal basis.



A- Provisions of Section Eleven relating to interest on late payment of Customs duties and taxes

This article excludes goods imported within the framework of the execution of public procurement whose customs duties and taxes are borne by the State, from the payment of the late payment interest provided for in Section 9 Subsection 2 of the Finance Law for the 2018 financial year, which applies when the customs duties and taxes are not paid within one month from the date of assessment of the related goods declarations.

In particular, this concerns goods imported with a view to carrying out contracts with external funding, the counterpart of which in terms of customs duties and taxes is provided by the State.

It is understood that the cancellation of the said late payment interest does not exempt the successful bidder and the project beneficiary from carrying out the necessary due diligence for the issuance of the APEC, with a view to covering the customs duties and taxes due on imports intended for the performance of the public contract concerned.

B- Provisions of Section Twelve on the exceptional extension of the duration of a customs post clearance audit

Pursuant to the provisions of Section Twelve of the Finance Law for the 2023 financial year, a customs post clearance audit may only be extended by the competent authority beyond the regulatory deadlines, due to delay tactics by the controlled person, if auditors who so request report that:

- Requests for information addressed to the auditee in connection with the audit remained without effect during the audit period;
- One or more reports have been drawn up to note the delay tactics of the auditee to prevent the smooth running of the audit within the prescribed deadlines.

C- Provisions of Section Thirteen on cash advances as part of export pre-funding

As a consequence of the development over time of the practice known as "pre-funding" or "cash advances " made by international customers to their local suppliers in view of goods that shall be exported later, the legislator sets, through the provisions of Section Thirteen of the



Finance Law for the 2023 financial year, a legal basis for the said practice, which, in fact, entails an early repatriation of revenue from exports.

Also, these cash advances may only be taken into account during controls and accounting of revenue from exports made by the administrations in charge of foreign exchange under the following conditions:

1) Economic operators who receive "cash advances" in return for goods that will be exported later, must have previously made the declaration to the Customs Administration. This declaration must expressly indicate the customer who is pre-financing, the nature and quantities of the goods subject to pre-financing, the bank of the declaration's anticipated domiciliation and the export declaration raised for this purpose;

2) The cash advances concerned must have been previously domiciled with an approved intermediary, on the basis of the sales contract and an export declaration issued by the Customs Administration or its agent, if applicable.

It is understood that at the end of the operations, the beneficiary of the aforementioned pre-financing shall be required to send a report establishing the reconciliation between the funds received from his foreign client and the actual exports to the latter.

The additional terms of application of the provisions of this article shall be laid down by other specific instruments, as and when necessary.

III- MEASURES ON THE FIGHT AGAINST CUSTOMS FRAUD AND ILLICIT TRADE

They relate to the development of modern tools for optimizing customs enforcement, the improvement of the documentation necessary for customs controls and the strengthening of the sanctions for certain breaches of customs regulations.

A- Provisions of Section Fourteen on the declaration of the transfer pricing policy

1) Section Fourteen of the Finance Law for the 2023 financial year obliges companies or groups of companies which practice the "transfer pricing policy" to send all related documentation to the Customs Administration no later than March 31 of each year, when it relates to cross-border



trade in goods and services. It shall be drawn up in accordance with Decision No. 0005/MINFI/DGI/LRI/L of January 4, 2023 setting the content and format of transfer pricing documentation, and sent by confidential correspondence to the Director General of Customs.

2) The non-transmission of said information on "the transfer pricing policy" is assimilated to the offense of refusal to communicate documents provided for in Article 465 of the CEMAC Customs Code, without prejudice to the litigation consequences that may result from the subsequent use of said documentation.

3) As a reminder and in line with the provisions of Section Ten of the Finance Law for the 2019 financial year and its Application Circular No. 019/MINFI/DGD of January 14, 2019, "transfer pricing" refers the policy for setting, analysing and adjusting the prices applied when selling goods and services between related legal entities located in several countries or forming part of the same group. When it appears from the accounting and financial elements that the prices charged by **"related companies"** within the meaning of the provisions of Article 28 of the CEMAC Customs Code or **"companies belonging to the same group"** do not include all the costs inherent in a normal sale under arm's length conditions, or when it appears from these elements that they reduce the values or manipulate them for other purposes, in particular tax purposes. As such, the Customs Administration is empowered, both in its frontline controls and during post clearance audits, to reintegrate the costs induced by this process into the customs value or to make the necessary adjustments in accordance with customs legislation. For all intents and purposes, the Guide to Customs Valuation and Transfer Pricing (2018 edition) of the World Customs Organization and its possible updates (available at <https://www.wcoomd.org/-/media/wco/public/global/pdf/topics/key-issues/revenue-package/wco-guide-to-customs-valuation-and-transfer-pricing.pdf?la=en> and <http://www.wcoomd.org/-/media/wco/public/fr/pdf/topics/key-issues/revenue-package/guide-evaluation-en-douane-prix-de-transfert.pdf?la=fr>) as well as the International Chamber of Commerce Policy Statement on Transfer Pricing and Customs Valuation 2015 (available at <https://iccwbo.org/content/uploads/sites/3/2015/04/DC3A9claration-de-politique-gC3A9nC3A9rale-d-ICC-E28093-Prix-de-transfer-et-C3A9valuation-en-douane-E28093-2015.pdf>) shall serve as reference instruments on the issue of transfer pricing in customs matters.



B- Provisions of Section Fifteen on sanctions against fraudulent transfer of funds without consideration in terms of related actual importation of goods and services, as part of foreign trade

As part of the fight against illicit transfers of funds abroad under the cover of the acquisition of goods, Section Fifteen of the Finance Law for the 2023 financial year, which modifies the provisions of the Section Twenty-six of the Finance Law for the 2019 financial year, formally prohibits the operations of sending and/or receiving funds to/from abroad without justified consideration in terms of the importation of goods or services within the contractual deadlines, as part of foreign trade. As a reminder, in the Finance Law for the 2019 financial year referred to above, this prohibition only targeted the transfer of funds without consideration through the use of inoperative or fictitious entities. The prohibition is now extended to all entities provided they have transferred funds or received funds in the context of foreign trade without actually importing or exporting goods in return.

The violation of this prohibition is assimilated to the offense of import or export without declaration depending on the case, and sanctioned in accordance with the customs legislation in force.

However, economic operators who wish to pay from Cameroon for goods intended to be delivered directly to customers domiciled outside the national territory within the framework of the practice known as "triangular trade", must seek the prior authorization of the Customs Administration.

In this case, the request addressed to the Director General of Customs for this purpose must include the following documents:

- Proforma invoice of the supplier of goods abroad receiving the funds to be transferred, indicating the currency, the amount, the nature and the quantity of the goods concerned;
- Proof of the holding of a bank account in the bank proposed for the domiciliation of the operation envisaged;
- Proforma invoice of the foreign customer and direct recipient of the goods shipped, indicating the currency, the amount, the nature and the quantity of the goods concerned.



If authorized, the said operation, which shall be carried out under the cover of a guarantee and therefore constitutes a customs engagement within the meaning of the CEMAC Customs Code, must give rise, within a period not exceeding three months, to a report addressed to the Director General of Customs establishing the clearance of funds transfers by the goods export declarations filed by its supplier and those of release for home use in the country of destination validated at the behest of its foreign customer. Failure to produce said report within the deadlines shall be assimilated to the offense of refusal to provide documents provided for and punishable by the CEMAC Customs Code, without prejudice to the specific sanctions provided for by the regulations in force.

C- Provisions of Section Sixteen on the use of technical, aerial and naval means to combat smuggling, counterfeiting and other illicit trafficking

Within the framework of the modernization of instruments for the fight against smuggling, counterfeiting and other illicit trafficking in the context of the development of information and communication technologies on the one hand, and the admission of Customs into the National Defence and Security Community on the other hand, Section Sixteen lays down a legal basis which henceforth authorizes the Customs Administration to use digital technical devices for the control of the customs status of goods in circulation or in detention in the customs belt as well as maritime and air navigation or surveillance equipment, in compliance with the specific legislation in force where applicable. As such, these numerous devices such as the Cameroon Customs Monitoring System (COSMOS) computer application, the geolocation-based goods tracking system (NEXUS) and drones can be validly used as means of evidence against offenders.

VI- Final provisions

This Circular takes effect from January 1, 2023 and any difficulty encountered in its implementation must be promptly reported. *de*

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THE DIRECTOR GENERAL OF CUSTOMS,



APPENDIX

Residual values applicable during the 2023 financial year to imported used vehicles, in accordance with the provisions of Section 8(d) of the Finance Law for the 2022 financial year (values in FCFA, Free On Board (FOB))

I. PASSENGER VEHICLES

Cylinder	Type and body	Year	Residual Value (FOB)
0 – 1500 cm ³	5 seats (Sedan, Break, Verso, Monospace, Coupé, Cabriolet, Multi-seats, etc.)	0 – 2000	400 000
		2001 - 2004	524 000
1501 – 2000 cm ³	5 seats (Sedan, Break, Verso, Monospace, Coupé, Cabriolet, Multi-seats, etc.)	0 – 2000	600 000
		2001 - 2004	636 000
2001 – 2500 cm ³	5 seats (Sedan, Break, Verso, Monospace, Coupé, Cabriolet, Multi-seats, etc.)	0 – 2000	900 000
		2001 - 2004	1 050 000
Plus de 2500 cm ³	5 seats (Sedan, Break, Verso, Monospace, Coupé, Cabriolet, Multi-seats, etc.)	0 – 2000	1 200 000
		2001 - 2004	1 350 000
0 – 2000 cm ³	6 to 7 seats (Monospace, etc.)	0 – 2000	656 000
		2001 - 2004	750 000
More than 2000 cm ³	6 to 7 seats (Monospace, etc.)	0 – 2000	1 050 000
		2001 - 2004	1 200 000
0 – 2000 cm ³	City SUV (4X4 et 4X2)	0 – 2000	1 050 000
		2001 - 2004	1 200 000
More than 2000 cm ³	City SUV (4X4 et 4X2)	0 – 2000	1 350 000
		2001 - 2004	1 800 000
0 – 2000 cm ³	6 to 9 seater minibuses	0 – 2000	1 000 000
		2001 - 2004	1 350 000
More than 2000 cm ³	6 to 9 seater minibuses	0 – 2000	1 000 000
		2001 - 2004	1 500 000

II. OTHER PASSENGER VEHICLES

Group A	Year	Residual Value (FOB)
<ul style="list-style-type: none"> - AUDI: S3, A5, A6, TT, A4 CAB, Q7 - BMW : X3, X5, Série 3 et 6 CC - LAND ROVER : RANGE ROVER - LEXUS : RX - MERCEDES : CLS, ML 250 à 400 - MITSUBISHI : PAJERO - TOYOTA : LAND CRUISER PRADO - VOLKSWAGEN : TOUAREG, - ETC 	0 – 2001	1 100 000
	2002 - 2004	1 750 000



Group B	Year	Residual Value (FOB)
- AUDI : RS4 - JAGUAR : XK8 - MERCEDES: CL Coupé, ML 500, S 500	0 – 2001	1 750 000
- TOYOTA: LAND CRUISER - VOLKSWAGEN: MULTIVAN - ETC...	2002 - 2004	2 200 000

Remarks:

- Mercedes **G-Class vehicles**, collector's vehicles and other similar vehicles shall be assessed using assessment instruments, in particular Act 3/87 and "**car dealer websites**" regardless of the year of first registration.
- The FOB value of "**car dealer websites**" shall be prioritized for special purpose motor vehicles such as specialized transport cars (ambulance cars, hearse cars), camping minibuses, etc.

III. LIGHT UTILITY VEHICLES

Type	Cylinder	Year	Residual Value (FOB)
Single cabin Xtra-cab Regular cab	0 – 2500 cm ³	0 – 2000	1 000 000
		2001 – 2004	1 350 000
		2005 – 2006	1 600 000
		2007 - 2009	2 000 000
	2501 – 3000 cm ³	0 – 2000	1 750 000
		2001 – 2004	2 000 000
		2005 – 2006	2 500 000
		2007 - 2009	3 000 000
	More than 3000 cm ³	0 – 2000	2 000 000
		2001 – 2004	2 500 000
		2005 – 2006	3 500 000
		2007 - 2009	4 500 000
Double cabin	0 – 2500 cm ³	0 – 2000	1 000 000
		2001 – 2004	1 400 000
		2005 – 2006	1 600 000
		2007 - 2009	2 200 000
	2501 – 3000 cm ³	0 – 2000	1 750 000
		2001 – 2004	3 000 000
		2005 – 2006	4 000 000
		2007 - 2009	5 000 000
	More than 3000 cm ³	0 – 2000	2 000 000
		2001 – 2004	4 000 000
		2005 – 2006	5 000 000
		2007 - 2009	6 000 000

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IV. TRUCKS

	From 5 to 9 Tons	From 10 to 14 Tons	From 15 to 19 Tons	From 20 to 25 Tons	From 26 to 30 Tons	From 31 to 35 Tons	From 36 to 40 Tons	More than 40 Tons
2008-2009	3 000 000	4 000 000	4 500 000	5 000 000	5 500 000	6 000 000	6 500 000	7 000 000
2006-2007	2 500 000	3 500 000	4 000 000	4 500 000	5 000 000	5 500 000	6 000 000	6 500 000
2004-2005	2 000 000	3 000 000	3 500 000	4 000 000	4 500 000	5 000 000	5 500 000	6 000 000
2001-2003	1 600 000	2 500 000	3 000 000	3 500 000	4 000 000	4 500 000	5 000 000	5 500 000
1991-2000	1 250 000	2 000 000	2 500 000	3 000 000	3 500 000	4 000 000	4 500 000	5 000 000
0-1990	1 000 000	1 250 000	1 750 000	2 750 000	3 000 000	3 500 000	4 000 000	4 500 000

Remarks:

- The FOB value of trucks of Chinese origin shall be determined from "**car dealer websites**";
- The FOB value shall be determined from "**car dealer websites**" for special purpose motor vehicles and other goods transport vehicles such as **concrete mixer trucks, motor derricks for surveying or drilling, spraying cars, self-propelled dumpers, motor vehicles that carry their own loading and offloading equipment**;
- An adjustment of 10% shall be made on the FOB value of specially equipped trucks such as hook lift trucks and garbage dumpsters, public works dumpsters, tow trucks, sewer cleaners, ladder cars, etc.
- An adjustment of 500,000 FCFA shall be made on the FOB value of refrigerated trucks and trucks over 26 tons;
- An adjustment of 500,000 FCFA shall be made on the FOB value of crane trucks of less than 20 tons and 1,000,000 FCFA on those of more than 20 tons;
- An adjustment of 2,500,000 FCFA shall be made on UNIMOG and TRM, 4X2 and 4X4 (4 wheels);
- An adjustment of 3,000,000 FCFA shall be made on UNIMOG and TRM, 6X2 and 6X4 (6 wheels).

V. ROAD TRACTORS

	From 0 to 17 Tons	From 18 to 19 Tons	From 20 to 23 Tons	From 24 to 25 Tons	From 26 to 30 Tons	More than 30 Tons
2008-2009	6 000 000	6 500 000	7 750 000	9 000 000	9 500 000	10 000 000
2006-2007	5 500 000	6 000 000	7 250 000	8 500 000	9 000 000	9 500 000
2004-2005	4 500 000	5 000 000	5 250 000	5 750 000	6 000 000	6 250 000
2001-2003	4 000 000	4 250 000	4 500 000	4 650 000	4 750 000	5 250 000
1996-2000	2 600 000	2 900 000	3 100 000	3 250 000	3 750 000	4 250 000
0-1995	1 500 000	1 750 000	1 800 000	1 900 000	2 000 000	2 500 000

VI. TRAILERS AND SEMI-TRAILERS

Type and body	Year	Residual Value (FOB)
Flatbed, Simple van, Sliding flexible walls, Container carrier, etc.	0 – 2003	1 000 000
	2004 – 2007	1 500 000
	2008 - 2009	2 000 000
Heavy equipment carrier, isothermal van, refrigerated van, tipper, etc.	0 – 2003	1 200 000
	2004 – 2007	2 000 000
	2008 - 2009	3 000 000



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Dumpster, tankers	0 – 2003	2 000 000
	2004 – 2007	3 000 000
	2008 - 2009	5 000 000

VII. BUSES AND COACHES

	From 10 to 19 Seats	From 20 to 30 Seats	From 31 to 50 Seats	From 51 to 70 Seats	More than 70 Seats
2007-2009	4 500 000	6 000 000	7 000 000	9 000 000	11 000 000
2002-2006	3 500 000	5 000 000	6 000 000	8 000 000	9 000 000
1993-2001	2 500 000	4 000 000	5 000 000	7 000 000	8 000 000
0-1992	1 500 000	3 000 000	4 000 000	6 000 000	7 000 000

Remarks:

- The FOB value of buses of Chinese origin shall be determined from "car dealer websites"

REPUBLIC OF CAMEROON
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 Ministère des Finances
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Fongod Edwin Nuvaga