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NEWSLETTER

Tax and Legal

June 2020

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RECENTLY PUBLISHED:

Tax

- ❖ **Letter N°3066/MINFI/DGI/ISNPAG /KKL of 1 June 2020 on the practice of lump sums in the operational structures of the DGI**

The General Director of Taxation asks the heads of regional tax centres to put an end to the practice of making the receipt of Annual Tax Return (ART) in tax centres conditional on the payment of lump-sum balances.

- ❖ **Circular N°20/169/CF/MINFI/DGI/ DLRI/L of 13 May 2020 specifying the terms of application of the fiscal measures in response to Covid-19 ;**

The government has, among other things, decided to grant moratoria and deferred payment to companies directly affected by the crisis, support for companies' cash flow through the allocation of a special envelope of CFAF 25 billion for the clearance of stocks of VAT credits awaiting reimbursement.

Do not fail to read the circular detailing all the measures, which were deemed insufficient by GICAM.

- ❖ **Letter N°1810/20/DG/NSIF of 23 April 2020 relating to the COVID-19 relaxation measures**

In order to help companies deal with COVID 19, the NSIF has decided the suspension for three months (April, May, June 2020) of on-site inspections, the cancellation of penalties for delay, upon justified request and the spreading over three months of the debts for the months of April, May and June 2020.

- ❖ **Radio and press release n°024/MINFI/DGI/ DRVFC/SDR of 24 April 2020 related to the special transaction**

The DGI reminds debtor taxpayers that the 2020 Finance Act authorizes the tax authorities to implement special transactions for substantial discounts on debts established at 31 December 2018. It invites the said taxpayers to formally refer the matter to it for this purpose. .

- ❖ **Release n°023/MINFI/DGI/LRI/ L of 15 April 2020 relating to the dematerialization of litigation procedures and requests for suspension of payments..**

Since April 15, 2020, only contentious claims and applications for suspension of payment filed online are admissible. In this respect, please consult the practical guide on the dematerialization of litigation procedures and suspension of payments on the website of the General Tax Department (www.impots.cm).

- ❖ **Circular letter N°123/CEMAC/C/P/ DMC/DHFC of 30 March 2020 relating to the scope of the obligation of registration of CEMAC approved liberal professionals in the Tables of National Orders.**

In a letter dated 30 March 2020, the President of the CEMAC Commission reminds that the accreditation of liberal professions regulated by the community is the exclusive responsibility of the community. He further states that the exercise of the profession of chartered accountant is not conditional upon registration in the roll of a National Order, but only upon holding an approval, issued by CEMAC, and duly notified. Thus, chartered accountants approved by CEMAC can practice in any State of the community without the need for registration in a National Roll.

Other publications

- ❖ **Release n°A263/SG/PR of 07 April 2020 on accompanying measures to combat the spread of the COVID pandemic 19, in particular the exemption from VAT on equipment acquired by the MINSANTE in this context;**
- ❖ **Release n°022 of 06 April 2020 relating to the dematerialization of litigation procedures and requests for suspension of payments;**

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RECENTLY PUBLISHED:

Legal

- ❖ **COBAC Communiqué on the measures taken at its session of 15 April 2020 in the context of the response to the Covid19**

As part of the response to Covid-19, COBAC has adopted a set of resolutions that can be applied for the duration of the crisis, without exceeding 31 December 2021. Among these measures, it is worth noting the postponement of the deadline for notifying credit institutions of COBAC's recommendation on the distribution of dividends for the 2019 financial year – **and thus, de facto, triggering the suspension of the distribution of dividends during this period.**

Do not miss to consult the aforementioned press release to have all the measures taken.

- ❖ **Order N°00000200/MINFI of 04 May 2020 on the classification of public establishments in Cameroon**
- ❖ **Order N°00000201/MINFI of 04 May 2020 on the classification of public enterprises in Cameroon**

The Minister of Finance has, by orders of 4 May 2020, proceeded to the classification of companies and public institutions.

It should be noted that these classifications will be updated every three years.

As a reminder, these classifications intervene in application of decrees n°2019/322 and n°2019/321 of 19 June 2019. Do not miss to consult these decrees

- ❖ **Decision N°20-0063/OAPI/DG/DGA/DAJ/DMSD/DBCT/CEY extending the time limits for proceedings**

Due to the COVID 19 crisis, the OAPI extends until 15 July 2020 the deadline for procedures (resulting from its legislation) that expired between 1 and 31 May 2020 (trademark and trade name protection, ...).

- ❖ **Release of 15 April 2020 from the Governor of the BEAC calling for the use of digital payments**

In a press release dated 15 April 2020, the Governor of the BEAC invites the entire CEMAC community to favour the use of digital means of payment. Indeed, this recommendation comes within the framework of the response against Covid-19.

Others publications

- ❖ **Letter N°LC/COB/10 of April 10, 2020 yet continuity of COBAC's activities;**

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LEGAL OBLIGATIONS

OBLIGATION	RESPONSIBLE	APPLICABLE LAW	DEADLINE
Filing of Financial Statements at the Court Registry	Each local entity	Article 269 UACCEIG	D+30 after AA
Ordinary Meeting	Board of Directors or Managing Director	Article 548 AUSCGIE	Once a year before 30 June

TAX OBLIGATIONS*

NATURE OF TAX	TAX	APPLICABLE LAW	DEADLINE
Company Income Tax (CIT)	CIT Rate 33% Monthly Advance CIT: <ul style="list-style-type: none"> ▪ 2.2% or 5,5% of the Turnover ▪ 15,4% gross margin (administered margin sector) Withholding tax on purchases: <ul style="list-style-type: none"> ▪ 2%, 5%, 10%, 15%, 20% ▪ 14% gross margin (administered margin sector) 	Article 17 of GTC Article 21 of GTC	No later than the 15th of the month following the reporting month.
CIT Withholding tax for service providers	Tax 5,5%	Article 92(a) of GTC	No later than the 15th of the month following the reporting month
Value Added Tax (VAT)	Local/Import = 19,25% Export = 0%	Article 142(a) paragraph 3 of GTC CGI	No later than the 15th of the month following the reporting month
Income from Stocks and Shares (IRCM)	16.5%	Article 70 of CGI	No later than the 15th of the month following the reporting month
Special Income Tax (TSR)	General Rate: 15% Medium Rate : 10% Reduced Rate : 5% Super reduced Rate: 2%	Article 225 of GTC	No later than the 15th of the month following the reporting month
Annual Tax Declaration (DSF) Transfer Pricing Documentation		Article 18 of GTC	No later than 15th March

***Note the existence of specific tax regimes resulting from tax treaties, oil / mining / gas codes, and private investment incentives in Cameroon.**

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TAX OBLIGATIONS

NATURE OF TAX	TAX	APPLICABLE LAW	DEADLINE
Personal Income Tax (IRPP)	According to a scale (11% to 38,5%)	Articles 69 and 71 of GTC	No later than the 15th of the month following the reporting month
Audiovisual Tax (RAV)	According to a scale	Ord. N°89/004 of 12 December 1989	No later than the 15th of the month following the reporting month
Employers contribution to land tax (CF/ part patronale)	Tax : 1,5 %	Law n ° 77/10 of July 13, 77 modified by Law n ° 90/050 of December 19, 1990	No later than the 15th of the month following the reporting month
Employees Contribution to land tax (CF/ part salariale)	Tax : 1 % Base of calculation IRPP	Law n ° 77/10 of July 13, 77 modified by Law n ° 90/050 of December 19, 1990	No later than the 15th of the month following the reporting month
National Employment Fund (FNE)	Tax : 1 %	Law n ° 77/10 of July 13, 77 modified by Law n ° 90/050 of December 19, 1990	No later than the 15th of the month following the reporting month
Family Allowance (AF)	7% pensionable salary capped at 750,000 FCFA monthly	Article 2 of Decree 2016/072 of 15 February concerning rates of social security contributions	No later than the 15th of the month following the reporting month
Old Age Pension Allowance (PVID)	8.4% (Employer 4.2% and Employee 4.2%) pensionable salary capped at 750,000 FCFA monthly	Article 3 of Decree 2016/072 of 15 February concerning rates of social security contributions	No later than the 15th of the month following the reporting month
occupational diseases and industrial accidents allowance (AT)	Group A : 1,75% Group B : 2,5% Group C :5%	Article 8 of Decree 2016/072 of 15 February concerning rates of social security contributions	No later than the 15th of the month following the reporting month
Union dues	1% of the phased categorical salary of the worker	Article 21 Decree No.72 / 610 of 3 November 1972	No later than the 15th of the month following the reporting month
Excise Duties (DA)	DA Ad valorem Tax (variable according to the nature of the product) : 25 %; 12,5 %; 5%; 3%; 0,5% DA on tobacco and alcoholic drinks DA specific to non-returnable packaging	Article 142 of GTC	No later than the 15th of the month following the reporting month