

**LAW No. 2009/019 OF 15 DECEMBER 2009  
ON LOCAL FISCAL SYSTEM**

**The National Assembly deliberated and adopted, the President of the Republic hereby enacts the law set out below:**

**PART I**

**GENERAL PROVISIONS**

**SINGLE CHAPTER**

**SECTION 1:** (1) This law on local fiscal system lays down the taxes, levies and royalties collected for decentralized structures, hereinafter referred to as "regional and local authorities".

(2) Any revenue collected by State or competent taxation services of regional and local authorities for the latter shall be considered as local taxes. All revenue collected shall still be referred to as "local taxes".

(3) The local fiscal System shall apply to councils, city councils, sub-divisional councils regions and to any other type of regional and local authority mat may be set up by law.

(4) Unless otherwise provided for under specific provisions of this law, the fiscal procedure applicable to State levies and taxes shall be transferred with the necessary changes having been made for the tax base, issue, recovery, prosecution, control and litigation on taxes, levies and royalties due to councils and regions.

**SECTION 2:** Local taxes shall include:

- council taxes;
  - additional council tax on State taxes and levies;
  - council levies;
  - Regional taxes and levies;
- any other levy provided for by law.

**SECTION 3:** (1) A regional or local authority may collect a tax, levy or royalty only if such a tax, levy or royalty has been created by law, voted by the legislative body and approved by the competent supervisory authority.

(2) The rates for the collection of the taxes and levies of regional and local authorities shall be fixed by the legislative body. in compliance with the bracket provided for by law.

**SECTION 4:** Regional and local authorities shall be responsible for the management of the taxes and levies devolved to them, subject to those managed by taxation services.

**SECTION 5:** For the harmonious development of All regional and local authorities and in accordance with the principle of solidarity, proceeds from certain local taxes and levies may be subjected to equalization following the criteria and conditions set forth under laws and regulations.

**SECTION 6:** (1) The State shall ensure that annual proceeds from council taxes correspond to a proportional rate established as a ratio of its level of tax resources.

(2) In this respect, the State financial services involved in the fiscal management of regional and local authorities shall ensure, with the same efficiency as for State taxes, the recovery of local taxes that fall within their competence.

(3) Local taxes shall be issued and collected under the same conditions as those of the State, unless otherwise provided for under special provisions of this law.

(4) With regard to the collection of taxes and levies, regional and local authorities shall enjoy the privilege of the treasury.

## **PART II**

### **COUNCIL TAXES**

**SECTION 7:** Proceeds from direct council taxes collected by the State shall be derived from:

- business licences;
- liquor licences;
- discharge tax;
- property tax on landed assets;
- gambling and entertainment levy;
- immovable property conveyance fee;
- automobile stamp duty;
- forest royalty.

## **CHAPTER I**

### **BUSINESS LICENCE**

#### **I.**

### **GENERAL PROVISIONS**

**SECTION 8:** Any natural person or corporate body of Cameroonian or foreign nationality operating in a council any economic, commercial or industrial activity or carrying out any other profession not included among the exemptions set forth in this law, shall be liable to the business licence.

**SECTION 9:** The effective or habitual exercise of a profession for financial gain shall entail payment of the business licence.

**SECTION 10:** (1) The business licence shall be assessed on the annual turnover declared by the taxpayer under the various categories as listed in Annex I.

(2) The activities listed in Annex II shall, as a matter of right, be liable to the business licence irrespective of their turnover. Such activities shall be taxed following the tax brackets provided in Annex I.

(3) However, with regard to inter-city passenger and goods carriers, the business licence shall be assessed on the basis of the number of seats or the payload of the vehicle.

(4) For the sale of petroleum products by managers of petrol stations who are not owners of the goods, the basis of assessment of the business licence shall be the amount of the margin determined by marketers.

## **II.**

### **WAIVERS AND EXEMPTIONS**

#### **II. I. EXEMPTIONS**

**SECTION 11:** They following shall not be liable to the business licence:

1. the State, regional and local authorities, public establishments and government agencies, for cultural, educational, health, social, sport or tourist activities carried out by them regardless of their turnover tax situation;
2. hawkers, be they in the streets, public places or in flower or grocery markets;
3. street vendors of newspapers and periodicals, excluding any other articles of stationery, and provided their activity has been duly declared in accordance with the law in force;
4. business associates in a partnership, in joint-stock, Limited liability or incorporated companies;
5. songwriters;
6. savings and insurance funds managed free of charge as well as mutual assistance schemes, provided they are duly authorized and function in accordance with their set objectives;
7. canteen managers, provided they do not sell alcoholic drinks to the public;
8. hospitals run by religious bodies or not-for-profit organizations;

9. growers, farmers, stock breeders for the sale and handling of harvest and fruits from the fields belonging to them or which they exploit, or for the sale of the animals they rear, care for or fatten;
10. company stores, farmers' unions and consumer cooperatives, provided they possess no shops and confine themselves to grouping the orders of their members and distributing in their stores the commodities, produce or merchandise ordered;
11. private establishments for the reception and vocational training of poor children;
12. schools;
13. explorers and hunters ;
14. fishermen and registered seamen personally involved in fishing and selling their own catch;
15. persons liable to the discharge tax;
16. canoe operators with the exception of those using a motor or steam vessel;
17. farmers selling firewood coming solely from clearing their farms for cultivation;
18. owners or leaseholders of salt marshes;
19. landlords or tenants accidentally renting furnished parts of their personal houses, where such rental is not periodic in nature;
20. wage and salary earners in respect of their paid employment only;
21. rural development cooperative societies, agricultural mutual benefit and credit schemes operating in accordance with their set objectives;
22. cooperative societies and/or their unions as well as common initiative groups (CIGs) aimed at:
  - a) either carrying out or facilitating all operations for the production, conservation or sale of farm produce harvested exclusively from farms owned by members;
  - b) or providing their members with farm equipment machines and instruments for their own use;

23.commercial and industrial travellers and representatives who may be working for one or more houses, whether paid by commission or fixed salary provided they have no trading character independent of their principals.

## **II. II.**

### **TEMPORARY EXEMPTION:**

**SECTION 12.-** (1) New enterprises shall be exempted from the business licence for a period of 2 (two) years.

(2) At their request, a business licence instrument labelled "EXEMPTED" shall be issued to new enterprises that benefit from exemption.

## **III.**

### **RATES**

**SECTION 13:** (1) The tax to be paid shall be calculated by applying a digressive rate to the turnover of the taxpayer for the last but one year.

(2) This rate shall be fixed by the regional or local authorities which are beneficiaries of the proceeds of the business licence, within a duly determined range per turnover bracket.

(3) New enterprises shall be required to present a projected turnover to be regularized at the end of the period.

(4) Any taxpayer who makes a turnover above 2,000,000,000 francs shall be granted a 5% reduction per full bracket of 500,000,000 francs, provided that such reduction may not exceed 30% of the turnover above 2,000,000,000 francs.

(5) However, in case of inter-city passenger and goods carriers, the business licence shall be assessed as follows:

a) For passenger carriers and per vehicle:

- a fixed tax equal to 27,500 CFA francs;
- a variable tax equal to 1,250 CFA francs per seat as from the eleventh seat.

b) For goods carriers and per vehicle:

- a fixed tax equal to 37,500 CFA francs;
- a variable tax equal to 2,500 CFA francs per seat as from the eleventh seat.

**SECTION 14:** (1) One business licence shall be required for each establishment. The following shall be considered as distinct establishments: buildings or definitely separate parts of buildings. Any person who sells merchandise or products through a vendor or causes workmen to work on his behalf on the pavement, or under an awning or unclosed veranda of his business establishment shall also be liable to business licence for a separate establishment.

(2) Any person who accommodates as specified above a workman or vendor who cannot establish that he is personally in possession of a business licence shall be deemed to cause such person to sell or work on his behalf.

(3) Any building site or group of building sites opened in a Council and placed under the technical supervision of an employee shall also be liable to the business licence as an establishment.

(4) Any transactions effected by a business licence holder on behalf of a third party, either on consignment or under the control of his principal, whether the principal requires reports, minutes, special accounts or has such transactions supervised from time to time, shall also be liable to a separate business licence in the name of the principals.

(5) A husband and wife, whether they have separate estates or not shall be liable to one business licence only when carrying out the same activity in the same establishment.



(6) A manufacturer selling exclusively wholesale in separate premises, only products manufactured by him shall not be liable to the business licence for sales made in the said premises.

(7) Where more than one set of premises is used, the exemption shall apply solely to the premises nearest the factory.

(8) Concerning professional road carriers liable to assessment based on actual earnings, each operator's business licence shall be calculated on the basis of his turnover.

#### **IV.**

#### **SPECIAL PROVISIONS**

**SECTION 15:** Business licences shall be established with due regard to the following special conditions:

(1) Where there is no accounting data to enable the turnover of any commercial activity to be evaluated accurately, such activity shall be deemed to be equal to ten times the recorded stock evaluated at its selling price. However, the inspector or controller shall be entitled to assess the business licence by comparing with a similar establishment.

(2) In no case shall the imports or exports effected by a bank, branch of a bank or any organization acting as a commission merchant or forwarding agent, exempt customers from payment of the import or export business licence.

(3) However, a trader whose transactions of this nature do not amount to 15,000,000 CFA francs a year shall not be considered as an importer.

(4) For the purpose of the importers' or exporters' business licence, import and export turnover shall be aggregated.

(5) The business licence of a carrier shall not cover itinerant trading operations by the carrier, the driver and his mates, the ship owner, the master or crew members.

(6) Shipping companies and airlines whose vessels or aircraft make calls at Cameroon ports or airports shall only be liable to the business licence where they have an establishment there.

(7) Insurance companies which are represented in Cameroon without having any establishment there shall be liable to the business licence only at the registered office or principal establishment of the insurance agent representing them.

## V.

### **PERSONAL CHARACTER OF THE BUSINESS LICENCE**

**SECTION 16:** The business licence shall be personal and may be used only by the person to whom it is issued.

**SECTION 17:** Joint stock companies and limited liability companies, whose activity is liable to the business licence shall be taxed under the name of the enterprise.

## VI.

### **ANNUAL NATURE OF THE BUSINESS LICENCE**

**SECTION 18:** The business licence shall be due for the full year by any person engaged in a taxable activity as at 1 January.

**SECTION 19:** (1) Persons who start up an activity subject to the business licence in the course of the year shall be liable to this tax only as from the first day of the month in which they commenced this activity, unless where, by its nature, the said activity cannot be undertaken throughout the year. In such a case, the business licence shall be due for the whole year irrespective of when the business is started.

(2) The turnover to be taken into account for assessing the business licence shall be:

for new activities, the turnover declared on the first day of the start of the activity;

- for activities at least one year old, the turnover realised during the previous financial year.

**SECTION 20:** In the event of cessation of activity as a result of death, court ruling or petition in bankruptcy or owing to expropriation or expulsion, the business licence shall be due only up to the end of the current month. Discharge from the balance shall be granted on the application of the person liable within three months following the event.

## **VII.**

### **OBLIGATIONS OF PERSONS LIABLE**

**SECTION 21:** (1) Persons undertaking an activity liable to the business licence, even in case of exemption, shall be required to make a declaration thereof in writing, to the relevant Taxation Centre within 10 (ten) days following the opening of business.

(2) The said declaration shall provide the following information:

- full name or business name;
- date of birth or incorporation;
- place of birth or registered office;
- full name(s) and address of the father or manager;
- full name(s) and address of the mother;
- nationality;
- number in trade register;
- enterprise registration number;
- site references (of the business registered office and respective establishments by towns, neighbourhoods, streets, door number);
- post box number;
- telephone number and, where necessary, e-mail address;
- type of activity;
- amount of turnover;
- reference of the last land tax return or registration of the lease contract;  
any other information necessary for assessing the business licence certificate.

(3) A declaration filled on the same standard declaration form shall be addressed to the Taxation Centre in case, either of the payment of the annual or quarterly business licence or stoppage or cessation of activities.

(4) Every business licence payer shall display his business licence certificate in his establishment.

(5) To be valid, the business licence certificate so displayed shall be backed by receipts attesting to its payment.

**SECTION 22:** Any taxpayer who loses his business licence certificate may be issued a duplicate by the territorially competent chief of taxation centre. The duplicate, issued on a special form, shall bear references of the payment of the said business licence.

## **VIII.**

### **ISSUANCE AND PAYMENT OF THE BUSINESS LICENCE**

**SECTION 23:** (1) Taxpayers subject to the business licence shall declare and pay their taxes in a lump sum:

- within 2 (two) months following the beginning of the financial year, in case of renewal of the business licence;
- within 2 (two) months following the expiry of the temporary exemption.

(2) However, notwithstanding the above provisions, inter-city passenger and goods carriers shall declare and pay their business licence within 15 (fifteen) working days following the end of each quarter.

**SECTION 24:** (1) The business licence certificate shall be issued by the Taxation Centre in the name of the person carrying out the taxable activity.

(2) It shall be paid using assessment bulletins that differ with councils and with beneficiary entities.

**SECTION 25:** After the payment, the Chief of Taxation Centre shall issue to the taxpayer a business licence certificate bearing his picture in case of a natural person, with business licence payment receipts as annexes.

**SECTION 26:** (1) Enterprises falling within the competence of the structure in charge of major companies at the Directorate General of Taxation shall pay the business licence through transfer orders payable to the accountant of the council and beneficiary bodies.

(2) On their part, the payee accountants shall upon seeing the tax certificate issued by the authorizing officer, issue a receipt of payment to the enterprises.

(3) The councils and beneficiary bodies shall at the same time forward to the above-mentioned structure a statement of effective transfer of paid business licence revenue with the reference of the transfer orders received and receipts of payment issued.

(4) In view of the above-mentioned payment supporting documents, the head of the structure shall issue business licence certificates following the same procedure as above.

**SECTION 27:** The taxation Service may correct total or partial omissions detected in assessing the business licence, as well as errors made in determining the tax base or in applying the rate up to the end of the financial year following the year of assessment.

**SECTION 28:** In each Taxation Centre and by regional and local authority or beneficiary body, in accordance with the provisions of the Fiscal Procedure Book of the General Tax Code, shall be kept:

- a ledger-journal of assessments and collections;
- a record of daily reconciling of taxes and levies collected for the various beneficiaries;
- a control register that helps to identify and get back to taxpayers who might not have paid their due.

## **IX.** **PENALTIES**

**SECTION 29:** Any taxpayer who fails to pay his business licence within the prescribed time-limit or who fails to furnish the information required to assess the business licence within the same time-limit shall be liable to a penalty of from 10% to 30% of the taxes due per month of lateness.

**SECTION 30:** (1) Any taxpayer engaged in an activity liable to the business licence, who fails to pay the relevant taxes, shall be automatically assessed for the whole year and the tax payable shall be increased by an additional charge of 50% to 100% depending on whether his bona fide is established or not.

(2) In the event of the illegal exercise of an activity or the exercise of a prohibited activity, a report shall be drawn up by any functionary of the Taxation Service with the rank of at least a controller or by any sworn-in law enforcement officer, and forwarded to the appropriate quarters.

(3) For an illegal or prohibited activity, the normal business licence tax shall be increased by 100% but shall not give rise to the issuance of a business licence.

**SECTION 31:** (1) Failure to display the business licence shall be punishable with a fine of 10,000 CFA francs per offence. This fine shall be payable forthwith through a payment form.

(2) Failure to pay the outstanding sums of business licence within the time-limit provided shall lead to the automatic and immediate sealing of the establishment(s), without prejudice to the penalties provided for elsewhere.

**SECTION 32:** Failure to present the transport business licence to the authority in charge of control shall lead to the impounding of the vehicle concerned.

## **ANNEXES TO CHAPTER I**

**ANNEX I: TABLE OF CLASSES OF BUSINESS LICENCES AND  
CORRESPONDING BRACKETS**

ANNUAL TURNOVER (T.O.) SEGMENT	CLASS	RATE BRACKETS
Turnover of 2,000 million francs and above	1	0.075% to 0.0875%
Turnover of at least 1,000 million and below 2,000 million francs	2	0.0875% to 0.1%
Turnover of at least 500 million and below 1,000 million francs	3	0.100% to 0.108%
Turnover of at least 300 million and below 500 million francs	4	0.108% to 0.116%
Turnover of at least 100 million and below 300 million francs	5	0.133% to 0.150%
Turnover of at least 15 million and below 100 million francs	6	0.158% to 0.16%
Turnover of at least 5 million and below 15 million francs	7	0.283% to 0.400%

**ANNEX II: TABLE OF ACTIVITIES AUTOMATICALLY SUBJECT TO  
THE BUSINESS LICENCE**

1	Non-producing buyer or collector of gold or precious stones;
2	Property manager;
3	Business agency;
4	Agent for a telecommunications company;
5	Agent for a bank or financial establishment;
6	Agent for an insurance or reinsurance company;
7	Airline agent;
8	Ocean-going or in-land water shipping company;
9	Agent for the distribution or marketing of water;
10	Agent for the distribution or marketing of energy;
11	Advertising agent;

12	Security agency;
13	Travel company;
14	Real estate agent;
15	Periodic branch of a bank or financial establishment;
16	Debt collection agent;
17	Victualler or ship chandlery;
18	Architect, research consultancy or engineering consultant;
19	Tool shop for grinding, repairing, rectifying, assembling and industrial maintenance;
20	Lawyer;
21	Bank or financial establishment;
22	Bar and dance hall;
23	Jeweller;
24	Butcher with refrigeration facilities and pork butcher;
25	Baker with mechanical facilities;
26	Brewer;
27	Dealer in second hand, old and rare objects;
28	Surgeon, physician or dentist;
29	Commodity merchant;
30	Cargo inspector;
31	Auditor;
32	Goods controller;
33	Auctioneer;
34	Customs clearing agent;
35	Insurance or reinsurance company;
36	Airline;
37	Ocean-going or in-land water transport company;
38	Warehouse dealership;
39	Tax consultant;
40	Broker;
41	Retailer of alcoholic drinks requiring a licence;
42	Retailer of soft drinks requiring a licence;
43	Decorator;
44	Builder's draughtsman;
45	Civil engineering or public works contractor;
46	Cleaning, pest control for insects, rats or septic tank emptying contractor,



	etc;
47	Undertaker's;
48	Newspaper, radio, television or bill posting advertising agent;
49	River or sea rescue or towing contractor;
50	River navigation company;
51	Road carrier;
52	Aerial works contractor;
53	Public accountant or Chartered accountant;
54	Court expert;
55	Technical expert;
56	Refrigerated warehouse operator;
57	Office automation workshop operator;
58	Operator of an establishment for the processing, bottling or canning of beverages;
59	Telecommunications System operator;
60	Sawmill operator;
61	Car-washing or greasing station operator;
62	Energy transformation or generating plant operator;
63	Drinking water production station operator;
64	Alcoholic drinks dealer;
65	Night club promoter;
66	Owner of a casino or similar establishment;
67	Seller of soft drinks and wines;
68	Operator of games and public entertainment;
69	Owner of general warehouses, storehouses or docks;
70	Owner of cinema hall;
71	Taxi owner or business;
72	Pay phone operator;
73	Operator of sleeping cars or restaurant cars;
74	Operator of games of chance or parlour games;
75	Forestry operator;
76	Manufacturer of syrup, lemonade or aerated water;
77	Manufacturer of yoghurt, ice cream or lollypops;
78	Surveyor;
79	Insurance agent;
80	Tourist guide;

81	Classified hotel;
82	Unclassified hotel;
83	Bailiff;
84	Importer or exporter;
85	Packaging industry;
86	Manufacturing or processing industry;
87	Registered intermediary for purchase of raw produce;
88	Massage therapist;
89	Laboratory for analysis, study tests;
90	Biological or medical laboratory;
91	Photographic development laboratory;
92	Aircraft hire undertaking;
93	Computer or punch card machine rental service;
94	Canopy, chair or plate rental;
95	Bicycle hire company;
96	Video cassette rentals;
97	Moped hire company;
98	Business pool, furnished premises, filing station hire company;
99	Labour contractor;
100	Letting of halls or fitted premises for meetings, ceremonies, feasts, shows, etc.;
101	Vehicle- or machine-rental agent;
102	Furniture-rental company;
103	Manicurist, foot care specialist providing beauty care;
104	Automobile hawker;
105	Sand, gravel or rubble stone seller;
106	Mechanic-repairman, automotive electrician;
107	Physician or promoter of a health facility or clinic;
108	Notary public;
109	Organizer of shows and concerts;
110	Pastry maker, candy maker;
111	Landscape gardener;
112	Pharmacist;
113	Scout with office;
114	Repairer of audio-visual equipment selling spare parts;
115	Sales representative;

116	Classified restaurant;
117	Unclassified restaurant;
118	Trustee in bankruptcy;
119	Dyer, cleaner or launderer using mechanical processes;
120	Hairdresser and seller of cosmetics or beautician;
121	Proprietor of a day care centre;
122	Forwarding agent or stevedore;
123	Mixed persons and goods commuting service;
124	Mass urban transport by bus;
125	Salt or sugar refinery;
126	Veterinarian.

## **CHAPTER II** **LIQUOR LICENCES**

### **I.** **GENERAL PROVISIONS**

**SECTION 33:** Any natural person or corporate body authorized to engage in the whole or retail sale, in any capacity whatsoever, or in the production of alcoholic or non-alcoholic drinks, shall be liable to the liquor licence.

**SECTION 34:** (1) The following shall be considered non-alcoholic drinks:

- non-alcoholic beer brewed from the fermentation of a wort prepared from malt, barley or rice, hops and water;
- cider, perry made from the fermentation of fresh apple and pear juice and, more generally, any fermented juice from fresh fruit such as: lemon, orange, pineapples, gourds, raspberry, pomegranate, cherry, red currants, etc. with the exception of wine.

(2) Beer, wine, liqueurs and beverages other than those listed in the preceding sub-section shall be deemed to be alcoholic beverages.

**SECTION 35:** The following activities shall be exempt from liquor licence: the sale of mineral water, aerated water, flavoured or not with non-alcoholic extracts

and the sale of fresh unfermented fruit juice where such sales are made in an establishment distinct from one licensed to sell dutiable beverages.

**SECTION 36** (1) Liquor licences shall payable by importers, producers and dealers who sell drinks subject to a licence. It shall be personal and payable annually.

(2) It shall be payable per establishment in accordance with the same rules as those applicable to business licences or the discharge tax, as the case may be. The licence shall be assessed according to turnover.

**SECTION 37:** (1) The rate for liquor licence shall be as follows:

Twice the amount of the business licence for non alcoholic beverages;  
Four times the amount of the business licence for alcoholic beverages;

(2) However, for dealers selling drinks subject to a licence and liable to the discharge tax, the licence shall be fixed as follows:

One time the amount of the discharge tax for non-alcoholic beverages;  
Two times the amount of the discharge tax for alcoholic beverages.

**SECTION 38:** Where the sale of drinks is carried on concurrently with some other business in the same establishment, the turnover to be considered for assessing the licences shall be the one declared for the sale of drinks.

**SECTION 39:** (1) Off-licence dealers may not sell quantities of less than one litre except in the case of sealed bottle bearing a mark of origin. Otherwise, they shall be treated as on-licence dealer.

(2) Any person who allows tolerates in his establishment or on its veranda, the consumption of any drinks sold on a takeaway basis shall likewise be deemed to be an on-licence dealer.

**SECTION 40:** Where in the same establishment, the operations effected might give rise to different licences, such establishment shall be liable to the higher licence for all the operations carried out by it.

**SECTION 41:** Any delivery of drinks subject to a licence connection with commercial, barter or exchange transactions, and even gifts, or any drinks set aside for private consumption shall be deemed to be a sale for the assessment of turnover for liquor licence.

**SECTION 42:** (1) The payment of liquor licence shall be distinct from the payment of business licence or discharge tax and liability to one licence shall not constitute exemption from the other.

(2) The selling of drinks carried on concurrently with some other business shall entail the payment of liquor licence and of business licence for the other business.

**SECTION 43:** (1) All provisions pertaining to payment of business licence or the discharge tax and bearing on the principles, concept of establishment, returns to be filed, their verification and the assessments shall be applicable to the payment of liquor licences.

(2) Any person selling drinks subject to a licence without authorization or engaged in a business liable to a tax higher than the one initially levied, shall be automatically assessed for the whole year or on the difference between the real amount due and the sums already paid.

(3) The penalties relating to business licence, provided for above shall also apply to liquor licence.

**II.**  
**LIQUOR LICENCE TARIFFS**

**SECTION 44:** Liquor licence tariffs are shown on the following table:

Type of activity	Activities subject to business licence	Activities subject to discharge tax
------------------	--	-------------------------------------

Liquor licence class	Basic element	Business licence	Amount of the discharge tax
Class 1	Non-alcoholic beverages	2 times the business licence	1 time the amount of the discharge tax
Class 2	Alcoholic beverages	4 times the business licence	2 times the amount of the discharge tax

### **CHAPTER III** **DISCHARGE TAX**

**SECTION 45:** Taxpayers engaged in a commercial, industrial handicraft or agro-pastoral activity falling neither under the assessment based on actual earnings, nor the simplified taxation regime nor the basic regime shall be liable to a discharge tax exclusive of payment of the business licence, personal income tax and VAT.

**SECTION 46:** (1) The discharge tax shall be assessed and issued by the taxation services.

(2) The rate of discharge tax shall be established by regional and local authorities benefiting from the proceeds of this tax, within a bracket determined by category of activities as follows:

Categories:

- A: from 0 to 20,000 francs
- B: from 21,001 to 40,000 francs
- C: from 41,001 to 50,000 francs
- D: from 51,001 to 100,000 francs

Councils may classify activities falling under each category and apply specific rates thereto within the relevant bracket.

(a) **Category A shall comprise**

- Itinerant barbers;
- Food hawkers;
- Cooked food sellers in make-shift premises;
- Hawkers of carbonated beverages and drinking water on tricycle, hand-carts or mopeds;
- Tailors or dressmakers with less than five machines, apprentices or employees, or working alone;
- Owners of grinding machines;
- Hawkers of various articles;
- Itinerant engravers;
- Hairdressers with premises;
- Operators of taps, per tap;
- Hairdressers with one to three employees;
- Craftsmen or manufacturers without any mechanical appliances;
- Engravers operating at home;
- Cafeteria operators;
- "Soya" sellers;
- Motorcycle taxis;
- Goods carriers using hand-carts;
- School canteen operators;
- Watch repairers;
- Foodstuff retailers ("bayam-sellam") without a means of transportation;
- Street vendors of various goods;
- Operators of photocopying machines or typewriters or computers for word processing without premises, per photocopying machine, typewriter or computer;
- Itinerant shoe repairers;
- Raphia or palm wine sellers;
- Wood sculptors;
- Blacksmiths;
- Basket-makers;
- Leather workers;
- Flower vendors;
- Itinerant booksellers;
- Non-salaried lottery and PMUC ticket retailers;

- Repairers of television sets and other audiovisual appliances who do not sell spare parts;
- Battery chargers and tyre repairers;
- Hides and skin collectors; Retailers of firewood;
- Itinerant vendors of radio-cassettes, watches and clocks;
- Newspaper stands;
- Dormitory owners;
- Charcoal retailers;
- Itinerant photographer;
- Operators of "three-card" gambling games;
- Public scribe;
- Makers of yoghurt , ice cubes or ice-lollipops on a small scale;
- Taxpayers who depend on proceeds from agricultural activities with a turnover of less than one million francs;
- Itinerant pastry vendors;
- Sellers of poles, bamboo and planks;
- Hawkers of recorded audio and video cassettes;
- Operator of a car wash with a water meter without security guard facilities
- Non-salaried sales agent.

(b) Category B shall comprise

- Operators of photocopying machines, typewriters or computers for word processing with premises and per photocopying machine, typewriter or computer;
- Traditional healers;
- Traders with a turnover of less than five million francs;
- Restaurant owners with premises;
- Bicycle rental service with less than 10 bicycles;
- Small livestock and poultry sellers with a turnover of less than five million francs
- Video-club operators;
- Tarpaulin, chair or tableware rental services with a turnover of less than five million francs;
- Foodstuff retailers with a vehicle;
- Hairdressing salons with three to five employees;
- Passenger transporters to the outskirts of urban centres;



- Studio photographers;
- Operators of cloth printing workshops;
- Dance or music teachers, sports, physical education and gymnastic instructors;
- Tobacconist;
- Retailers of firewood using a vehicle;
- Sellers of fizzy drinks not requiring a business licence;
- Conjurers or illusionists
- Owners of public phone booths with an annual turnover of less than five million francs;
- Motor mechanics, body-work repairers, auto electricians without machines;
- Owners of non-alcoholic beverage premises requiring a business licence with an annual turnover of less than 15 million francs;
- Car wash owners with water meter and vehicle parking facilities;
- Itinerant photographers.

(c) Category C shall comprise

- Home midwife;
- Nurse, masseur;
- Passenger and goods transporters to the outskirts of urban centres;
- Traders with a turnover of 5 to 10 million francs;
- Bicycle rental services with 10 to 20 bicycles;
- Unclassified restaurants;
- Motorcycle rental services with less than 10 motorcycles;
- Jobbers with a turnover of less than five million francs;
- Itinerant salesmen with motor vehicles;
- Collectors of basic commodities;
- Livestock and poultry merchants with a turnover of 5 to 10 million francs;
- Taxi operator and per taxi;
- Owners of hairdressing salons with more than 5 employees;
- Owners of fizzy drinks and wine premises with a turnover of less than 15 million francs;
- Tourist guides;
- Sellers of sand, gravel and quarry stones;

- Owners of public phone booths with an annual turnover of 5 to 10 million francs;
- Tarpaulin, chair or tableware rental services with a turnover of 5 to 10 million francs,

(d) Category D shall comprise

- Owners of premises selling alcoholic and other beverages with a turnover of less than 15 million francs;
- Trader with an annual turnover of 10 to 15 million francs;
- Cattle and poultry merchants with a turnover of 10 to 15 million francs;
- Bicycle rental services with more than 20 bicycles;
- Motorcycle rental services with more than 10 motorcycles;
- Manicurists and chiropodists providing beauty care;
- Owners of fizzy drinks and wine premises with a turnover of 10 to 15 million francs;
- Butchers with no refrigerating facilities who sell less than 100 animals a year;
- Public urban transport and per vehicle.
- Owners of public phone booths with a turnover of 10 to 15 million francs;
- Tarpaulin, chair or tableware rental services with a turnover of 10 to 15 million francs;
- Jobbers with a turnover of 5 to 15 million francs.

**SECTION 47:** (1) The discharge tax shall be paid per council, per establishment and per activity where several different activities are carried on in the same establishment.

(2) However, a hawker who shows proof of payment of the discharge tax to the council of his place of residence shall not be taxable in other council areas for the same activity.

(3) It shall be paid quarterly and within fifteen days of the end of each quarter to the council revenue office using an index card bearing:

- full name and address;
- date of birth or incorporation;

- place of birth or incorporation;
- full name and address of father or manager;
- full name and address of mother;
- nationality;
- registration number;
- location (head office and respective establishments according to town, neighbourhood, street, door number);
- post box number;
- telephone number and, where necessary, e-mail address;
- type of activity;
- amount of turnover and any other information necessary for the assessment of the discharge tax;
- number of the relevant taxation centre;
- required turn over;
- discharge tax group and category;
- quarter for which payment is made.

(4) Persons carrying out an activity liable to the discharge tax shall make a declaration thereof to the taxation service, or to the council office in areas where there is no taxation service, within 15 days of the start of the said activity. Such declaration must contain the same information as those specified in the preceding sub-section.

(5) Persons who, within the year, engage in an activity liable to the discharge tax shall owe the said tax only from the first day of the quarter during which the activity was started.

(6) The payment of the discharge tax shall give entitlement to the issuance of a tax ticket signed by the taxation service, or the mayor in a council where there is no taxation service.

(7) All taxpayers shall be required to display their discharge tax ticket in their establishment. For it to be deemed valid, the tax ticket thus displayed should be backed by a receipt confirming the payment of the discharge tax.

(8) Failure to display the discharge tax ticket shall entail closure of the establishment and a tax penalty of 5 000 francs.

(9) All taxpayers shall be required to show their discharge tax ticket whenever requested to do so by the authorities in charge of tax assessment and collection.

(10) However, for hawkers and transporters, failure to show the tax ticket shall entail seizure of non-perishable movable goods or vehicle and their impoundment by the council under the conditions laid down by law.

(11) Failure to pay the discharge tax within the required time-limits specified above shall entail concomitantly the automatic and immediate closure of the establishment(s) and a penalty of 30% of the amount of tax payable, without prejudice to sanctions.

(12) Where there is concrete evidence for the calculation of the actual turnover of more than 15 000 000 francs of a taxpayer subject to the discharge tax, the taxpayer shall be subject to the business licence, and to the basic regime, the simplified taxation system or to assessment based on actual earnings, as the case may be.

In such case, the discharge tax already paid shall constitute a down payment of the calculated an instalment of the total amount of the business licence levy.

(13) Taxpayers subject to the discharge tax may opt for the basic regime. Such a decision shall be irrevocable and also imply opting for the same System for the VAT.

Consequently, such taxpayers shall make their decision known to the head of the taxation centre with territorial jurisdiction before the first of February of the fiscal year.

#### **CHAPTER IV** **PROPERTY TAX**

**SECTION 48:** All proceeds from property tax provided for by the General Tax Code shall be paid to the council of the place where the property is located.

**CHAPTER V**  
**TRANSFER OF PROPERTY**

**SECTION 49:** All proceeds from fees on the transfer of property provided for by the General Tax Code shall be paid to the council of the place where the property is located.

**CHAPTER VI**  
**TAX ON GAMES OF CHANCE AND GAMES OF ENTERTAINMENT**

**SECTION 50:** All proceeds from tax on games of chance and games of entertainment provided for by the General Tax Code shall be paid to the council of the place where the establishment is located.

**CHAPTER VII**  
**STAMP DUTY ON MOTOR VEHICLES**

**SECTION 51:** All proceeds from stamp duty on motor vehicles provided for by the General Tax Code shall be paid to the Special Council Support Fund (FEICOM) or any other body responsible for the centralization and equalization for redistribution to councils.

**CHAPTER VIII**  
**FORESTRY TAXES**

**SECTION 52:** (1) A quota (40%) of proceeds from annual forestry taxes shall be paid to councils in accordance with the provisions of the General Tax Code.

(2) The quota of annual forest taxes paid to councils shall be distributed follows:

- 50% as deduction at source for the council of location;

- 50% as the balance centralized by FEICOM or any other body responsible for the centralization and equalization of proceeds from tax, fees and royalties due to the councils;

(3) The centralized balance of annual forest taxes shall be distributed to all councils under the conditions laid down by law.

### **PART III**

#### **ADDITIONAL COUNCIL TAXES**

**SECTION 53:** Additional council taxes shall be established on the following taxes and duties for the benefit of councils:

- personal income tax;
- company tax;
- value added tax (VAT).

**SECTION 54:** (1) The rate of additional council taxes shall be 10% of the principal of the tax concerned.

(2) Additional council taxes shall be calculated both on the principal and on the tax increases to which they apply and shall vary according to the components of the tax base.

(3) The assessment, issuance and collection as well as proceedings and claims relating to additional council taxes shall be the same as for the taxes and duties used as basis.

**SECTION 55:** As assessment and collection fees for the tax revenue collected for the benefit of regional and local authorities and public bodies, the taxation service shall deduct 10% of the revenue collected for such regional and local authorities and public bodies.

**SECTION 56:** Proceeds from additional council taxes shall be distributed between the State and FEICOM, or any other body responsible for the centralization and equalization, and councils and city councils in accordance with a regulatory instrument.

## **CHAPTER IV** **COUNCIL TAXES**

### **CHAPTER I** **LOCAL DEVELOPMENT TAX**

**SECTION 57:** (1) A direct council tax known as the local development tax is established for the benefit of councils.

(2) This tax shall be collected for the basic facilities and services provided to the populations, notably street lighting, sanitation, refuse collection, ambulance services, drinking water supply, electrification.

(3) Proceeds from the local development tax shall be devoted on a priority basis to the financing of the infrastructure referred to in the preceding sub-section.

**SECTION 58:** The maximum rates of the local development tax shall be fixed as follows:

- **For public and private sector employees:**
  - monthly basic salary ranging between 62, 000 and 75,000 francs: 3,000 francs/year;
  - monthly basic salary ranging between 62, 000 and 100,000 francs: 6,000 francs/year;
  - monthly basic salary ranging between 100,001 and 125,000 francs: 9, 000 francs/year ;

- monthly basic salary ranging between 125 001 and 150 000 francs: 12 000 francs/year;
  - monthly basic salary ranging between 150,000 and 200,000 francs: 15 000 francs/year;
  - monthly basic salary ranging between 200,001 and 250,000 francs: 18 000 francs/year;
  - monthly basic salary ranging between 250,001 and 300,000 francs: 24, 000 francs/year ;
  - monthly basic salary ranging between 300,001 and 500,000 francs: 27, 000 francs/year ;
  - monthly basic salary of more than 500 000 francs: 30 000 francs/year.
- For persons liable to the discharge tax or the business licence:
    - principal tax equal to or less than 30 000 francs: 7 500 francs/year;
    - principal tax ranging between 30,001 and 60,000 francs: 9,000 francs/year;
    - principal tax ranging between 60,001 and 100,000 francs: 15,000 francs/year;
    - principal tax ranging between 100,001 and 150,000 francs: 22,500 francs/year;
    - principal tax ranging between 150,001 and 200,000 francs: 30,000 francs/year;
    - principal tax ranging between 200,001 and 300,000 francs: 45,000 francs/year;
    - principal tax ranging between 300,001 and 400,000 francs: 60,000 francs/year;
    - principal tax ranging between 400 001 and 500 000 francs: 75 000 francs/year;
    - **principal tax of more** than 500 000 francs: 90 000 francs/year.



**SECTION 59:** The local development tax shall be collected at the same time as the Personal income tax, the discharge tax and the business licence.

**SECTION 60:** The assessment, issuance, collection, time-limit, sanctions, judicial proceedings and claims relating to the local development tax shall comply with procedure applicable to taxes and duties on the basis of which they are assessed.

## **CHAPTER II** **OTHER COUNCIL LEVIES**

### **I.** **COUNCIL LEVIES**

**SECTION 61:** The municipal council may vote duties and taxes known as "council levies" for the council budget.

**SECTION 62:** Council levies shall comprise:

- the cattle slaughter tax;
- the council cattle tax;
- the firearms tax;
- the hygiene and sanitation tax;
- impoundment fees;
- market fees;
- building permit or lay-out fees;
- temporary public highway occupation fees
- parking fees;
- car park occupation duties;
- quay ticket;
- entertainment tax;
- playground fees;
- advertising tax;
- council stamp duty;
- road degradation fees;
- the council transit or transhumance tax;
- the quarry products transportation tax;

- parking fees;
- the by-product tax.

## **II.**

### **SLAUGHTER TAX**

**SECTION 63:** The slaughter tax shall be paid by the butcher for livestock killed in slaughterhouses constructed or managed by the council.

**SECTION 64:** The maximum rates of the slaughter tax shall be fixed as follows:

- |                                |                       |
|--------------------------------|-----------------------|
| - bovine and equine livestock: | 1000 francs per head; |
| - porcine livestock:           | 400 francs per head;  |
| - ovine and caprine livestock: | 250 francs per head.  |

**SECTION 65:** (1) The amount of the slaughter tax shall be calculated by the assessment services of the council and collected by the Council Revenue Collector.

(2) It shall be paid by the butcher before the slaughter.

(3) In the event of fraudulent slaughter, a penalty shall be imposed per head of stock killed, respectively 10000 francs for bovines and 5000 francs for porcine, ovine and caprine livestock, without prejudice to the sanctions provided for by the regulations in force.

## **III.**

### **COUNCIL CATTLE TAX**

#### **III.I.**

#### **SCOPE OF APPLICATION**

**SECTION 66:** Every owner or keeper of bovine livestock shall pay an annual tax calculated per head of livestock owned.

**III. II.**  
**EXEMPTIONS**

**SECTION 67:** The following shall be exempt from the tax:

- plough animals;
- animals belonging to the State;
- sires imported from abroad;
- animals reared and used by charity institutions exclusively for social-welfare purposes.

**III.III**  
**ASSESSMENT, RATE AND PAYMENT**

**SECTION 68:** (1) Cattle tax shall be paid by persons liable on declaration at the Council of the place where the herd is located.

(2) The livestock headcount shall be carried out by the Council of the place where the herd is located in conjunction with the livestock service.

**SECTION 69:** (1) The annual rate shall be 200 to 500 francs per head of cattle.

(2) Payment of cattle tax shall not bar the levying of discharge tax or Personal income tax where applicable.

**SECTION 70:** (1) Cattle tax shall be due on 1 January of the fiscal year.

(2) Proceeds from the cattle tax, which shall be paid voluntarily no later than 15 March on the declaration of the person liable or his representative, shall be intended for the council of the place where the cattle is located.

**III. IV.**  
**PENALTIES**

**SECTION 71:** Failure to pay the tax shall entail seizure and impoundment of the livestock.

**SECTION 72:** Any concealment of taxable livestock or any false declaration shall give rise to impoundment and a 100% penalty.

**IV.**  
**FIREARMS TAX**

**IV. I.**  
**SCOPE OF APPLICATION**

**SECTION 73:** (1) Every owner of a firearm shall, on the declaration of such owner no later than 15 March of each year, be required to pay an annual tax to the council of the place where such firearm is located, in accordance with the following rates:

- trade gun 2000 francs;
- smooth barrel sporting shot-gun 15,000 francs;
- gallery rifle 15,000 francs;
- rifled arm 2 000 francs;
- revolver and pistol 2000 francs.

(2) The Sub-divisional Officer and Mayor shall draw up the list of firearm owners no later than 15 March of each year.

(3) Obsolete arms shall cease to be taxed only when they have been deposited in the office of the Sub-divisional Officer for destruction against a receipt.

**IV. II.**  
**EXEMPTIONS**

**SECTION 74:** The following shall be exempt from this tax:

- firearms belonging to the State;
- service revolvers and pistols belonging to servicemen in active service and reserve officers;
- firearms in shops and commercial warehouses so long as they have not been brought into use.

**IV. III.**  
**ASSESSMENT AND PAYMENT:**

**SECTION 75.**-The firearms tax shall be assessed, issued and paid to the council of the place where the firearms are located against a receipt.

**IV.IV**  
**PENALTIES**

**SECTION 76.** - Any concealment of taxable firearms, unlawful ownership or any false declaration shall give rise to a 100% penalty.

**V.**  
**HYGIENE AND SANITATION TAX**

**SECTION 77:** (1) A hygiene and sanitation tax shall be paid to the council for the control of foodstuffs and commercial industrial buildings.

(2) The amount of the hygiene and sanitation tax shall be fixed as follows:

- foodstuffs sold in the open: from 500 to 1 000 francs per quarter;
- foodstuffs sold in a shop: from 1 000 to 1 500 francs per quarter;
- buildings : from 10,000 to 25,000 francs annually.

(3) The amount of tax shall be fixed by resolution of the municipal council.

(4) Any violation of the rules of hygiene and sanitation shall be punishable with a penalty of 100% of the amount of the tax due.

(5) The conditions for the application of this tax shall be laid down by law.

**VI.**  
**IMPOUNDMENT FEES**

**SECTION 78:** (1) Stray animals, vehicles and All objects found without a custodian or placed in violation of road regulations may be seized and placed in the impound from where they can be removed only upon payment of impoundment fees.

(2) These fees may be collected only insofar as the animals, vehicles and other objects found on the public highway are effectively kept by the council.

**SECTION 79:** (1) The rates of impoundment fees shall be fixed within the following maximum limits:

- heavy livestock: from 5,000 to 10,000 francs per head and per day;
- small livestock: from 2 000 to 5 000 francs per head and per day;
- pets : from 2 000 to 5 000 francs per head and per day;
- heavy vehicles and equipment : from 10,000 to 50,000 per vehicle and per day;
- other vehicles : from 5,000 to 15,000 per vehicle and per day;
- motorcycles: from 1 000 to 5 000 francs per motorcycle and per day;
- other objects : from 1 000 to 3 000 francs per object and per day.

(2) Impounded fees shall be collected by the Council Revenue Collector on the basis of a collection order issued by the competent Municipal Officer.

(3) The council may auction the animals, vehicles or objects that have not been claimed following a notification 30 (thirty) days after impoundment, in accordance with the regulations in force.

**VII.**  
**MARKET FEES**

**SECTION 80:** (1) Market fees shall be collected from regular traders and occasional vendors occupying a place in any market within the jurisdiction of a council.

(2) Regular traders shall pay fixed fees while occasional vendors or those without a permanent place shall pay daily fees.

(3) The fixing of the rates of these fees shall take into account the disparities in living standards, specialization of the markets concerned and distance from the major supply centres.

(4) Market fees shall be the same for all traders, whether or not they are domiciled in the locality, any difference in rates being due solely to the surface area occupied.

## **VII. I.** **FIXED FEES**

**SECTION 81:** (1) The municipal council shall set the fixed monthly fees applicable to permanent shops or stands built in markets.

(2) Shops or stands may be allocated by competitive bidding or by direct negotiation.

**SECTION 82:** (1) A contract must be signed between the permanent shop or stand occupant and the council.

(2) The contract must include the following information:

- identity of the tenant;
- occupant's single identifier;
- location of the market (town, neighbourhood, named locality);
- cadastral reference of the market;
- shop number;
- surface area of the premises;
- amount of monthly fee;
- duration of lease;
- type of business.

(3) Any subleasing shall be strictly forbidden. It shall be punishable by a penalty of 200% of the fees due without prejudice to administrative sanctions and legal proceedings.

**SECTION 83:** (1) The rate of lease of council shops applicable in markets shall be fixed as follows:

- up to 4 m <sup>2</sup>	from 5 000 to 10 000 francs per month;
- from 4,01 to 6 m <sup>2</sup>	from 10,001 to 15 000 francs per month;
- from 6,01 to 8 m <sup>2</sup>	from 15,001 to 20,000 francs per month;
- from 8.01 m <sup>2</sup> to 10 m <sup>2</sup>	from 20,001 to 25,000 francs per month;
- from 10,01 to 12 m <sup>2</sup>	from 25,001 to 30,000 francs per month;
- from 12,01 to 14 m <sup>2</sup>	from 30,001 to 35,000 francs per month;
- from 14.01 to 16 m <sup>2</sup>	from 35,001 to 40,000 francs per month;
- from 16.01 to 18 m <sup>2</sup>	from 40,001 to 45,000 francs per month;
- from 18.01 to 20 m <sup>2</sup>	from 45,001 to 50,000 francs per month;
- from 20.01 to 22 m <sup>2</sup>	from 50,001 to 55,000 francs per month;
- from 22.01 to 24 m <sup>2</sup>	from 55.001 to 60,000 francs per month;
- more than 24 m <sup>2</sup>	from 60,001 to 70,000 francs per month;

(2) Failure to pay a term of shop rents after a 15-day notification, the shop shall be placed under seal, in accordance with the regulations in force.

(3) The seals may be removed only upon the payment of a penalty of 5 000 francs in addition to the sums owed.

## **VII. II.**

### **DAILY FEES**

**SECTION 84:** (1) The occasional vendors and traders without permanent place in the market shall pay a daily market fee the amount of which shall be fixed by the municipal council. It shall range between 100 and 500 francs per vendor.

(2) Failure to pay, the goods shall be confiscated and may be restored only upon payment of a penalty corresponding to a fee in addition to the fee normally due.



**SECTION 85:** (1) The sale of goods on pavements and other public spaces, outside marketplaces, shall remain prohibited.

(2) In the event of where occupation is established by the competent council, the vendors concerned shall pay a penalty ranging between 5 000 and 10 000 francs per day.

(3) Failure to pay the penalty referred to above or to leave the pavement, the goods of the vendors in breach of the law shall be impounded.

**SECTION 86:** (1) The shop rents and proceeds from the sale of tickets shall be collected by an intermediate revenue officer against a receipt drawn from a secured counterfoil booklet and bearing a printed facial value equal to a term of the monthly rent or cost of the ticket.

(2) The total sum collected shall be paid into the account of the municipal revenue collector within 24 hours on the presentation of a collection order by the competent municipal authority.

## **VIII.**

### **BUILDING PERMIT TAXES**

**SECTION 87:** Building permit taxes shall be collected on any building constructed in the headquarters of the council or in suburbs that was the subject of approved town-planning.

**SECTION 88:** (1) The rate of building permit taxes voted by the municipal council for budgets shall be fixed at 1% of the value of the building.

(2) It shall apply to major renovation works as well as new buildings.

(3) The amount of taxes shall be established on the basis of an estimate approved by the council technical services or, where need be, by those acting in that capacity.

**SECTION 89:** (1) Any execution of work without the prior payment of taxes shall render the builder liable to a penalty the amount which shall be 30% of the

taxes due. The penalty shall be paid to the council. It shall not exempt the guilty party from the payment of the main building permit taxes.

(2) Failure to obtain the building permit tax shall not lead to the demolition of the building, except in the cases referred to in Section 125 of Law No. 2004 of 21 April 2004 governing town planning in Cameroon.

**SECTION 90:** The building permit taxes shall be collected by the council revenue collector on the basis of a paying-in slip issued by the competent municipal authorizing officer. The payment thereof shall determine the issue of the building permit.

## **IX.**

### **TEMPORARY OCCUPATION FEES OF THE PUBLIC THOROUGHFARE**

**SECTION 91:** (1) The temporary occupation fees of the public thoroughfare may be collected by the council in the event of the occupation of a thoroughfare or its right-of-way, by the disposal of materials, in particular, sand, stones, wood, exhibition of furniture, goods or any other object.

(2) The occupation of a public highway or its accesses shall be enforced.

(3) The following shall not be liable to the public highway temporary occupation fees:

- service stations;
- vehicles;
- advertising media.

**SECTION 92:** (1) Any temporary occupation of the public highway shall be subject to a prior authorization of the competent head of the municipal executive who shall determine the duration thereof. The payment of the fees relating thereto shall be effected at the counter of the municipal revenue collector on presentation of the authorization.

(2) Except in the case of force majeure, any unauthorized occupation of the public highway or dumping of materials without the authorization of the municipality may, failing impounding be subject to the payment of a tax equal to double the fees due.

**SECTION 93:** (1) The rate for temporary occupation of the public highway shall be voted by the municipal council at a maximum rate of 2 000 francs per square metre per day.

(2) The non-authorization or reduction in the area occupied or late payment shall entail the payment of a fine of 100% of the amount of the principal due.

(3) In the absence of the owner, caretaker or any official answerable for the highway occupation requirements, the council shall, after notification by posting or radio, proceed to impounding the abovementioned property.

## **X.**

### **PARKING TAX**

**SECTION 94:** (1) The parking tax shall be paid by any vehicle used for the urban transportation of persons exclusively in towns and built-up areas where the municipalities have set up parking lots or developed a traffic plan.

(2) Following the payment of this tax, the council shall develop areas for parking, notably: around offices, factories and markets.

**SECTION 95:** The quarterly maximum rate of the parking tax shall be fixed as follows:

:

- motor-taxis: 3 000 francs
- taxis: 10 000 francs
- buses: 15 000 francs.

**SECTION 96:** (1) The parking tax shall be paid within the fifteen days following the beginning of each quarter in the council of residence of the carrier. The residence shall be determined by the business licence or discharge tax.

(2) The payment of the parking tax shall be effected against the issue of a ticket based on the model of the vehicle tax sticker.

(3) Any counterfeiting or fraudulent sale of tickets of the parking tax shall be punishable in accordance with the provisions of the penal code.

(4) Failure to present the parking tax ticket or the document in lieu thereof, recorded in a report, shall entail the impounding of the vehicle notwithstanding the payment of the principal of the tax.

## **XI.**

### **TAXES FOR THE OCCUPATION OF PARKING LOTS**

**SECTION 97:** Taxes for the occupation of parking lots shall be paid by operators of vehicles used for the public transportation of goods and persons such as cars, trucks, vans and buses.

**SECTION 98:** (1) The maximum rate for the occupation of parking lots in the areas developed shall be fixed as follows, on the basis of the type of vehicle and payable to the council where the parking lot is located:

- cars and vans: 1 000 francs per day;
- trucks and buses: 2 000 francs per day.

(2) The parking lot tax shall be paid against a ticket issued by the council.

(3) Failure to pay the parking lot tax or parking out of the parking lot, where it is established by a report, shall entail impounding the vehicle notwithstanding the payment of the principal of the tax.

## **XII.**

### **PLATFORM TICKET**

**SECTION 99:** (1) Boarding in a bus station or in a developed municipal landing stage shall be subject to the payment of a platform ticket voted by the municipal council as follows:

(a) Bus station: 250 francs per loading

(b) Landing stage:

- boat without engine: 200 francs per loading;
- engine boat with less than 10 seats: 500 francs per loading;
- engine boat with more than 10 seats: 1 000 francs per loading.

(2) The platform ticket shall be paid exclusively to the council where the boarding takes place.

(3) Vehicles not loading in the developed bus stations, excluding the approved travelling agencies, shall equally be liable to payment of the platform ticket.

(4) Failure to pay the platform ticket shall entail payment of a fine of 100% of the amount of the principal due.

### **XIII**

#### **ENTERTAINMENT TAX**

**SECTION 100:** (1) Entertainment tax shall be paid to the council for all profit-making festivities organized usually or occasionally.

(2) Under this law, an entertainment is occasional when it takes place in the open or in any other public place or open to public.

(3) This tax applies notably to the activities organized in the following establishments:

- cinema halls;
- dancing halls;
- theatre, concert, show halls;
- cabarets, night clubs, discothèques;

- cafés, bar dancing;
- video clubs.

(4) Entertainments organized for charitable purposes shall be exempted from the payment of the entertainment tax.

**SECTION 101:** (1) The tax rate for the usual entertainment shall be fixed on the basis of the type of entertainment following deliberation by the municipal council within the ceiling of 10 000 francs to 100 000 francs per quarter and per establishment.

(2) The tax rate for occasional entertainment shall be fixed by the municipal council. The ceilings shall range from 5 000 francs to 50 000 francs per day of entertainment.

(3) The entertainment tax shall be collected by the municipal revenue collector following a receipt document issued by the competent municipal authorizing officer.

(4) Failure to pay the tax shall entail the stopping of the entertainment or closing of the hall, in accordance with the provisions of the instruments in force.

(5) The seals shall be removed only following the payment of a fine corresponding to 100% of the amount of the principal due.

#### **XIV**

#### **IMPOUNDMENT FEES**

**SECTION 102:** (1) Stadium fees may be voted by the municipal council at 5% of the funds collected from the stadiums located within the jurisdiction of the council during sports events or popular entertainments when entry into the stadium is payable.

(2) The payment of these fees shall make it mandatory for the council to:

- maintain the roads leading to the stadium;
- maintain and provide light to the areas surrounding the stadium.

(3) The stadium fees shall be collected by the city council or the district council as the case may be.

(4) Failure to pay the fees due within a period of 8 (eight) days after the end of the entertainment shall entail the payment of a fine of 100% of the amount of the principal due.

## XV

### ADVERTISING TAX

**SECTION 103:** (1) The advertising tax shall be levied on local advertising, notably on advertising billboards, banners and neon signs, vehicles with or without a distributor, magazines with sound System, bills, oriflammes.

(2) The advertising tax rate shall be fixed as follows:

- a) Billboards, banners and neon signs : 1500 per m<sup>2</sup> and per year;
- b) Vehicle with distributor:
  - non residents: 1 000 francs per day and per vehicle;
  - residents: 30 000 francs per year and per vehicle.
- c) Vehicles without distributor:
  - non residents: 200 francs to 500 francs per day and per vehicle;
  - residents: 5 000 francs to 10 000 francs per year and per vehicle.
- d) Magazines with sound System: 500 francs per day.

(3) Failure to pay the advertising tax shall entail payment of a fine of 100% of the amount of the principal due.

(4) The neon signs placed at the front of commercial and industrial establishments to indicate their location shall be exempted from the payment of the advertising tax.

## XVI

### COUNCIL STAMP DUTY

**SECTION 104:** (1) The council stamp duty shall be voted by the council for the council budget.

(2) The council stamp duty shall be fixed at 200 francs for the council budget. It shall be pasted on a document with a format less than or equal to a page of A4 format, notably:

- a copy or extract of a civil status document;
- the material legalization or certification of signature or document;
- a supplementary judgment;
- proxy;
- service-related bills forwarded to the council;
- any petition forwarded to the municipal officer.

(3) Any document exceeding the dimension of the abovementioned basic format shall be subject to the payment of a stamp duty of 400 francs.

## **XVII**

### **FEES FOR ROAD DETERIORATION**

**SECTION 105:** Fees for road deterioration shall be paid by concessionaries and other contractors carrying out works on the public highway and by drivers of non-pneumatic engines whose works and circulation deteriorate the road. Any other form of road deterioration shall be subject to the same tax.

**SECTION 106:** (1) Maximum fixed rate of the fee for road deterioration shall be as follows:

(a) Digging, piping and other forms of deterioration:

- thick-tarred road: 90 000 francs to 200 000 francs per m<sup>2</sup>;
- tarred road : 45 000 francs to 100 000 francs per m<sup>2</sup>;
- earth road : 15,000 francs to 50 000 francs per m<sup>2</sup>

(b) deterioration by caterpillars:

- tarred road : 50,000 francs to 100 000 francs per m<sup>2</sup>;



- earth road : 20,000 francs to 50 000 francs per m<sup>2</sup>

(2) Where authorized by the municipal authority, the tax for road deterioration shall be collected by the municipal revenue collector on presentation of the prior authorization and the receipt document issued by the head of the council executive.

(3) Persons who carry out piping or digging works and use the engines referred to under this section without the prior municipal authorization shall be liable to pay a fine of 100% of the amount of the principal due, notwithstanding the penalties provided for by the laws and regulations in force.

## **XVIII**

### **TRANSIT OR TRANSHUMANCE COMMUNAL TAX**

**SECTION 107:** (1) The transit tax shall be collected by the councils on the cattle from the neighbouring State.

(2) Where the herd in transit stay for more than 15 days on the territory of the same council, they shall, save in the case of force majeure, be considered to be on transhumance therein with effect from the 16<sup>th</sup> day.

(3) The transit tax rates shall be fixed as follows:

- cattle and horses : 200 francs to 500 francs per cattle head and per council;
- sheep and goats: 100 francs to 300 francs per cattle head and per council.

(4) The transit and transhumance taxes shall be collected by the Municipal Revenue Collector, with the assistance, as and when necessary, of representatives of the traditional authorities and if need be of veterinary service officers.

(5) The Municipal Revenue Collector shall be the only person authorized to collect the revenue against a receipt from the counterfoil book duly

numbered and initialled by the relevant services of the council concerned.

(6) The Municipal Revenue Collector, the representatives of traditional authorities and the veterinary services shall be entitled to a discount for each cattle head controlled. The discount amount shall be fixed following deliberation by the municipal council.

(7) The traditional chiefs shall, in addition, be entitled to a remission fixed following deliberation by the municipal council, for their participation in the control of herds and damages subsequently caused by the latter in their territory.

(8) In the event of fraud, by the owner or shepherd of the cattle subject to transhumance or transit tax to conceal all or part of the cattle to be controlled, the offender shall be liable to a fine of 100% of the amount of the principal due for each undeclared animal.

## **XIX**

### **TAX ON TRANSPORTATION OF QUARRY PRODUCTS**

**SECTION 108:** The tax on transportation of quarry and other products may be instituted by the municipal council for the budget of the council where the quarry is located. It shall apply to the vehicles transporting products of the exploitation concerned, other than those of the exploiter.

**SECTION 109:** The maximum rates applicable shall vary on the basis of the type of vehicle as follows:

- less than 6 tonnes: 1 000 francs per truck and per trip;
- 6 to 10 tonnes : 2 000 francs per truck and per trip;
- more than 10 tonnes: 3 000 francs per truck and per trip.

**SECTION 110:** (1) The tax on the transportation of quarry products shall be collected by the municipal revenue office against a receipt from a secured counterfoil book and indicating the nominal value of the tariff voted by the municipal council.

(2) Failure to pay the tax for the transportation of quarry products shall entail the impounding of the vehicle.

## **XX**

### **FEES FOR THE OCCUPATION OF PARKING LOTS**

**SECTION 111:** (1) Fees for the occupation of parking lots may be voted for the council budget for the occupation, by private vehicles, of the parking lots developed or constructed by the council.

(2) The parking lots developed for government services shall not be subject to payment of the fee.

**SECTION 112:** (1) The rates for the parking lot fees shall be fixed as follows:

- 100 francs per hour.

For reserved parking lots:

- 500 francs per day and per parking lot;
- 15,000 francs per month and per parking lot.

(2) The parking lot fees shall be paid in advance and collected by the municipal revenue collector against a receipt from a secured counterfoil book and indicating the nominal value of the time tariff voted by the municipal council.

(3) Failure to pay the parking lot fees shall, in addition to the amount of the principal, be liable to the following fines:

- 1000 francs per hourly rates of 100 francs;
- 5 000 francs per daily rates of 500 francs;
- 50 000 francs per monthly rates of 15 000 francs.

## **XXI**

### **TAX ON SALVAGED PRODUCTS**

**SECTION 113:** (1) The salvaging of products from non-communal and non-community forests shall entail, save otherwise provided for, payment of a compensatory contribution to the council of the locality, known as tax on salvaged products.

(2) The tax on salvaged products shall be paid by the owner of the salvaged products to the tune of 2 000 francs per m<sup>3</sup>.

(3) Failure to pay the tax on salvaged products shall entail seizure of the salvaged products and payment of a fine of 100% of the fees of the principal due.

## **PART V**

### **SPECIAL PROVISIONS APPLICABLE TO CITY COUNCILS**

#### **SINGLE CHAPTER**

#### **DISTRIBUTION OF DUTIES AND TAXES BETWEEN THE CITY COUNCILS AND SUBDIVISIONAL COUNCILS**

**SECTION 114:** The city councils and subdivisional councils shall be entitled to the same revenue as the councils, subject to the provisions referred to under Section 115 and 116 below.

**SECTION 115:** (1) The fiscal revenue of the city council shall comprise:

- proceeds from business licence and liquor licences;
- proceeds from additional council taxes;
- proceeds from multi-purpose stadium fees;
- proceeds from automotive stamp duty on motor vehicles;
- proceeds from local development tax;
- proceeds from advertising tax;
- proceeds from taxes on the occupation of the parking lots of the city council;
- proceeds from tax on game of chance and entertainment;
- proceeds from taxes on stands on city council markets;
- proceeds from impounding taxes for the city council;

- proceeds from building or settlement permit taxes;
- proceeds from the parking tax;
- proceeds from communal stamp duty.

(2) Tax revenue of the district council shall comprise:

- proceeds from the discharge tax;
- proceeds from additional council taxes;
- proceeds from the communal cattle tax;
  - proceeds from the forestry equalization royalty;
  - proceeds from the cattle slaughter tax;
  - proceeds from taxes on stands in district council markets;
  - proceeds from taxes on the temporary occupation of the public highway;
  - proceeds from hygiene and sanitation tax;
  - proceeds from taxes on the parking lots of the district council;
  - proceeds from stadium taxes excluding multi-purpose stadiums;
  - proceeds from entertainment tax;
  - proceeds from communal transit or transhumance tax;
  - proceeds from tax on the transportation of quarry products;
  - proceeds from impounding tax the district council;
  - proceeds from firearm tax;
  - proceeds from the salvaging tax.

(3) The tax revenue shared between the city council and district councils shall comprise:

- proceeds from the property tax at the rate of:
  - 60% for the city council;
  - 20% for subdivisional councils;
  - 20% for FEICOM.
  
- proceeds from real estate transfer tax at the rate of:
  - 60% for the city council;
  - 20% for subdivisional councils;
  - 20% for FEICOM.

**PART VI**  
**INTER-COUNCIL AND EQUALIZATION TAX REVENUE**

**SECTION 116:** (1) Twenty percent (20%) of the proceeds from the tax revenue of the following regional and local authorities shall be deducted and allocated to FEICOM or any other body in charge of centralization and equalization for the financing of the council, city council and council union projects:

- proceeds from the parking tax;
- proceeds from the additional council taxes for councils;
- proceeds from business licences;
- proceeds from licences;
- proceeds from real estate property tax.

(2) The following proceeds from local taxes shall be centralized and redistributed to all councils and city councils:

- 70% of additional council taxes;
- 50% of the annual forestry royalty allocated to councils;
- 100% of stamp duty on motor vehicles.

**SECTION 117:** (1) A share of the proceeds referred to under Section 116 above shall be redistributed to councils and city councils according to the criteria and conditions laid down by the regulations.

(2) Council unions and other council groupings may receive assistance from the abovementioned body, under the same conditions as councils.

**PART VII**  
**REGIONAL TAXES AND LEVIES**

**SECTION 118:** All or part of the following proceeds from local taxes shall be allocated to the regions:

- stamp duty on vehicle certificates;
- airport stamp duty;
- axle tax;
- royalties on forest, wildlife and fishery resources;
- royalties on water resources;
- royalties on petroleum resources;
- taxes or royalties on mineral resources;
- royalty on fishery and livestock resources;
- taxes and/or royalties on energy resources;
- taxes and/or royalties on tourist resources;
- aerospace taxes and/or royalties;
- taxes and/or royalties on gas sector resources;
- road usage royalty;
- taxes on the exploitation of establishments considered as dangerous, unhealthy or obnoxious;
- any other tax, duty or royalty allocated by the State.

**SECTION 119:** (1) Jurisdiction in respect of assessment, issuance and collection of taxes, levies and royalties for regions shall devolve on the relevant taxation services of the State and councils.

(2) The proceeds from or share of taxes, levies and royalties for regions shall be issued and collected on separate slips and receipts prepared for FEICOM or any other body in charge of centralization or equalization, for the purpose of centralization and distribution thereof to the regions.

(3) The conditions of distribution, centralization and payment of tax revenue to regions shall be laid down by the regulations.

**PART VIII**  
**FISCAL PROCEDURE SPECIFIC TO COUNCIL TAXES**  
**SPECIFIQUES AUX IMPOTS LOCAUX**

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

**SECTION 120:** The provisions of the Manual of Tax Procedure of the General Tax Code shall apply, mutatis mutandis, to the taxes, duties and levies of regional and local authorities, subject to the specificities provided for in this law.

**SECTION 121:** The issuance and collection of indirect council taxes shall not be subject to concession, under pain of nullity.

**CHAPTER II**  
**OBLIGATIONS OF TAXPAYERS**

**I.**  
**PRIOR REGISTRATION OBLIGATION**

**SECTION 122:** Any natural person or corporate body liable to payment of a local tax or levy, including indirect council taxes, shall be required to file for prior registration under the conditions laid down by the General Tax Code.

**II.**  
**OBLIGATION TO FILE RETURNS**

**SECTION 123:** (1) Council tax, additional council tax and royalty returns for regional and local authorities shall be filed under the conditions and time-limits provided by the law.

(2) Council tax returns shall be filed at the council assessment services, under the conditions and time-limits laid down for each of the said taxes.

(3) A taxpayer liable to the council taxes who fails to file a return within the time-limit prescribed by this law shall be reminded to file a return within the conditions and time-limits provided for by the manual of tax procedure of the General Tax Code.

**CHAPTER III**  
**THE ISSUING OF LOCAL TAXES**



**SECTION 124:** The issuing of some taxes whose proceeds are shared shall be done through separate collection orders on the letterhead of the regional or local authority and or the beneficiary bodies.

**SECTION 125:** (1) Council, local development and additional council taxes shall be calculated and issued by State taxation services.

(2) Their issue shall be done on separate issue rolls or if need be on recovery notices on the letterhead of the regional or local authority concerned and or the beneficiary bodies.

**SECTION 126:** Council taxes shall be calculated and issued by the council assessment service.

## **CHAPTER IV** **COLLECTION OF LOCAL TAXES**

### **I** **AMICABLE COLLECTION**

**SECTION 127:** (1) Council taxes calculated and issued by State taxation services shall be paid voluntarily by taxpayers to the competent tax collector subject to the provisions relating to the discharge tax.

(2) Revenue collected by the tax collector shall be paid to the beneficiaries within seventy-two (72) hours against a receipt and after seeing the log book and the daily report.

(3) In their returns and transfer orders, major companies shall indicate the shares going to regional and local authorities and other bodies. The corresponding amounts shall be transferred directly to them against a receipt.

(4) The regional and local authorities benefiting from transfers from taxpayers belonging to the structure in charge of major companies within the General Directorate of Taxes shall, at the end of each month, forward to the Directorate a list of the payment orders effectively received and the receipts issued.

(5) Regional and local authorities and other corporate bodies governed by Cameroon law shall keep an analytical account of issues and collections of taxes, duties, levies, and royalties calculated for them for the follow-up of their tax revenue in general and particularly in taxation centres and in the structure in charge of major companies.

(6) A log book for issues and collections shall be kept in each taxation centre for each regional or local authority or beneficiary body as well as a daily report on the taxes and levies raised for the different beneficiaries.

(7) The log book shall contain:

- the number and date of the issue roll;
- the business name or the names, surnames and address of the taxpayer;
- the detailed amounts of the taxes and levies per beneficiary;
- the number and dates of the payment and transfer receipts and, if need be, of payment orders.

(8) The daily report shall contain:

- the nature of the different taxes and levies,
- the identification of beneficiaries,
- global amount per tax and levy for each beneficiary,
- the number of issue rolls and payment receipts established or printed;
- the amount, number and date of the transfer receipt issued by each of the beneficiaries.

**SECTION 128** : (1) Any person having to pay a local tax or levy shall do so in the tax office or in the local tax office within the time limit and conditions laid down by law.

(2) The payment of council taxes shall be done in cash, by cheque or by bank transfer.

(3) The local tax officer, the tax collector or failing that the competent treasury accountant shall issue receipts for all payments received.

(4) A duplicate can be issued to the taxpayer or to the intermediary agent who so requests.

**SECTION 129** : Any person liable to council tax shall pay it at the competent municipal revenue office.

## **II.** **FORCEFUL RECOVERY**

**SECTION 130**: (1) Failure to pay local taxes within the prescribed time limit shall be subject to forceful recovery in accordance with the Manual of Tax Procedure of the General Tax Code, subject to specificities provided for by this law.

(2) In case of non-payment of council tax within the time-limit prescribed by law, the council shall issue a direct writ of execution and proceed with the seizure of goods, property or animals.

(3) The council may, within thirty (30) days with effect from the date of seizure, auction the seized goods, property or animals.

(4) During the period of seizure, the feeding and care given to the seized animals shall be borne by their defaulting owner.

(5) The cost inherent in the conservation of seized perishable goods and foodstuffs shall be borne by their defaulting owners.

(6) The sale of seized goods shall be authorized by the chief executive of the council and executed by the bearer of the coercion in the form of sales carried out by legal procedure.

(7) Proceeds from sales shall be paid directly to the municipal revenue collector who shall issue a receipt and keep the surplus until the calculation of costs.

(8) Each sale shall be carried out by the municipal revenue collector and shall give rise to a report.

(9) Any seizure or sale contrary to the formalities prescribed by this book may give rise to legal proceedings against the perpetrators and the cost borne by them.

(10) Council tax recovery officers shall benefit from the regime of protection of public officials provided for by the Penal Code.

(11) In case of insult, they shall submit a report to the State Counsel.

**SECTION 131:** (1) The accounting documents and portfolio investments for the usage of or belonging to regional and local authorities shall be secured.

(2) The conditions of purchase, reception and management of the abovementioned documents and investments shall be laid down by statutory regulations.

### **III.** **CONTROL**

**SECTION 132:** The control of council levies shall be carried out jointly by the competent State services and those of the council.

**SECTION 133:** (1) The control of local taxes shall be carried out either by the competent State services or by the council.

(2) Some control operations may be carried out jointly by State services and by those of the council.

**SECTION 134:** Council employees shall expressly be mandated and provided with a mission note issued by the competent authority for their control of council levies from taxpayers to be valid.

### **IV.** **PRESCRIPTION**

**SECTION 135:** (1) The amounts owed by taxpayers as indirect council levies shall be extinguished after a period of two (2) years following the date on which they were due if no other decision had been taken to avoid the prescription.

(2) Within a period of one (1) year from the payment of levies, prescription shall be granted regional or local authorities against any application for the refund of amounts paid as direct council levies.

## **CHAPTER V** **LOCAL TAX DISPUTES**

### **I.** **CONTENTIOUS JURISDICTION**

**SECTION 136:** Petitions for local tax disputes shall be governed by the rules and procedure laid down in the manual of tax procedure, subject to the specific provisions governing council taxes.

**SECTION 137:** Claims relating to council taxes shall be brought before the contentious jurisdiction where they seek either redress for erroneous tax assessment or calculation, or the grant of a right arising from a law or regulation.

**SECTION 138:** (1) Any taxpayer who feels wrongly levied a council tax may submit a written claim to the head of the municipal council within a period of 30 (thirty) days from the date of issue of the tax claim or the date of certain knowledge of the levy.

(2) The above-mentioned claim shall, under pain of inadmissibility, comprise:

- an application bearing fiscal and communal stamps and duly signed by the claimant or the claimant's representative;
- information on the type and amount of the tax in question;
- a brief statement of the claimant's means and submissions;
- where necessary, a copy of any document which may back the payment of the total amount of the non-objected tax and 50% of the fraction being challenged.

(3) Silence by the head of the municipal council for a period of 15 (fifteen) days from the date of reception of the claim, shall mean tacit rejection and shall open the way for referring the matter to the senior divisional officer, the representative of the State.

**SECTION 139:** (1) Where, upon the opinion of the territorially competent State taxation service, the claimant's arguments are found to be justified, the senior divisional officer shall recommend to the head of the municipal council to grant a total or partial relief of the taxes in question.

(2) Silence by the senior divisional officer or refusal by the head of the municipal council to implement the recommendations of the senior divisional officer within 90 (ninety) days following the claim, shall mean tacit rejection and shall open the way for the matter to be referred to the tax judge, as a petition against the decision of the head of the council executive.

**SECTION 140:** (1) The claimant shall have a period of 30 (thirty) days with effect from the date of rejection of his claim to refer a matter to the tax judge.

(2) Any tax dispute brought before the competent administrative court shall be governed by the rules and procedure set forth in the manual of tax procedure for State taxes.

## **II.**

### **NON - CONTENTIOUS JURISDICTION**

**SECTION 141:** The non-contentious jurisdiction shall hear complaints seeking to obtain:

- the remission or reduction of duly assessed council taxes, lodged by taxpayers facing financial difficulties or destitution who are unable to settle their debts with the council revenue service;
- the remission or reduction of tax fines or additional tax charges, where such penalties, interest for late payment are final;
- discharge from tax liability incumbent on certain persons in respect of the payment of taxes due by third parties.

**SECTION 142:** The petitions shall be submitted to the head of the council executive and shall contain the information necessary to identify the tax being challenged.

**SECTION 143:** (1) Upon consideration, the head of the council executive shall notify his remission, reduction or rejection decision in writing within a period of 30 (thirty) days with effect from the date of referral.

(2) Silence on the part of the head the council executive after the above-mentioned time-limit shall tantamount to tacit rejection.

## **CHAPTER VI** **PENALTIES**

**SECTION 144:** Failure to pay council taxes within the prescribed time-limits shall lead to the application of the penalties provided by this law for each tax.

## **PART IX** **MISCELLANEOUS, TRANSITIONAL AND FINAL PROVISIONS**

**SECTION 145:** (1) In order to have a clear knowledge of the tax base and in collaboration with the councils of the area, Government services and organizations of the sector as well as Tax Authority shall conduct, on the basis of a map, legal and physical surveys on plots, buildings, occupants and activities connected thereto.

(2) These operations also known as "land surveys" shall be organized following conditions laid down by regulations.

(3) During land surveys, the Tax Authority may demand the production of the originals and take away copies of land titles, building permits, business licences or discharge tax, as well as property conveyance and enjoyment deeds on buildings liable to the various taxes and le vies on land, immovable property and activities.

(4) After the land surveys, a tax Geographic Information System (GIS) and a taxpayers card index shared between State taxation services and councils shall be put in place.

(5) A tax census shall be organized within the 3 (three) months preceding the beginning of each financial year with a view to updating the above-mentioned taxpayers card index.

(6) Land survey operations shall be organized every 5 (five) years.

(7) The officers in charge of the above-mentioned land surveys and of the findings of the land surveys shall be bound by the obligations of reserve and confidentiality.

**SECTION 146:** (1) Each land survey shall give rise to the updating of a plan and the annotation of a survey form jointly signed by the surveyors and by the owner or his representative.

(2) Mention shall be made of his refusal to sign.

(3) The land survey shall give rise to a local tax notice and whose originating facts have been established.

**SECTION 147:** The proceeds of taxes from equalization shall continue to be pooled at FEICOM pending the setting up of any other public structure as provided for by law.

**SECTION 148:** This law, which repeals all previous provisions repugnant thereto, shall be transposed into the General Tax Code upon its enactment.

**SECTION 149:** This law shall be registered, published according to the procedure of urgency and inserted in the Official Gazette in English and French.

Yaounde, 15 December 2009

**(signed) PAUL BIYA**  
PRESIDENT OF THE REPUBLIC



