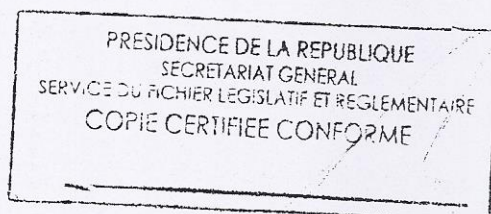


REPUBLIC OF CAMEROON

PEACE – WORK – FATHERLAND

LAW N^o 2016/019 OF 11 4 DEC 2016

**FINANCE LAW OF THE REPUBLIC OF CAMEROON
FOR THE 2017 FINANCIAL YEAR**



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

PART ONE

I – PROVISIONS RELATING TO RESOURCES

CHAPTER ONE **GENERAL PROVISIONS**

PRESIDENCE DE LA REPUBLIQUE
SECRETARIAT GENERAL
SERVICE DU FICHIER LEGISLATIF ET REGLEMENTAIRE
COPIE CERTIFIEE CONFORME

SECTION ONE:

Taxes, contributions, royalties, proceeds and public revenue of the Republic of Cameroon shall continue to be collected in accordance with the instruments in force, subject to the provisions of this law.

CHAPTER TWO **PROVISIONS RELATING TO CUSTOMS DUTIES**

SECTION TWO:

1- Section Two of the Finance Law for the 2013 Financial Year is amended as follows:

(a)... (unchanged)

(b) ... (unchanged)

(c) A 2% export duty shall be paid on raw products of animal, plant or mineral origin, excluding the following cash crops: cotton, rubber, palm oil, banana, beans and pineapple.

During export, agricultural duties formerly collected by bodies (ONCC, CICC, FODECC, SODECAO) shall henceforth, in accordance with Article 297 of the CEMAC Customs Code, be calculated during final accounting, collected by customs services and paid into the accounts of the bodies concerned under conditions laid down by regulation.

An exit fee of 10% shall be deducted from such agricultural duties and paid directly into the Treasury for coffee and cocoa.

(d) The tax rate applicable to exported undressed timber shall be 20% of the FOB value of each species.

2- Section Two of the Finance Law for the 2009 financial year is amended and supplemented as follows:

(a) the Common External Tariff rate shall be 5% for importation of fish falling under Tariff Headings 030211 0000 to 030569 0000, excluding fish under Tariff Headings 030119 0000, 030212 0000 to 030214 0000, 030290 0000 to 0303190000, 030390 0000, 030520 00000, 030541 0000, 030562 0000 to which the Common External Tariff standard rate provided for in the Customs Tariff shall apply.

(b)... (unchanged)

(c)... (unchanged)

(d) without any discrimination, the Common External Tariff standard rate of 10% shall apply to imported Portland cement called "clinkers" under Tariff Heading 252310 0000.

3- The provisions of Section 2 (1) b) of the 2011 Finance Law and the 2016 Finance Law are hereby repealed and amended respectively as follows, with regard to vehicles:

Category	Cubic Capacity	Age	New Excise Duty Rate	Customs Tariff
Private vehicles	under 2 000 cm ³	From 1 to 10 years	0	870321 to 870324 870331 to 870333 870390
	under 2 000 cm ³	11 years and above	12.5%	
	above 2 000 cm ³	From 1 to 10 years	0	
	above 2 000 cm ³	11 years and above	12.5 %	
Commercial vehicles, tractors excluding agricultural tractors,	All	From 1 to 15 years	0	870120 870190 870421 to 870423 870431 to 870432 870490
	All	15 years and above	12.5 %	
Public transport vehicles	All	From 1 to 15 years	0	870210 to 870290
		15 years and above	12.5 %	

4- Fish parts and by-products falling under Tariff Headings 030390 00000 (frozen fish livers and roes under No. 03.03) and 030520 00000 (dried, smoked or salted fish livers and roes, or fish livers and roes in brine) shall be subject to a general excise duty rate of 25%, in accordance with Decision No. 110/07-UEAC-028-CM-16 of 18 December 2007 to harmonize Member States' laws on excise duty.

5- An African integration contribution (AIC), to be paid by each importer, is hereby instituted to finance African Union institutions. Its rate shall be 0.2 % of the taxable value of goods imported from third party countries into the African Union.

Goods contained in Franchise Act No. 2/92-UDEAC-556-SE1 of 30 April 1992 shall be excluded, goods declared under a tax suspension procedure or under a stabilized tax system already in force at the date of enactment of this law.

6- Taxpayers granted customs facilities (direct clearance, moratorium, customs duty and tax credit, clearing credit) and customs dispensational systems allowing them conditional clearance of goods from customs officers who fail to regularize their situation within the prescribed time-limit by voluntarily paying their debts on the due date, shall, in addition to administrative penalties such as suspension of their customs activities, pay a late penalty of 1.5 % per month of delay which should not exceed 50% of the duties and taxes due.

7- Fees generated under Article 4 paragraph 3 of the CEMAC Customs Code (charges, extra-legal work, etc.) shall be paid into a dedicated fund. The terms and conditions for collecting and managing such fees and the resulting fund shall be laid down by regulation.

8- The status of "authorized economic operator" (AEO) is hereby instituted in Cameroon. Companies with such a status shall be entitled to customs facilities and benefits laid down by regulation. They shall also be bound to fulfil their contractual obligations and perform their tax responsibility.

9- Goods acquired electronically and imported into Cameroon shall be subject to customs duties and taxes under conditions laid down by regulation.

PRESIDENCE DE LA REPUBLIQUE
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10- As part of the fight against counterfeit and unfair competition regarding goods for which individuals hold intellectual property rights or exclusive production or marketing rights, the customs authority shall be authorized to seize goods involved in such illegal practices under terms and conditions laid down by regulation and international conventions.

11- (a) Essential goods and fishing, agricultural and stock breeding equipment featuring in Annex 1 of Section 128 of the General Tax Code shall be exempted from value added tax during importation.

(b) Equipment specifically designed for persons with disabilities as set forth in Law No. 2010/2 of 13 April 2010 on the promotion and protection of persons with disabilities shall be exempted from value added tax during importation.

CHAPTER THREE

PROVISIONS RELATING TO THE GENERAL TAX CODE

SECTION THREE:

The provisions of Sections 3, 7, 17, 21, 46, 48, 90, 109, 119, 120, 121, 122, 123, 124, 124 (a), 127, 128, 141, 142, 149, 206, 208, 221, 222, 223, 224, 225, 225 (b), 228, 231, 234, 236, 237, 239 (b), 239 (b), 242, 243, 244, 244 (a), 543, 546, 546 (a), 582, 594, 595, 596, 597, 601, L1, L2, L7, L8, L42, L94 (a), L94 (b), L127, C7, C 10, C 13, C 21, C22, C23, C24, C25, C26, C31, C48, C52 (b), C104, C138 of the General Tax Code are hereby amended and/or supplemented as follows:

BOOK ONE

TAXES AND DUTIES

I: DIRECT TAXES

CHAPTER I

COMPANY TAX

II – SCOPE OF TAX

PRESIDENCE DE LA REPUBLIQUE
SECRETARIAT GENERAL
SERVICE DU FICHIER LEGISLATIF ET REGLEMENTAIRE
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SECTION 3: Subject to the provisions of Section 4 below and the special tax schemes, the following shall be liable to company tax:

(2) Civil companies

(a) even if they do not fall under any of the type of companies referred to in paragraph 1, civil companies carrying out commercial, industrial, non-industrial or agricultural activities, in particular:

- ;
- ;
- ;
- when they let or sublet entire or part of furnished buildings which they own or manage.

The rest shall remain unchanged.

III – TAXABLE PROFIT

SECTION 7: Net taxable profit shall be established after deduction of all charges directly entailed by the exercise of activities subject to assessment in Cameroon, in particular:

A. Overhead expenses

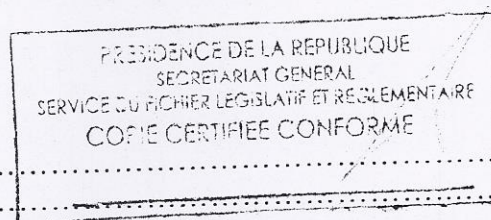
(4) Insurance premiums

The following shall be deducted from the taxable profits and concerning the share relating to the operations carried out in Cameroon:

-
-
- health insurance premiums paid to local insurance companies for members of staff **and their spouses and dependent children**, where the reimbursement of expenses to the very persons fails to appear under deductible charges;

The rest shall remain unchanged.

D – Depreciation



Small equipment and tools

The threshold for small equipment and tools to be included in balance sheet assets shall be **CFAF 500 000 (five hundred thousand)**.

The rest shall remain unchanged.

VI – CALCULATION OF TAX

SECTION 17: (1) The tax rate shall be 30%.

(4) Where a company has received income from movable capital **or capital gains on disposal of property subject to a 10% flat-rate tax as provided for in Section 90 of the GTC**, the tax so calculated shall be reduced by setting off the tax already paid on such income. This system shall not apply to the companies referred to in Section 13 above.

SECTION 21: (I) The company income tax shall be paid on the initiative of the taxpayer no later than the 15th day of the following month, under the terms and conditions set forth below:

- (a) For persons subject to the actual earnings tax system, one instalment representing 2% of turnover realized each month shall be paid no later than the 15th day of the following month. Such instalment shall be increased by 10% as levy for additional council tax;
- (b) For production firms in the flour-milling sector, one instalment representing 2% of turnover realized after 50% abatement. Such instalment shall be increased by 10% as levy for additional council tax;
- (c) For firms subject to the actual earnings tax system and falling under regulated profit margin sectors, one instalment representing 14% of gross margin shall be paid no later than the 15th day of the following month. Such instalment shall be increased by 10% as levy for additional council tax.

Within the meaning of this Section, the under-mentioned distribution sectors shall be considered regulated profit margin sectors:

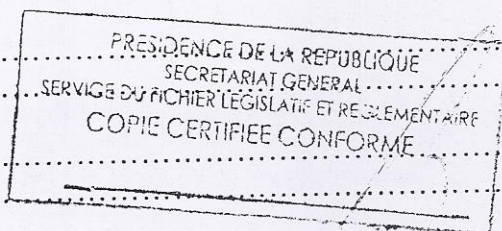
- petroleum products and cooking gas;
- flour-milling products;
- pharmaceutical products;
- press products.

The taxation authority shall, as and when necessary, control and check the effectiveness of the margins applied.

- (d) For persons subject to the simplified system, one instalment representing 5% of turnover realized during each month, and paid not later than the 15th day of the following month. Such instalment shall be increased by 10% for additional council taxes.
- (e) For companies not registered in a taxation centre, the instalment rate shall be 10%. This rate shall be increased to 20% for forestry companies where, in addition, they do not provide evidence of possessing a logging permit duly issued by the competent authority.

(2) The instalment referred to in Section 21 (1) above shall be deducted at source by public accountants and those ranking as such during payment of invoices from the budget of the State, regional and local authorities, public administrative establishments, public and semi-public companies, as well as private companies, the list of which shall be established by regulation.

For forestry companies, it shall be deducted at source during payment of undressed or sawn timber purchase invoices.



(Deleted).

(3) The following shall be subject to withholding tax:

-
-
-
-
-
-
-

The withholding tax rate shall be:

-
- 14% on the gross margin for the purchase of goods with regulated prices referred to in paragraph 1. c. above;
-
-
-
-
- (Deleted).

The rest shall remain unchanged.

CHAPTER II

PERSONAL INCOME TAX

PRÉSIDENCE DE LA RÉPUBLIQUE
SÉCRÉTARIAT GÉNÉRAL
SERVICE DU FICHIER LÉGISLATIF ET RÉGLEMENTAIRE
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II – BASIS OF ASSESSMENT OF THE PERSONAL INCOME TAX

(iii) INCOME FROM PROPERTY

A. TAXABLE INCOME

SECTION 46. The following shall be included in the category of income from property where they are not included in the profits of an industrial, commercial or handicraft concern, agricultural undertaking or a non-commercial profession:

- (1) ;
- (2) **capital gains made by natural persons** from built-on or non-built-on property acquired against payment or free of charge;

The rest shall remain unchanged.

SECTION 48: (1) Net taxable income shall be equal to the difference between the amount of the gross income actually earned and the total amount of charges attached to the property that are deductible.

(3).....

(4) Where the last transfer was made through direct registration, the value considered as basis for the assessment of capital gains shall be that stated in the deed by the parties.

In fixing the basis of assessment of capital gains, the following shall be considered deductible charges:

- either a lump sum abatement of 30% for persons not subject to accounting;
- or the real costs of the last transfer, excluding registration fees, for persons subject to accounting.

VI – COLLECTION METHODS

SECTION 90: The capital gains referred to in Section 46 (2) shall be subject to a 10% flat-rate withholding tax deducted by the notary for the vendor. The tax shall be paid prior to the registration formality using a form provided by the taxation authority **or through electronic tax return.**

The applicable rate for assessment of real estate capital gain tax shall be reduced to 5% for transactions on property located in zones subject to the official price list.

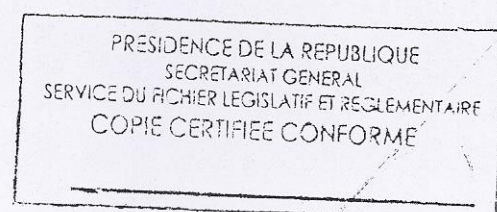
CHAPTER IV INCENTIVES

A. YOUTH EMPLOYMENT PROMOTION INCENTIVES

SECTION 105 (new): Firms falling under the actual earnings tax system which recruit Cameroonian graduates below 35 years old for **first-time jobs or pre-employment internship** on an open-ended or fixed-term contract basis shall be exempted from taxes and contributions on the salary paid to such young people, excluding social security contributions.

The rest shall remain unchanged.

SECTION 106 (new): To benefit from the incentives provided for in Section 105 above, companies shall **submit to the tax authority, as tax return**, the list of persons recruited, together with valid supporting documents.



B. STOCK EXCHANGE SECTOR INCENTIVES

SECTION 109: Companies that issue stocks on the Cameroon stock exchange shall be entitled to a reduced company tax rate of 25% for a period of 3 (three) years, with effect from the year of issue.

Such reduction shall be granted to companies listed on the stock market within 3 (three) years, with effect from **1 January 2017**.

D. INCENTIVES FOR APPROVED MANAGEMENT CENTRES

SECTION 119: (1) Members of approved management centres shall benefit from the following measures:

- a 50% abatement of the tax profit declared, without the tax owed being below the minimum collection provided for in this Code;
- a 50% abatement on the basis of withholding tax calculation on the purchases of distributors, where such purchases are made from big companies whose list shall be established by order of the Minister in charge of finance. The withholding tax paid in this case shall be the minimum collection provided for in this Code.
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(3) Promoters of approved management centres with at least 100 (one hundred) active members shall benefit from the following incentives:

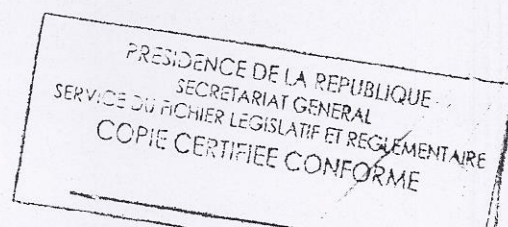
- a 50% abatement of company tax or personal income tax with respect to the share of the revenue earned from AMC activities, without the tax owed being below the minimum collection provided for in this Code;
- waiver from taxes and contributions on salary paid to AMC employees.

(4) Promoters of approved management centres shall be required to attach to their monthly returns an updated list of their members.

E. INCENTIVES FOR EDUCATION, VOCATIONAL TRAINING AND HEALTH

SECTION 120: Without prejudice to the provisions of Sections 4 (10) and 128 (5) of this Code, lay or faith-based private educational, training and health establishments duly approved by the competent authority shall be subject to the following tax system:

- as individual taxpayers:
- business licence tax waiver;

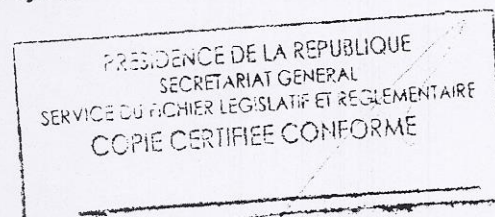


- waiver from payment of property tax on buildings used for their activities, where such buildings fully belongs to them;
- exemption from company tax and industrial and commercial profit tax, where their activities are not profit-making.
 - as corporate taxpayers:
- exemption from the obligation to collect VAT on all services provided by these establishments, whether they are directly related to their main teaching or healthcare delivery activity, or accessory thereto, such as catering, distribution of supplies, textbooks and uniforms, school transport and sale of medical supplies and pharmaceutical products;
- obligation to deduct at source and pay the personal income tax of their employees based on the salary deduction scale;
- obligation to deduct at source and pay property income tax where they are tenants of the property used for their activities.

F. INCENTIVES FOR THE REHABILITATION OF DISASTER AREAS

SECTION 121: (1) Companies that carry out new investments in an economic disaster area shall be exempted from the following taxes and duties:

- in the installation phase that may not exceed 3 years:
 - o business licence tax waiver;
 - o exemption from VAT on purchases of goods and services;
 - o exemption from registration fees on project establishment-related property transfers;
 - o exemption from property tax on buildings used for the project.
- during the first 7 years of operation:
 - o exemption from business licence tax;
 - o exemption from company tax and minimum collection;
 - o waiver from taxes and contributions on salaries paid to staff.



(2) To be granted the tax benefits referred to in Section 121 (1) above, the investments must meet the following alternative criteria:

- lead to the creation of at least 10 (ten) direct jobs;
- use up to 80% of raw material produced in the area;

(3) Where new investments are carried out by an old company, the exemptions provided for in Section 121 (1) above shall apply only to operations and profits related

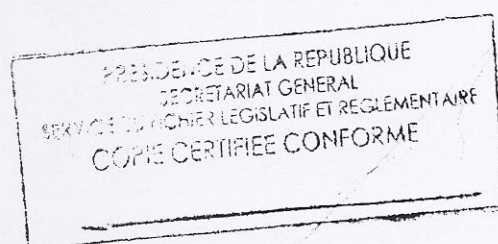
to such new investments. In such a case, the company shall be bound to keep separate accounts.

(4) Enjoyment of this system shall be subject to prior approval of the planned new investments by the taxation authorities.

(5) Based on the actual implementation of the investment plan, the taxation authorities shall compulsorily issue a discharge at the end of each financial year for the renewal of the above tax incentives.

(6) In case of non-compliance with the approved investment programme, the company shall lose the tax incentives granted and be required to settle unpaid taxes and duties without prejudice to late penalties and interests.

(7) Disaster areas shall be specified by regulation.



G. INCENTIVES FOR THE AGRICULTURAL SECTOR

SECTION 122: Companies involved in agriculture, stock breeding and fisheries shall benefit from the following tax incentives:

- waiver from taxes and contributions on wages paid to seasonal agricultural workers;
- exemption from VAT on the purchase of pesticides, fertilizers and inputs used by farmers, as well as the agricultural, stock breeding and fisheries equipment and materials listed in the Annex attached to this part;
- exemption from registration fees on transfers of land used for agriculture, stock breeding and fisheries;
- exemption from registration fees for loan agreements to finance agriculture, stock breeding and fisheries;
- exemption from land tax for property belonging to agricultural, stock breeding and fishing companies, and used for these activities, excluding office buildings.

H. INCENTIVES FOR LOCAL MATERIALS AND RAW MATERIALS

a. BUILDING MATERIALS

SECTION 123: Public establishments promoting local building materials shall benefit from the following tax incentives:

- exemption from VAT on purchases of equipment and materials used to manufacture local building materials as well as on the sale of products manufactured from such materials;
- liability to a reduced company tax rate of 20%;
- application of a 50% abatement, based on monthly deposit of company tax.

b. BEVERAGES

SECTION 124: (1) New beverages produced and packaged exclusively using local raw material, save where an ingredient is absolutely unavailable on the local market, shall be subject only to ad valorem excise duty, excluding the specific excise duty referred to in Section 142 (8) 1. In such a case, no abatement shall apply in the calculation of the ad valorem excise duty.

In any case, the percentage of raw material derived from local agriculture shall not be less than 40% of the components used, and the material used for packaging shall necessarily be recycled in Cameroon if it is non-returnable.

(2) New beverages shall be those placed on the market as of 1 January 2017.

I. INNOVATION INCENTIVES

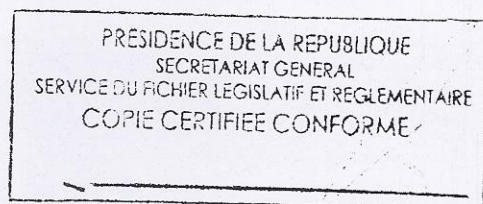
SECTION 124 a: Companies falling under the actual earnings tax system may benefit from tax credit for the research and innovation expenses they incur.

The following shall be research and innovation expenses eligible for tax credit:

- provisions for depreciation of fixed assets acquired new and allocated to scientific and technical research operations;
- personnel expenditure related to researchers and research technicians directly and exclusively assigned to such operations;
- gifts and acts of liberality to independent researchers;
- expenditure related to the acquisition of the right to use inventions by Cameroonian researchers;
- expenditure incurred in relation to research and innovation activities carried out by public and private research organizations, higher education institutions, or independent researchers approved by the ministry in charge of research.

The tax credit rate shall be 15% of the research and innovation expenditure above. It shall be capped at CFAF 50 (fifty) million and payable within three financial years following that in which the expenditure was committed.

ANNEX: LIST OF AGRICULTURAL, STOCK BREEDING AND FISHERIES EQUIPMENT EXEMPTED FROM VAT



I. SEEDS

Tariff Heading	Product Identification
(1) Plant Seeds	
120911 00 000 to 120999 00 000	Seeds
070110 00 000	Potato seeds
060210 00 000	Unrooted cuttings and grafts
060220 00 000	Grafted or engrafted edible fruit-bearing trees, shrubs and bushes
060230 00 000	Grafted or engrafted rhododendrons and azaleas
060240 00 000	Grafted or engrafted rose bushes
060290 00 000	Other live plants (including their roots), other cuttings; mushroom spawn
070110 00 000	Fresh or chilled seed potatoes,
071331 00 100	Dry beans seed of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.)...
080270 10 000	Seed Kola nut (<i>Cola spp.</i>)
090111 11 000	Arabica coffee seed
090111 21000	Robusta coffee seed
090111 31 000	Excelsa coffee seed
090111 41 000	Liberia coffee seed
090111 51 000	Indénié coffee seed
100111 00 000	Hard wheat seed
100191 00 000	Meslin seed
100210 00 000	Rye seed
100310 00 000	Barley seed
100410 00 000	Oat seed
100510 00 000	Corn seed
100610 10 000	Seed rice in husk (paddy rice)
100710 00 000	Grain sorghum seed
100810 10 000	Buckwheat seed
100821 00 000	Millet seed
100830 10 000	Canary grass seed
120100 10 000	Soya bean seed

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120230 00 000	Groundnut seed
120721 00 000	Cotton seed
120910 00 000	Sugar beet seed for sowing
120921 00 000	Alfalfa seed for sowing
120922 00 000	Clover seeds (<i>Trifolium</i> spp.) for sowing
120929 00 000	Other fodder seeds for sowing
120930 00 000	Herbaceous seeds used mainly for flowers
120991 00 000	Vegetable seeds for sowing
120999 00 000	Other seeds, fruit and spores, for sowing
120923 00 000	Fescue seed for sowing
120924 00 000	Kentucky bluegrass (<i>Poa pratensis</i> L.) seeds for sowing
120925 00 000	Ryegrass (<i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seeds for sowing
120710 10 000	Nuts and kernels for sowing
120720 10 000	Cotton seed

(2) Animal seeds

010121 00 000	Live pure-bred breeding horses
010130 10 000	Live pure-bred breeding donkeys
010221 00 000	Live domestic pure-bred breeding cattle
010310 00 000	Live pure-bred breeding animals of the porcine species
010231 00 000	Live pure-bred breeding buffalos
010290 10 000	Other live pure-bred breeding animals of the bovine species
010310 00 000	Live pure-bred breeding animals of the porcine species
010511 00 000	Live roosters and hens of domestic species, not weighing more than 185 g
010599 00 000	Live domestic ducks /geese/turkeys/guinea fowls, weighing >185 g

II. FERTILIZERS

284290 10 000	Lead arsenate for agriculture and horticulture in drums and containers of 1 kg+
310100 10 000 à 3105590 00 000	Fertilizer

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III. PESTICIDES

271012 60 000	"Agricultural" or "planting" oil, used as a fungicide
280200 11 000	Sublimed sulphur for agricultural use

3808	Herbicides, insecticides, nematocides and fungicides for agricultural se
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IV. SOIL PREPARATION AND CULTIVATION MATERIALS AND EQUIPMENT

Tariff heading	Equipment Identification
270300 00 000	Peat (including peat litter) (growing media)
843210 00 000	Ploughs
843221 00 000	Disk harrows (sprayer)
843229 00 000	Scarifiers, cultivators, grubbers, hoes, weeders, tillers and other harrows
843230 00 000	Seeders, planters and prickers
843280 00 000	Other agricultural, horticultural or forestry equipment and machinery, for tillage or cropping.
843290 00 000	Parts of agricultural, horticultural or forestry equipment and machinery
843359 00 000	Other machinery or equipment for the harvest of agricultural products, including straw or fodder presses
870110 00 000	Rototillers
870190 11 000	Wheeled tractors (except 87.09 tractors), with combustion engines or internal combustion
871620 00 000	Wagons, trailer or semi-trailer wagons for agricultural purposes

V. FARM TOOLS AND EQUIPMENT

820110 00 000 to 820190 00 000	Small farm equipment
842481 10 000	Motor appliances for projecting, dispersing or spraying liquids or powders used for agricultural or horticultural purposes
842481 90 000	Mechanical appliances for projecting, dispersing or spraying liquids or powders used for agricultural or horticultural purposes
842489 10 000	Other motor appliances for projecting, dispersing or spraying liquids or powders
842489 90 000	Other mechanical appliances for projecting, dispersing or spraying liquids or powders used for agricultural or horticultural purposes
842490 00 000	Parts of Heading 8424 equipment or devices
843240 00 000	Manure spreaders and fertilizer distributors
940600 00 000	Prefabricated buildings (Screen shades and shade structures only)

VI. PROCESSING MATERIALS AND EQUIPMENT

843320 00 000	Harvesting and threshing equipment (including elbow mower bars for tractor mounting)
843359 00 000	Other machinery for harvesting agricultural products, including straw or fodder

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	presses
843680 00 000	Other machinery for agriculture, horticulture, forestry or beekeeping, including germination plant fitted with mechanical or thermal equipment
843699 00 000	Parts of machinery for agriculture, horticulture, forestry or beekeeping
843710 10 000	Machines for sorting grain
843710 90 000	Machines for cleaning, sorting or grading pulses

VII. MATERIALS AND EQUIPMENT FOR IRRIGATION

842481 10 000	Motor appliances for projecting, dispersing or spraying liquids or powders for agriculture or horticulture (Irrigation networks)
842490 00 000	Parts of irrigation network
841381 00 000	Liquid pumps (pumps)
841391 00 000	Parts of liquid pumps

VIII. PACKAGING AND BRACING MATERIALS

390110 00 000	Polyethylene having a density less than 0.94, in primary forms
390210 00 000	Polypropylene, in primary forms
392010 00 000	Other plates, ... non-cellular and not reinforced, ..., ethylene polymers (Ribbons and plastic sheath)
392020 00 000	Other plates, sheets, non-cellular and not reinforced ..., propylene polymers (straps)
392021 00 000	Bags, satchels and cones, ethylene polymers
392329 00 000	Bags, satchels and cones, of other plastic materials
392330 90 000	Other carboys, bottles, flasks and similar plastic articles
392350 00 000	Stoppers, lids, caps and other closures, of plastic materials
481910 00 000	Cans and boxes, of corrugated paper or paperboard
482110 90 000	Labels of all kinds, on other media, paper or cardboard, printed
540110 00 000	Sewing thread of synthetic filaments, whether or not put up for retail sale
560749 90 000	Other twine, cordage, rope polyethylene/polypropylene, plaited not ...Rubber/Plastic
650533 00 000	Bags and packaging bags, textile synth/art blade/similar polyethylene/polypropylene
630539 00 000	Other sacks and bags, of synthetic or artificial materials
732690 90 000	Other iron or steel items (strap clips)
843139 00 000	Parts suitable for other machines/equipment of Heading 84.28 (Staying accessories)

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IX. SMALL AGRICULTURAL AND LIVESTOCK MATERIALS AND EQUIPMENT

392310 00 000	Boxes, cases, crates and similar articles of plastics
48 19 20 00 000 à 48 19 60 00 000	Boxes, cartons and bags for packing and packaging of eggs and chickens
842790 00 000	Fork-lift trucks
843120 00 000	Parts of machines and apparatus of 8427
843360 00 000	Parts recognized as designed for fork-lift trucks
843360 00 000	Machines for cleaning/sorting eggs/fruit/other agricultural products, except machinery and equipment of Heading 84.37
843390 00 000	Parts of machines, appliances and equipment under Heading 84 33
843410 00 000	Milking machines
843420 00 000	Dairy machinery and equipment
843490 00 000	Parts of milking machines and dairy machinery
843610 00 000	Machinery for preparing food or provender for animals
843621 00 000	Incubators and brooders
843629 00 000	Other machinery for poultry farming
843680 00 000	Other machinery for agriculture, horticulture, forestry, beekeeping, mechanical thermal hotbeds (laying battery)
843691 00 000	Parts of poultry machinery or appliances, incubators and brooders
843699 00 000	Parts of machinery for agriculture, horticulture, forestry or beekeeping
843850 00 000	Machinery for working on meat
901890 00 000	Other instruments and devices for medicine, surgery, dentistry, veterinary medicine, medical electronic devices (Veterinary laboratory materials and reagents)

X. SMALL FISHING TACKLES

291511 00 000	Formic acid
293790 00 000	Other hormones..., their derivatives..., including chain modified polypeptides (Pituitary hormone carp)
540211 10 000	Aramid fishing lines, with high tenacity nylon/other polyamides, not put up for retail sale (Fishing lines)
540219 10 000	Other fishing lines, with high tenacity nylon or other polyamides, nprs
540220 10 000	Fishing lines of high tenacity polyester, nprs
540245 10 000	Simple fishing lines of other nylon/polyamides, untwisted or with a twist of \leq 50 r/m, nprs
540246 10 000	Simple fishing lines, polyesters, partially oriented, twist \leq 50 r/m, nprs
540249 00 000	Other simple fishing lines, untwisted/with a twist of \leq 50 turns per metre, nprs

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540419 10 000	Fishing lines \geq 67 decitex, cross-sectional dimension of \leq 1 mm
560750 10 000	Cordage, ropes and cables of other synthetic fibres, plaited or not, rubber, plastic, for fishing
560811 00 000	Fishing nets, of synthetic or artificial textile
560790 10 000	Other twine, cordage, ropes, plaited or not, even treated, coated in rubber, plastic, for fishing
78 04 11 00 00	Lead sheet
950710 00 000	Fishing rod
950720 00 000	Hooks, even snelled
950740 00 000	Fishing reels
950790 00 000	Other items for fishing; nets; decoys (except No. 92.08/97.05) & similar hunting (Dip nets)

PART II

PROVISIONS RELATING TO VALUE ADDED TAX AND EXCISE DUTY

CHAPTER I

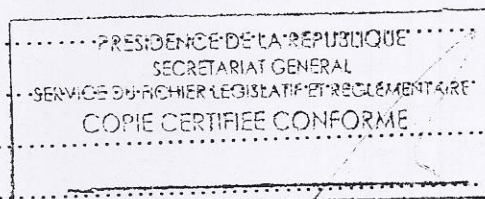
SCOPE OF APPLICATION

II – TAXABLE TRANSACTIONS

SECTION 127: The following transactions shall be taxable:

(5) all types of real estate transactions carried out by real estate professionals. The under-mentioned persons shall be considered real estate professionals:

-
-
-
-
-
-



- persons who let or sublet furnished buildings for residential purposes which they own or manage.
-

III- EXEMPTIONS

SECTION 128: The following items shall be exempted from value added tax:

(6) essential goods listed in Annex 1, including:

-
-

(21) materials and equipment specifically designed for persons with disabilities, the list of which shall be established by regulation;

(22) urban public transport by bus;

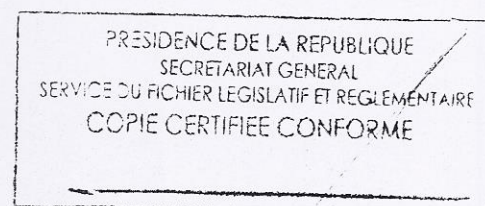
(23) universal postal service-related services rendered by postal service providers under terms and conditions laid down by the regulations in force;

(24) interest on negotiable debt securities issued by the State and regional and local authorities.

CHAPTER II

METHODS OF CALCULATION

III - ASSESSMENT



A- TAX BASE

SECTION 141 a (new).- In the specific case of beverages listed below, the basis of assessment of excise duty shall be determined after application of an abatement of:

- 25% for carbonated beverages;
- 20% for beers with an alcohol content less than or equal to 5.5%;

B. RATES

SECTION 142.- (1) Value Added Tax and Excise Duty rates shall be fixed as follows:

- a)
- b)

(5) The excise duty general rate shall apply to goods and services listed in Annex II of Part I of this Code, **exclusive of vehicles**, mobile telephone communications and Internet services.

(6) (a) The abated rate of excise duty shall apply to:

- private vehicles with a combustion engine, aged more than 10 (ten) years;
- utility vehicles and road tractors aged more than 15 (fifteen) years, exclusive of agricultural tractors.

(b)

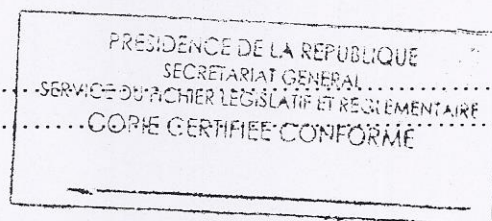
(9) The provisions of Sub-section (8) above notwithstanding, specific excise duties shall be applied on non-returnable packaging under the following conditions:

- CFAF 15 per non-returnable packaging unit for alcoholic and carbonated beverages;
- CFAF 5 per non-returnable packaging unit for all other beverages.

Section 149.- (1)

(4).....

.....



They shall be refundable:

-
-
-
- within 3 (three) months of filing the application, credits resulting from investments made by marketers as part of the construction of filling stations and that cannot be offset over a period of one year through the normal assessment mechanism.

The rest shall remain unchanged.

ANNEXES TO PART II

ANNEX I

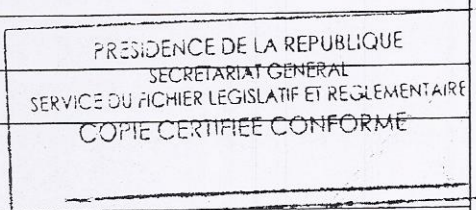
LIST OF BASIC COMMODITIES EXEMPTED FROM VAT

Heading No.			Tariff Description
010511	00	000	Live cocks and hens, domestic species, not exceeding 185g
010594	00	000	Live cocks and hens, domestic species, exceeding 185g
030211 to 030569	00	000	Fish
040110	00	000	Milk and cream, not concentrated nor containing added sugar or other sweetening matter: - of a fat content, by weight, not exceeding 1%
040120	00	000	Milk and cream, not concentrated nor containing added sugar or other sweetening matter: of a fat content >1% and <6%
040140	00	000	Milk and cream, not concentrated nor containing added sugar or other sweetening matter: of a fat content >6% and <10%

040150	00	000	Milk and cream, not concentrated nor containing added sugar or other sweetening matter: of a fat content >10%
040210	00	000	Milk and cream, concentrated or containing added sugar or other sweetening matter: in powder, granular or other solid forms, of a fat content < 1.5%
040221	00	000	Milk/cream, concentrated, not containing added sugar or other sweetening matter, in powder, granular or other solid forms, of a fat content >1.5%
040229	00	000	Other milk/cream, concentrated, containing added sugar or other sweetening matter, in powder, granular or other solid forms, of a fat content >1.5%
040291	00	000	Other milk and cream, concentrated, not containing added sugar or other sweetening matter
040299	00	100	Other milk and cream, concentrated, containing less than 40% of sugar or other sweetening matter
040711	00	000	<i>Gallus domesticus</i> poultry eggs, fertilized for incubation
040719	00	000	Eggs of other birds, fertilized for incubation
040721	00	000	Other fresh chicken eggs in shells
040729	00	000	Other fresh bird eggs in shells
040790	00	000	Other preserved or cooked bird eggs in shells
100119	00	000	Other durum wheat
100199	00	000	Other meslin
100590	00	000	Other corn
100610	10	000	Rice in husk (paddy rice), seed
100610	90	000	Other rice in husk (paddy rice)
100620	00	000	Husked rice (dehusked rice or brown rice) (deleted)
100630	10	000	Semi-milled or milled rice, even polished or glazed, packaged for retail sale (deleted)
100630	90	100	Semi-milled or milled rice, even polished or glazed, in < 1kg package but > 5kg package (deleted)
100630	90	900	Semi-milled or milled rice, even polished or glazed, packaged otherwise (deleted)
100640	00	000	Broken rice (deleted)
110100	10	000	Wheat flour
110100	20	000	Meslin flour
190110	11	000	Preparations for infant feed, cvd, made from flour, semolina, starch, ..., not containing cocoa, ndca
190110	12	000	Preparations for infant feed, made from flour, oatmeal, semolina, starch,..., containing cocoa less 40% in weight
190110	21	000	Preparations for infant feed, made from 0401 to 0404 products not containing cocoa powder
190110	22	000	Preparations for infant feed, made from 0401 to 0404 products containing cocoa powder less than 5% in weight

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190510	00	000	Crisp bread even containing cocoa
190590	90	000	Other heading 1905 products (plain bread, wholemeal bread)
230110	00	000	Flours, meals, pellets, of meat/offal, unfit for human consumption; greaves
230120	00	000	Flours, meals, pellets, of fish/crustaceans, unfit for human consumption
230230	00	000	Bran, sharps and other residues, whether in the form of pellets or not... of wheat treatments
230240	00	000	Bran, sharps and other residues, whether in the form of pellets or not... treatment of other cereals
230250	00	000	Bran, sharps and other residues, ... of legumes treatments
230400	00	000	Seed cakes and other solid residues, even crushed..., from soybean oil extraction
230620	00	000	Seed cakes & other solid residues, from fat/flax seed oil extraction
230630	00	000	Seed cakes & other solid residues, from fat/sunflower seed oil extraction
230641	00	000	Seed cakes & other residues ... rape/colza seeds, with low erucic acid
230649	00	000	Other seed cakes and other solid residues, ... from rape or colza seeds
230650	00	000	Seed cakes and other solid residues, ... from fat or coconut or copra oil
230690	10	000	Seed cakes and other solid residues, ... from fat or corn germ oil
230690	90	000	Other seed cakes and other solid residues, ... from fats or vegetable or oils
230990	10	000	Feed mill food preparations, with a concentration $\geq 2\%$
230990	90	000	Other feed mill food preparations
250100	90	100	Raw bulk salts
270900	10	000	Crude petroleum oils
271012	23	000	Kerosene
271113	00	000	Liquefied butanes
293712	00	000	Natural or synthesized insulin and its salts
293920	00	900	Quinine and its salts
294110	00	000	Penicillin and their derivatives, with a penicillanic acid structure; salts thereof
294120	00	000	Streptomycin and their derivatives; salts thereof
294130	00	000	Tetracycline and their derivatives; salts thereof
294140	00	000	Chloramphenicol and its derivatives; salts thereof
294150	00	000	Erythromycin and its derivatives; salts thereof
294190	00	000	Other antibiotics
3001 to 3006			Pharmaceuticals
3101 to 3105			Various fertilizers
340700	10	000	Dental waxes in all forms; other plaster-based compositions for dentistry
370110	00	000	Plates & sheet films, photographic films, sensitized, unexposed, for X-ray

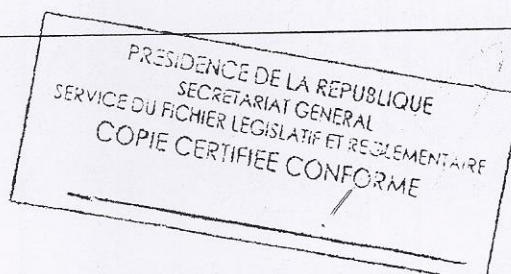


370210	00	000	Sensitized photographic film in rolls; photographic film for X-ray development
380850	00	000	Chemically constituted goods defined as mentioned in Note 1 of subheading Chap 38
380891	10	100	Insecticides and similar products cvd or in packages ≤ 1 kg, or in the form of agricultural items
380891	90	100	Other insecticides and similar products in readiness, for agricultural use
380892	10	100	Fungicides and similar products cvd or in packages ≤ 1 kg, or in the form of agricultural products
380892	90	100	Other fungicides and similar products in readiness, for agricultural use
380893	10	000	Herbicides, anti-sprouting products, cvd or in packaging ≤ 1 kg, or in the form of articles
380893	90	000	Other herbicides, germination inhibitor, plant growth regulator & similar products in readiness
380894	10	000	Disinfectants and similar products cvd or in packages ≤ 1 kg, or in the form of articles
380894	90	000	Other disinfectants and similar products in readiness
3822	00	000	Diagnostic or laboratory reagents
401410	00	000	Condoms
401490	00	000	Other hygienic or pharmaceutical items (+ teats), made of vulcanized rubber other than hard rubber ...
401511	00	000	Gloves, mittens and mitts, made of vulcanized rubber other than hard rubber, for surgery
480100	00	000	Newsprint, in rolls or sheets
480269	10	000	Paper, paperboard, including + 10% in fibre weight obtained mechanically or chemically-mechanically, for newspapers...
490110	10	000	Books and school brochures, in single sheets, even folded
490110	90	000	Other books, brochures and similar printed matter, in single sheets, even folded
490191	00	000	Dictionaries and encyclopaedias, even in the form of manuals
490199	10	000	Books and school brochures other than in single sheets, even folded
490199	90	000	Other books, similar brochures and printed materials
630493	00	100	Mosquito nets, in synthetic fibre
630499	00	100	Mosquito nets, in other textile material
701510	00	000	Corrective glasses, curved, hollowed... not optically processed
701710	00	000	Lab, hygiene/pharmacy glassware, even graduated/calibrated, made of quartz/other fused silica
701720	00	000	Lab, hygiene/pharmacy glassware, made of another glass with $<5 \times 10^{-6}$ K between 0°C et 300°C conditioning
701790	00	000	Other laboratory, hygienic or pharmacy glassware even graduated or calibrated
841920	00	000	Medical, surgical or laboratory sterilizers... except ovens and ... No. 8514
871310	00	000	Wheelchairs and carriages for disabled persons, without propulsion mechanism

871390	00	000	Wheelchairs & carriages for disabled persons, with motor/other propulsion mechanisms
871420	00	000	Parts and accessories for wheelchairs or other carriages for disabled persons
901811	00	000	Electrocardiographs
902212	00	000	Tomography equipment controlled by an automatic IT Machine
902213	00	000	X-ray equipment for dentistry, + photofluorography/radiotherapy equipment
902214	00	000	X-ray equipment for medical/surgical/veterinary use, + photofluorography/radiotherapy equipment
902219	00	000	X-ray equipment for other uses, + photofluorography/radiotherapy equipment
902221	00	000	Alpha/beta/gamma radiation equipment, for medical/surgical/dental/veterinary use...
902229	00	000	Alpha/beta/gamma radiation equipment, for other uses, + photofluorography/radiotherapy equipment
902230	00	000	X-ray tubes, for tests or treatment
902290	00	000	Other X-ray/voltage generator, control box... ; parts & accessories of equipment & dispo of 90.22
940210	10	000	Dentists' chair and spare parts
940290	00	000	Medical/surgical/dental/veterinary furniture; spare parts thereof

ANNEX II:
LIST OF PRODUCTS SUBJECT TO EXCISE DUTY

Tariff No.	Tariff description
.....
.....
870321 to 870324 870331 to 870333 870390	Private combustion engine vehicles more than 10 (ten) years old
870120 870190 870421 to 870423 870431 to 870432 870490 870210 to 870290	Utility vehicles and road tractors more than 15 (fifteen) years old, exclusive of agricultural tractors
030390 00000	Frozen fish livers and roes of No. 03.03
030520 00000	Fish livers and roes, dried, smoked, salted or in brine



PART IV
DIVERSE TAXES AND DUTIES

CHAPTER I
TAX ON GAMES OF CHANCE AND GAMES OF ENTERTAINMENT

SECTION 206.- A tax shall be paid on proceeds from games of chance and games of entertainment to councils, regardless of the type and activity of the establishment generating such proceeds.

SECTION 208.- These provisions shall apply to the following games:

-;
-;
-;
- games organized via mobile phones.

CHAPTER II
TOURIST TAX

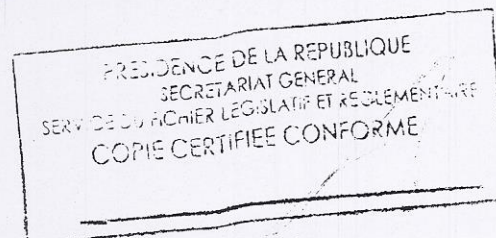
SECTION 221.- A tourist tax is hereby instituted and based on overnight stays in accommodation facilities classified or not.

The tourist tax shall be payable by the accommodated persons and collected by the accommodation facility, namely hotels, motels, inns and furnished residence cum hotels.

The tourist tax shall be paid monthly at the taxation centre managing the accommodation facility no later than the 15th day of the month following that when the transactions were carried out.

SECTION 222.- The tourist tax rate shall be as follows:

- 5-star hotels: CFAF 5 000 per night;
- 4-star hotels: CFAF 4 000 per night;
- 3-star hotels: CFAF 3 000 per night;
- 2-star hotels: CFAF 1 000 per night;
- 1-star hotels and other unclassified accommodation facilities: CFAF 500 per night.



SECTION 223.- The tourist tax revenue shall be allocated as follows:

- State: 80%
- council in which the accommodation facility is located: 20%

SECTION 224.- The procedures for tourist tax control, recovery and litigation shall be those provided for by the Manual of Tax Procedures.

CHAPTER III **SPECIAL INCOME TAX**

SECTION 225.- Subject to international tax treaties, a special tax is hereby instituted on income paid to natural persons or corporate bodies domiciled out of Cameroon, by enterprises or establishments based in Cameroon, the State or regional and local authorities, as:

- ;
- ;
- remunerations of all types for public procurement, excluding that for medicines or medical supplies, where the successful bidder is not domiciled in Cameroon.

The rest shall remain unchanged.

SECTION 225 (b).- (1) Subject to international tax treaties, the Special Income Tax rates shall be fixed as follows:

- general rate: 15%
- average rate: 10%
- reduced rate: 5%

(2) The general rate of the Special Income Tax shall apply to all remunerations subject to this tax except:

- remunerations for ad hoc material services paid to non-domiciled companies having waived the tax in accordance with the tax returns, subject to the average rate of 10%;
- remunerations under public procurement where the successful bidders are not domiciled in Cameroon, subject to the reduced rate of 5%.

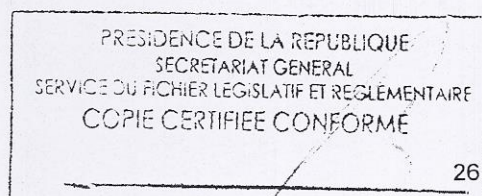
SECTION 228.- The tax on royalties and other remuneration shall be deducted from the taxable sums by the establishment concerned, which shall be responsible for paying the proceeds into the Treasury. Payment of this tax shall be made on or before the 15th day of the month after the act constituting liability at the competent taxation office.

PART V **SPECIAL TAXES**

CHAPTER I **SPECIAL TAX ON PETROLEUM PRODUCTS**

SECTION 231 (new).- The rates of the special tax on petroleum products shall be as follows:

- 110 francs per litre of premium grade petrol,
- 65 francs per litre of gas-oil.



SECTION 233 (new).- The special tax on petroleum products shall be deducted at source by the SCDP during removal of products by distributing companies, and by the National Refining Company (SONARA) for its deliveries to natural or legal persons other than distributing companies.

SECTION 234 (new).- The proceeds of the special tax on petroleum products shall be partially allocated to the Road Fund in accordance with the annual ceiling set by the Finance Law.

SECTION 235 (new).- The special tax on petroleum products collected by SCDP or SONARA shall be transferred to the relevant Collector of Taxes.

SECTION 236.- The share of the proceeds of the special tax on petroleum products allocated to the Road Fund shall be deposited by the Treasury into the special account known as "Road Fund", opened in the Bank of Central African States (BEAC).

SECTION 237.- The special tax on petroleum products collected by SCDP, SONARA or payable by the importer of taxable products shall be transferred monthly no later than the twentieth (20th) day of each month, for transactions carried out during the previous month, on presentation of the tax return made by the taxpayer.

(2) Deleted.

(3) Deleted.

(4) Deleted.

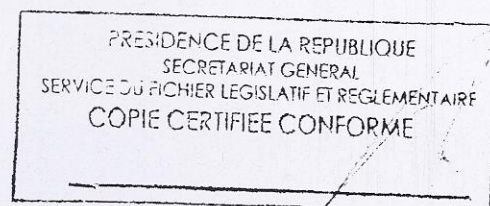
CHAPTER II

PROVISIONS RELATING TO THE MINING SECTOR

SECTION 239 (a).- The rates of mining and water taxes, duties and royalties shall be fixed as follows:

(9) For the mining area royalty:

-
-
-
-
- small-scale mining permit: CFAF 75 000 /km²/year;
- Exploration permit:
 - 1st year: CFAF 5 000 /km²/year
 - 2nd year: CFAF 6 000 /km²/year
 - 3rd year: CFAF 7 000 /km²/year
 - 4th year: CFAF 14 000 /km²/year
 - 5th year: CFAF 15 000 /km²/year



- 6th year: CFAF 30 000 /km²/year
- 7th year: CFAF 31 000 /km²/year
- 8th year: CFAF 62 000 /km²/year
- 9th year: CFAF 63 000 /km²/year

(11) The ad valorem tax shall be fixed as follows:

- Precious stones (diamond, emerald, ruby, sapphire): **8%**;
- Precious metals (gold, platinum ...): **5%**;
- Basic metals and other mineral substances: **5%**;
- **Radioactive substances and their derivatives: 10%**;
- Geothermal deposits, spring water, mineral and thermomineral water: 800 francs/m³.

SECTION 239 (b).(1).....

However, the ad valorem tax on mineral substances and the corporate tax payable by companies engaged semi-mechanized or non-industrial mining may be collected in kind by deduction from the gross production of the said companies. An order of the minister in charge of finance shall determine the conditions for reckoning of collections in kind.

The rest shall remain unchanged.

CHAPTER III **FORESTRY TAXES**

I- FELLING TAX

SECTION 242: The felling tax shall be calculated on the basis of the FOB value of undressed timber from all logging licences, including community and council forests. The rate shall be 2.5 %.

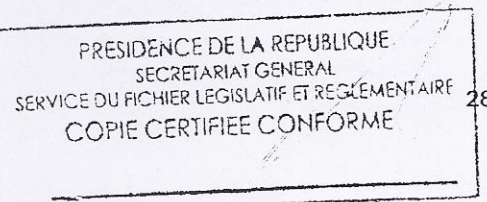
The rest shall remain unchanged.

II - ANNUAL FORESTRY ROYALTIES

SECTION 243.- Annual forestry royalties shall be assessed on the basis of the area covered by all logging licences, including sales of standing volumes granted on the sites assigned to specific development projects and made up of the minimum price and the financial bid.

Annual forestry royalties shall be paid in 3 (three) equal instalments in the following deadlines:

- 15 March for first payment;



- 15 June for second payment;
- 15 September for the third.

..... (Deleted).

The proceeds of annual forestry royalties shall be allocated as follows:

- council of location of the logging licence: 54% of the 50%, that is, 27%.

One quarter (6.75%) of the council of location's share shall be allocated exclusively to development projects run by local populations.

The rest shall remain unchanged.

II- EXPORT SURTAX AND FACTORY ADMISSION TAX

SECTION 244.- An export surtax in replacement of the graduated surtax on the export of some undressed timber species is hereby instituted in accordance with the provisions of the forestry law.

A. EXPORT SURTAX

The export surtax rates shall be fixed as follows:

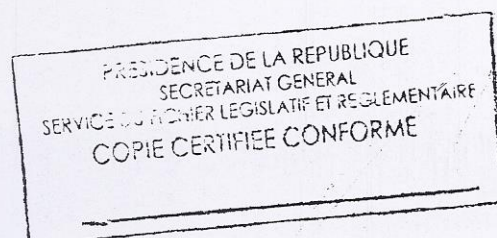
- Ayous: CFAF 5 000/m³;
- First grade promotion timber other than Ayous: CFAF 4 000 /m³;
- Second grade promotion timber: CFAF 1 000 /m³.

The rest shall remain unchanged.

B. REGENERATION TAX

SECTION 244 (a).- The rates of the regeneration tax on non-timber forest products and special products shall be fixed as follows:

- Ebony wood (*diospyros crassiflora hier*): CFAF 100/kg
- Pygeum bark (*prunus africana*): CFAF 25 /kg
- Other products: CFAF 10 /kg.



CHAPTER IV
TAX REGIME FOR PUBLIC SERVICES CONCESSIONS

III- RULES SPECIFIC TO CHARGES

SECTION 254.- (1) The concession holder shall be subjected to all the provisions of ordinary law relating to the depreciation of depreciable property.

(4) The concession holder may, over a period of **15 (fifteen) years** or the duration of the concession, where such duration is less than **fifteen (15) years**, pay the entry fee to the conceding authority, if need be.

PART VI
REGISTRATION, STAMP DUTY AND TRUSTEESHIP

SUB-PART II
UNHARMONISED LEGISLATION IN THE CEMAC ZONE

CHAPTER I
REGISTRATION FEE RATES

I- PROPORTIONAL DUTIES

SECTION 543.- The following shall be subject to:

(a) the high rate of 15 %:

-;
-;

The high rate shall be reduced to 10% for built-on estates in urban areas under the official price list.

(b) the intermediate rate of 10 %

-;
-;

The intermediate rate shall be reduced to 5% for urban non-built-on and rural built-on estates under the official price list.

(c) the average rate of 5 %:

-;
-;



- public contracts and procurements of less than 5 million, paid from the budget of the State, local and regional authorities, and administrative public establishments or from external funding.

The average rate shall be reduced to 2% for rural non-built-on estates under the official price list.

(d) the reduced rate of 2 %:

- ;
- ;
- ;
- ;
- ;
- ;
- ;
- subject to the provisions of Sections 350 and 545, public contracts and procurements of 5 million francs and above, paid from the budget of the State, local and regional authorities and administrative public establishments;
- **public contracts and procurements worth less than 5 million francs, paid from the budget of state-owned companies and joint venture companies.**

(e) the super reduced rate of 1%:

-
- **public contracts and procurements worth 5 million francs and above, paid from the budget of state-owned companies and joint venture companies.**

IV- EXONERATIONS AND EXEMPTIONS

SECTION 546.- In addition to the provisions of Section 337 above, the following shall be registered free of charge:

A. Registration free of charge

- (5) transfer or use of **movable or immovable** property which is subject to the value added tax;

The rest shall remain unchanged.

V- ADMINISTRATIVE ASSESSMENT

SECTION 546 (a).- (1) Notwithstanding the provisions of Sections 324 and 325 above, the estimate that served as the basis for the levying of the proportional, progressive or

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degressive duty of movable or immovable property assigned in ownership, usufruct or possession, shall not be lower than that resulting from implementation of the official price list.

The rest shall remain unchanged.

SUB-PART III **UNHARMONIZED CODE IN THE CEMAC ZONE**

CHAPTER V **STAMP DUTY ON MOTOR VEHICLES**

SECTION 594.- Stamp duty shall be charged on motor vehicles and on two- or three-wheeled motorized vehicles in use in Cameroon.

SECTION 595.- The following shall be exempt from stamp duty on motor vehicles:

- ;
- **administrative vehicles;**

The rest shall remain unchanged.

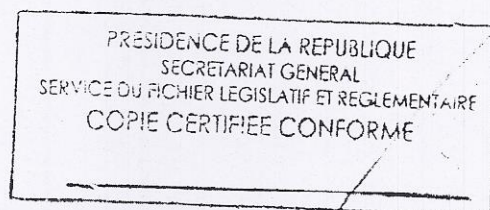
SECTION 597.- Stamp duty on motor vehicles shall be fixed as follows:

- motorcycles 2 000 francs;
- **three-wheeled motorcycles 5 000 francs**

The rest shall remain unchanged.

SECTION 601.- (1)

(3) An additional duty as penalty shall also be applied in the event of non-payment of motor vehicle stamp duty by the insured person who fails to take out or renew his insurance policy after a financial year.



BOOK TWO
MANUAL OF TAX PROCEDURES

SUB-PART I
TAX BASE

SINGLE CHAPTER
OBLIGATIONS OF TAXPAYERS

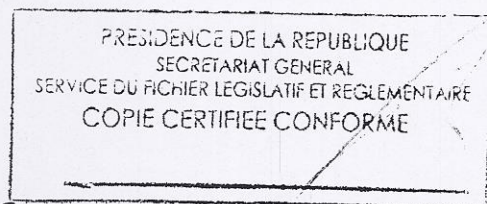
I- OBLIGATION TO FILE RETURNS

A- GENERAL PRINCIPLE

SECTION M 2:

Returns may be filed electronically. In this case, the generated tax assessment notice shall necessarily be presented at the bank as supporting document for the payment of the corresponding taxes and duties.

The rest shall remain unchanged.



SECTION III
OBLIGATION TO PAY TAXES

SECTION M 7:

Taxes and duties referred to above shall be paid as follows:

-;
-;
- by bank transfer or electronic means for companies under a specialized management unit, notably the **Large Tax Department, Taxation Centres for Medium-Sized Enterprises and specialized taxation centres.**

SECTION M 8: (1) Receipts shall be issued for all payments. Such receipts shall be exempt from stamp duty. A duplicate thereof may be issued to the taxpayer who so requests.

(3) The fees payable to financial institutions for transfers of taxes and duties including the issuance of transfer certificate shall necessarily be within the range of CFAF 500 to 10 000. Such costs shall, under no circumstance, exceed an amount equivalent to 10% of the taxes, duties and charges paid.

SUB-PART II **TAX CONTROL**

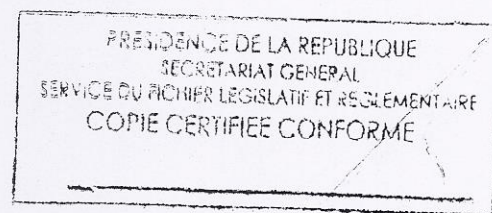
CHAPTER II **RIGHT OF ACCESS**

SECTION M 42: Tax officers of at least the rank of tax controller or persons ranking as such shall be entitled to access hard and electronic copies of documents kept by the persons and bodies listed in Section M 43 below, for the purpose of checking the returns filed by taxpayers or to obtain information on behalf of a foreign taxation service, without the possibility of objection on grounds of bank secrecy or professional secrecy subject to the provisions of Section M 47 of this Manual.

The rest shall remain unchanged.

SUB-PART III **TAX COLLECTION**

CHAPTER IV **DEBT CLEARANCE CERTIFICATE**



SECTION M 94 (a).- (1) Any natural person or corporate body liable to a tax, duty or charge, in good standing with the payment of such taxes, duties and charges may, upon request, be issued a debt clearance certificate by the taxation authority. This shall certify that the taxpayer does not owe any tax as at the date of issue.

(2) Notwithstanding the provisions of Section M 94(a)(1) above, the debt clearance certificate may also be issued to a taxpayer who owes a tax debt, where the latter is under a suspension or moratorium of payment duly granted by the competent authorities. In such cases, the tax debt and the nature of the suspensive instrument shall be indicated on the debt clearance certificate.

(3) The debt clearance certificate shall be issued free of charge by the head of the taxation centre where the taxpayer is registered, after verification of the tax situation of the taxpayer with regard to all the taxes and duties payable by the latter. A computerized debt clearance certificate may also be issued as appropriate.

The debt clearance certificate shall be valid for 3 (three) months with effect from the date on which it is signed. This period shall be reduced to 1 (one) month where the taxpayer has benefited from a suspension of payments or a moratorium on his or her tax debt.

SECTION M 94 (b).- (1) Any natural person or corporate body liable for tax, duties or charges that requests a title, licence, certification, attestation, authorization or approval whatsoever from public or semi-public government services within the context of carrying out their activities, must necessarily mention their unique identification number (UIN) on the request and attach thereto a valid debt clearance

certificate. Failure to produce this document shall lead to inadmissibility of the request.

(2) The debt clearance certificate shall serve as tax or non-tax certificate and tax situation slip. It shall be the only valid document in all administrative procedures to prove the tax situation of a taxpayer.

SUB-PART V **TAX DISPUTES**

CHAPTER I **CONTENTIOUS JURISDICTION**

III- PROCEDURE BEFORE THE ADMINISTRATIVE COURT

B- FORM OF THE PETITION

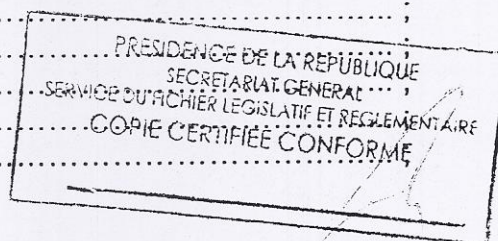
SECTION M 127.- Petitions shall be filed at the registry of the administrative court where they shall be registered against a receipt. An appeal deposit certificate shall be issued to people who so request.

BOOK THREE **LOCAL FISCAL SYSTEMS**

PART II **COUNCIL TAXES**

SECTION C 7.- The proceeds of council taxes collected by the State shall come from:

-
-
-
-
-
-
-
-
- stamp duty on advertising;
- tourist tax.



CHAPTER I **BUSINESS LICENCES**

I- GENERAL PROVISIONS

SECTION C 10.- (1) The business licence shall be assessed on the basis of the turnover declared by the taxpayer for the last financial year ended.

(2) The activities listed in Annex II shall, as a matter of right, be liable to the business licence irrespective of their turnover.

(3) Deleted.

The rest shall remain unchanged.

III- RATES

SECTION C 13 (new).- (1) The business licence to be paid shall be calculated by applying a rate to the turnover of the last financial year ended, as defined below:

- 0.159% on the turnover of large enterprises, for a minimum contribution of CFAF 5 million and a maximum contribution of CFAF 2.5 billion;
- 0.283% on the turnover of medium-sized enterprises, for a minimum contribution of CFAF 141,500 and CFAF 4 500 000 maximum;
- 0.494% on the turnover of small-sized enterprises, for a minimum contribution of CFAF 50 000 and CFAF 140 000 maximum.

(2) The business licence amount calculated as specified in Section C 13 (new)(1) above shall, in addition to the principal amount, include the local development tax, additional council tax for consular chambers and audio-visual tax. These taxes shall be allocated to each of the beneficiaries in accordance with the rates and procedures fixed by the instruments in force.

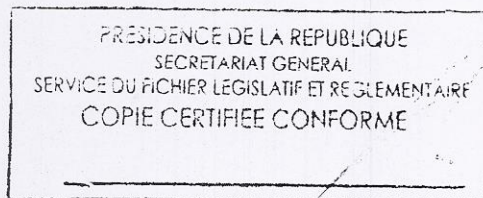
VII- OBLIGATIONS OF PERSONS LIABLE

SECTION C 21.- (1) Persons undertaking an activity subjected to the business licence, even in the event of exemption, shall be required to file in written returns thereof to the Taxation Centre with jurisdiction within **15 (fifteen) days** following the start of the business.

(4) Every business licence payer shall be required to **produce, at the request of the taxation authority, a valid debt clearance certificate.**

(5) Deleted.

SECTION C 22.- Deleted.



VIII- ISSUANCE AND PAYMENT OF THE BUSINESS LICENCE

SECTION C 23.- (1) Taxpayers liable to the business licence shall declare and pay their taxes in a lump sum:

-;

(2) Deleted.

SECTION C 24.- (1) The business tax shall be declared and calculated by the taxpayer on a form provided by the government service or directly online via the e-filing application.

(2) It shall be paid using an assessment bulletin or a tax notice.

(3) Deleted.

SECTION C 25.- Deleted.

SECTION C 26.- (1) Enterprises falling within the competence of specialized management units shall pay the business licence through bank transfer in the account of the Collector of Taxes with jurisdiction.

(4) Deleted.

IX- PENALTIES

SECTION C 31.- (1) Deleted.

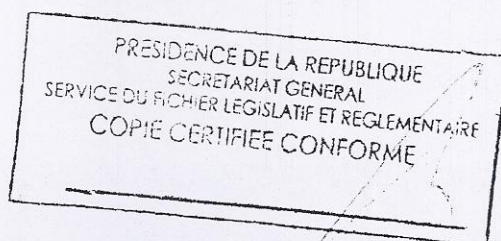
(2) The rest shall remain unchanged.

CHAPTER IV PROPERTY TAX

SECTION C 48.- All proceeds from property tax shall be paid to the council of the place where the property is located.

CHAPTER IX TOURIST TAX

SECTION C 52 (b).- Twenty (20) percent of all proceeds from tourist tax shall be paid to the council of the place where the accommodation facility is located.



PART IV
OTHER COUNCIL TAXES

CHAPTER II
OTHER COUNCIL TAXES

XVI- COUNCIL STAMP DUTY

SECTION C 104.- (1) The council stamp duty shall be voted by the municipal council for the council budget.

(2) The council stamp duty shall be fixed at **CFA 600 francs** for the council budget. It shall apply to a document with a format less than or equal to an A4 size page, notably:

- ;
- ;
- ;
- ;
- ;
- ;

(3) Any document exceeding the dimension of the above-mentioned basic format shall be subject to payment of a **CFA 1 000 francs** council stamp duty.

PART VIII
TAX PROCEDURES SPECIFIC TO LOCAL TAXES

CHAPTER V
LOCAL TAX DISPUTES

I - CONTENTIOUS JURISDICTION

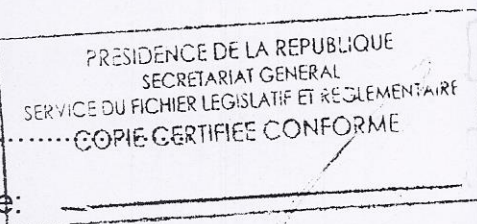
SECTION C 138.- (1)

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

- ;
- ;
- ;

- where necessary, a copy of any document which may back the payment of the total amount of the non-objected tax.

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



In addition to the items presented to the head of the municipal council referred to in Section C 138(2) above, the claim presented to the senior divisional officer shall, under pain of inadmissibility, include documents supporting the payment of 15% of the objected tax.

CHAPTER IV OTHER FINANCIAL PROVISIONS

SECTION FOUR:

The proceeds from the sanitary and veterinary inspection tax on the importation of animal and fishery products shall be broken down as follows:

- State: 30%
- Livestock and Maritime Fishing Development Fund: 50%
- Chamber of Agriculture, Livestock, Fisheries and Forests: 20%.

SECTION FIVE:

Conventions and agreements signed by the authorities which provide for customs and tax exemptions and waivers shall, under pain of non-invocability, be subject to prior approval by the Minister in charge of finance.

CHAPTER V: STATE LOANS AND CASH POSITION

SECTION SIX:

In the 2017 financial year, the Government shall be authorized to negotiate and possibly conclude, under conditions that safeguard the State's financial interest and economic as well as political sovereignty, concessional and non-concessional loans amounting respectively to CFAF 500 billion and CFAF 500 billion.

SECTION SEVEN:

During the 2017 financial year, the Government shall be authorized to issue securities, particularly Treasury bonds, for an amount not exceeding CFAF 300 billion to finance development projects.

SECTION EIGHT:

During the 2017 financial year, the Government shall be authorized to actively manage debt and cash position notably through repurchase, exchange and early repayment of securities issued, use of hedging instruments against risks.

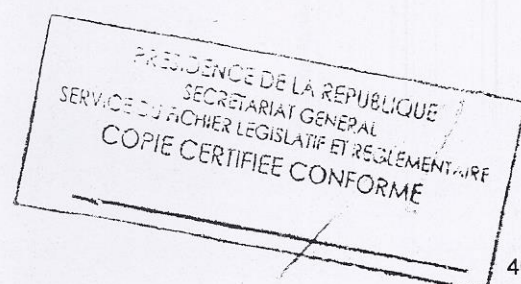
CHAPTER VI: REVENUE ESTIMATES

PRESIDENCE DE LA REPUBLIQUE
SECRETARIAT GENERAL
SERVICE DU ARCHIER LEGISLATIF ET REGLEMENTAIRE
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SECTION NINE:

The proceeds and revenue relating to the general budget of the Republic of Cameroon for the 2017 financial year are estimated at **CFAF 4 373 800 000 000**, broken down as follows:

		(Unit: CFAF Million)	
CHARGE	HEAD	2016	2017
	A – OWN RESOURCES	2 866 500	3 143 300
	I – TAX REVENUE	2 316 580	2 519 130
721	PERSONAL INCOME TAX	239 000	226 055
723	TAXES ON NON-OIL COMPANY PROFITS	315 100	355 000
724	PERSONAL INCOME TAX FOR PERSONS LIVING OUT OF CAMEROON	107 700	83 000
728	TRANSFER AND TRANSACTION TAXES	46 850	55 020
730	VALUE ADDED AND TURNOVER TAX	875 800	1 001 500
731	TAXES ON SPECIFIC PRODUCTS AND EXCISE DUTIES	299 200	335 800
732	TAXES ON SPECIFIC SERVICES	2 820	3 270
733	TAX ON PROFESSIONAL ACTIVITIES	11 820	11 390
734	TAX ON AUTHORIZATION TO USE PROPERTY OR CARRY OUT ACTIVITIES	30	30
735	OTHER TAXES AND DUTIES ON GOODS AND SERVICES	11 180	10 835
736	IMPORT DUTIES AND TAXES	339 450	373 080
737	EXPORT DUTIES AND TAXES AND OTHER TAXES ON FOREIGN TRADE	25 100	25 720
738	REGISTRATION AND STAMP DUTY	42 530	38 430
	II – OTHER REVENUE	669 920	624 170
201	REPAYMENT OF GUARANTEED DEBT TO THE STATE	120 000	0
710	REPAYMENT OF TRANSFERRED DEBT TO THE STATE	14 329	14 653
714	PROCEEDS FROM THE TRANSFER OF RIGHTS	79	79
716	ADMINISTRATIVE FEES AND CHARGES	17 916	19 623
719	INCIDENTAL SALE OF PROPERTY	3 981	4 200
741	REVENUE FROM THE PROVISION OF SERVICES	442 200	495 100
745	RENTS AND REVENUE FROM PROPERTY	25 000	34 100
761	REVENUE FROM THE OIL SECTOR	45 000	55 000
771	ACCRUED FINANCIAL PROCEEDS	1 415	1 415
	B – LOANS AND GRANTS	1 248 200	1 230 500
150	DRAWINGS ON DIRECT EXTERNAL MULTILATERAL LOANS	405 000	102 668
151	DRAWINGS ON DIRECT EXTERNAL BILATERAL LOANS	100 000	365 508
153	ISSUANCE OF TREASURY BONDS EXCEEDING TWO YEARS	0	116 824
161	SPECIAL GRANTS FROM INTERNATIONAL COOPERATION	600 000	560 000
769	DRAWINGS ON DIRECT EXTERNAL MULTILATERAL LOANS	143 200	85 500
	GRAND TOTAL OF GOVERNMENT REVENUE (A+B)	4 234 700	4 373 800



PART II: BUDGET EXPENDITURE

CHAPTER VII: BREAKDOWN OF EXPENDITURE UNDER THE GENERAL BUDGET

SECTION TEN:

Expenditure under the general budget of the Republic of Cameroon for the 2017 financial year is estimated at **CFAF 4 373 800 000 000** and broken down by heads as follows

(Unit : CFAF million)

HEAD	RECURRENT		PIB		TOTAL	
	2016	2017	2016	2017	2016	2017
01 PRESIDENCY OF THE REPUBLIC	43 002	43 002	5 000	5 000	48 002	48 002
02 SERVICES ATTACHED TO THE PRESIDENCY OF THE REPUBLIC	9 319	5 909	1 700	1 700	11 019	7 609
03 NATIONAL ASSEMBLY	15 323	16 823	3 200	3 200	18 523	20 023
04 PRIME MINISTER'S OFFICE	10 827	10 887	2 500	3 900	13 327	14 787
05 ECONOMIC AND SOCIAL COUNCIL	1 070	936	500	500	1 570	1 436
06 EXTERNAL RELATIONS	28 517	35 766	1 500	2 350	30 017	38 116
07 TERRITORIAL ADMINISTRATION AND DECENTRALIZATION	33 282	25 929	8 880	10 360	42 162	36 289
08 JUSTICE	41 750	56 298	3 060	3 200	44 810	59 498
09 SUPREME COURT	3 887	2 362	500	500	4 387	2 862
10 PUBLIC CONTRACTS	20 030	15 831	2 700	1 600	22 730	17 431
11 SUPREME STATE AUDIT	4 105	4 546	500	500	4 605	5 046
12 DELEGATION GENERAL FOR NATIONAL SECURITY	84 029	79 660	9 500	9 800	93 529	89 460
13 DEFENCE	214 727	226 413	15 000	12 200	229 727	238 613
14 ARTS AND CULTURE	3 459	3 103	600	710	4 059	3 813
15 BASIC EDUCATION	184 610	200 067	21 550	22 056	206 160	222 123
16 SPORTS AND PHYSICAL EDUCATION	13 267	19 418	164 400	132 507	177 667	151 925
17 COMMUNICATION	6 911	3 174	1 500	1 400	8 411	4 574
18 HIGHER EDUCATION	34 304	42 084	13 340	25 570	47 644	67 654
19 SCIENTIFIC RESEARCH AND INNOVATION	8 797	5 759	4 040	2 825	12 837	8 584
20 FINANCE	43 350	44 890	2 900	7 186	46 250	52 076
21 COMMERCE	4 401	6 250	1 400	2 234	5 801	8 484
22 ECONOMY, PLANNING AND REGIONAL DEVELOPMENT	6 725	11 482	25 500	50 288	32 225	61 770
23 TOURISM AND LEISURE	3 118	3 166	16 545	6 300	19 663	9 466
25 SECONDARY EDUCATION	224 444	295 383	21 624	23 614	246 068	318 997
26 YOUTH AFFAIRS AND CIVIC EDUCATION	6 422	11 205	2 850	2 960	9 272	14 165
28 ENVIRONMENT, PROTECTION OF NATURE AND SUSTAINABLE DEVELOPMENT	3 081	4 080	4 431	5 091	7 512	9 171

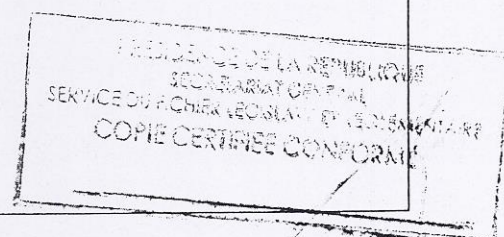
(Unit : CFAF million)

HEAD		RECURRENT		PIB		TOTAL	
		2016	2017	2016	2017	2016	2017
29	MINES, INDUSTRY AND TECHNOLOGICAL DEVELOPMENT	5 369	5 085	4 650	6 720	10 019	11 805
30	AGRICULTURE AND RURAL DEVELOPMENT	45 247	25 340	64 915	86 034	110 162	111 374
31	LIVESTOCK, FISHERIES AND ANIMAL INDUSTRIES	15 485	13 100	23 628	17 986	39 113	31 086
32	WATER RESOURCES AND ENERGY	5 566	5 024	208 600	200 245	214 166	205 269
33	FORESTRY AND WILDLIFE	13 216	13 999	5 250	6 699	18 466	20 698
35	EMPLOYMENT AND VOCATIONAL TRAINING	5 890	9 766	12 834	8 010	18 724	17 776
36	PUBLIC WORKS	69 281	63 872	334 650	398 032	403 931	461 904
37	STATE PROPERTY, SURVEYS AND LAND TENURE	14 270	12 810	6 300	7 650	20 570	20 460
38	HOUSING AND URBAN DEVELOPMENT	19 226	11 485	158 353	126 969	177 580	138 454
39	SMALL- AND MEDIUM-SIZED ENTERPRISES, SOCIAL ECONOMY AND HANDICRAFT	5 736	6 377	6 133	5 064	11 869	11 441
40	PUBLIC HEALTH	103 715	73 086	132 452	135 109	236 167	208 195
41	LABOUR AND SOCIAL SECURITY	4 027	3 067	400	500	4 427	3 567
42	SOCIAL AFFAIRS	4 989	5 723	930	1 965	5 919	7 689
43	WOMEN'S EMPOWERMENT AND THE FAMILY	5 873	4 528	1 015	1 115	6 887	5 643
45	POSTS AND TELECOMMUNICATIONS	12 426	5 444	31 730	47 944	44 156	53 388
46	TRANSPORT	5 972	4 785	2 800	2 500	8 772	7 285
50	PUBLIC SERVICE AND ADMINISTRATIVE REFORMS	12 156	10 725	940	1 007	13 096	11 732
51	ELECTIONS CAMEROON	8 776	8 776	800	700	9 576	9 476
52	NATIONAL COMMISSION ON HUMAN RIGHTS AND FREEDOMS	756	915	500	500	1 256	1 415
53	SENATE	11 775	11 775	3 200	3 200	14 975	14 975
95	CARRIED FORWARD	1 000	1 000	1 500	1 000	2 500	2 000
	MINISTRY HEADS	1 416 308	1 471 257	1 336 800	1 389 600	2 760 308	2 860 857
		2016	2017				
55	PENSIONS	194 000	205 000				
60	SUBSIDIES AND CONTRIBUTIONS	135 000	140 000				
65	COMMON EXPENDITURE	228 592	243 295				
	RECURRENT COMMON HEADS	557 292	588 295				
	TOTAL RECURRENT (A)	1 981 100	2 059 400				
56	EXTERNAL PUBLIC DEBT	335 000	324 600				
	- Principal	122 700	169 700				
	- Interests	212 300	154 900				

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(Unit : CFAF million)

HEAD		RECURRENT		PIB		TOTAL	
		2016	2017	2016	2017	2016	2017
57	DOMESTIC PUBLIC DEBT	392 800	402 900				
	- Principal	362 600	359 600				
	- Interests	30 200	43 300				
TOTAL DEBT SERVICING (B)		727 800	727 500				
		2016	2017				
92	SHAREHOLDING	25 000	20 000				
93	REHABILITATION/RESTRUCTURING	30 000	15 000				
94	INVESTMENT OPERATIONS	134 000	155 400				
	MINISTRY CAPITAL EXPENDITURE	1 336 800	1 396 500				
	INCLUDING EXTERNAL FINANCING	525 000	625 000				
TOTAL CAPITAL EXPENDITURE (C)		1 525 800	1 586 900				
GRAND TOTAL OF PUBLIC EXPENDITURES (A+B+C)		4 234 700	4 373 800				



CHAPTER VIII: **ALLOCATION OF CERTAIN REVENUES**

SECTION ELEVEN:

The amount of resources allocated to the Support Fund for Natural Disaster Victims for the 2017 financial year shall stand at CFAF 2 000 000 000 (two billion).

SECTION TWELVE:

The ceiling of resources for the Special Appropriations Account for Public Contracts Regulation for the 2017 financial year shall stand at CFAF 8 000 000 000 (eight billion).

SECTION THIRTEEN:

The ceiling of resources for the Special Appropriations Account for Support to the Cultural Policy for the 2017 financial year shall stand at CFAF 1 000 000 000 (one billion).

SECTION FOURTEEN:

The amount of resources for the Special Appropriations Account for the Modernization of Research in State Universities for the 2017 financial year shall stand at CFAF 10 500 000 000 (ten billion five hundred million).

SECTION FIFTEEN:

The ceiling of resources for the Special Appropriations Account for Support to Tourism for the 2017 financial year shall stand at CFAF 1 000 000 000 (one billion).

SECTION SIXTEEN:

The contribution of the State budget to the Seed Fund for the 2017 financial year shall stand at CFAF 1 000 000 000 (one billion).

SECTION SEVENTEEN:

The ceiling of the Special Appropriations Account for financing of sustainable water and sanitation development projects for the 2017 financial year shall stand at CFAF 500 000 000 (five hundred million).

SECTION EIGHTEEN:

The ceiling of taxes to be paid to the Special Fund for Forestry Development in 2017 shall stand at CFAF 2 000 000 000 (two billion).

SECTION NINETEEN:

The amount to be deducted from proceeds from the Special Tax on Petroleum Products (STPP) as road royalties in 2017 shall stand at CFAF 60 000 000 000 (sixty billion).

SECTION TWENTY:

The ceiling of resources for the Special Appropriations Account for Telecommunications Development for the 2017 financial year shall stand at CFAF 14 000 000 000 (fourteen billion).

SECTION TWENTY-ONE:

The ceiling of resources for the Special Appropriations Account for Electronic Security Activities for the 2017 financial year shall stand at CFAF 1 000 000 000 (one billion).

SECTION TWENTY-TWO:

The ceiling of resources for the Special Appropriations Account for Postal Sector Development for the 2017 financial year shall stand at CFAF 1 000 000 000 (one billion).

SECTION TWENTY-THREE:

The ceiling of resources for the Special Appropriations Account for Issuance of Secured Transport Documents for the 2017 financial year shall stand at CFAF 3 500 000 000 (three billion five hundred million).

SECTION TWENTY-FOUR:

The ceiling of charges paid by autonomous port authorities to the National Port Authority for the 2017 financial year shall stand at CFAF 2 100 000 000 (two billion one hundred million).

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PART TWO

1 - APPROPRIATIONS

CHAPTER NINE

PROGRAMMES, GOALS, INDICATORS, COMMITMENT AUTHORIZATIONS AND PAYMENT APPROPRIATIONS

SECTION TWENTY-FIVE:

The amount of commitment authorizations and payment appropriations for goal-driven programmes, on the basis of defined indicators, shall be fixed as follows:

in CFAF million						
No.	PROGRAMME		GOAL	INDICATOR	CA	PA
	CODE	ITEM				
HEAD 1 – PRESIDENCY OF THE REPUBLIC					48 002 000	48 002 000
1	001	FORMULATION AND COORDINATION OF ACTIVITIES OF THE PRESIDENT OF THE REPUBLIC	Ensure implementation of the Major Accomplishments Programme	Level of monitoring of execution of activities approved by the President of the Republic	19 649 669	19 649 669
2	002	PROTECTION OF THE PRESIDENT OF THE REPUBLIC AND TERRITORIAL INTEGRITY	Preserve the integrity of the nation and political stability	Overall level of attainment of goals assigned to missions	7 738 061	7 738 061
3	003	GOVERNANCE AND INSTITUTIONAL SUPPORT OF THE PRESIDENCY OF THE REPUBLIC AND ATTACHED SERVICES	Support implementation of operational programmes	Overall rate of execution of budgeted actions	20 614 270	20 614 270
HEAD 2 - SERVICES ATTACHED TO THE PRESIDENCY					7 609 000	7 609 000
4	016	FORMULATION AND COORDINATION OF ACTIVITIES OF THE PRESIDENT OF THE REPUBLIC	Contribute to implementation of the Major Accomplishments Programme	Execution rate of activities approved by the President of the Republic	779 739	779 739
5	018	PROTECTION OF THE PRESIDENT OF THE REPUBLIC AND TERRITORIAL INTEGRITY	Contribute to preserving the territorial integrity and political stability	Overall level of attainment of goals assigned to missions	6 829 261	6 829 261
HEAD 3 – NATIONAL ASSEMBLY					20 023 000	20 023 000
6	032	STEPPING UP PARLIAMENTARY CONTROL OF GOVERNMENT ACTION	Contribute to the efficiency of government policies.	Rate of control of the Government's Priority Investment Programme	3 550 000	3 550 000
7	033	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE SERVICES OF THE NATIONAL ASSEMBLY	Support implementation of operational programmes	Level of motivation of National Assembly Staff	15 273 000	15 273 000
8	031	REVITALIZATION OF LEGISLATION AND INTERPARLIAMENTARY COOPERATION	Reinforce the national legislative framework	Rate of contribution of the NA to the reinforcement of the legislative framework	1 200 000	1 200 000
HEAD 4 - PRIME MINISTER'S OFFICE					14 787 000	14 787 000

in CFAF million

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No.	PROGRAMME		GOAL	INDICATOR	CA	PA
	CODE	ITEM				
9	046	STEERING AND COORDINATION OF GOVERNMENT ACTION	Effectively ensure the implementation of at least 70% of the annual tranche of government strategic programmes and projects	Rate of implementation of the annual tranche of government strategic programmes and projects	1 693 930	1 693 930
10	047	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE INTERNAL AND ATTACHED SERVICES OF THE PRIME MINISTER'S OFFICE	Satisfy at least 70% of officials of the internal and attached services of the PMO	Level of satisfaction of officials of the internal and attached services of the PMO	13 093 070	13 093 070
HEAD 5 - ECONOMIC AND SOCIAL COUNCIL					1 436 000	1 436 000
11	061	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE ECONOMIC AND SOCIAL COUNCIL	Improve the coordination of services and ensure proper implementation of ECOSOC programmes	Rate of implementation of ECOSOC budgeted activities	1 248 000	1 248 000
12	062	STEERING AND DEVELOPMENT OF THE RESPONSIBILITIES OF THE ECONOMIC AND SOCIAL COUNCIL	Reinforce and facilitate implementation of public policies	Number	188 000	188 000
HEAD 6 - MINISTRY OF EXTERNAL RELATIONS					38 316 000	38 116 000
13	076	DEVELOPMENT OF BILATERAL COOPERATION POTENTIAL	Capitalize bilateral cooperation opportunities for Cameroon	Number of legal bilateral cooperation instruments negotiated, formalized or signed	17 460 116	17 460 116
14	077	BOOSTING OF MULTILATERAL AND DECENTRALIZED COOPERATION	Maximize and diversify the security and socio-economic opportunities of multilateral and decentralized cooperation	Number of security and socio-economic projects and programmes implemented in Cameroon through multilateral and decentralized cooperation	3 965 600	3 965 600
15	078	MANAGEMENT OF CAMEROONIANS ABROAD	Improve the contribution of Cameroonians abroad to the political, social and economic life of the country	Rate of implementation of the legal and institutional framework for effective participation of Cameroonians abroad in political, economic and social life	3 593 951	3 593 951
16	079	GOVERNANCE AND INSTITUTIONAL SUPPORT TO THE EXTERNAL RELATIONS SUB-SECTOR	Improve the coordination of services and ensure programme implementation	Rate of implementation of MINREX budgeted activities	13 296 333	13 096 333
HEAD 7 - MINISTRY OF TERRITORIAL ADMINISTRATION AND DECENTRALIZATION					36 803 000	36 289 000
17	094	SCALING UP OF NATIONAL PROTECTION MECHANISM	Enhance the protection of the population, property and the environment against the risks of disasters and their effects	1. Number of departments with an emergency organization Plan (ORSEC) operational 2. Number of departments with at least one disaster risk reduction (DRR) tool	2 085 896	2 085 896
18	092	MODERNIZATION OF TERRITORIAL ADMINISTRATION	Ensure effective administration and the optimum management of the national territory to guarantee the security of persons and property	1. Proportion of administrative units with adequate office equipment (standard offices) 2. Proportion of administrative units with adequate residential	19 005 264	18 491 264

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No.	PROGRAMME		GOAL	INDICATOR	CA	PA
	CODE	ITEM				
				infrastructure (standard homes)		
19	095	MODERNIZATION OF TERRITORIAL ADMINISTRATION	Improve the coordination of services and ensure the smooth implementation of programmes at the Ministry of Territorial Administration and Decentralization	Rate of implementation of budgeted activities at MINATD	8 049 940	8 049 940
20	093	INTENSIFICATION OF THE DECENTRALIZATION PROCESS	Assist and assess the activities of regional and local authorities to enhance local development	Rate of implementation of activities included in the National Decentralization Strategy	7 661 900	7 661 900
HEAD 8 - MINISTRY OF JUSTICE					69 255 182	59 498 000
21	107	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE JUSTICE SUB-SECTOR	Improve the coordination of services and ensure proper implementation of programmes.	Rate of implementation of budgeted activities in the Ministry.	9 340 704	9 340 704
22	108	IMPROVEMENT OF THE FUNCTIONING OF COURTS	Improve access to and quality of justice services	Duration of legal proceedings	41 967 461	32 515 279
23	109	IMPROVEMENT OF THE PENITENTIARY POLICY	Improve detention conditions and prepare detainees for social reintegration	Rate of satisfaction of the basic needs of detainees	17 947 017	17 642 017
HEAD 9 - SUPREME COURT					2 862 000	2 862 000
24	121	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE SUPREME COURT SUB-SECTOR	Support the implementation of Supreme Court operational programmes	Rate of execution of the budget of the Supreme Court	2 241 449	2 241 449
25	122	CONTROL OF FINANCIAL TRANSPARENCY, BUDGET MANAGEMENT AND THE QUALITY OF PUBLIC ACCOUNTS	Contribute to improving financial management and the protection of public funds	Rate of completion of planned control missions	452 551	452 551
26	123	CONTRIBUTION TO STRENGTHENING THE RULE OF LAW	Improve the management of judicial and administrative disputes at the Supreme Court	Rate of hearing of appeals filed with the Supreme Court	168 000	168 000
HEAD 10 - MINISTRY OF PUBLIC CONTRACTS					17 431 000	17 431 000
27	715	STRENGTHENING THE PUBLIC CONTRACTS AWARD SYSTEM	Improve the public contracts award system	Rate (%) of public contracts awarded in compliance with the regulations	5 067 100	5 067 100
28	716	IMPROVEMENT OF PUBLIC CONTRACTS EXECUTION CONTROL	Ensure the proper execution of public contracts in compliance with contractual provisions	Rate (%) of public contracts executed in compliance with contractual provisions	3 089 160	3 089 160
29	717	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE PUBLIC CONTRACTS SUB-SECTOR	Improve the performance of services	Rate of implementation of budgeted activities	9 274 740	9 274 740
HEAD 11 - SUPREME STATE AUDIT					5 046 000	5 046 000

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No.	PROGRAMME		GOAL	INDICATOR	CA	PA
	CODE	ITEM				
30	137	INTENSIFICATION, DIVERSIFICATION OF AUDITS AND SYSTEMATIZATION OF SANCTIONS AGAINST UNSCRUPULOUS VOTE HOLDERS	Reduce the risk of bad governance and repair the damage suffered by the State	1. Number of reports on programmed missions produced per year 2. Rate of recovery of special fines and shortages	2 304 500	2 304 500
31	136	STEPPING UP THE PREVENTION OF EMBEZZLEMENT OF PUBLIC FUNDS	Reduce the number of irregularities in the management of public funds	1. Number of government services that have internalized internal control standards 2. Number of public institutions, public and semi-public enterprises that have internalized internal control standards 3. Number of local and regional authorities that have internalized internal control standards	387 500	387 500
32	138	CONSUPE GOVERNANCE AND INSTITUTIONAL SUPPORT	Support the implementation of Supreme State Audit programmes	Rate of actual consumption of financial resources	2 354 000	2 354 000
HEAD 12 - DELEGATION GENERAL FOR NATIONAL SECURITY					89 460 000	89 460 000
33	151	CONSOLIDATION OF PUBLIC SECURITY	Step up the protection of institutions, public freedoms, people and property	Rate of security coverage nationwide	8 940 354	8 940 354
34	152	GOVERNANCE AND INSTITUTIONAL SUPPORT	Improve the coordination of services and ensure proper the implementation of programmes	Rate of implementation of DGSN budgeted activities	73 938 910	73 938 910
35	154	STEPPING UP BORDER SURVEILLANCE	Control migration and step up the fight against cross-border crime	Rate of decrease in the number of offences related to cross-border crime	1 642 247	1 642 247
36	155	REVITALIZATION OF THE INFORMATION SYSTEM	Ensure the continuous availability of comprehensive, full and quality information	Quantity of security briefing notes produced	4 938 489	4 938 489
HEAD 13 - MINISTRY OF DEFENCE					242 507 375	238 613 000
37	168	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE DEFENCE SUB-SECTOR	Improve service coordination and ensure the proper implementation of programmes in the Ministry of Defence	Rate of implementation of budgeted activities in the Ministry of Defence	44 760 219	42 700 169

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No.	PROGRAMME		GOAL	INDICATOR	CA	PA
	CODE	ITEM				
38	166	STRENGTHENING OF TERRITORIAL DEFENCE	Strengthen the territorial defence mechanism	1. Rate of compliance of the staff of Armed Forces operational units with the table of organization and equipment (TOE) 2. Rate of compliance of the equipment of Armed Forces operational units with the table of organization and equipment (TOE)	122 253 213	121 860 213
39	169	PARTICIPATION IN NATIONAL DEVELOPMENT ACTIVITIES	Provide support to specific domains which contribute to Cameroon's socio-economic development	Rate of response to various requests received by the specialized entities of MINDEF	9 462 550	9 462 550
40	170	PARTICIPATION IN THE PROTECTION OF PEOPLE AND PROPERTY	Ensure conditions for security and peace suitable for development	Crime rate	66 031 343	64 590 068
HEAD 14 - MINISTRY OF ARTS AND CULTURE					3 813 000	3 813 000
41	181	CONSERVATION OF CAMEROONIAN ART AND CULTURE	Develop and ensure the profitability of cultural and artistic heritage	Number of cultural goods developed and economically profitable	501 200	501 200
42	182	STRENGTHENING MECHANISMS FOR THE PRODUCTION OF CULTURAL GOODS AND SERVICES	Enhance the profitability and competitiveness of the sub-sector	Number of cultural products promoted and supported	1 230 100	1 230 100
43	183	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE ARTS AND CULTURE SUB-SECTOR	Improve the coordination of services and ensure proper implementation of programmes	Rate of implementation of budgeted activities in the Ministry of Arts and Culture	2 081 700	2 081 700
HEAD 15 - MINISTRY OF BASIC EDUCATION					222 122 500	222 122 500
44	198	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE BASIC EDUCATION SUB-SECTOR	Ensure the efficient implementation of programmes	Rate of attainment of operational programme objectives	29 945 462	29 945 462
45	196	DEVELOPMENT OF PRE-SCHOOL EDUCATION	Increase the rate of pre-school education nationwide	Gross pre-school attendance rate	14 010 189	14 010 189
46	197	UNIVERSALIZATION OF PRIMARY EDUCATION	Improve access to and completion of primary education	1. Primary school completion rate 2. Primary school net admission rate	175 932 687	175 932 687
47	199	LITERACY	Increase the number of literate persons	Literacy rate	2 234 162	2 234 162
HEAD 16 - MINISTRY OF SPORTS AND PHYSICAL EDUCATION					151 925 000	151 925 000
48	213	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE SPORTS AND PHYSICAL EDUCATION SUB-SECTOR	Improve the coordination of services and ensure proper implementation of programmes	Rate of implementation of budgeted activities in the Ministry	6 038 353	6 038 353

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No.	PROGRAMME		GOAL	INDICATOR	CA	PA
	CODE	ITEM				
49	211	SUPERVISION OF THE SPORTS MOVEMENT	Improve the quality of supervision of physical and sporting activities (PSA) by institutional stakeholders	Number of qualified PSA supervisors for 100 000 inhabitants	10 188 647	10 188 647
50	212	DEVELOPMENT OF SPORTS INFRASTRUCTURE	Provide the country with modern sports infrastructure	Number of sports infrastructure constructed and operational	135 698 000	135 698 000
HEAD 17 - MINISTRY OF COMMUNICATION					4 574 000	4 574 000
51	227	IMPROVEMENT OF THE PROVISION OF AND ACCESS TO INFORMATION	Provide the national and international community with adequate and quality information	Proportion of the population with access to the mass media	624 845	624 845
52	228	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE COMMUNICATION SUB-SECTOR	Improve the coordination of services and ensure proper implementation of programmes in MINCOM	Rate of implementation of budgeted activities in MINCOM	3 949 155	3 949 155
HEAD 18 - MINISTRY OF HIGHER EDUCATION					67 654 000	67 654 000
53	244	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE HIGHER EDUCATION SUB-SECTOR	Ensure the proper management of higher education	Rate of implementation of programmes	42 332 893	42 332 893
54	241	DEVELOPMENT OF THE TECHNOLOGY AND PROFESSIONAL COMPONENTS OF HIGHER EDUCATION	Increase the number and quality of students trained in technological and professional higher education institutions	Percentage of students trained in technological and professional higher education institutions	7 920 523	7 920 523
55	242	MODERNIZATION AND PROFESSIONALIZATION OF TRADITIONAL FACULTIES	Inculcate professional skills in faculty students to enable them gain employment or be self-employed	1. Annual student supervision rate (number of students/lecturers) 2. Percentage of traditional faculty students who obtain degrees or professional certificates per year 3. Number of students per seat	11 934 264	11 934 264
56	243	DEVELOPMENT OF UNIVERSITY RESEARCH AND INNOVATION	Strengthen the national university research and innovation system as well as technology transfers to positively impact the development of the country to enable it to achieve emergence	Number and type of innovations integrated into the productive system in 2 (two) years in the priority sectors defined in the GESP	4 466 320	4 466 320
HEAD 19 - MINISTRY OF SCIENTIFIC RESEARCH AND INNOVATION					8 584 000	8 584 000
57	259	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE RESEARCH AND INNOVATION SUB-SECTOR	Improve the coordination, functioning and performance of the research and innovation sub-sector	Rate of implementation of the ministry's action plan	3 950 082	3 950 082
58	260	INTENSIFICATION OF RESEARCH, DEVELOPMENT AND INNOVATION	Improve the performance of scientific, technological and innovative research	Number of research findings produced and disseminated	4 633 918	4 633 918
HEAD 20 - MINISTRY OF FINANCE					52 374 000	52 076 000
59	275	GOVERNANCE AND INSTITUTIONAL SUPPORT IN MINFI	Improve the coordination of services and ensure proper implementation of MINFI programmes.	Rate of implementation of budgeted activities in MINFI	19 218 351	19 218 351

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No.	PROGRAMME		GOAL	INDICATOR	CA	PA
	CODE	ITEM				
60	271	OPTIMIZATION OF NON-OIL REVENUE, IMPROVEMENT OF THE BUSINESS CLIMATE AND PROTECTION OF THE NATIONAL ECONOMIC SPACE	Improve the rate of collection of non-oil revenue, create an enabling environment for business development and protect the national economic space	Rate of tax and customs revenue collection	15 012 688	15 012 688
61	272	MANAGEMENT OF THE STATE'S CASH FLOW, DEBT, PUBLIC ACCOUNTING AND FINANCING OF THE ECONOMY	Improve the efficiency of the Treasury and optimize the use of mobilized resources to finance the economy	Payment timeframe	11 513 636	11 238 636
62	274	MODERNIZATION OF STATE BUDGET MANAGEMENT	Rationalize the allocation of resources to promote efficient budget management	Level of compliance with the budget schedule	6 6629 325	6 606 325
HEAD 21 - MINISTRY OF TRADE					8 484 000	8 484 000
63	286	DEVELOPMENT OF EXPORTS	Contribute to improving the competitiveness of local products, gain access to new markets and attract foreign investors	Number of foreign markets prospected	357 930	357 930
64	287	REGULATION OF DOMESTIC TRADE	Organize distribution channels to ensure the regular supply of good in the domestic market under conditions of healthy competition and stimulate growth through domestic consumption	Number of modern and periodic markets constructed	4 262 493	4 262 493
65	288	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE TRADE SUB-SECTOR	Improve the working environment and conditions	Rate of efficiency of programmes	3 863 577	3 863 577
HEAD 22 - MINISTRY OF THE ECONOMY, PLANNING AND REGIONAL DEVELOPMENT					61 770 000	61 770 000
66	301	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE ECONOMY, PLANNING AND REGIONAL DEVELOPMENT SUB-SECTOR	Improve the coordination of services and ensure the proper implementation of operational programmes	Annual rate of implementation of MINEPAT programmes	6 120 648	6 120 648
67	302	SUPPORT FOR ECONOMIC RECOVERY TO ACCELERATE GROWTH	Improve the economic growth rate	1. Rate of execution of the PIB 2. Rate of public and private investment	7 939 165	7 939 165
68	304	STRENGTHENING OF DEVELOPMENT PLANNING AND INTENSIFICATION OF REGIONAL DEVELOPMENT ACTIONS	Adopt development strategies and plans that are consistent with GESP objectives	Number of development strategies and plans that are consistent with GESP objectives	45 416 359	45 416 359
69	303	STRENGTHENING DEVELOPMENT PARTNERSHIP AND REGIONAL INTEGRATION	Improve the contribution of economic partnerships and regional integration to the achievement of Cameroon's development objectives	Annual rate of disbursement of externally financed planned investment resources	2 293 828	2 293 828

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in CFAF million						
No.	PROGRAMME		GOAL	INDICATOR	CA	PA
	CODE	ITEM				
HEAD 23 - MINISTRY OF TOURISM AND LEISURE					9 466 000	9 466 000
70	317	DEVELOPMENT OF TOURISM AND LEISURE	Improve the quality of tourism and leisure infrastructure	1. Number of tourist sites developed and operational 2. Number of hotels built/rehabilitated and operated 3. Number of leisure facilities constructed and operational	5 255 017	5 255 017
71	318	PROMOTION OF TOURISM AND LEISURE	Attract a large number of resident and non-resident tourists	1. Number of international tourists received 2. Number of local tourists received	786 308	786 308
72	320	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE TOURISM AND LEISURE SECTOR IN	Improve the coordination of services and ensure the proper implementation of programmes	Rate of implementation of budgeted and programmed activities	3 424 675	3 424 675
HEAD 25 - MINISTRY OF SECONDARY EDUCATION					320 427 000	318 997 000
73	334	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE SECONDARY EDUCATION SUB-SECTOR	Improve governance and the optimum resource management	Rate of implementation of planned activities in MINESEC	28 286 500	28 286 500
74	333	INTENSIFICATION OF PROFESSIONALIZATION AND OPTIMIZATION OF TRAINING IN THE SECONDARY EDUCATION SUB-SECTOR	Match training programmes with the socio-economic environment	Number of vocational courses developed in Secondary and Technical Education	67 382 121	67 382 121
75	331	IMPROVEMENT OF ACCESS TO SECONDARY EDUCATION	Increase access to secondary education	Rate of transition from primary to secondary education	19 572 279	18 142 279
76	332	IMPROVEMENT OF THE QUALITY OF EDUCATION AND LIFE IN THE SCHOOL MILIEU IN THE SECONDARY EDUCATION SUB-SECTOR	Improve the quality of learning and teaching	Primary education completion rate	205 186 100	205 186 100
HEAD 26 - MINISTRY OF YOUTH AFFAIRS AND CIVIC EDUCATION					15 083 820	14 165 000
77	347	SOCIO-ECONOMIC INTEGRATION OF THE YOUTH	Contribute to the socio-economic integration of the youth	1. Number of youths trained in MINJEC training institutions to ensure their socio-economic integration 2. Number of graduates of MINJEC training institutions integrated into the economic fabric	6 157 530	5 238 710
78	346	CIVIC EDUCATION AND NATIONAL INTEGRATION	Promote the culture of citizenship among the population	1. Number of persons trained in citizenship values by MINJEC training institutions 2. Level of implementation of Cameroon's civic education and national integration benchmark	5 153 440	5 153 440

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No.	PROGRAMME		GOAL	INDICATOR	CA	PA
	CODE	ITEM				
79	348	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE YOUTH AFFAIRS AND CIVIC EDUCATION SUB-SECTOR	Improve service coordination and ensure the proper implementation of programmes	Rate of implementation of budgeted activities in MINJEC	3 772 850	3 772 850
HEAD 28 - MINISTRY OF THE ENVIRONMENT, NATURE PROTECTION AND SUSTAINABLE DEVELOPMENT					9 171 000	9 171 000
80	361	COMBATING DESERTIFICATION AND CLIMATE CHANGE	Reduce soil degradation and promote climate change resilience, mitigation and adaptation measures	1. % of land restored in heavily damaged areas in the No. 1 priority zone in the Far-North Region (1 116 700 ha) 2. Number of climate change resilience, mitigation and adaptation good practices implemented or strengthened and adopted by the population	3 546 786	3 546 786
81	362	SUSTAINABLE MANAGEMENT OF BIODIVERSITY	Restore mangrove ecosystems and degraded water bodies	1. Surface area of mangrove restored 2. Surface area of water bodies rid of water hyacinth	2 257 375	2 257 375
82	363	CONTROL OF POLLUTION, NUISANCE AND HARMFUL AND/OR DANGEROUS CHEMICAL SUBSTANCES	Reduce environmental pollution and nuisance	Number of installations inspected	1 310 089	1 310 089
83	364	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE ENVIRONMENT, NATURE PROTECTION AND SUSTAINABLE DEVELOPMENT SUB-SECTOR	Improve service coordination and ensure proper implementation of programmes	Rate of implementation of MINEPDED activities	2 056 750	2 056 750
HEAD 29 - MINISTRY OF MINES, INDUSTRY AND TECHNOLOGICAL DEVELOPMENT					12 005 000	11 805 000
84	379	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE MINES, INDUSTRY AND TECHNOLOGICAL DEVELOPMENT SUB-SECTOR	Improve the coordination of services and ensure proper implementation of the MINIMIDT programmes	Rate of implementation of MINIMIDT budgeted activities	3 166 508	3 166 508
85	376	DEVELOPMENT OF MINING AND GEOLOGICAL RESOURCES	Increase the contribution of non-oil geological and mining resources to GDP	1. Revenue derived from the issuing of mining permits 2. Number of mining reserves certified	6 247 455	6 247 455
86	377	DIVERSIFICATION AND IMPROVEMENT OF COMPETITIVENESS OF INDUSTRIAL SECTORS	Process agricultural, mining and forestry raw materials through the development of industrial sectors	Industrial production index of main processing sectors	1 951 738	1 751 738
87	378	DEVELOPMENT OF INVENTIONS, TECHNOLOGICAL INNOVATIONS AND INDUSTRIAL PROPERTY	Increase the number of industrial property assets developed	Number of assets developed	639 299	639 299

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No.	PROGRAMME		GOAL	INDICATOR	CA	PA
	CODE	ITEM				
HEAD 30 - MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT					111 375 329	111 374 079
88	393	MODERNIZATION OF RURAL PRODUCTION INFRASTRUCTURE	Improve the performance of basic production factors and living conditions in rural areas	Proportion of production from modern farms and trends in rural exodus	20 957 260	20 957 260
89	394	SUSTAINABLE MANAGEMENT OF NATURAL RESOURCES SPECIFIC TO AGRICULTURE	Improve sustainable arable land use in compliance with environmental constraints	Percentage of national farmland using fertility best practices and compliant with environmental constraints	3 351 370	3 351 370
90	392	IMPROVEMENT OF THE PRODUCTIVITY AND COMPETITIVENESS OF AGRICULTURAL SUB-SECTORS	Make Cameroon's agricultural sector more productive and competitive, and gain additional market shares	Contribution of agriculture to economic growth	67 427 344	67 426 094
91	391	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE AGRICULTURE AND RURAL DEVELOPMENT SUB-SECTOR	Improve the coordination of services and ensure proper implementation of MINADER programmes	Rate of implementation of budgeted activities in the Ministry of Agriculture and Rural Development (MINADER)	19 639 355	19 639 355
HEAD 31 - MINISTRY OF LIVESTOCK, FISHERIES AND ANIMAL INDUSTRIES					31 085 828	31 085 828
92	406	DEVELOPMENT OF ANIMAL PRODUCTION AND INDUSTRIES	Increase the production of animal products and foodstuffs of animal origin	Quantity of animal products and foodstuffs produced and processed	17 109 674	17 109 674
93	407	IMPROVEMENT OF LIVESTOCK HEALTH COVERAGE AND ANIMAL DISEASE (ZOOONOSIS) CONTROL	Reduce the impact of animal diseases on the productivity of herds and improve the health quality of animal and fisheries foods	Average prevalence rate of animal diseases	3 627 461	3 627 461
94	409	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE LIVESTOCK, FISHERIES AND ANIMAL INDUSTRIES SUB-SECTOR	Improve the coordination of services and ensure proper implementation of the programmes of the Ministry of Livestock, Fisheries and Animal Industries (MINEPIA)	Rate of implementation of budgeted activities in the Ministry of Livestock, Fisheries and Animal Industries (MINEPIA)	7 104 955	7 104 955
95	408	DEVELOPMENT OF FISHERY PRODUCTION	Ensure growing and sustainable fishery products	Quantity of fishery products produced	3 243 738	3 243 738
HEAD 32 - MINISTRY OF WATER RESOURCES AND ENERGY					425 558 786	205 269 000
96	424	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE WATER RESOURCES AND ENERGY SUB-SECTOR	Improve the coordination of services and ensure proper implementation of programmes in the Ministry of Water Resources and Energy	Rate of implementation of budgeted activities in the Ministry of Water Resources and Energy (%)	29 779 434	29 659 434
97	423	ACCESS TO DRINKING WATER AND SEWAGE TREATMENT	Improve the rate of access to drinking water and basic sewage treatment facilities by households and economic operators	1. Rate of access to drinking water (%) 2. Rate of improvement in access to individual and collective sanitation (%)	74 354 471	63 648 466
98	421	ENERGY SUPPLY	Provide sufficient energy for the population and businesses	Quantity of energy available for final consumption (in Toe)	277 825 008	72 585 008

No.	PROGRAMME		GOAL	INDICATOR	CA	PA
	CODE	ITEM				
99	422	ACCESS TO ENERGY	Improve access to energy for households and economic operators	1. Rate of access to electricity (in %) 2. Quantity of LPG produced for consumption 3. Share of renewable energy in the energy mix available for consumption (in %)	43 599 873	39 376 092
HEAD 33 - MINISTRY OF FORESTRY AND WILDLIFE					20 698 322	20 698 322
100	961	DEVELOPMENT AND RENEWAL OF FOREST RESOURCES	Manage forests in a sustainable manner	Volume of tax and incidental tax revenue derived from sustainable forestry management	9 455 602	9 455 602
101	962	SECUREMENT AND DEVELOPMENT OF WILDLIFE RESOURCES AND PROTECTED AREAS	Manage and develop wildlife and protected areas in a sustainable manner	Sub-sector contribution to tax revenue	4 637 574	4 637 574
102	963	DEVELOPMENT OF TIMBER AND NON-TIMBER FOREST RESOURCES	Optimize the use of timber and non-timber resources	Number of direct jobs in the timber and non-timber sectors	3 082 550	3 082 550
103	960	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE FORESTRY AND WILDLIFE SUB-SECTOR	Improve the coordination of services and ensure proper implementation of programmes	Level of implementation of sub-sector activities	3 522 596	3 522 596
HEAD 35 - MINISTRY OF EMPLOYMENT AND VOCATIONAL TRAINING					17 776 000	17 776 000
104	452	PROMOTION OF DECENT EMPLOYMENT	Promote decent employment for the active population	Number of jobs created per year	961 372	961 372
105	453	DEVELOPMENT OF VOCATIONAL TRAINING	Increase the employability of the active population commensurate with the needs of the productive system	Number of trainees trained within the framework of a vocational training programme	13 201 290	13 201 290
106	454	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE EMPLOYMENT AND VOCATIONAL TRAINING SUB-SECTOR	Improve service coordination and ensure proper implementation of programmes	Rate of implementation of planned and budgeted activities	3 613 338	3 613 338
CHAPTER 36 - MINISTRY OF PUBLIC WORKS					506 839 409	461 904 000
107	467	CONSTRUCTION OF ROADS AND OTHER INFRASTRUCTURE	Develop road and crossing infrastructure	1. Density of tarred road per 1 000 inhabitants 2. % of other major infrastructure construction projects in compliance with the technological itinerary	361 428 319	321 581 635
108	468	REHABILITATION AND MAINTENANCE OF ROADS AND OTHER INFRASTRUCTURE	Improve the state of infrastructure	1. Length of tarred road rehabilitated 2. % of road network in good condition 3. % of other major rehabilitation / maintenance projects in compliance with the technological itinerary	120 542 240	118 856 516

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	CODE	ITEM				
109	469	CONDUCT OF INFRASTRUCTURE ENGINEERING STUDIES	Improve the quality of studies to optimize the cost and quality of infrastructure works	1. % of studies conducted on time with less than 10% of supplementary agreements 2. % of studies conducted on time in compliance with the technological itinerary	11 509 846	8 156 846
110	470	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE PUBLIC WORKS SUB-SECTOR	Optimize service delivery	Rate of implementation of MINTP operational programmes	13 359 003	13 309 003
HEAD 37 - MINISTRY OF STATE PROPERTY, SURVEYS AND LAND TENURE					20 460 000	20 460 000
111	481	MODERNIZATION OF SURVEYS	Master the national territorial space to contribute to improving land management and the business climate	Rate modernization of surveys	5 792 841	5 792 841
112	482	PROTECTION AND DEVELOPMENT OF STATE PROPERTY	Improve the governance of State property	1. Proportion of administrative buildings marked 2. Number of administrative buildings rehabilitated	7 479 541	7 479 541
113	483	CONSTITUTION OF LAND RESERVES AND PARCELLING OF STATE LANDS	Establish land reserves to contribute to the development of agro-industry, infrastructure and low-cost housing	1. Proportion of hectares secured 2. Number of land parcels produced 3. Number of land conservancies computerized	3 171 030	3 171 030
114	484	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE STATE PROPERTY, SURVEYS AND LAND TENURE SUB-SECTOR	Improve the coordination of services and ensure the proper implementation of programmes	Rate of implementation of budgeted in MINDEF	4 016 588	4 016 588
HEAD 38 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT					144 441 282	138 453 706
115	499	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE URBAN SUB-SECTOR	Improve the coordination of services and ensure the proper implementation of MINH DU programmes	Rate of implementation of budgeted Programme activities	9 263 727	9 126 727
116	496	DEVELOPMENT OF HOUSING	Rationalize urban land use and significantly reduce the proportion of indecent housing in urban areas	Number of additional households with access to decent housing	61 760 231	60 481 866
117	497	IMPROVEMENT OF URBAN AREAS	Clean up and embellish urban areas and ensure sound urban governance	Additional number of households with access to a sewerage system, length of drain constructed, number of youths trained in urban trades, number of sewage treatment plants built or rehabilitated, number of functional platforms	24 769 558	24 769 558
118	498	DEVELOPMENT OF URBAN TRANSPORT INFRASTRUCTURE (PDITU)	Improve urban movement	1. Length of urban roads constructed/rehabilitated/maintained 2. Length of urban roads maintained 3. Length of tarred roads rehabilitated	48 647 766	44 075 555

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No.	PROGRAMME		GOAL	INDICATOR	CA	PA
	CODE	ITEM				
				4. Length of tarred roads constructed		
HEAD 39 - MINISTRY OF SMALL- AND MEDIUM-SIZED ENTERPRISES, SOCIAL ECONOMY AND HANDICRAFT					11 441 065	11 441 065
119	511	PROMOTION OF PRIVATE INITIATIVES AND IMPROVEMENT OF THE COMPETITIVENESS OF SMEs	Enhance and guarantee the competitiveness of SMEs in Cameroon	1. Proportion of SMEs upgraded 2. Rate of increase of the turnover of upgraded SMEs 3. Growth rate of SMEs	4 017 180	4 017 180
120	513	PROMOTION OF SOCIAL ECONOMY AND HANDICRAFT	Organize and improve the performance of the social economy and handicraft sector	Number social economy and handicraft organizations upgraded	3 239 828	3 239 828
121	514	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE SMALL AND MEDIUM-SIZED ENTERPRISES, SOCIAL ECONOMY AND HANDICRAFT SUB-SECTOR	Improve service coordination and ensure proper implementation of programmes in MINPMEESA.	Rate of implementation of budgeted activities in MINPMEESA	4 184 057	4 184 057
CHAPITRE 40 - MINISTRY OF PUBLIC HEALTH					208 202 500	208 195 000
122	530	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE HEALTH SECTOR	Improve service coordination and ensure proper implementation of programmes		37 064 515	37 063 015
123	526	CASE MANAGEMENT	Reduce overall mortality and lethality in health facilities and communities	1. Percentage of patients placed under ART 2. Rate of assisted delivery in a health facility 3. Perioperative mortality rate in 1 st , 2 nd , 3 rd and 4 th category hospitals	116 091 667	116 085 667
124	527	DISEASE PREVENTION	Improve the coverage of disease prevention activities	1. Rate of PENTA 3 vaccination coverage 2. Percentage of households with access to/owning at least one long lasting insecticidal net (LLIN)	40 077 001	40 077 001
125	528	HEALTH PROMOTION	Address health determinants and provide individuals with the means to control and improve their health condition	1. Incidence of newborns with low birth weight (proportion of living newborns whose weight is below 2 500 g compared to the total number of births over a given period) 2. Percentage of adults (18 and above) with high blood pressure (BP) 3. Modern contraceptive prevalence rate	14 969 318	14 969 318
HEAD 41 - MINISTRY OF LABOUR AND SOCIAL SECURITY					3 567 000	3 567 000
126	541	PROMOTION OF SOCIAL SECURITY FOR THE MAJORITY	Improve the coverage and functioning of Cameroon's social security system	Proportion of the active population included in the security system	160 959	160 959

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No.	PROGRAMME		GOAL	INDICATOR	CA	PA
	CODE	ITEM				
127	542	IMPROVEMENT OF LABOUR PROTECTION	Promote decent employment in all sectors of activity	Proportion of workers whose companies apply the principles of decent employment	1 481 747	1 481 747
128	543	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE LABOUR AND SOCIAL SECURITY SUB-SECTOR	Improve the coordination of services and ensure proper implementation of programmes in the Ministry of Labour and Social Security	Rate of implementation of budgeted activities in MINTSS	1 924 294	1 924 294
129	HEAD 42 - MINISTRY OF SOCIAL AFFAIRS				7 688 500	7 688 500
130	570	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE SOCIAL AFFAIRS SUB-SECTOR	Improve the coordination of services and ensure proper implementation of programmes in MINAS	Rate of implementation of budgeted activities in MINAS	3 572 615	3 572 615
131	557	SOCIAL PROTECTION OF SOCIALLY VULNERABLE PERSONS	Strengthen the education and sensitization of the population on the prevention of disability and other social ills	Number of people sensitized/educated	2 676 545	2 676 545
132	559	NATIONAL SOLIDARITY AND SOCIAL JUSTICE	Ensure the social and economic integration of socially vulnerable people	Number of vulnerable people socially integrated or reintegrated and economically empowered	1 439 340	1 439 340
	HEAD 43 - MINISTRY OF WOMEN'S EMPOWERMENT AND THE FAMILY				5 643 000	5 643 000
133	572	WOMEN'S ECONOMIC EMPOWERMENT	Contribute to improving women's access to economic channels	Number of women integrated into economic channels		
134	575	WOMEN'S EMPOWERMENT AND GENDER MAINSTREAMING	Contribute to improving women's situation in all sectors of national life	<ul style="list-style-type: none"> - Rate of prevalence of violence against women - Percentage of women in decision-making positions - Number of women and girls trained 	2 458 726	2 458 726
135	573	FAMILY DEVELOPMENT AND PROTECTION OF CHILDREN'S RIGHTS	Contribute to the development and consolidation of family stability	Proportion of families stabilized	988 920	988 920
136	574	INSTITUTIONAL SUPPORT AND GOVERNANCE	Strengthen governance and build institutional capacity	Rate of implementation of budgeted activities	2 195 354	2 195 354
	HEAD 45 - MINISTRY OF POSTS AND TELECOMMUNICATIONS				53 388 000	53 388 000
137	586	DENSIFICATION OF THE NETWORK AND IMPROVEMENT OF NATIONAL POSTAL COVERAGE	Extend and maximize the national postal network	Density of postal services	1 637 021	1 637 021
138	587	DEVELOPMENT AND OPTIMIZATION OF THE USE OF TELECOMMUNICATION AND ICT INFRASTRUCTURE	Increase quantitative, qualitative and cost-effective access to electronic communication services nationwide	ICT Development Index	48 493 837	48 493 837

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No.	PROGRAMME		GOAL	INDICATOR	CA	PA
	CODE	ITEM				
139	588	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE POSTS AND TELECOMMUNICATIONS SUB-SECTOR	Improve the working environment of the Ministry of P&T and public service performance	Rate of implementation of the Ministry's Action Plan	3 257 142	3 257 142
HEAD 46 - MINISTRY OF TRANSPORT					7 285 000	7 285 000
140	607	BASIC INFRASTRUCTURE DEVELOPMENT AND REHABILITATION	Improve transport conditions and cost and ensure greater mobility	Number of infrastructure rehabilitated and /or constructed	2 743 236	2 743 236
145	602	IMPROVEMENT OF THE SECURITY AND SAFETY SYSTEM OF VARIOUS TRANSPORT MODES	Increase the level of security and safety of transport infrastructure and meteorological information	Number of infrastructure certified under ICAO norms and standards	50 000	50 000
150	604	DEVELOPMENT AND REHABILITATION OF THE NATIONAL METEOROLOGY NETWORK	Ensure the continuous provision of secure and reliable meteorology information	Rate of production of meteorological information nationwide	1 996 041	1 996 041
155	603	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE TRANSPORT SUB-SECTOR	Improve the coordination of services and ensure the proper implementation of programmes in the Ministry of Transport	Rate of implementation of the Action Plan	2 495 723	2 495 723
HEAD 50 - MINISTRY OF PUBLIC SERVICE AND ADMINISTRATIVE REFORM					11 920 000	11 732 000
156	616	IMPROVEMENT OF THE MANAGEMENT OF THE HUMAN RESOURCES OF THE STATE	Optimize the management of the human resources of the State	Number of ministries having and using State human resource management tools (HRM)	668 400	668 400
157	617	DEEPENING OF ADMINISTRATIVE REFORM	Contribute to increasing public service performance	Level of implementation of administrative reforms	542 500	542 500
158	618	GOVERNANCE AND INSTITUTIONAL SUPPORT IN THE MINISTRY OF PUBLIC SERVICE AND ADMINISTRATIVE REFORM	Improve the coordination of services and ensure the proper implementation of operational programmes in MINFOPRA.	Rate of implementation of budgeted activities	10 709 100	10 521 100
HEAD 51 - ELECTIONS CAMEROON					9 476 000	9 476 000
158	631	COORDINATION AND MANAGEMENT OF ELECTIONS IN CAMEROON	Ensure proper organization of elections in Cameroon	Rate of enrolment on voter registers	9 476 000	9 476 000
HEAD 52 - NATIONAL COMMISSION ON HUMAN RIGHTS AND FREEDOMS					1 415 000	1 415 000
159	646	COORDINATION AND MANAGEMENT OF NCHRF	Ensure the respect of citizens' rights	Number of NCHRF interventions	1 415 000	1 415 000
HEAD 53 - SENATE					14 975 000	14 975 000
160	716	STRENGTHENING OF THE LEGISLATIVE PROCESS	Improve the quality of laws voted	Level of contribution to the legislative process	5 331 000	5 331 000

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No.	PROGRAMME		GOAL	INDICATOR	CA	PA
	CODE	ITEM				
161	717	CONTRIBUTION TO THE CONSOLIDATION OF THE PARLIAMENTARY CONTROL OF GOVERNMENT ACTION	Ensure the balanced development of regional and local authorities	Overall volume of public financing allocated to regional and local authorities in rural areas	2 855 000	2 855 000
162	718	SENATE GOVERNANCE AND INSTITUTIONAL SUPPORT	Support the implementation of operational programmes	Overall rate of implementation of planned actions	6 789 000	6 789 000
HEAD 55 - PENSIONS					205 000 000	205 000 000
163	661	PENSIONS	Ensure the payment of retirement benefits	Payment rate	205 000 000	205 000 000
HEAD 56 - EXTERNAL PUBLIC DEBT					324 600 000	324 600 000
164	667	REPAYMENT OF EXTERNAL DEBT	Honour State commitments towards donors	Payment rate	324 600 000	324 600 000
HEAD 57 - DOMESTIC PUBLIC DEBT					402 900 000	402 900 000
165	673	REPAYMENT OF THE DOMESTIC DEBT	Honour State commitments towards residents	Payment rate	402 900 000	402 900 000
HEAD 60 - SUBSIDIES AND CONTRIBUTIONS					140 000 000	140 000 000
166	679	SUBSIDIES AND CONTRIBUTIONS	Contribute to the proper functioning of public bodies and establishments	Rate of attainment of expected contributions	140 000 000	140 000 000
HEAD 65 - COMMON EXPENDITURE					243 295 000	243 295 000
167	685	COMMON RECURRENT EXPENDITURE	Cover undistributed State expenditure items under recurrent expenditure	Rate of coverage of undistributed items under recurrent expenditure	243 295 000	243 295 000
HEAD 92 - SHAREHOLDING					20 000 000	20 000 000
168	697	STATE SHAREHOLDING IN SEMI-PUBLIC AND PRIVATE ENTERPRISES	Cover State shareholding	Rate of coverage of expected State shareholding	20 000 000	20 000 000
HEAD 93 - REHABILITATION/RESTRUCTURING					15 000 000	15 000 000
169	703	REHABILITATION AND RESTRUCTURING OF PUBLIC ENTERPRISES	Ensure the rehabilitation and restructuring of State-owned corporations	Proportion of corporations restructured or rehabilitated	15 000 000	15 000 000
HEAD 94 - INVESTMENT					155 400 000	155 400 000
170	709	INVESTMENT	Ensure the availability of counterpart contributions and cover other undistributed investment items	Rate of coverage of undistributed investment items	155 400 000	155 400 000
HEAD 95 - CARRIED FORWARD					2 000 000	2 000 000
171	715	COVERAGE OF APPROPRIATIONS BROUGHT FORWARD	Efficiently manage appropriations brought forward	Rate of coverage of appropriations brought forward	2 000 000	2 000 000
TOTAL 2017					4 662 421 848	4 373 800 000

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CHAPTER X:
COMMITMENT AUTHORIZATIONS AND PAYMENT
APPROPRIATIONS BY HEAD

SECTION TWENTY-SIX:

The amount of commitment authorizations and payment appropriations by head shall be fixed as follows:

(Unit: CFAF million)

CODE	HEADS	CA	PA
01-	PRESIDENCY OF THE REPUBLIC	48 002 000	48 002 000
02-	SERVICES ATTACHED TO THE PRESIDENCY OF THE REPUBLIC	7 609 000	7 609 000
03-	NATIONAL ASSEMBLY	20 023 000	20 023 000
04-	PRIME MINISTER'S OFFICE	14 787 000	14 787 000
05-	ECONOMIC AND SOCIAL COUNCIL	1 436 000	1 436 000
06-	EXTERNAL RELATIONS	38 316 000	38 116 000
07-	TERRITORIAL ADMINISTRATION AND DECENTRALIZATION	36 803 000	36 289 000
08-	JUSTICE	69 255 182	59 498 000
09-	SUPREME COURT	2 862 000	2 862 000
10-	PUBLIC CONTRACTS	17 431 000	17 431 000
11-	SUPREME STATE AUDIT	5 046 000	5 046 000
12-	DELEGATION GENERAL FOR NATIONAL SECURITY	89 460 000	89 460 000
13-	DEFENCE	242 507 325	238 613 000
14-	ARTS AND CULTURE	3 813 000	3 813 000
15-	BASIC EDUCATION	222 122 500	222 122 500
16-	SPORTS AND PHYSICAL EDUCATION	151 925 000	151 925 000
17-	COMMUNICATION	4 574 000	4 574 000
18-	HIGHER EDUCATION	67 654 000	67 654 000
19-	SCIENTIFIC RESEARCH AND INNOVATION	8 584 000	8 584 000
20-	FINANCE	52 374 000	52 076 000
21-	COMMERCE	8 484 000	8 484 000
22-	ECONOMY, PLANNING AND REGIONAL DEVELOPMENT	61 770 000	61 770 000
23-	TOURISM AND LEISURE	9 466 000	9 466 000
25-	SECONDARY EDUCATION	320 427 000	318 997 000
26-	YOUTH AFFAIRS AND CIVIC EDUCATION	15 083 820	14 165 000
28-	ENVIRONMENT, NATURE PROTECTION AND SUSTAINABLE DEVELOPMENT	9 171 000	9 171 000
29-	MINES, INDUSTRY AND TECHNOLOGICAL DEVELOPMENT	12 005 000	11 805 000
30-	AGRICULTURE AND RURAL DEVELOPMENT	111 375 329	111 374 079
31-	LIVESTOCK, FISHERIES AND ANIMAL INDUSTRIES	31 085 828	31 085 828
32-	WATER RESOURCES AND ENERGY	425 558 786	205 269 000
33-	FORESTRY AND WILDLIFE	20 698 322	20 698 322
35-	EMPLOYMENT AND VOCATIONAL TRAINING	17 776 000	17 776 000
36-	PUBLIC WORKS	506 839 409	461 904 000
37-	STATE PROPERTY, SURVEYS AND LAND TENURE	20 460 000	20 460 000
38-	HOUSING AND URBAN DEVELOPMENT	144 441 282	138 453 706

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(Unit: CFAF million)

CODE	HEADS	CA	PA
39-	SMALL- AND MEDIUM-SIZED ENTERPRISES, SOCIAL ECONOMY AND HANDICRAFT	11 441 065	11 441 065
40-	PUBLIC HEALTH	208 202 500	208 195 000
41-	LABOUR AND SOCIAL SECURITY	3 567 000	3 567 000
42-	SOCIAL AFFAIRS	7 688 500	7 688 500
43-	WOMEN'S EMPOWERMENT AND THE FAMILY	5 643 000	5 643 000
45-	POSTS AND TELECOMMUNICATIONS	53 388 000	53 388 000
46-	TRANSPORT	7 285 000	7 285 000
50-	PUBLIC SERVICE AND ADMINISTRATIVE REFORM	11 920 000	11 732 000
51-	ELECTIONS CAMEROON	9 476 000	9 476 000
52-	NATIONAL COMMISSION ON HUMAN RIGHTS AND FREEDOMS	1 415 000	1 415 000
53-	SENATE	14 975 000	14 975 000
55-	PENSIONS	205 000 000	205 000 000
56-	EXTERNAL PUBLIC DEBT	324 600 000	324 600 000
57-	DOMESTIC PUBLIC DEBT	402 900 000	402 900 000
60-	SUBVENTIONS AND CONTRIBUTIONS	140 000 000	140 000 000
65-	COMMON EXPENDITURE	243 295 000	243 295 000
92-	SHAREHOLDING	20 000 000	20 000 000
93-	REHABILITATION/RESTRUCTURING	15 000 000	15 000 000
94-	INVESTMENT	155 400 000	155 400 000
95-	CARRIED FORWARD	2 000 000	2 000 000
TOTAL		4 662 421 848	4 373 800 000

CHAPTER XI:**COMMITMENT AUTHORIZATIONS AND PAYMENT APPROPRIATIONS BY
MINI-BUDGET AND SPECIAL ACCOUNT****SECTION TWENTY-SEVEN:**

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The amounts of commitment authorizations and payment appropriations for special accounts shall be fixed as follows:

(Unit: CFAF million)

SPECIAL ACCOUNTS		CA	PA
01	Support Fund for Victims of Natural Disasters and Calamities	2 000	2 000
02	Special Appropriations Account for the Regulation of Public Contracts	8 000	8 000
03	Special Appropriations Account for the Support of Cultural Policy	1 000	1 000
04	Special Appropriations Account for the Modernization of Research in State Universities	10 500	10 500

05	Special Appropriations Account for Tourism and the Support of Tourist Activity	1 000	1 000
06	Seed Fund	1 000	1 000
07	Special Appropriations Account for Financing Sustainable Water Supply and Sanitation Development Projects	500	500
08	Special Forestry Development Fund	2 000	2 000
09	Special Fund for the Development of Telecommunications	14 000	14 000
10	Special Fund for the Security of Electronic Activities	1 000	1 000
11	Special Appropriations Account for Development of the Postal Sector	1 000	1 000
12	Special Appropriations Account for the Production of Secured Transport Documents	3 500	3 500
TOTAL		45 500	45 500

PART TWO **MISCELLANEOUS PROVISIONS**

CHAPTER XII **THIRD PARTY GUARANTEES AND LOANS**

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SECTION TWENTY-EIGHT:

In accordance with the laws and regulations in force, the Government shall be authorized during the 2017 financial year to grant State approval to public establishments and semi-public corporations exclusively for concessional loans not exceeding CFAF 40 billion.

SECTION TWENTY-NINE:

As part of efforts to meet the country's economic, social and cultural development needs during the 2017 financial year, the President of the Republic of Cameroon shall be authorized to amend, by ordinance, the ceilings indicated in Sections four, five, and twenty-six above.

SECTION THIRTY:

1. The President of the Republic shall be empowered to amend, by ordinance, finance, tax and customs laws as well as the Investment Charter.
2. The Government shall be authorized to use the fresh resources ensuing from such measures to meet its commitments.

SECTION THIRTY-ONE:

The President of the Republic shall be empowered to take, by ordinance, all measures necessary for the implementation of the structural reforms provided for in the agreements concluded with the international financial community.

SECTION THIRTY:

As part of efforts to meet the country's economic, social and cultural development needs during the 2016 financial year, the President of the Republic of Cameroon shall be authorized to amend, by ordinance, the ceilings indicated in Sections eight, nine, and twenty-nine above.

SECTION THIRTY-ONE:

1. The President of the Republic shall be empowered to amend, by ordinance, finance, tax and customs laws as well as the Investment Charter.
2. The Government shall be authorized to use the fresh resources ensuing from such measures to meet its commitments.

SECTION THIRTY-TWO:

The ordinances referred to in Sections twenty-seven, twenty-eight and twenty-nine above shall be tabled before the Bureaus of the National Assembly and the Senate for ratification at the parliamentary session following their publication.

SECTION THIRTY-THREE:

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

YAOUNDE, 14 DEC 2016

