

# An Appraisal of the Legal and Institutional Framework on Digital Taxation in Cameroon

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## Abstract

This work explores the legal and institutional framework governing digital taxation in Cameroon. In recent years, digital economy growth has significantly impacted global tax regimes, prompting countries to adapt their fiscal policies to the rapidly evolving sector. Cameroon, as part of its modernization efforts, has begun addressing the challenges of taxing digital platforms and services. This analysis evaluates the current legal provisions, including relevant national laws, tax policies, and their alignment with international standards. It also examines the institutional structures responsible for implementing digital tax laws, such as tax authorities, regulatory bodies, and their coordination with international organizations. Through a review of existing legislation, administrative practices, and regional harmonization efforts, the study identifies key strengths and gaps in the framework. It discusses challenges such as digital service taxation, cross-border transactions, and the difficulty in applying traditional tax models to intangible digital goods and services. Additionally, the appraisal suggests potential reforms and strategies for enhancing the effectiveness of digital taxation in Cameroon, including capacity building for institutions and alignment with global best practices, especially in relation to OECD guidelines on digital taxation. Ultimately, this paper underscores the importance of a robust, transparent, and adaptable digital taxation framework for Cameroon to ensure fair revenue collection, support digital economy growth, and attract foreign investment while mitigating risks of tax avoidance and evasion.

**Keywords:** appraisal, legal framework, digital taxation, Cameroon

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## 1. Introduction

The digitalization of the economy has emerged as a focal point in tax debates both in Cameroon and on a global scale. Amidst these discussions, Cameroon has taken proactive steps to modernize its tax system and align with the emerging digital economic landscape. These efforts culminate in the Finance Law of the Republic of Cameroon for the 2024 financial

year<sup>1</sup> (Law No. 2023/019 of 19 December 2023), a decisive piece of legislation that has been pivotal in transforming Cameroon's tax infrastructure.

In an ever-evolving digital world, the distinctions between taxing physical business operations and their virtual counterparts have

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<sup>1</sup> Finance Law of the Republic of Cameroon for 2024 Fiscal Year. Law N° 2023/019 of 19 December 2023.

become increasingly nuanced. The General Directorate of Taxes (DGI) in Cameroon has responded with a series of reforms, keenly highlighted by the dematerialization of tax-related procedures, a movement that began earnestly with the 2014 Finance Law<sup>1</sup> (Law N° 2013/017 of 16 December 2013) which introduced electronic payment as a legal method for paying taxes. These reforms were reinforced by Law No. 2019/023 of 24 December 2019 on the 2020 Finance Law<sup>2</sup>, extending the imposition of VAT to goods and services sold via online platforms.

Building on these foundations, Law No. 2023/019 has introduced new administrative obligations and furthered electronic compliance. Section M 8a emphasizes the importance of electronic monitoring for corporate billing and invoice production, particularly for businesses in the ICT sector, online trade, and several other digital service-oriented sectors. This section encapsulates Cameroon's commitment to digital oversight and inclusive adherence to digital practices.

Moreover, Article L 2 of Law No. 2023/019<sup>3</sup> has fortified the legal framework surrounding tax declarations. It obliges all taxable individuals and entities to file declarations electronically, adhering to the standardized model provided by the fiscal authorities. This includes the generation of electronic notices of assessment as proof of tax payment, as stated in Article L 2. (2). Notably, specialized companies are required to transmit their statistical and fiscal declarations exclusively through electronic systems, as mentioned in Article L 2. (3), marking a significant upgrade in the integration of digital methods.

These legislative actions represent significant strides in modernizing Cameroon's tax collection system and adapting it to the digital age. The forward-thinking approach taken by Cameroon not only showcases the country's adaptability to digital transformation but also sets a commendable standard for tax administration in an increasingly digital global economy.

The necessity for digitalization is underscored by the existing lapses and difficulties within the

collection process, with corruption identified as a major setback in Cameroon. No society is exempt from corruption, and within any society, taxation plays a crucial role that can have both positive and negative impacts. Positively, the tax system can establish the kind of regulatory framework and institutional foundations conducive to eradicating corrupt practices. On the flip side, corruption undermines tax compliance.

As the world progresses with its digitalization efforts, Cameroon is not being left behind, striving to keep pace with the demands of the global economy. The government of Cameroon took a significant step towards enhancing digitalization with the enactment of the Telecommunication Law in 1998, which provided the legal foundation for the ICT evolution in Cameroon, marking the inception of digitalization within the country.

Before 2019, tax declarations in Cameroon were conducted manually, involving tax agents from taxation offices collecting taxes from small businesses in person. Large companies were responsible for determining their taxes and paying these directly to the taxation department at their respective centers; this process was manual, with payments made in cash at tax centers no later than March 15<sup>th</sup> of the following year. On March 12<sup>th</sup>, 2021, the Minister of Finance issued a press release<sup>4</sup> extending the deadline for tax declaration and payment from March 31<sup>st</sup>, 2021, to the year 2022, primarily due to an increase in COVID-19 cases and to accommodate the initial launch phase of the e-tax system.

A review of various digital tax policies globally, with a particular focus on OECD countries, has highlighted the diverse flaws and benefits associated with a broad array of proposals. Digital taxes include policies specifically targeting businesses that provide products or services through digital means, employing a special tax rate or tax base. These policies aim to extend existing rules to ensure a neutral tax treatment across all businesses, such as when a country expands its value-added tax to encompass digital services, and include corporate taxes designed to capture the digital presence of companies even in the absence of a

<sup>1</sup> Finance law of the Republic of Cameroon 2014, Law N° 2013/017 of 16 December 2013 on electronic payments.

<sup>2</sup> Finance law of the Republic of Cameroon 2020, Law N° 2019/023 of 24 December 2019.

<sup>3</sup> Finance law 2023/019 (supra) art. L.2.

<sup>4</sup> Press release No. 000258/MINIFI/DG/DEPRF dated 1st of March 2024, of Minister of Finance in Cameroon of 12 March 2021, on, tax declarations and payment deadlines.

physical establishment.

The growth of the digital economy goes alongside policy debates about the taxes that digital companies pay, and where they pay them. The World Bank's Digital Director, Dr. Bouthaina Guermazi,<sup>1</sup> said: "ICT and digital literacy is not a luxury. It is an integral part of how we view development." She said that the foundations of the digital economy—connectivity, data, and voice—would depend on a fully integrated digital infrastructure. Africa must be transformed into a digitalized economy where technology is harnessed to fully reap the benefits of Pan-African integration efforts. Gearing towards a smart Africa is the new trend as far as the digitalization of the tax system is concerned.

The rapid growth of the digital economy in many African countries presents serious challenges to traditional tax regimes. Revenue authorities must protect their revenue base without hindering the development and use of new technologies or the business community's involvement in the e-marketplace. Increasingly, African countries are taxing digital platforms and mobile money transfers to fund economic development.

More and more, African countries are taxing digital platforms and mobile money transfers to fund economic development. Nigeria is the latest country to join the trend, with a new 5% tax on items purchased online. The government wants transactions to be conducted digitally, thereby encouraging more people to engage in online shopping and mitigating fears of being scammed. According to some business analysts, at least 100 million people on the African continent use mobile financial services.

'Domestic Resource Mobilisation – Digital Services Taxation in Africa', which announced that ATAF is developing a suggested approach to drafting digital services tax legislation. This approach aims to provide African countries with a structure and framework for introducing a Digital Sales Tax (DST); the policy document does not detail the suggested approach. However, it states that the DST should not take the form of an income tax but rather some form of a final withholding tax that will be charged in addition to the local income tax.

The digital economy represents a potentially untapped source of revenue for many African countries that have seen an increase in e-commerce activity within their borders and a decrease in profits from traditional industries.

With the impending finalization of the OECD's work and ATAF's suggested approach, which will provide clarity around the implementation of a digital tax, it is likely that more countries across Africa will begin to implement some form of digital tax in the near future.

As seen from selected jurisdictions, the nature and scope of the activities that may be regarded as being subject to digital tax will vary between countries and even among companies that would not necessarily consider themselves engaged in providing digital services or conducting e-commerce activities. An increasing number of African countries are beginning to levy new taxes on online businesses, including Cameroon.

Apart from Kenya, Nigeria, and others, Cameroon has finalized arrangements to apply Value-Added Tax (VAT) in the country's e-commerce sector, further solidified by the 2020 Finance Law (Law No. 2019/023 of 24 December 2019).<sup>2</sup> This step aligns with Cameroon's broader fiscal reforms over the past two decades, showcasing numerous innovations particularly in the area of VAT.

The reinforcement of segmentation of the fiscal population and the modernization of tax declaration procedures, including payment procedures, have significantly increased fiscal revenue collection. In fact, the Directorate General of Taxes (DGI) has reported a substantial increase in tax revenue, from CFA1, 059 billion in 2010 to CFA2, 656 billion by the end of 2022, contributing considerably to the state budget. This upward trend is reflected in the overall state budget revenue which has seen an increase from CFA 992 billion in 2010 to CFA2, 384 billion in 2022, with DGI and DGD being pivotal in this revenue mobilization effort. These figures were disclosed in the "Assessment and prospects for modernizing the tax system" document by DGI, indicating their critical role in supporting Cameroon's budget.

Furthermore, the 2024 State Budget of the Republic of Cameroon, which stands at 6,679 billion 500 million, has been adopted at the

<sup>1</sup> Bouthaina Guermazi, World Bank's Digital Director on Digital literacy and ICT.

<sup>2</sup> Finance Law No. 2019/023 of 24 December 2019) supra.

National Assembly, illustrating the country's financial planning and resource allocation for various ministries and specialized organizations (CRTV).

The specific numbers and the trend of increasing tax revenue contributions by the DGI and DGD underline the importance of these entities in Cameroon's fiscal landscape.

The management function has undergone considerable evolution over the last decade, transitioning towards an organizational structure grounded in efficiency and strategic objectives for mobilizing resources. This period has seen significant developments, notably the adoption of e-filing and the implementation of pre-filled tax declarations.

E-filing streamlines the tax return process, allowing taxpayers to file without resorting to paper forms or physical visits to tax offices. This method is designed to facilitate the fulfillment of tax obligations and thus reduce the costs associated with tax compliance. The increase in e-filing has led to improved productivity within the tax administration by freeing tax agents to focus on more strategic tasks. These tasks include risk analysis, the management of tax return risks, engaging in dialogue, etc. This shift is a consequence of the move away from outdated manual tasks like the physical handling of tax returns, typing, and archiving.

## 2. Legal Framework on Digital Taxation in Cameroon

Cameroon adopted a digital tax policy (DTP) in 2014 and it went fully into effect in 2016, when the web portal of the Directorate General of taxation (DGT) hosted an online declaration and payment system using a pre-filled tax return form. The legal framework on digital taxation in Cameroon is laid out in the general tax code as well as other legislative and regulatory texts, such as decrees, orders and other relevant jurisprudential documents which are all used to ensure that the digital landscape is standing on a juridical foundation.

### 2.1 The General Tax Code

The general tax code is the main document that outlines how taxes are assessed, declared, recovered in Cameroon. Also worthy of note is the fact that aspects of auditing as well as litigations are all sections and articles in the general tax code.

The code in its book 1, also contains the various

types of taxes (sections 2 to 613). Book 11 contains the Manual of tax Procedures (section M1 to M146). Book 111 concerns local fiscal system (section C1 to c149). In its appendix, the code has the legislative and the statutory part.

The government through the Ministry of Finance (MINFI) and its institutions in charge of administration of taxes (DGT) has outlined the legal structure of digitalization of taxes in the above-mentioned tax code.

### 2.2 The 2014 Finance Law

The 2012 Finance Law<sup>1</sup> is the main law that introduced digitalization of taxes in Cameroon. Before the passing of the 2014 law on the digitalization of the tax system in Cameroon, the country relied on manual mechanisms for the assessment, collection, and recovery of taxes. Read alongside other regulations, the finance law N° 2014/026<sup>2</sup> is the law regulating digitalization of taxes in Cameroon sect M8 bis.

This began with the reforms in the domain of index and registration of taxpayers.

### 2.3 Finance Law of December 2016

Adopted in 2014, the reform on digitalization of the tax system in Cameroon went fully into effect in 2016. The reform introduced an online declaration and payment system accessible through the web portal of the directorate general for taxes (DGT).

### 2.4 The 2010 Law on Cyber Security and Cyber Criminality<sup>3</sup>

In an effort to tackle the challenge of cyber criminality and cyber security, the Cameroonian national assembly deliberated and adopted the 2010 Cyber security and Cyber criminality law so as to govern the security framework of electronic communication network and information systems. It defines and punishes offences related to the use of ICTs in Cameroon. Accordingly, the law seeks to build trust in electronic communication network and information system, establish the legal regime of dignity evidence, cryptographic and electronic certification activities. Above all the law seeks to protect basic human rights in particular the right to human dignity, honor and respect of privacy

<sup>1</sup> Law N° 2014/026 of 23 December 2014 on the finance law of the Republic of Cameroon for the 2014 financial year.

<sup>2</sup> law N° 2014/026 of 23 December 2014 on the finance law of the Republic of Cameroon for the 2014 financial year.

<sup>3</sup> Law No 2010/012 of 21 December 2010 on Cyber Security and Cyber Criminality.

as well as the legitimate interest of corporate body.<sup>1</sup>

This law is particularly relevant to digital taxation as it creates a secure environment for online business operations, thereby facilitating tax compliance and revenue collection. By safeguarding against cyber threats, the law indirectly supports the tax system by fostering a climate of trust in digital transactions, encouraging businesses to operate legitimately and transparently. This regulatory framework is crucial for ensuring that the benefits of a digitalized economy are equitably shared and that revenue generated from digital activities contributes to the country's development goals.

The legislation specifically addresses and regulates activities conducted through satellite communication, electronic networks, and various forms of electronic and audiovisual broadcasting. A key component of this law is the establishment of the National Agency for Information and Communication Technology (ICT), henceforth referred to as "the Agency." This Agency is tasked with overseeing the regulation of electronic security activities, working in close collaboration with the Telecommunications Regulatory Board.<sup>2</sup>

The law provides that in its section 24 that electronic communication network operators and communication services providers must take all the necessary technical and administrative measures to guarantee the security of the services provider and to this end shall be bound to inform users about the risk of using their networks and the specific risk of security violation.

Part II of the law protects information system. As such, corporate bodies whose activities is to provide access to information system shall be bound to inform users of the danger associated with the use of unprotected information system, the need to install parental control devices and the existence of permanent technical means to restrict access to certain service and propose to them at least one or such means notably, the use of the most recent operating systems, the use of anti-viruses against spywares, misleading viruses, the activation of personal firewalls, intrusion detection system and activation of

automatic updating.<sup>3</sup>

Operators of information system shall therefore be bound to inform users of the prohibition of use of electronic communication networks for publishing of illicit content or any other act that is likely to affect the security of network or information systems. Such prohibition shall equally concern the designing of misleading viruses, spywares, and potentially undesirable software of any other device leading to fraudulent practices.<sup>4</sup>

Part IV of this law protects privacy. As such, every individual shall have the right to the protection of their privacy. The confidentiality of information channel through electronic communication and information network including traffic data must be kept private by operators of electronic communication and network information systems.<sup>5</sup>

It shall therefore be forbidden for every natural person or corporate body to listen, intercept and store communication and traffic data by any other means of interception and monitoring without the consent of the user concerned, save for scenarios where such person is so legally authorized.<sup>6</sup>

In cases where users of ICT's resort to crimes by medium of Information Communication technologies, criminal investigation officers have the right to intercept, record or transcribe any electronic communication. This notwithstanding, personnel of electronic communication network shall be bound to secrecy for any request they receive.<sup>7</sup>

Even though this law gives agency personnel the right to audit ICT's systems, any auditor who without authorization, disclose confidential information which they are privy to on the occasion of a security audit shall be punished with imprisonment for from 3 months to 3 years and with fine of from 20,000frs to 100,000frs CFA.<sup>8</sup>

Whoever, without any right or authorization, proceeds by electronic means to intercept an information system or terminal device shall be punished with imprisonment as from 5 to 10

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<sup>1</sup> Section 1 of the 2010 law.

<sup>2</sup> Section 7 of law No 2010/012 Of 21 December on Cyber criminality and Cyber security.

<sup>3</sup> Ibid Section 27.

<sup>4</sup> Ibid Section 28.

<sup>5</sup> Ibid section 41 and 42.

<sup>6</sup> Ibid section 44(i).

<sup>7</sup> Ibid section 49 and 51.

<sup>8</sup> Ibid section 61.

years or a fine of from 5,000,000frs to 10,000,000frs CFA or both imprisonment and fine. Any authorized access to all or part of an electronic communication network or an information system or terminal device shall be liable to the same sanction as above.<sup>1</sup>

The provisions of the law create a sound framework for regulating digital taxation by fostering a secure and trustworthy environment for electronic transactions. By mandating that electronic communication network operators and service providers to implement necessary technical and administrative measures to ensure security, the law directly contributes to the integrity of digital tax systems. This security assurance encourages businesses to engage in digital taxation operations by minimizing the risks associated with cyber threats. When businesses feel secure in their digital interactions, they are more likely to comply with tax obligations, resulting in improved revenue collection for the government.

Furthermore, the law's emphasis on protecting information systems enhances the reliability of digital platforms where tax-related activities occur. By requiring corporate bodies to inform users about potential dangers associated with unprotected information systems and to promote protective measures such as updated operating systems and antivirus software, the law helps mitigate risks of fraud and cybercrime. This proactive approach not only safeguards users but also reinforces the legitimacy of online transactions. As businesses adopt these security measures, it becomes increasingly difficult for malicious actors to exploit vulnerabilities, thus reducing opportunities for tax evasion and enhancing overall compliance.

Lastly, the law's provisions on privacy protection bolster public confidence in digital taxation processes. By ensuring the confidentiality of communication and traffic data, users can engage in online transactions without fear of unauthorized interception or misuse of their information. This protection is crucial for building trust between taxpayers and tax authorities, as individuals are more likely to report their income and engage in tax compliance when they believe their personal data is secure. Overall, by addressing security, information integrity, and privacy, the law

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<sup>1</sup> Ibid, Section 65.

creates an environment conducive to effective digital taxation while countering criminality in the digital space.

### 2.5 The 2010 Law on E-Commerce

The increase in the use of computers, internet and communication technology (ICT) tools have led to a tremendous change in the practice of commerce. ICT-enabled mechanisms have engendered a vast electronic marketplace for the conclusion of contracts of sale of goods and services (Caroline Joelle Nwabueze, 2017). The global e-commerce system draws much of its power from the savings it enables in terms of cost, time, distance, and efficiency. Internet-enabled e-commerce is allowing for continuous changes in the way companies do business.<sup>2</sup> Accordingly, if e-commerce is to fulfill its economic empowerment potential, legal systems do need to be adjusted to accommodate the emerging business practice.

The law governs electronic commerce in Cameroon. As enshrined in sections 2 of the 2010 law.

*Electronic Commerce is a commercial activity whereby a person uses electronic means to supply or ensure the supply of goods and services.*

The law focuses on electronic commerce also implies a growing recognition of the digital economy's significance, which includes considerations for digital taxation. By regulating online commercial activities, the law indirectly influences how digital transactions are taxed, as it creates a baseline for compliance and accountability in e-commerce operations.

This law regulates electronic advertisement in its sections 5–7. It provides that, any advertisement that is accessible through an online service shall clearly identify: the said advertisement and the natural person or corporate body for whom the advertisement is made.<sup>3</sup> The law forbids any form of advertisement through a call processor, fax machine or an electronic mail using the address, in any form whatsoever, of a natural person or corporate body that has not expressed prior consent to receive direct prospecting by such means.<sup>4</sup>

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<sup>2</sup> Ibid.

<sup>3</sup> Section 5(1) of the 2010 Law on E-Commerce.

<sup>4</sup> Ibid, Sections 17(1). Direct prospecting entails sending any message intended to directly or indirectly promote goods, services or the image of a person selling goods (See Section 17(2) of the 2010 Law on E-Commerce).

Advertisements must be carried out in compliance with professional rules of independence, dignity and honor of the profession as well as confidentiality and loyalty to customers and other members of the profession.<sup>1</sup> This requirement not only promotes transparency but also ensures that consumers can make informed decisions based on reliable information. In terms of digital taxation, these regulations could facilitate tax compliance by ensuring that businesses operating online are identifiable and accountable to tax authorities, thereby reducing instances of tax evasion in the digital marketplace.

Moreover, the law imposes strict guidelines on how advertisements are disseminated, prohibiting unsolicited communications without prior consent from the recipient. This provision is essential in protecting consumers from intrusive marketing practices and aligns with global trends in data protection and privacy. For digital taxation purposes, this regulation could enhance the ability of tax authorities to track legitimate business activities and revenue generation online. By ensuring that businesses obtain consent before engaging with potential customers, the law helps establish a clearer trail of transactions that can be monitored for tax compliance.

Prior to the conclusion of a contract, the seller shall be bound during electronic commercial transactions to provide the consumer with following information in a clear and intelligible manner: The address, identification and telephone number of the seller or service provider, a complete description of the state for the conduct of the transaction, the nature characteristics and price of the product, the cost of delivery, and where applicable the insurance rate of the product and the required taxes, the duration of validation of the supply of the product at fixed prices, the condition of commercial guarantee and after sales service the payment condition and procedure and where applicable the proposed credit conditions, the conditions and dateline for delivery, execution of the contract and the consequences of failure to honor the commitment.

The possibility of revocation and its time frame, the procedure of returning the product, change of product or refund, the cost of using

telecommunication means, the conditions for terminating the contract.<sup>2</sup>

Pursuant to Section 26 of the 2010 law, sellers are required to prove that they have provided prior information to consumers and obtained their consent. This requirement reinforces the principle of informed consent in electronic transactions. In the context of digital taxation, this provision could be leveraged to ensure that businesses keep accurate records of their transactions and communications with consumers. By mandating proof of compliance with these requirements, tax authorities can more effectively assess whether businesses are fulfilling their tax obligations based on their sales activities.

The provisions of the law governing electronic commerce in Cameroon play a crucial role in regulating digital taxation by establishing a framework for compliance and accountability in online transactions. By defining electronic commerce as any commercial activity conducted via electronic means, the law sets a clear standard for what constitutes taxable activities in the digital marketplace. This clarity helps tax authorities identify businesses that engage in e-commerce, ensuring they are subject to appropriate tax obligations. As e-commerce continues to grow, the law's recognition of its significance enables a more structured approach to capturing tax revenue from this expanding sector.

Furthermore, the law's focus on consumer consent and data protection aligns with global trends in privacy regulation, which can have positive implications for digital taxation. By ensuring that businesses obtain prior consent before engaging with consumers, the law creates a clearer trail of legitimate business activities that can be monitored by tax authorities. This traceability not only aids in tax compliance but also builds trust among consumers, encouraging them to participate in the digital economy. Overall, these provisions collectively create a more secure and accountable digital marketplace, facilitating effective regulation of digital taxation while promoting responsible business practices.

### **3. Institutional Framework on Digital Taxation in Cameroon**

The institutional system or the structure of

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<sup>1</sup> Ibid, section 8(1).

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<sup>2</sup> Section 15 Ibid.

digital taxation in Cameroon refers here to the formal structures that regulate the behavior of actors in the taxation domain. This broad concept also concerns the functions of government, private enterprises, political jurisdictions, judicial systems, legislative bodies and regulatory agencies in Cameroon that run the tax system. These structures act as both the carrot and the stick for effective governance. These institutions ensure that the system of laws, regulations, procedures, stakeholders with their roles and norms, that shape socio-economic activity and behavior are intact.

At the international level we have some institutions that coordinate tax activities in Cameroon the Organization of Economic Cooperation and Development (OECD). A forum where Cameroon is a member. This institution develops policy standards to promote sustainable economic growth.

Secondly, Cameroon's is a member of the Central African Bank (BEAC) alongside five other countries in the CEMAC Sub Region. BEAC regulates monetary and fiscal policies concerning all its member countries. At the domestic level the following institutions determine the institutional framework of digital tax system in Cameroon.

### *3.1 The Ministry of Finance*

This is the main legal institutional charged with the responsibility of managing the tax system. Within the Ministry of Finance, there are two directorates in charge of taxes.

### *3.2 The Directorate General of Taxation (DGI)*

As the secular arm of the State, decentralized territorial communities (CTD) and public institutions for the collection of resources, the Directorate General of taxes (DGI) is an operational body of the Ministry of Finance of Cameroon. Its tasks are defined by Decree No. 2013/066 of 28 February 2013. The tasks of the Directorate General of Taxes are defined in Decree No. 2005/119 of April 15, 2005 on the organization of the Ministry of Economy and Finance. Overall, these missions fall into four main functions: design and determination of the tax base, management of tax and taxpayers, tax audit and recovery.

### *3.3 Directorate General of Customs*

Cameroon is a member of the Economic and Monetary Community of Central Africa (CEMAC). Within this economic zone, the six

member countries are bound by a common customs and tariff treaty. Customs regulations are administered at the national level by the Customs Directorate, under the Ministry of the Economy and Finance. With few exceptions, Cameroon customs tariffs are based on the CEMAC Common External Tariff (CET); all rates are ad valorem. In general, imports valued at CFAF 2 million or more are subject to the program for guaranteeing customs revenue (PSRD), and as such must be inspected by the Société Générale de Surveillance (SGS) before shipment.

In November 2017, the Cameroon National Shippers' Council (CNCC) launched the Cameroon trade hub, a web portal designed to provide information on the procedures and requirements of cargo shipping in Cameroon. The website contains details on administrative and customs procedures, forms, and costs; documentation on the legislation pertaining to external trade; a cargo and vessel tracking section; and data on external trade. CNCC developed the hub to address shippers' lack of awareness on procedures, which is one of the main causes of congestion at the port of Douala.

Cameroon developed a "Single Window for Foreign Trade Operations" (GUCE) for customs procedures in the Port Authority of Douala in December 2000, though implementation remains spotty. The GUCE brings together services of banks, the Douala Port Authority, SGS, Customs, the Treasury, exchange offices, the National Office of Cocoa and Coffee, and the phytosanitary services to reduce the length of import procedures to seven days and export procedures to two days.

Douala and the Kribi Deep Sea Port are regional ports. Goods in transit to the Republic of Congo and the landlocked countries of Chad and the Central African Republic are stored in freight forwarders' bonded warehouses, with an amount equal to the value of assessed import tax held by Cameroonian Customs as a guarantee of re-export. The guarantee is released when the goods exit Cameroon. With the introduction of the GPS tracking system, Cameroonian Customs and SGS track goods destined to neighboring countries. Cameroon requires Pre-Shipment Inspection (PSI), which should be carried out for all imports into the country. This exercise is undertaken in the port of exporting country for the purpose of Customs clearance of the goods. In addition, shippers must obtain a "Bordereau

*Electronique de Suivi des Cargaisons*” (BESC) from the Cameroon Shippers Council office in Douala prior to loading cargo, and attach it to export customs documents. Should they fail to do so, they can still obtain the document within five days following a vessel’s sailing date with a penalty, which may rise to 50 percent of the cost of the original BESC. Any cargo loaded in or bound for Cameroon ports, except for cargo in transit and/or in trans-shipment, must be covered by an Electronic Cargo Tracking Note (ECTN) duly validated by the Cameroon National Shippers’ Council (CNSC) or its representative.

The Directorate General of Customs (DGD) has initiated a series of major reforms aimed at accelerating the dematerialization of procedures, with a view to reduce cargo dwell times at Cameroon’s ports and secure customs revenues. These new measures include:

### *3.4 The Dematerialization of the Filing and Payment of Registration and Stamp Duties on the Sale of Used Vehicles*

Pursuant to Ministerial Order No.0001/MINFI/DGI/DEPRF of 2 January 2024, the Minister of Finance informed taxpayers that registration and stamp duties on the transfer of used vehicles would henceforth be filed and paid at the same time as customs duties and taxes through the Customs Assessment Bulletin (BLD) in the Cameroon Custom Information System (CAMCIS). Henceforth, the Customs Department will automatically calculate customs duties and applicable taxes at a rate of 5% using the formula Taxable Value of the car + Taxable Customs Duties. This will significantly reduce the number of documents required and the time taken to process them.

### *3.5 The Filing and Payment of VAT on Customs Brokers Fees in the CAMCIS System*

This reform stems from the desire to secure State revenue, given that VAT is deductible on any fee paid for services provided by Licensed Customs Brokers. It cannot therefore be construed as a tax increase for shippers.

## **4. The Single Exit Document (DUS)**

The Single Exit Document (DUS) serves both as the customs duty payment receipt and the Release Order as enshrined in paragraph 16 of Circular Letter No.00114/MINFI/DGD/DGFTCFM specifying modalities for electronic payments; the issuance

of payment receipts; the calculation and payment of customs duties and taxes enforced since 2 October 2023 by Release N°0834/MINFI/DGD of 9 August 2023. All these measures will help to facilitate trade by streamlining customs procedures in Cameroon.<sup>1</sup>

The Cameroonian government is working on strategies to collect customs taxes on goods purchased via e-commerce and Internet sales. The 2023 finance law, stipulates that “goods acquired by electronic means and imported into Cameroon must be cleared per the customs regulations, regardless of the mode of delivery (mail, post, dropping at an address by a mailman or a broker).”

The document also states that customs officers work directly with e-commerce operators to do the clearance paperwork on behalf of third persons who buy goods through electronic means. This will be done “based on agreed modalities and including the modulation of taxes and duties payable according to standard practices for *minutiae* or misallocated taxes,” the draft law says.

The measure to collect customs taxes on goods bought via e-commerce aligns with the Cameroonian government’s tax base broadening policy. According to the Budget Guidelines Document (DOB), a preliminary to the budget bill, “the increasing dematerialization of economic transactions is causing the State to lose tax revenues in amounts that are difficult to estimate.” The non-taxation of e-commerce operators further aggravates the situation to the detriment of regular businesses.

In response, the government has amended its legislation to allow for the effective collection of VAT on e-commerce transactions. Enacted through the 2020 Finance Act, the legislation amendment has been fully implemented since 2021. However, only a dozen electronic platforms are registered in Cameroon and fulfill their tax duties. “These include Facebook payments international limited (sales of online games); Facebook Ireland Limited (advertising); Facebook Technologies Limited (sales of digital content); Apple Inc (e-commerce platform); Google LLC (software sales); Google commerce (advertising and information); Netflix International (webcasting services); Booking.com (hotel reservations); Match.com

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<sup>1</sup> Extract from the 2024 Finance Law.

(online dating),” the Directorate General of Taxes lists.

The Cameroonian government also planned to levy income tax (IT) on e-commerce companies in 2023, based on the inclusive framework of the Organization for Economic Cooperation and Development (OECD). Indeed, to meet the tax challenges posed by the digital economy, an international consensus has emerged for a minimum global taxation of 15% of the profits of multinational companies that carry out economic activities around the world without necessarily having a physical presence.

The implementation of this reform requires the signing of a multilateral convention that is still under negotiation. The entry into force of this measure is expected to generate a minimum annual yield of CFA20 billion.

#### 4.1 *The Ministry of Justice and Keeper of the Seals*

This is the Ministerial Department charged with the responsibility of administering the Cameroon justice system. At the national level the courts have been put in place to enforce the laws on digital tax. A court generally is a tribunal which is presided by a judge or several judges or magistrate and is tasked with hearing and giving out judgments in criminal and civil cases. It falls under the judicial arm of the Government whose role is to ensure that laws are adhered to or followed strictly (Evelyn Morison, 2018). Because all societies are plagued with disputes, the role of the courts in resolving such disputes can never be underrated. The courts are therefore designed to listen to all forms of cases, from those that are highly sensitive to those that people refer to as petty offenses. <sup>1</sup> The Cameroonian Courts are therefore one of such credible institutions that entertain and resolve disputes on taxation.

The different courts are found in all the ten regions of Cameroon ensure that tax legislations brought before them are properly handled. They are charged with: drafting laws and regulations relating to the statute of persons and assets, the system of obligations and contracts in civil and commercial matters (civil and commercial legislation), the rules of procedure and jurisdiction before all civil courts, general and special criminal law; preparing and implementing the penitentiary policy; processing clemency and conditional release

<sup>1</sup> Ibid.

cases; keeping and affixing seals of the Republic of Cameroon; monitoring the implementation of the penal policy; organizing and monitoring the running of detention centers and prisons and the management of personnel under the Penitentiary Administration; judicial cooperation with the Ministry of External Relations; following-up OHADA files in liaison with the Ministry of Finance and the relevant Ministries; monitoring human rights and the fight against torture, cruel, inhuman or degrading treatment; monitoring the activities of the National Commission on Human Rights and Freedoms (NCHRF); monitoring the professions of Lawyer, Solicitors, Bailiffs and other court officers.

Matters on tax litigation therefore go to the various jurisdictions as per the case. As per the Law on Judicial Organization, Cameroon has a highly decentralized court structure. <sup>2</sup> The reason for a decentralized court structure is to ensure that justice is brought at the doorsteps of the population. As such, Cameroon has one Supreme Court in Yaoundé, ten Courts of Appeal in all ten Regions of the country, several High Courts at the Divisional level, and various Courts of First Instance at various Sub-Divisions (H Samuel, n.d.). Apart from the Supreme Court which has jurisdiction over the entire country and situated only in Yaoundé, all other courts are located at various sub-divisional, divisional, and regional levels of the country.<sup>3</sup>

The Courts of First Instance<sup>4</sup> entertains disputes at First Instance and the Courts of Appeal and the Supreme Court acts as appellate jurisdictions. As provided in sections 15(1) of the 2006 law on Judicial Organization, the magistrate court (court of First Instance), is competent to hear investment disputes where the amount of damages claimed does not exceed 10.000.000FCFA. The High Court on the other hand does entertain investment disputes where the amounts of damages claimed exceed 10.000.000 FCFA.<sup>5</sup>

The Courts of Appeal and Supreme court which acts as courts of Appellate jurisdictions have the power to entertain and review the decisions of the lower courts.

<sup>2</sup> Law No 2006/015 of 29 December 2006 on Judicial Organization.

<sup>3</sup> Ibid.

<sup>4</sup> That is both the High Court and the Court of First Instance.

<sup>5</sup> Sections 18 of the 2006 Law on Judicial Organization.

#### 4.2 Financial Institutions

The institutions in charge of digital taxation within the Cameroonian financial system are basically banks as well as micro finance institutions. The institutional framework on digital taxation has been laid out by the banks in collaboration with the tax administration. Tax payers are expected to carry out their fiscal obligations by electronic means through the banks as well micro finance institutions.

Digitalization is spreading more and more to many sectors in Cameroon. It has become vital for any business wishing to get closer to its customers and actually is the perfect tool for client retention. This is the exact case in other African nations where digitalization is a boost palliating shortcoming in quality of service provided.

Cameroon's technology is going through a transformation as various sectors indeed migrate toward digitalization. This silent transformation is gradually taking shape and imposing itself to various targets. It is positive evolution and it has today become a must for financial institutions. It appears that customers have adapted to the change which is both cost-effective and time-saving for them. "Digitization is the future of Cameroonian banking," said Bouchra Geawhari as if predicting actual events. However, seeing how things are moving, digitalization will not only be banking's future but it will impact also all other financial services and sectors of activity in Cameroon as the latter will have to take this path to improve their services and boost their activities.

Digitalization is now a reality in Cameroon's finance industry. Its impact on interactions between banks and their clients cannot be denied. They become permanent and instantaneous. The question however is to know if digitalization is a threat to employment? Truly, modernizing tools and services will surely take its toll on jobs. Therefore, a re-appropriation of human resources will be necessary to overcome issues arising from this modernization. The latter must align with social fabric and structure. I believe that the transformation must be gradual but also take into account direct employment, or this might lead to an imbalance that will affect social economy.

As said earlier, the fact remains that digitalization helps financial institutions process

their transaction and serve clients more rapidly. There are "Made in Cameroon" apps that currently let users conduct financial transactions or operations safely, using mobile devices such as phones or tablets. These innovations of startups like Iwomi Technologies enabled the Commercial Bank of Cameroon to open the very first ATMs to receive deposits. Another example is that of United Bank of Africa's subsidiary which launched an online banking service in the country. These are just a few examples. Beyond this, digitalization fosters new partnerships as both businesses and financial institutions understand its importance for their profits. The concern now is to know if these firms will rely on the expertise of Cameroonian youth to tackle job losses resulting from the irreversible change.

#### 4.3 National Agency for Information and Communication (ANTIC)

The National Agency for Information and Communication Technologies (ANTIC) was established by Presidential Decree No. 092/2002 on April 8, 2002. Its primary responsibility is to regulate electronic security and intelligence activities in Cameroon. ANTIC acts on behalf of the state to promote and oversee government initiatives in the field of ICT. Additionally, it regulates, monitors, and follows up on activities related to the security of information systems, electronic communication networks, and electronic certification, working in collaboration with the telecommunications regulatory agency. This institution is tasked with overseeing cybersecurity in Cameroon and keeping the country informed about essential cybersecurity best practices.

The main mission of ANTIC is to promote and enhance the development of information and communication technologies. It collaborates with the Directorate General of Taxation to manage information for tax purposes, which is crucial given the prevalence of internet-related crimes that must be tracked and prosecuted appropriately. The functions of ANTIC abound. It ranges from security audit to electronic certification, the regulation of domain names and IP address resources and security intelligence.

#### 5. Security Audit

It is defined as a systematic review of components and security actors, policies, measures, solutions, procedures and resources used by an organization to secure its

environment and ensure conformity of its information system with laid down standards.<sup>1</sup> The main objective of an audit are to, ensure compliance of information systems with defined security standards, identify and access risk and vulnerabilities, and above all to identify the origins and causes of an incident.

The main actors in the implementation of audit mission are ANTIC and external auditors who have been approved by ANTIC. Their duties ranges are as follows; to establish annual security audit plans and communicate to agencies concerned, define the terms of reference(TOR) for auditors, develop a model TOR of an audit profession, develop audit standards, accredit external audits, audit public administration, ensure the regularity of audit missions in government and public structures, examine the conformity of external auditors to the procedure developed, set dateline for the completion of audit and penalty for no respect of deadline, conduct a few verification of the effectiveness of an audit mission after studying the report provided by external auditors and ensuring that an audited organization implements the recommendations and proposals contained in an audit report.<sup>2</sup>

By conducting systematic reviews of organizations' information systems, ANTIC ensures compliance with established security standards that safeguard financial data and tax-related transactions. This audit process helps identify risks and vulnerabilities within digital platforms used for tax collection and reporting, thereby enhancing the integrity of the tax system. Furthermore, ANTIC can develop specific terms of reference for auditors focusing on digital taxation, ensuring that both public and private entities adhere to best practices in cybersecurity, ultimately fostering a secure environment for tax-related activities.

## 6. Electronic Certification

Secondly, ANTIC is in charge of electronic certification. Electronic certification is a process of managing the life cycle of certificate. It concerns in particular the issuance, publication, renewal, change of information, suspension and revocation of electronic certificates. An

electronic certificate is a forgery-proof digital file containing information about the owner issuing certification authority, how it can be used at the validity period.<sup>3</sup>

An electronic certificate provides three important elements in transactions:

Authentication is the possibility to equivocally identify the author of a transaction.

Electronic signature is the possibility of certifying documents and electronic items by affixing a digital finger print that has the same legal status as a hand written signature.

Finally, electronic certification provides encryption which is the permits someone to use the electronic certificate to make a text illegible to any internet user other than the intended recipient.<sup>4</sup>

All citizens can use electronic certificates to ensure security of their communications and other online transactions. Terminals for such transactions can also use certificates. Thus, electronic certificates can be issued to individuals or persons acting on behave of on an organization as well servers with the view to ensure secured connections.

Only an accredited certification authority has the capacity to issue an authenticated electronic certificate. For now, the Cameroon public sector is served by ANTIC which plays the role of a certification authority for public administration. In the future, certification authorities accredited by ANTIC shall be responsible for the certification of persons (individual and artificial legal persons) from the private sector and civil society. It should be noted however that foreign certification authorities recognized as such through a mutual agreement signed by the Minister of Post and Telecommunication may also issue valid electronic certificates in Cameroon.

Pursuant to the 2010 law of cyber security and cybercrime, Cameroon has liberalized the electronic certification market subject to prior authorization to the Minister of Post and telecommunications. All moral persons wishing to exercise this activity must obtain an authorization and meet a certain number of conditions notably financial technical, and human as well as constitute a file to be

<sup>1</sup> See Law No 2010/012 of the 21<sup>st</sup> Of December 2010 on cyber security and cyber-crime in Cameroon.

<sup>2</sup> Information gotten from field work from Mr. Nyuyfodze Lewis Ayuvea (electronics and power system engineer and information system security auditor at ANTIC).

<sup>3</sup> Brochure of the National Agency for ICT's 2020.

<sup>4</sup> Ibid.

submitted at ANTIC. ANTIC's role in electronic certification is crucial for establishing a reliable digital taxation framework.

By issuing electronic certificates, ANTIC facilitates secure online transactions and communications between taxpayers and tax authorities. The authentication and electronic signature capabilities provided by these certificates ensure that all parties involved in digital taxation are verified, reducing the risk of fraud and enhancing trust in the system. As more citizens and businesses engage in online tax processes, the availability of electronic certification is essential for ensuring that all digital interactions are secure and legally binding.

### **7. Regulation of Domain Names and IP Address Resources**

Thirdly, ANTIC regulates Domain names and IP address resources. An IP address is a unique identification number assigned to each device or equipment connected to a computer network that uses internet protocol (IP) for communication. A Domain Name on the other is an identifying having set of properties that permits computers to communicate through IP addresses.<sup>1</sup>

According to article 96 of the law No12/2010 of the 21<sup>st</sup> of December 2010 on electronic communications and Decree No 2013/0402/PM of the 27<sup>th</sup> of February 2013 laying down modalities for the management of naming and addressing resources, ANTIC has been mandated as the regulator of domain name and IP addresses in Cameroon.

Domain names and IP address resources are essential elements in computer networks that need to be regulated to ensure equitable sharing for a rational and a harmonious use between operators of these networks in order to maintain healthy competitions.

The control of these resources also ensures interoperability and functioning of which is a powerful catalyst for economic and social development. The regulation anticipates the need for resources in the evolution of different networks and the entrance of new operators in the market.

The regulation of naming and addressing resources shall include; the management of

domain names which permits a unique visual identification of internet services available on their web, the management of IP addresses, which permits to uniquely identify and locate geographically, sources of electronic data available on the web, ICT's sectors, electronic communication services and cost. As regulator of domain names and IP addresses in Cameroon and veritably engage the process of regulation, ANTIC has developed a number of regulatory tools in this area notably; the development of a national strategy form migration from IPv4 to IPv6 internet protocol in collaboration with all state holders (public sector, private sector and civil society).

Regarding domain names, ANTIC is the registry of ".cm". The restriction of domain names is done by 14 registrars accredited by antic in conformity with decree no 0402/2013/PM of the 27<sup>th</sup> of February 2013. The registrars are MTN, RINGO, NETCOM, WORLD VOICE, ICC SOFT, HTT TELECOM, CAMTEL, CREOLINK, GRID ENGINEERING, INET, INFO-GENIE, MATRIX TELECOMK, MANYAKA, and ISERVICES. ANTIC's regulation of domain names and IP address resources plays an important role in digital taxation by ensuring that all online tax-related services operate under legitimate and traceable domains. By managing these resources, ANTIC prevents the proliferation of fraudulent websites that could mislead taxpayers or facilitate tax evasion. This oversight helps create a safer online environment where taxpayers can access official tax services confidently.

### **8. Security Intelligence**

Security intelligence is continuous process which ensures their disposition of a system to latest security patches and the surveillance of the CIRT system with the view of detecting in real time, attempted intrusion attacks for the provisions of prompt and effective response pursuant to law No 2010/012 of 21<sup>st</sup> December 2010, ANTIC has as obligation to carry out technology watch and issue alert and recommendations regarding the security of electronic communication networks and certification.<sup>2</sup>

To fulfill its security intelligence mission, ANTIC has established a Computer Incident Response Team (CIRT) which has two main

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<sup>1</sup> Ibid.

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<sup>2</sup> Article 7 of 2010 law on cyber security.

responsibilities. Firstly, it has the responsibility of “Prevention” as such CIRT is responsible for taking steps to prevent cyber-attacks. Secondly, it has the responsibility of “incident response” which makes the CIRT to promptly intervene in the case of attack or incident. It intervenes by clearing off the attack and identifying the attackers.

In a nutshell, the functions of the CIRT are the surveillance of critical national cyber space infrastructure and prompt response to incidence, the issuance of security alert and bulletins, raising awareness on cyber security, providing assistance to users and companies dealing with security incidents, development of a reference framework for the security of information systems, carrying out investigation on cybercrime, gathering of cyber-crime statistics and collaboration with other CIRTs dealing with cyber security issues. It is for this reason that the CIRT works with organizations such as IMPACT, INTERPOL and AFRICACERT.

This function of ANTIC, particularly through its Computer Incident CIRT, can significantly enhance the regulation of digital taxation by ensuring the security and integrity of electronic tax systems. By continuously monitoring for cyber threats and applying the latest security patches, CIRT can protect sensitive tax-related data from breaches that could lead to fraud or data manipulation. This approach not only helps in preventing cyber-attacks but also ensures that tax authorities and taxpayers can engage in secure online transactions. Additionally, the issuance of security alerts and bulletins can inform stakeholders about emerging threats and best practices, fostering a culture of cybersecurity awareness within organizations involved in digital taxation.

Furthermore, the incident response capabilities of CIRT are crucial for addressing any security breaches that may occur within digital tax platforms. In the event of an attack, CIRT’s prompt intervention can mitigate damage, restore services, and investigate the incident to identify perpetrators. By collaborating with international organizations like INTERPOL and AFRICACERT, ANTIC can enhance its effectiveness in combating cybercrime related to digital taxation on a broader scale.

### *8.1 The National Social Security Fund (CNPS)*

The CNPS is the institution of the government in charge of the collection of social contributions

from state workers as well as private entities. CNPS has instituted and implemented a number of digital initiatives to improve its services and make it easier for people to interact with the organization.

The National Social Security Fund (CNPS), the public institution responsible for social security in Cameroon, has recently introduced an innovative online registration process on its internet portal.

This initiative allows individuals to complete their social security registration, obtaining their identification number directly through the CNPS website. According to Alain Olivier Noël Mekulu Mvondo Akam, the Director-General of CNPS, this move aims to “simplify and significantly reduce the processing times for registration requests.”

With this new platform, Cameroon’s public pension fund reaffirms its commitment to a fully digital approach. Tele-registration joins the organization’s initiatives, such as the digitization of company tenders and payment of retirees’ pensions, online salary declarations, social contribution payments, and the submission of social benefit applications, among others.

During the presentation of the government’s economic, financial, cultural, and social program for 2023, Prime Minister Joseph Dion Nguté emphasized the positive impact of digitization on accelerating registrations at CNPS. According to him, in 2022, the state-owned company added 54,000 new insured individuals to its portfolio, including 17,570 voluntary insured and 36,430 mandatory insured. This performance, he said, is directly linked to the “implementation of digital procedures” within the organization.

## **9. Conclusion**

The appraisal of the legal and institutional framework on digital taxation in Cameroon reveals both progress and challenges in adapting the country’s tax system to the growing digital economy. While Cameroon has made strides in addressing digital taxation through various legal provisions and institutional structures, several gaps remain that hinder the full integration of digital taxation in a rapidly evolving global environment. The legal framework, though evolving, still faces challenges in fully capturing the complexity of digital transactions, particularly with regards to cross-border taxation and the taxation of intangible digital services. The existing laws are somewhat

fragmented, and there is a need for greater clarity and alignment with international standards, particularly those established by the OECD and other regional bodies. Furthermore, the rapid pace of technological advancement often outstrips the capacity of the legal system to adapt quickly enough to new business models in the digital sector.

Institutionally, while Cameroon has made efforts to build the necessary infrastructure for digital taxation, there remains a need for greater coordination among various government agencies, as well as capacity building within tax administration bodies. In addition, there is a need for more robust mechanisms for data collection, monitoring, and enforcement in the digital space to ensure that digital companies contribute fairly to the national revenue.

For Cameroon to effectively harness the potential of digital taxation, it must implement key reforms to address these challenges. This includes updating existing laws to align with global standards, improving the technical and administrative capacity of tax authorities, and fostering stronger cooperation with international partners and regional bodies. A more flexible, transparent, and forward-looking framework will better position Cameroon to navigate the complexities of the digital economy, ensuring fair taxation and contributing to sustainable economic growth.

Cameroon stands at a critical juncture where strategic reforms in its digital taxation framework could significantly enhance its tax revenue collection, foster economic growth, and ensure its competitiveness in the digital economy. However, these reforms must be carefully crafted to balance the need for effective regulation with the dynamic nature of the digital landscape.

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