

# General information on import and export procedures in Cameroon

Import is to buy and bring goods into the country from abroad. While Exporting is to sell and send out of the country goods to a foreign country.

In Cameroon, many measures have been implemented by the government to encourage Imports and Exports. In particular, the simplification of customs procedures; the implementation of economic and suspensive regimes; the cancellation of VAT on exports to ensure the competitiveness of local products in International markets; the establishment of incentives and specific areas of research and development of customs measures; vocational training and environmental protection. Trade between CEMAC countries to both Import and Export are exempt from the payment of customs duties.

A Memorandum of Understanding was signed between the government of Cameroon Customs and clearing agents. The Customs Administration is committed to and applying the transaction value in the calculation of customs duties; to reduce harassment and abuse of various kinds; to reduce the processing time of customs declarations import (6h) and export (2h); to ensure continuity of Public Service by the total availability of staff for clearance and removal of goods.

## Who can Import in Cameroon?

As a general rule, any natural or legal person may import goods. But according to their nature, certain goods for import may be subject to an authorization, license, rules of quality or packaging or special formalities. Art. 51 of the CEMAC Customs Code.

**Special permissions:** the importation of certain products is subject to first obtaining a special permit issued by the ministry in charge. It is generally considered unsafe product handling (weapons and ammunition, military equipment, explosives, radioactive materials ) ; hazardous consumption (drugs, toxic substances ) ; dangerous for the environment ( nature products to pollute the air , water or ground water, chemicals) ...

**Certificates of compliance with the standard:** In accordance with the Service Note No. 107/MINEFI/DD6 on standards for the Import, the Import of products is subject to the presentation before removal from a Customs Office certificate of conformity. This is the wheat flour ; Gas bottle ; Sack ; yogurt ; Condensed milk ; Galvanized steel sheets ; Sheet aluminum alloy ; Pasta; and many others . Non-compliance of the goods with the standard relating thereto is entitled to re-export or destruction at the expense of the importer.

**Stamping and Marking:** The Stamping and Marking is mandatory for certain products : Fabrics fancy print loincloth and extension ; Spain wax fabrics ; Woven terry fabrics of cotton ; Hydraulic cement ; Other portland cement; Wheat flour ; Sack ; matches; Electric batteries; Insecticides in the form of aerosol and spiral ; Books, records , notebooks , notepads , manifolds, shirts straps; Mineral waters.

It is generally imported products that come to compete with local products.

**Ban on Imports:** Are prohibited for Import : Goods absolutely prohibited ; foreign products , manufactured or natural products that do not wear the name of the locality where they were made , or the name of the country of origin and the word " IMPORTED " manifestly apparent in ; all apparent counterfeit products.

**Art 51 ( b ) CD states:** are prohibited entry, excluded from the warehouse , transit and traffic , all foreign products, natural or manufactured bearing either on themselves or on packaging, containers , envelopes, or labels etc. . A trademark or trade name, sign or any indication as to make everyone believe they were made in a State with which an agreement was signed in purpose or that are originated

## **Who can Export in Cameroon?**

In general, any natural or legal person may export goods.

**Exception:** goods which Export is subject to authorization: this is the case of species of fauna and flora endangered under the CITES Convention. These include: The big apes and lemurs ; Pandas, monkeys of South America ; Large balunis, cheetahs , leopards , tigers , Elephants , rhinos, birds prose , cranes , snakes , parrots, turtles etc...

## **How to Export to Cameroon?**

Can be exported all of Cameroonian or Non Cameroonian origin good. Raw products, soil and subsoil of Cameroon (rubber, cocoa, coffee, banana, cotton ... ) bear no exit fee. Exit fees for other products amounted to 2 per cent of the FOB value of that goods . The Import is liberalized, the only thing to do is to domiciled in a bank account of the profit of the export.

Goods for export are carried out at a Customs Office or at the places designated by the Customs Service; On land borders, it is forbidden to take any road seeking to circumvent or avoid customs offices. When Exporting, the customs value of the goods is the one at its point of exit declared the date of registration of the declaration of the customs office, adjusted where appropriate. The costs of transport from the point of departure at the border are excluded from this value the rights of output; domestic taxes and similar charges which have been granted discharge for export; customs duties paid at the entrance of the Community.

## **Who can Custom Clearance in Cameroon?**

Pursuant to Art. 5 of the Finance Act 1999, goods can only be declared by the beneficiaries of the title of Licensed Customers Broker. Exception : Can declare their own account Public Administrations , Embassies , International Organizations , vehicle owners. Custom Clearance of goods can take place in all relevant customs offices in the country

## The calculation of customs duties and taxation Customs

The primary basis for determining the customs value is the transaction value, as defined by Art. 26 in conjunction with Art. 27 CD which provides some adjustment of the price actually paid or payable .

When the customs value cannot be determined by the provisions of Art. 26, Administration of Customs and the importer should normally work together to identify the basis of the value by the application of the provisions of Art. 28 and 29. Shall be added to the base freight of the goods and insurance. The customs value is then the CIF ( Cost Insurance Freight ) of merchandise. This is the basis for calculating tariffs.

**Customs duties borne by the goods:** On the Import tariffs are based on the category of goods:

- 1st category: raw materials : 5%
- 2nd category: raw materials : 10%
- 3rd grade : semi- finished products: 20%
- 4th Grade : finished products: 30%

**Other taxes incurred by import goods:** VAT ; Cents additional municipal 10% VAT; Computer fee 0.45 % for imports domiciled in Computer Offices ; Tax 1-5 % depending on the presentation or not the taxpayer's card ; Excise duties (only for goods covered by the Finance Act 2006 ) 25%; Community integration tax (TCI) 1 % for non- CEMAC imports; Tax veterinary health inspection (ISVs) ; Phytosanitary (GST ) 50F / T.

Provisionally, the transaction value method is not applicable to goods subject to reference prices, minimum taxable value and used goods .

Some goods are subject to a reference price set by mercurial .

Examples of mercurial :

- Order No. 06/11/200 03685/MINEFI/CAB of certain textile products
- Decision No. 654/MINEFI/CAB of 28/12/04 on the meat and offal , biscuits
- Decision No. 655/MINEFI/CAB of 28/12/04 on meat, offal , biscuits and salts
- Decision No. 658/MINEFI/CAB of 29/12/04 on imported sugar
- Decision No. 659/MINEFI/CAB of 29/12/04 on alcoholic beverages
- Decision No. 660/MINEFI/CAB of 29/12/04 on cigarettes.
- Service Note No. 110/MINEFI/DD of 14/04/05 on Asia and certain goods imports ( used tires, used clothing , flea markets, imports ASIA ).

[Import formalities of customs declaration](#)

[Export formalities of customs declaration](#)

<http://www.cameroonweb.com/CameroonHomePage/economy/import-export.php>