

1.3 Cameroon Customs Information

- [Overview](#)
- [Duties and Tax Exemption](#)
 - [Exemption Regular Regime \(Non-Emergency Response\)](#)
 - [Exemption Certificate Application Procedure](#)
 - [Exemption Certificate Document Requirements](#)
- [Customs Clearance](#)
 - [General Information](#)
 - [Customs Clearance Document Requirements](#)
- [Transit Regime](#)
- [Focal points information](#)

Regulations on customs can be found from the Directorate General for Customs, which is headquartered in Yaoundé. The General Manager is Mr. FONGOD Edwin NUVAGA.

Overview

Cameroon has a common border with six countries and each particular border can be considered as an entry point, especially in case of emergency in neighbouring countries. The main entry points are:

- Mora – Amchide into Nigeria in the Extreme-North region, West side.
- Ekok into Nigeria in South-West region.
- Kousseri into Chad in the Extreme-North region, East side.
- Garoua-Boulai into Central African Republic in the East region.
- Mouloundou into the Republic of Congo in the East region, South side.
- Bitam into Republic of Gabon in the South.
- Kye-Ossi into Gabon and Equatorial-Guinea to the South.

The above entry points are mainly used for trade as demonstrated by important traffic of trucks across the border. There is some insecurity, commonly carjacking, at some of the borders.

Imported goods are submitted to 4 different regimes:

- Mise à la consommation (IM4): Exemption certificate must be signed by both Ministry of External Relations (MINREX) and Ministry of Finance (Customs Department).
- Transit Regime (IM8): Regime used for all goods in transit to Chad or CAR. Goods do not have any escort, documents attached are Declaration Form IM8 and transit title that the transporter shows at each custom office along the corridor before final destination, in order to obtain visas.
- Export Regime (EX8): For all local purchase done in Cameroon and destined to Chad or CAR.
- Temporary Admission Regime (IM5): Applied for vehicles and others identifiable equipment imported in Cameroon for humanitarian purposes. Admission certificate is valid 1 or 2 years renewable.

Duties and Tax Exemption

Humanitarian goods imported by NGOs or UN Agencies can have total or partial exemption of duties and taxes according to agreements signed with Cameroonian government.

For contact information regarding government custom authorities, please follow the link below: [4.1 Cameroon Government Contact List](#)

Without agreements, national customs legislation is as follows:

- Customs duties
- Inspection tax SGS
- VAT
- 'Precompte'
- CAC (centime Additionnels Communaux)
- BESC (Bordereau Electronique de Suivi de la cargaison)

Emergency Response

Agreements / Conventions Description	Ratified by Country?
WCO (World Customs Organization) member	Yes
Annex J-5 Revised Kyoto Convention	Yes
OCHA Model Agreement	Yes

Tampere Convention (on the Provision of Telecommunication Resources for Disaster Mitigation and Relief Operations)	Yes
Regional Agreements (on emergency/disaster response, but also customs unions, regional integration)	Yes

Exemption Regular Regime (Non-Emergency Response)

Organizational Requirements to obtain Duty Free Status
United Nations Agencies
As per the agreement signed with the government of Cameroon, UN Agencies are exempted from all import/export taxes, including VAT. However, for each importation or exportation, a waiver should be obtained from both the Ministry of External Relations and the Customs headquarters in Yaoundé.
Non-Governmental Organizations
NGOs must sign an agreement with the Government of Cameroon to be allowed to work in the country. This agreement will also be needed to open a bank account in Cameroon.
Authorisation to work in Cameroon:
Application file has to be sent to MINATD (Ministere de l'Administration Territoriale et de la Decentralisation) and copied to MINREX (Ministere des Relations Exterieures):
<ul style="list-style-type: none"> • 4 status copies • 4 Internal regulations copies • 4 Declaration receipt copies • 1 list of NGO managing members • 1 CV or NGO representative in Cameroon • 1 activities report • 1 activity plan in Cameroon • 1 criminal record of NGO representative in Cameroon (less than 3 months).
This application is validated by MINATD prior MINREX first agreement on the application. Application file can be sent directly and at the same time to both ministries to speed up the process.
Registration on the NGO directory:
When the NGO has authorisation to work in the country, it can apply to be registered in the NGO directory, after 3 years of activity in the country. File has to be sent to the province governor by the canal of the MINREX or directly by the office of the NGO with the following documents:
<ul style="list-style-type: none"> • 3 status copies • 3 Declaration receipt copies • 1 CV of the President • 1 criminal record of the president • 1 activities report on the last 3 years in Cameroon • 1 letter from Technical Ministries concerned by NGO activities • 1 action Plan in country • 1 internal regulation copy • 1 list of managing members
Only this registration can allow the NGO to be exempted from Customs duties and charges. The registration process may take time to be finalised.
A technical commission has been created to follow up NGO activities. This commission is composed of national authorities and civil society members. Donors can also be part of the commission. The application file will be checked and transmitted to MINATD in a period of maximum 30 days.
MINATD has also a maximum of 75 days from the deposit date of the final file by the Commission to give its decision. Beyond this period, agreement is automatically given to the NGO. The agreement is renewable every 5 years.
More details are given in Law 99/014 of December 22nd, 1999, governing NGOs in Cameroon.
Contacts:
<u>Ministère des Relations Extérieures (MINREX)</u>
703, Rue 1025 Hippodrome B.P. 18 Yaoundé 1er
Tel: + (237) 222 203 027,
Email: contact@diplocam.cm
Site web: www.diplocam.cm
<u>Direction du Protocole et des Affaires Consulaires</u>
Name : Tainokari Alain Desire

Title : NGO department Assist

Tel: +237 677 87 00 33 / 661 841 095

Direction des Nations Unies et de la Coopération Décentralisée

Name : NGODWE Alain

Title : Sous directeur coop decentralisee et ONG

Tel: +237 697 99 04 30 / 222 202 120

E-mail : a.godwe@yahoo.fr

MINREX

Direction Protocole et Affaires consulaires

Name: Ambassa Ntede Richard

Title: Director

Tel: +237 222 21 19 93

Ministère de l'Administration Territoriale et de la Décentralisation (MINATD)

Chef de service ONG: Ousmanou Douada

Tel: +237 699 24 87 56

Email: alhadjidaouda17@gmail.com

Exemption Certificate Application Procedure

Duties and Taxes Exemption Application Procedure

Generalities

The hereby under procedure has remained the same since 2004 without any change.

To obtain the waiver/exemption, the UN agency country office or NGO should:

- Send a "note verbale" to the Ministry of External Relations (MINREX).
- An original copy of the bill of lading should be attached to the request.
- Once the visa of the MINREX is granted, the waiver/exemption document is sent to the Customs Headquarters.
- The visa of the MINREX is to attest, as per the agreement with the government of Cameroon, that the Agency is normally exempted from all taxes for its cargo imported or exported.

For the next stage, the waiver/exemption should be attached to shipping documents and sent to the forwarder at least ten days prior to the vessel's ETA.

Shipping documents should include:

- The bill of lading and the packing list;
- The certificate of origin;
- The phytosanitary and related (non GMO, non-radiation, etc.) certificates;
- The attestation of value, etc.

It should be noted that UN agencies are not exempted from taxes related to services provided, such as the computer tax or container parking fees.

Finally, it should be specified that for all goods imported to Cameroon, the importer must obtain a document called 'BESC' from the local representative /agent of the Cameroon National Shipper Council (CNSC) in the country of import. The cost of the BESC is 55 Euros per B/L and by trench of 10 TEUs. The number of the BESC should be mentioned on the bill of lading.

However, UN agencies have been exempted from this procedure, which is also not applicable for goods in transit to Chad and the Central African Republic (CEMAC convention).

Cameroon is signatory to the UN Convention on privileges and immunity. This means that UN agencies cannot be prosecuted in Cameroonian courts. It is advisable to make sure that this clause is always clearly mentioned in all contracts in order to avoid any misunderstanding. As well, the clause on arbitration should also be added in all contracts, clearly mentioning that eventual disputes should be solved according to the rules and regulations of UNCITRAL.

IMPORT PROCEDURE

PRELIMINARY NOTE

As to the sanitary, phytosanitary, health and quality checks applicable in importation, pursuant to current Cameroonian legislation, operators and/or their representatives are required to fulfil formalities, to be submitted to the competent service "the One-Stop Shop Phytosanitary Unit" (Bureau Unique).

To avoid any delays and prior to the handling operations, the Phytosanitary inspection report should be discharged to the Customs service.

As for a number of products defined by the law and which appear on a list posted at the Phytosanitary Unit, it is important to initially check the possibility of importing such items via a phytosanitary inspection sanctioned by a phytosanitary inspection report.

This precaution is of prime importance as joint inspections may be conducted (pursuant to the Minister of Agriculture's Memo N° 00917 of 13th September 1999) by the Customs, the Representative and the Phytosanitary services.

Several scenarios are worthy depending on whether the goods fall within the scope of the Customs Revenue Security Programme (Programme de Sécurisation des Recettes Douanières – PSRD) set up by Presidential Ordinance N° 95/004 of 7th December 1995 (see Article 3, paragraph 2). There are 3 scenarios:

1. Goods with a FOB value less than CFAF 1 million: not subject to inspection;
2. Goods with a FOB value equal to or more than CFAF 1 million, but less than CFAF 2 million: subject to a mild inspection procedure;
3. Goods with a FOB value more than CFAF 2 million: subject to inspection prior to loading or shipment;

The first two scenarios are merged hereunder, while the more specific third option is subject to a particular procedure.

IMPORT TRANSACTIONS on goods not subject to inspection (FOB value less than CFAF 1 million or between CFAF 1 and 2 million):

1) On the basis of a Forwarding Instructions sheet (Bordereau d'Instructions) previously received from the importer, the forwarding Agent/authorised customs broker shall key in the various entries of the importation document using the computer terminal (connected to the SIDONIA system) installed in their offices or at the One-Stop Shop (within the Customs Clearance Unit (UDB)). The business operator shall provide the forwarding agent/authorised customs broker with the following documents :

- The Supplier's Trade Invoice;
- The Freight Invoice;
- The Insurance Company Invoice;
- The Bill of Lading or Seaway Bill;
- The Packing-list;
- Any tax and duty exemption vouchers;
- Any attestations (sanitary, phytosanitary, veterinary, qualitative, technical, ...) required by the regulations currently applicable in Cameroon and issued by the competent authorities of the countries of shipment of the goods for which the attestations are required;
- The domiciled Import Declaration (ID) (for transactions between CFAF 1 and 2 million only);
- The phytosanitary inspection report on the products for which the formality is required.

2) The operators or their representatives shall report to the Douala Port Authority (PAD) Unit at the One-Stop Shop to pay the port charges of the goods. The operator shall provide the PAD staff with the following documents:

- Bill of Lading or Seaway Bill
- Weighing Certificate when necessary.

The PAD staff shall then draw up, on the basis of the above, an invoice of port charges due and hand it immediately to the operator or their representative.

3) Thereafter the operator or representative shall pay the required port charges drawn by the PAD staff at the One-Stop Shop Bank Unit, designated by the PAD, which issues a receipt to the operator or representative and proceed to transfer the money collected to the PAD account.

4) The forwarding agent/authorised customs broker designated by the operator shall establish the Customs Declaration from his/her own terminal linked to the SIDONIA IT system or one of the system terminals installed at the Customs Clearance Unit (Unité Banalisée de Dédouanement - UDB) of the One-Stop Shop (Guichet Unic). He/she then prints out the Customs Declaration using the printer in his/her office or the printer of the UDB.

5) The operator or representative shall now move on to the One-Stop Shop Treasury to settle the taxes and duties (if exempted, only Computer tax must be paid: 15.000 XFA). The unit staff issues a receipt immediately upon payment of taxes and duties, and updating of the Customs Declaration data on the SIDONIA system.

6) The printout or hard copy of the Customs Declaration shall be submitted to the service in charge of admissibility at the Customs unit with the following documents attached:

- The supplier's final invoice;
- The Treasury receipt justifying payment of import taxes and duties, or the exemption certificate;
- The bill of lading or sea waybill;
- The freight invoice;
- The Insurance Invoice;
- The bank receipt justifying payment of port charges billed by the PAD;
- Any administrative authorisations (external trade permit, import license, marketing permit);
- Certificates required depending on the type of goods imported for consumption: EUR 1 certificate, sanitary, phytosanitary, health, compliance certificates issued by the competent authorities of the countries of shipment of the goods;
- The phytosanitary inspection report on the products for which the formality is required.

Upon completion of the admissibility procedure, the Customs agent shall annotate the register of submitted Declarations and hand over the complete file to the customs agents in charge of inspection.

It made have an exception where the "containerised" cargo (in a FLC container inspected prior to loading at the country of shipment and affixed with a safety seal, the integrity of which had been confirmed upon arrival) falls within the scope of Ministerial Directive N°060/CF/MINEFI/DD of 1st November 1999 to set up the "Green Channel" (Canal Vert) at the Douala Port.

7) Depending on the control criteria managed by the SIDONIA information system and the appraisal of the Customs services, the Delivery Order (Bon à Enlever – BAE) is issued immediately and the operator and/or their representative notified immediately. Otherwise, further information is requested from the forwarding agent/authorised customs broker (documents and forms/printouts related to the file) and/or (in restricted proportions and upon suspicion of fraud) a customs inspection of the goods conducted at the Douala Port.

IMPORT TRANSACTIONS on goods with a FOB value equal to or more than CFAF 2 million:

(within the scope of the Customs Revenue Security Programme (Programme de Sécurisation de Recettes douanières - PSRD):

1) Possible transactions prior to importation:

A) On the basis of a Forwarding Instructions sheet previously received from the importer, the forwarding agent/authorised customs broker shall key in the entries of the import document at the computer terminal (connected to the SIDONIA system) in his/her office or at the One-Stop Shop (within the Customs Clearance Unit). The operator shall provide the forwarding agent/authorised customs broker with the following documents:

- The Trade Invoice;
- The Freight Invoice;
- The Insurance Company Invoice;
- The Bill of Lading or Sea Waybill;
- The Packing list ;
- Any Customs Duty Exemption Vouchers ;
- Any Administrative Permits (Accreditation, License, Marketing Permit);
- Any Certificates (sanitary, phytosanitary, veterinary, technical...) required by current regulations in Cameroon and issued by the appropriate authorities of the country of shipment of the goods;
- The phytosanitary inspection report on the goods for which the formality is required.

B) The Operator or Representative shall submit the Temporary Taxation Slip Request (Demande de Bordereau de Taxation provisoire – BDT provisoire) to the unit of the designated company under the PSRD, henceforth referred to as the licensed institution. This formality involves provision of the following documents:

- The Supplier's Final Invoice;
- The Bill of Lading or Sea Waybill;
- The Freight Invoice;
- The Insurance Invoice;
- The Partial or Total Tax and Duty Exemption Voucher;
- The External Trade Permit where necessary (import license, marketing permit, ...);
- The Technical Control Certificate(s) required for the good imported for consumption;
- Domiciled Import Declaration (ID).
- The operator or his/her representative shall specify the customs procedure governing the importation of the goods.

The staff at the unit of the licensed institution at the One-Stop Shop shall immediately proceed to ensure the admissibility of the file, making sure it comprises all the items required, failing which the file is rejected and returned immediately to the operator or representative.

C) The staff of the licensed institution's unit shall access the Import Declaration file (previously constituted and domiciled) on the screen of his/her workstation (connected to the licensed institution's information system), carry out crosschecks and key in the following additional data:

- Domiciled Import Declaration N°;
- Bill of lading or sea waybill N° ;
- Price referential of the good;
- Value derived from the inspection report forwarded by the licensed institution's affiliate;
- Taxable value.

Upon completion of this phase (that may – where crosschecking ought to be carried out – be conducted at the licensed institution's head office), the licensed institution's unit staff shall print out the Temporary Taxation Slip to be submitted immediately for approval to the operator or representative.

D) In the event of disagreement on the price classification or customs value of the goods, the operator or representative may request a sampling permit (D 41 model) from the Customs Service and an inspection of the goods. The inspection shall be jointly conducted by the licensed institution and the Customs Service (pursuant to Section I, Paragraph 2 of Ministerial Directive N°00268 of 15th December 1995 to set up the Customs Revenue Security Programme (PSRD).

The outcome of the joint inspection may lead to an amendment of the Temporary Taxation Slip (TTS). Thereafter, a new printout of the document is produced at the licensed institution's One-Stop Shop unit and the corrected TTS submitted for approval and signature to the operator or representative.

E) The operator or representative shall validate the TTS by indicating approval to the licensed institution's unit staff (by appending his/her signature to the TTS).

2°) Import Formalities

A) On the basis of the Forwarding Instructions Slip previously received from the importer, the forwarding agent/authorised customs broker shall report to the licensed institution's One-Stop Shop unit to obtain the final Taxation Slip. There, he/she shall submit the Temporary Taxation Slip obtained in the course of the initial formalities. He/she ought to have ensured that the document is duly validated.

B) On the basis of the duly validated Temporary Taxation Slip, the licensed institution shall print out the seven (7) copies of the final Taxation Slip on secured paper.

C) The staff of the licensed institution shall forward to the One-Stop shop bank units, directly and at given intervals (at least four times daily), copies of the final Taxation Slip. Twice a day, they shall forward copies of the final Taxation Slip to banking institutions with no unit at the One-Stop Shop.

D) To inform operators or their representatives of the Taxation Slips issued, the licensed institutions shall print out four times daily a list of final Taxation Slip numbers issued and sent to the bank units. For several days, the list is posted up on the premises of the licensed institution's One-Stop Shop unit and/or at a place agreed upon with the One-Stop Shop executive management.

E) The operator or representative shall pay to the One-Stop Shop bank unit all taxes and duties indicated on the final Taxation Slip. The bank staff shall immediately issue a receipt and the paid Taxation Slip.

F) The operator shall then proceed to the Douala Port Authority (PAD) One-Stop Shop unit to settle the port charges on the goods and hand the following documents to the PAD staff:

- Bill of lading;
- Certificate(s) of weighing, where necessary.

On the basis of the above, the PAD staff shall issue an invoice of charges payable and submit it immediately to the operator or operator's representative.

G) The operator or operator's representative shall pay the port charges due at the One-Stop Shop bank unit designated by the PAD. The bank shall issue a Receipt to the operator and transfer the funds collected to the PAD account.

H) The forwarding agent/authorised customs broker shall draw up the Customs Declaration from his/her terminal linked to the SIDONIA IT system or one of the Customs Clearance Unit (UDB) terminals. He/she shall print out the Customs Declaration on the printer in his/her office or at the UDB.

I) The hard copy or printout of the Customs Declaration shall then be submitted to the Declarations admissibility service at the One-Stop Shop customs unit with the following documents attached :

- Paid final Taxation Slip;
- Supplier's final invoice;
- The freight invoice;
- The insurance invoice;
- Bank receipt certifying payment of import taxes and duties;
- Bill of lading or sea waybill;
- Domiciled Import Declaration;
- Bank receipt certifying payment of port charges billed by the PAD;
- Any administrative authorisations required; Certificates required depending on the type of goods declared (certificates of origin or EUR 1; sanitary or phytosanitary certificates; compliance certificate, health certificate, etc...);
- The phytosanitary inspection report on the products for which the formality is required.

Upon completion of admissibility procedures conducted rapidly at the Customs One-Stop Shop unit (unit), the Customs agent annotates the register of Declarations submitted and hands the complete file to the Inspector in charge, except where the containerised cargo (in a FCL container inspected prior to loading in the country of shipment and fitted with a safety seal, the integrity of which was observed upon arrival) falls within the scope of Ministerial Directive N°060/CF/MINEFI/DD of 1st November 1999 to set up the Douala Port «Green Channel» (Canal Vert).

J) On the basis of the control criteria managed by the SIDONIA system and the appraisal of the Customs Service, the Delivery Order is issued or not issued immediately. In the latter case, further information is requested from the forwarding agent (provision of documents and forms to complete the file) and/or a customs inspection of the goods at the Port.

K) In the event of compensation or exemption, the operator shall obtain the Settlement Form from the Customs Unit.

L) Thereafter, the operator or operator's representative shall take the Settlement Form to the One-Stop Shop Treasury Unit. Upon cross-checking and, where necessary, an additional payment, the Treasury shall issue a Receipt.

M) The operator or operator's representative shall hand the original copy of the Receipt to the licensed institution of the One-Stop Shop. Once the licensed institution's staff have cross-checked and ascertained that the various elements tally with one another, the Taxation Slip is given to the operator and a copy forwarded by the licensed institution to the Treasury.

EXPORT PROCEDURE

1) On the basis of the Forwarding Instructions initially provided by the exporter, the forwarding agent/authorised customs broker shall enter the export file data at the computer terminal (linked to the SIDONIA system) installed in his/her office or at the One-Stop Shop Customs Clearance Unit. The operator shall provide the following documents to the licensed customs forwarding agent :

- The packing list,
- The Quality Certificate issued by one of the authorised companies;
- The forwarding order (instructions).

2) The operator or operator's representative shall report to the PAD unit at the One-Stop Shop to pay the port charges on the goods. To this end, he/she shall present the packing list.

On the basis of the foregoing, the PAD staff shall issue a receipt outlining all the port charges and hand it immediately to the operator or operator's representative.

3) The operator or operator's representative shall pay to the bank opened at the One-Stop Shop and designated by the PAD, the port charges billed by the latter. The bank shall issue a receipt to be handed to the operator and directly notify the PAD of the bank transfer to be made to the latter.

4) To obtain an Export Declaration (ED), the operator or operator's representative shall submit the following documents to the licensed institution's One-Stop Shop unit:

- The packing list
- The duly completed export application form.
- The licensed institution's staff shall ascertain the admissibility of the file, and in the event of any shortcomings, reject and return it immediately to the operator.

5) The licensed institution's One-Stop Shop unit shall use its information system to issue the Export Declaration (ED) in six (6) copies, of which the former shall hand four (4) copies to the operator or operator's representative. The licensed institution shall forward a copy of the ED at regular intervals to the unit of the domiciliation bank opened at the One-Stop Shop.

6) The operator or operator's representative shall submit six (6) copies of the «Form 1: Export Domiciliation» to the One-Stop Shop bank unit along with two (2) copies of the invoice. The bank unit shall proceed immediately to register the domiciliation by:

Annotating the key parameters of the foreign financial transaction in a foliated register provided by the Exchange Service;

- Opening a domiciliation file following a continuing numbering system;
- Stamping and dating of the «Form 1: Export Domiciliation»;
- Debiting from the client's bank account the amount for the charges received by the financial institution for the job.

7) The operator shall report to the Exchange Service unit, which shall register the Form 1 and key in – at the SIDONIA system terminal – the data entries of the foreign financial transaction and finally append his/her signature to the "Form 1 : Export Domiciliation" copies. Four (4) copies of the Form 1 shall then be handed to the operator who shall forward them to the Domiciliation Bank and Customs.

8) The forwarding agent/authorised customs broker shall print out the Customs Declaration using the SIDONIA system terminal installed in his/her office or at one of the terminals of the One-Stop Shop Customs Clearance Unit (UDB).

9) The forwarding agent/authorised customs broker shall submit the customs Declaration to the admissibility staff of the Customs Service with the following supporting documents:

- Export Declaration (ED);
- Final invoice;
- Sales contract;
- Valid phytosanitary certificate issued by the Phytosanitary Service;
- OIC/ICO or NCCB Certificate of Origin;
- Bank receipt certifying payment of taxes and charges to institutions of the sector;
- EUR 1 Certificate of Circulation.

10) On the basis of the selection and systematic control criteria for declarations covered by the SIDONIA system and the appraisal of the Customs Service, the Customs agent shall grant the Delivery Order or request an in-depth document examination or inspection of the goods. Once the Delivery Order is issued from the SIDONIA system or inspector in charge, the operator is notified immediately at the One-Stop Shop Customs unit.

Process to be followed (step by step or flowchart)

Steps for Importation of goods not subject to inspection prior to shipment :

The domiciled formalities for external trade transactions at the One-Stop Shop are:

- The import domiciliation;
- The issuance of phytosanitary inspection reports for products subjected to this formality;
- The billing and payment of port charges and services;
- The liquidation and payment of duties and taxes due at importation;
- The in-depth examination of the Customs Declaration leading to the issuance of the Delivery Order (BAE).

For the importation of goods with a FOB value less than CFAF 2 million, the operator will have to accomplish six formalities:

Step 1 - The forwarding agent / authorised customs broker shall move to the PAD unit in order to pay the port charges related to goods and shall receive a receipt.

Step 2 - The forwarding agent / authorised customs broker shall pay the port charges to the bank which shall issue a receipt.

Step 3 - The forwarding agent / authorised customs broker shall establish and validate the Customs declaration. In case the value of the goods is between CFAF 1 and 2 million, the domiciled declaration is attached to the file.

Step 4 - The forwarding agent / authorised customs broker shall pay duties and taxes to the Treasury and receive a receipt (if not exempted).

Step 5 - The hard copy of the Customs Declaration shall be submitted to the service in charge of admissibility at the customs unit.

These steps are not necessarily chronological. In fact, the authorised customs broker can undertake similar transactions.

Step 6 - The customs agent shall immediately issue the Delivery Order (BAE) or request an inspection of the document and /or undertake a timely inspection of the goods.

After an in-depth inspection of the Customs Declaration, in most cases, the customs agents shall issue the Delivery Order immediately. However, upon suspicion of fraud or depending on the selection criteria, further information can be requested by the customs headquarters to the authorised customs broker, as well as inspection of the goods, upon which the Delivery Order is issued.

Steps for Importation of goods subject to inspection prior to shipment (< CFAF 2 million):

(inspection is not mandatory when the organization is exempted of customs duties and taxes)

Step 1 - The forwarding agent / authorised customs broker shall hand the Temporary Taxation Slip (Temporary TTS) to the SGS unit.

Step 2 - The SGS unit agent shall undertake further cross-checks and print out the Temporary Taxation slip.

Step 3 - Eventually, the forwarding agent/authorised customs broker can request from the customs headquarters a sampling permit (model D41) as well as an inspection of the goods.

Step 4 - The forwarding agent/authorised customs broker shall validate the temporary TTS by granting his/her approval to the SGS unit staff who shall print the 7 copies of the final TTS.

Step 5 - The SGS staff shall forward to the banking institution units copies of the final TTS.

Step 6 - The forwarding agent/authorised customs broker consults the list of the final TTS numbers issued by SGS to the bank units.

Step 7 - The forwarding agent/authorised customs broker shall pay to the bank the duties and taxes of the final TTS. The bank shall issue a receipt to the latter.

Step 8 - The forwarding agent/authorised customs broker shall proceed to the PAD unit to establish the invoice of the port charges on the goods.

Step 9 - The forwarding agent/authorised customs broker shall pay to the bank unit the port charges, in return for a receipt.

Step 10 - The forwarding agent/authorised customs broker shall establish and validate the Customs Declaration.

Step 11 - A hard copy of this Customs Declaration is handed to the service in charge of admissibility at the customs unit. The forwarding agent /authorised customs broker shall ensure that all the documents required are attached to the declaration.

Step 12 - The customs agent shall issue the Delivery Order (BAE) immediately or decide to examine the document or inspect the goods in time.

Step 13 - In case of any compensation or exemption transaction, the customs unit shall issue the Settlement Slip to the forwarding agent/authorised customs broker.

Step 14 - The Settlement Slip shall be presented to the Treasury unit, which shall issue a receipt

Step 15 - The forwarding agent/authorised customs broker shall present the original copy of the receipt to SGS, which shall issue the Taxation Slip to the latter.

These steps are not necessarily chronological. The authorised customs broker may undertake similar transactions.

Steps for Exportation of Cameroonian goods (except timber logs, cocoa, coffee) :

The same procedures are still applied since then without any amendment

Step 1 - The forwarding agent/authorised customs broker shall move to the bank unit opened at the One-Stop Shop to undertake the domiciliation of his foreign trade transaction. Thus he/she shall submit the Form1: Exportation Domiciliation.

Step 2 - The forwarding agent/authorised customs broker shall move to the service in charge of admissibility to countersign the Form 1: exportation domiciliation.

Step 3 - The forwarding agent/authorised customs broker shall enter the export file data at the computer terminal linked to the SIDONIA system.

Step 4 - The forwarding agent/authorised customs broker shall proceed to the PAD unit to establish the bill of port charges on goods.

Step 5 - The forwarding agent/authorised customs broker shall establish the Customs Declaration.

Step 6 - The hard copy of this Customs Declaration shall be submitted to the service in charge of admissibility at the customs unit. The forwarding agent /authorised customs broker shall ensure that all the required documents are attached to the Declaration.

Step 7 - The customs agent shall immediately grant the Delivery Order (BAE) or request a thorough document examination or inspection of the goods.

These steps are not necessarily chronological. The authorised customs broker can undertake similar transactions.

Exemption Certificate Document Requirements

	Food	NFI (Shelter, WASH, Education)	Medicines	Vehicle & Spare Parts	Staff & Office Supplies	Telecoms Equipment
Invoices or Value certificate	Copy or original	Copy	Copy	Copy	Removal certificate	Original BL
AWB/BL/Other Transport Documents	Original BL or telex release	Copy	Copy	Copy	No need	Original BL
Donation/Non-Commercial Certificates	Original or Copy	Copy	Copy	Copy	No need	No need

Packing Lists	No need	No need	No need	No need	Optional	No need
Other Documents	Phytosan certificate Original	No need	Phytosan certificate Original	No need	No need	No need

Sources:

www.guichetunique.org

<http://www.douanes.cm/douane/index.php/en/>

Customs Clearance

General Information

The main requirements are:

- Validation declaration;
- Liquidate declaration (signed by a customs officer),
- Payment the invoice charge to the One-Stop-Shop (Guichet Unique);
- Payment port taxes;
- Payment the stevedore invoice.

Customs Information	
Document Requirements	<ul style="list-style-type: none"> • The supplier's Trade invoice; • The freight invoice; • The insurance company invoice; • The bill of lading or seaway bill; • The packing list; • Any tax and duty exemption vouchers; • Any attestations (sanitary, phytosanitary, veterinary, qualitative, technical, ...) required by the regulations currently applicable in Cameroon and issued by the competent authorities of the countries of shipment of the goods for which the attestations are required; • The domiciled Import Declaration (ID) (for transactions between CFAF 1 and 2 million only); • The phytosanitary inspection report on the products for which the formality is required.
Embargoes	None
Prohibited Items	<ul style="list-style-type: none"> • Pesticides for agricultural use containing at least one of the following products (captafol, binapacryl, aldrin, heptachlor, dinoseb acetate, cyhexatin, 2-4-5 TCP, dinoseb, dieldrin) • Toxic waste and other industrial waste • Non-iodized salt • Counterfeit goods • Wheat flour from Nigeria • Bovine meat of European origin
General Restrictions	<p>RESTRICTED IMPORTS</p> <ul style="list-style-type: none"> • Edible meat • Sea or bred fish, crustaceans and molluscs • Medicines • Medicated soaps • Transmitters-receivers and other receivers • Weapons and war ammunitions • Precious substance (gold, platinum, sapphire...) • Radioactive substance

Customs Clearance Document Requirements

	Food	NFI (Shelter, WASH, Education)	Medicines	Vehicles & Spare Parts	Staff & Office Supplies	Telecoms Equipment
D&T Exemption Certificate	Original	Original	Original	Original	Certificate of removal	Original
Invoice	Original	Original	Original	Original	No need	Original
AWB/BL/Other Transport Documents	Original	Original	Original	Original	No need	Original
Donation/Non-Commercial Certificates	Original	Original	Original	Original	No need	Original

Packing Lists	Copy	Copy	Copy	Copy	Copy	Copy
Phytosanitary Certificate	Original	No need	Original	No need	No need	No need
Other Documents	Origin certificate original					

Transit Regime

Transit procedure on UN corridor

When original shipping documents are received, a cover letter is prepared by UN office and given to the forwarding agent. On the cover letter are specified instructions on the custom regime, dispatching plan, tonnage. When the forwarding agent receives this document, he starts customs formality that will end by goods' withdrawal.

When containers are transferred from DIT to the warehouse and customs documents ready, then dispatching process starts.

Goods loaded on trucks are not escorted but transit order and custom declaration are joined. Both documents are signed by all customs offices along the corridor up to the border.

General Provisions

- The roads defined in CAR/Cameroon and Cameroon/Chad as concerned land transportation of goods are the sole legal roads known for the transit to CAR and to Chad.
- The customs services shall stamp transit declarations only in fix check points established according to the provisions of these conventions.
- Transit is done by land (road or railway) under the cover of IM8 customs declarations models. This instruction does not apply to transit by air or by sea.
- The D15 model declaration is liquidated by one or many transit vouchers, a transit voucher being a customs document which identifies a precise traveling cargo. It refers to the original IM8 declaration. It is stamped by the customs office services which have issued the original IM8
- In case of mixed transportation ways (rail/road) with loading disrupting at Belabo or at Ngaoundéré, new transit vouchers liquidating the first ones are issued there to escort the goods on the Belabo – CAR – Ngaoundéré – Chad trip.
- It is forbidden to visit goods in transit.
- Customs escort practice is finished.
- The transportation of manufactured products for export under the VAT system is done according to the provisions of this instruction.
- As concerns goods going to the other countries of the CAEMC (CEMAC) sub-region apart from CAR and Chad, the traditional procedure remains applicable.

PROCEDURES TO BE FOLLOWED AT THE CUSTOMS OFFICE ISSUING THE IM8

- An IM8 model declaration is subscribed by a CAEMC (CEMAC) chartered customs broker.
- The proof that the import operation has been made in the destination country's currency is attached to the file.
- The handling of transit files is done by the competent office chief and the appointed visit inspector. The deadline for the handling of a file, from its reception to the signing of the "Good for Transit" shall not exceed two hours.
- The formalities to be fulfilled at the goods withdrawals point are the following: a transit voucher is issued for all goods withdrawals. It is signed by the Transit Chief of Service as soon as the cargo is loaded on the transportation vehicle.
- The service shows the legal road to follow on the transit voucher which keeps the same prescribed value as the IM8.
- No other visa is required until the withdrawal of the goods from the port or from the factory.

FORMALITIES TO BE FULFILLED ON THE WAY

- The customs agents present at check points shall make sure that the lead knots, the seals and the marks on the parcels transported have not been broken or altered, and that their numbers are identical to those mentioned on the original IM8 accompanying them or the transit voucher.
- They put their stamp on the original IM8 or on the transit voucher with the inscriptions "Seen on passage with seals or lead knots intact" and they mention the number of parcels presented. When the lead knots or seals are broken, the service mentions it on the IM8 or the transit voucher with the inscriptions "Seen on passage with lead knots or seals broken". The customs agents immediately check the cargo and establish a report. A report may validly be written by a gendarmerie unit or by an administrative authority.

LIQUIDATING A IM8 AND A GUARANTEE REPLEVIN

The liquidation takes place at the customs issuing office on presentation :

- For goods going to CAR and Chad, transit vouchers duly signed on the road as well as in the destination country
- As concerned goods going to the other countries of the sub-region :

The original IM8 bearing the inscription (Seen on passage, lead knots intact, marks conform) by the customs units crossed

Of the proof that the goods shall be taken care of in the country of destination.

This complete file is deposited at the issuing customs office which after studying it, gives a guarantee replevin or any other answer within a period not exceeding two (2) clear days as from the registration date of the file. The period of 2 clearing days applies that the Customs scanner is working well and the port power supply which depends the office of Customs does not have any interruption.

Apart from the IM8 suspended for the export of products manufactured under the VAT system, any other IM8 model declaration are subjected to bank guarantees, except for special derogation given by the Minister of Finance and Budget.

- The bank guarantees cover the amount of duties and taxes.

- Partial replevin can be issued on presentation of N° 1 transit voucher samples having received a visa from the customs services of the country of destination.

- The immediate liquidation of duties in case of non-respect of the subscribed engagements is done after a previous contradictory procedure with the customs broker at the end of which a report is written and a copy of it notified to the tax payer. The latter has a period of eighty (8) days to settle the dispute. After this period, the guarantee is liquidated by the customs office Chief having issued the IM8.

- The guarantee must fulfil its engagements within a maximum period of seven (7) as from the first written application sent to it by the competent customs office chief.

- The chartered customs broker is responsible for the execution of the subscribed engagements.

Focal points information

Customs Authority Focal Point for Exemption Certificate	
Governmental Body	MINREX, Direction du Protocole et des Affaires Consulaires
Name	Tainokari Alain Desire
Title	NGO Department Assistant
Address	MINREX
Telephone Number	+237 677 87 00 33 / 661 841 095
Web:	www.diplocam.cm
Languages of correspondence	French

Customs Authority Focal Point For Customs clearance	
Governmental Body	Guichet Unique du Commerce Extérieur (GUCE)
Name	Isidore Biyina
Title:	General Director
Address	Douala Port
Telephone Number	+237 233 43 60 88
Fax Number	+237 233 43 60 78
Email	Guce-gie@guichetunique.org
Web:	www.guichetunique.org
Languages of correspondence	French / English

Note: The average needed time should be usually seven days to finalise the Customs Clearance requirements, though this often extends.