



CODE OF ETHICS AND PROFESSIONAL CONDUCT OF THE DIRECTORATE GENERAL OF TAXATION

2024
EDITION



MINISTRY OF FINANCE

CODE OF ETHICS AND PROFESSIONAL CONDUCT

OF THE DIRECTORATE GENERAL OF TAXATION

INTERNAL AUDIT SERVICES (IAS)

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MINISTRY OF FINANCE



Forward

“”

In order to ensure the exemplary nature of our administration in terms of ethics and professional conduct «...» all DGT staff are therefore invited to read and comply with the detailed provisions of this working tool.

Roger Athanase MEYONG ABATH

Director General of Taxation

The objectives of this Code of Ethics and Professional Conduct are to affirm, confirm, harmonize and perpetuate our principles of conduct. In particular, this document aims to maintain the long tradition of credibility of the Directorate-General for Taxation (DGI) within the Ministry of Finance (MINFI). It sets out the principles to which we adhere, in accordance with our values based on integrity, fairness and responsibility, and the ethical rules to which we commit ourselves as members of the staff of the DGT, both in the central services and in the devolved services.

This normative framework applies regardless of the place of assignment, hierarchical level or status in the performance of the duties of tax officials and serves to regulate behavior in the use of human, financial and technical resources.

Therefore, individually and collectively, we commit ourselves to:

- Carry out our duties with honesty, integrity and rigor;

- Respect the laws of the Republic, the internal policies of the DGI and our commitments;
- Create a working environment based on trust and mutual respect that encourages open communication;
- Avoid any conflict of interest or its appearance.

Based on common sense and good faith, the above principles and rules are intended to govern, guide and promote the highest qualities of conduct, competence and professional conscience. It is essential that the values of professionalism, loyalty, diligence, neutrality and discretion are always present and understood, and that they inspire our thoughts and actions.

In order to ensure the exemplary nature of our administration in terms of ethics and professional conduct, but also to facilitate the achievement of the objectives assigned to us, all DGT staff are therefore invited to read and comply with the detailed provisions of this working tool.

ACRONYMS

DGT	Directorate General of Taxation
NIC	Notice of Issue for Collection
UIN	Unique Identification Number
VAT	Value Added Tax
ASD	Automobile Stamp Duty
RR	Remains to be recovered
DGA	Department of General Affairs
RTC	Regional Taxation Center
DTC	Divisional Taxation Center
MINFI	Minister of Finance
DHR	Directorate of Human Resources
DGB	Directorate General of Budget
IAS	Internal Audit Services
RAS	Regional Audit services
MINFOPRA	Ministry of Public Service and Administrative Reforms

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The tax administration is the secular arm of the State in the context of the mobilization of public resources. In the performance of its tasks, it is exposed to numerous risks that may prevent it from achieving the objectives assigned to it. Among these is the ethical and deontological risk of its staff.

This Code is intended to serve as a guide to the ethical and deontological rules of the tax administration's staff, without replacing the current texts from which it is derived. In this context, it aims to reduce and control any misconduct on the part of certain members of staff that may be detrimental to the successful completion of the missions of the Directorate General of Taxes (DGI). It aims to contribute to the achievement of the following objectives:

- Respect for the laws and regulations in force;
- The constant pursuit of performance, efficiency and effectiveness;
- Improving the services offered to users and taxpayers;
- Strengthening discipline;
- Consultation, cooperation and hierarchical respect.

It is divided into five (05) chapters, dealing respectively with the legal foundations and the fundamental obligations of the tax official (Chapter 1), the identification of disciplinary risks specific to the tax administration (Chapter 2), the different types of disciplinary risks (Chapter 3), the disciplinary procedure (Chapter 4) and the system of applicable sanctions and rewards (Chapter 5).



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CHAPTER

1

LEGAL FOUNDATIONS AND FUNDAMENTAL OBLIGATIONS OF THE TAX AGENT

Le présent chapitre définit les concepts de base en matière d'éthique et de déontologie (I), précise les sources juridiques pour ce qui est de l'agent de l'Administration Fiscale (II) et présente de manière détaillée les obligations qui incombent à celui-ci (III).

1.1. DEFINITIONS

1.1.1. The public agent

A civil servant, a contractual employee of the administration, a decision-making agent, or any other person employed by the Ministry of Finance or its affiliated departments, whether permanently or temporarily, whether paid or unpaid, and regardless of their hierarchical level. The term «tax agent» refers to any civil servant working for the DGI. Les biens publics

Tous types d'avoir corporels ou incorporels, meubles ou immeubles, tangibles ou intangibles, ainsi que les actes juridiques ou documents attestant la propriété des avoirs ou les droits y relatifs appartenant à l'Etat.

1.1.2. Public property

Any type of tangible or intangible, movable or immovable asset, as well as any legal act or document evidencing ownership of assets or related rights belonging to the State.

1.1.3. Benevolence

The concept of benevolence includes the notions of courtesy and humility, which are essential values to be developed in the context of individual relationships. It requires not only refraining from slandering a colleague or user, but also seeking to maintain good relations with others.

The institutional fraternity that an employee of the tax administration must demonstrate consists in never denigrating a colleague or bringing the profession or the work of a colleague into disrepute.

1.1.4. Gift or present

A common form of gift intended to please a natural person. It is therefore a gratuity or a liberal donation with no limit on its value. They may be end-of-year gifts of a purely symbolic nature. The acceptance of gifts is still prohibited by law. At least, the administration shows tolerance for those intended for simple use, such as promotional items, the value of which cannot influence the official's decision or judgment.

1.1.5. Extortion

Toute situation réelle, apparente ou potentielle qui, objectivement, est de nature à compromettre l'indépendance, l'impartialité ou la neutralité de l'agent public nécessaires à la bonne exécution de ses fonctions.

1.1.6. Conflict of Interest

Any actual, apparent or potential situation that objectively compromises the independence, impartiality or neutrality of the public official necessary for the proper performance of his/her duties.

1.1.7. Corruption

Legally reprehensible behaviour on the part of an official of the tax administration (in a corrupt position) who requests or accepts a gift, an offer, a promise, a present or any other advantage in order to refrain from, omit, delay or perform an act within the scope of his duties.

According to the OECD at the 29th meeting of the Public Governance Committee held in Paris on 15 and 16 April 2004: «A conflict of interest involves a clash between the public duty and the private interests of a public official, where the public official has private interests that could improperly influence the way in which he or she carries out his or her duties and responsibilities».

1.1.8. Insider Trading

- Any situation in which a public agent uses or attempts to use the attributes of his position to gain an undue advantage, or to grant such an advantage to a third party to the detriment of equality.
- Any situation in which an official has a direct or indirect personal interest that competes with his duties or those of other users.

1.1.9. Deontology

The set of rules and obligations governing a profession, the conduct of those who practice it and the relations between them and their users or the public.

1.1.10. Availability

The ability of the staff of the Ministry of Finance (MINFI) to ensure the regular performance of the tasks entrusted to them by taking all the necessary measures to devote themselves diligently and effectively to their mission.

1.1.11. Ethics

The set of moral values that guide the behaviour of public agents in the exercise of their functions and in society.

1.1.12. Impartiality

The ability of the public servant to dedicate himself to the tasks entrusted to him, without taking into account subjective criteria aimed at favouring a user. Showing impartiality means applying the same rigour to all users of the public service, without favouring any particular group to which one may belong by virtue of a community of faith or culture. Acting voluntarily or under external influence constitutes a breach of the principle of impartiality, regardless of the nature of the pressures, requests or proposals that alter the objective analysis of a situation. The duty of impartiality obliges the civil servant to treat all users of the public service equally and not to favour any of them.

1.1.13. Independence

In its common definition, the word «independence» is used to characterise the state of a person free from any dependence. It therefore refers to the ability of the civil servant to free himself from dependence in relation to his position, in strict compliance with the guidelines provided by texts and hierarchical directives. Any restriction on freedom of choice limits free will and damages independence.

1.1.14. Neutrality

The act of not being influenced by one's own political or philosophical beliefs or ideas in the performance of one's duties. Neutrality is the antithesis of objectivity and impartiality. In this sense, a tax representative may not use his status and the tasks entrusted to him to engage in political activities or to express his religious convictions.

1.1.15. Obligation of discretion

An attitude of restraint required of civil servants with regard to facts, information or documents which come to their knowledge in the exercise of their functions or on the occasion of the exercise of their functions. Its purpose is to protect the administration when the disclosure of such elements could harm the proper functioning of the service or the general interests guaranteed by the administration. The obligation of professional secrecy and discretion also applies to officials who have temporarily or permanently ceased to perform their duties.

1.1.16. Duty of discretion

An obligation on the part of public officials to limit the expression of their opinions and to observe a certain degree of restraint in their conduct. It constitutes a restriction on freedom of expression. This duty also requires respect in relations with hierarchical superiors and the utmost courtesy in relations with colleagues, subordinates and taxpayers.

1.1.17. Professional secrecy

Any confidential information in the possession of a person who is its custodian by virtue of a temporary function or assignment. It concerns confidential information about individuals or private interests. Professional secrecy is intended to protect the interests of individuals and covers not only information acquired by the agent in the exercise of his functions, but also information entrusted to him. However, the obligation of professional secrecy does not apply within the service if it has been acquired in the performance of duties.

1.1.18. Public service

Any institution or body that fulfils a mission of general interest.

1.1.19. User or taxpayer

Any person who uses, requests or is likely to use a public service or work. A taxpayer is a user subject to compulsory taxation.

1.1.20. Values

A set of deeply held beliefs and practices that positively influence thinking, being and acting.

1.2. SOURCES OF ETHICAL AND DEONTOLOGICAL RULES APPLICABLE TO TAX AGENTS

The basic rules governing the disciplinary procedures applicable to the staff of the Directorate General of Taxation (DGT) are those laid down for all public officials, subject to specific texts relating to the specific tasks of the collection of budgetary resources. This Code applies to all officials, without distinction, in all central, decentralized and attached services of the DGT, during and after the exercise of their functions.

Among the sources of ethical and deontological rules we have:

1.2.1. Legal sources

These include:

- The Constitution;
- Law No. 74/18 of 5 December 1974 on the sanctioning of authorising officers, managers and directors of public credit institutions and public undertakings, as amended by Law No. 76/04 of 8 July 1976;
- Law No. 2007/006 of 26 December 2007 on the State Financial System;
- Law No. 2018/012 of 11 July 2018 on the financial system of the State and other public entities.

1.2.2. Regulatory resources

- At this stage we can mention
- Decree no. 75/776 of 18 December 1975 on the special status of civil servants in the financial services sector;
- Decree no. 78/484 of 09 November 1978 laying down common provisions applicable to public agents under the Labour Code;
- Decree no. 82/100 of 03 March 1982 amending Decree no. 78/484 of 9 November

1978 laying down the common provisions applicable to public agents subject to the Labour Code.

- Decree No 94/199 of 7 October 1994 on the General Statute of the State Civil Service, as amended and supplemented by Decree No 2000/287 of 12 October 2000;
- Decree No 95/691/PM of 26 December 1995 on the distribution of the proceeds of penalties and fines imposed for infringements of the provisions of the General Tax Code and the Registration, Stamp and Trust Code;
- Decree No 2000/685/PM of 13 September 2000 on the organisation and functioning of the Civil Service Disciplinary Board and laying down the disciplinary procedure;
- Decree No. 2012/079 of 09 March 2012 on the deconcentration of State personnel management and remuneration;
- Decree No. 2013/066 of 28 February 2013 on the organisation of the Ministry of Finance;
- Decree No. 2013/16 of 15 May 2013 on the General Rules of Public Accounting;
- Decree No. 2020/375 of 7 July 2020 on the General Public Accounting System.
- Decree no. 00266/MINEFI, of 26 October 1998, laying down the conditions for the distribution and repayment of the proceeds of the additional municipal tax due to the State.
- Order No 6557/MINFOPRA of 28 October 2014 on the creation, organisation and operation of the Regional Disciplinary Councils for the Civil Service and laying down the rules of the disciplinary procedure for public servants subject to the Labour Code;
- Decree No. 6558/MINFOPRA of 28 October 2014 on the creation, organisation and functioning of the Regional Disciplinary Councils of the Civil Service and laying down the rules of disciplinary procedure for civil servants;
- General Instruction No. 002 of 1 October 2002 on the Organisation of Government Work;
- Circular No. 001/CAB/PM of 18 January 2012 on the fulfilment of the obligations inherent in administrative work;
- Circular No. 09/CAB/PR of 19 April 1979 on the prohibition of end-of-year gifts;
- Circular no. 003/CAB/PM of 28 March 2018 on the management of confidential documents and data belonging to the State and public bodies.

1.3. TAX AGENT'S OBLIGATIONS

These obligations can be divided into general legal and regulatory obligations (1) and specific obligations (2).

1.3.1. General obligations

Tax agents are obliged to devote themselves in all circumstances to the service entrusted to them, in accordance with the rules in force. Like all public officials serving the general interest, they must promote good administrative behaviour and practices.

The general obligations revolve around the concept of «service rendered», which entails the payment of remuneration to the public servant. These obligations include

a) *Continuous and uninterrupted public service:*

- Punctuality and attendance at work and meetings;
- Ensuring effective and regular presence at work.

b) *Exclusive devotion to the public service:*

- Prompt and conscientious processing of administrative files;
- Ensuring the continuity of the public service;
- Serving users with kindness, courtesy, honesty and diligence;
- Avoiding any activity that may harm or disrupt the public service.

c) *Avoidance of conflicts of interest and lucrative activities detrimental to public service:*

- Avoidance of conflicts of interest, i.e. having interests that may compromise or limit independence, objectivity or impartiality;
- Personal involvement in lucrative private activities, except where specifically permitted by regulations.
- These prohibitions are designed to ensure integrity of service and avoid the risk of collusion and compromise. Voluntary work for public or private non-profit organizations is, however, permitted, provided that it is in the interest of the service. In summary, tax officials must not find themselves in situations where their interests conflict with those of the community they serve. This may include situations in which tax agents perform, for remuneration, activities reserved exclusively for tax advisors and accountants, such as providing assistance and advice to taxpayers.

The duty to serve independently has three aspects:

- Disinterestedness;
- Impartiality and neutrality;
- Strict compliance with the disqualification and incompatibility rules.

Therefore, within the tax administration, in the event of resignation, retirement, leave of absence or secondment, tax agents undertake for a period of five (5) years not to be involved in cases of which they were aware as a result of their affiliation to the tax administration. Only resignation and death remove tax agents from situations of conflict of interest.

Furthermore, an official who definitively ceases to perform his duties remains subject to general obligations such as professional secrecy and discretion.

1.3.2. Specific obligations towards users

In their dealings with taxpayers, tax officials are required to

- Identify themselves by wearing a badge during working hours. Badges should only be used by tax agents for official purposes.*
- Maintain an appropriate dress code and appearance.*
- Provide a quality service to taxpayers:*

Tax agents must make every effort to provide a quality public service to taxpayers. They must therefore be available, conscientious, courteous, dedicated, impartial and neutral in the performance of their duties. They shall not engage in discriminatory practices based on race, national or ethnic origin, age, sex, disability, religion, philosophical or political beliefs, or any other form of discrimination.

- Respect confidentiality and public information:*

- Every tax agent is subject to professional secrecy in the performance of his duties. The law requires tax agents to respond to public requests for information, while respecting the rules of discretion and professional secrecy. For example, if the DGI's mission of assistance and education on fiscal citizenship requires agents to inform the public, they are prohibited from replacing taxpayers in fulfilling their tax obligations and, of course, looking after their interests. Taxpayers have the right of access to non-nominal administrative documents. This right is open to any natural or legal person (instructions, circulars, official announcements, newsletters or radio messages to taxpayers). These documents may not contain information relating to the private life of individuals or value judgements. However,

if an administrative document is of a nominal nature, only the person concerned or his expressly designated representative may have access to it (reply to a tax assessment, reply to comments, approval of a tax scheme, etc.). Any employee of the tax administration must exercise professional discretion with regard to any fact, information, document or file of which he/she becomes aware in the course of his/her duties, except in the case of express exceptions provided for by the regulations in force or by express decisions of the competent hierarchical authority. Employees shall not divert, remove or disclose any part of their work or documents. Similarly, they may not use confidential information to the detriment of a user or taxpayer or to obtain direct or indirect advantages for themselves or for others.

- Fight against corruption:*

Any tax official who agrees to, facilitates or solicits offers or promises, gifts or presents to perform or refrain from performing a function is liable and will be considered corrupt. They must report attempts at corruption to their superiors.

- Refusing Gifts, Promises and Other Presents*

Revenue Officers must refuse any offer of a gift of any kind intended to influence a decision they are required to make in the performance of their duties. Nothing justifies the giving of gifts, presents or benefits of any kind to DGI agents exercising sovereign functions vis-à-vis taxpayers. Therefore, a tax agent may not request or receive loans, with or without interest, from taxpayers within his jurisdiction. In any case, when faced with such proposals, a tax agent must act with transparency and prudence and inform his hierarchical superior.

- Behaviour towards colleagues and superiors:*

Many (often repeated) behaviours of DGI staff fall under the general obligations. Failure to comply with them should be considered an offence, with or without a real impact on the proper functioning of the public service. They must not be directly related to their administrative duties. In order to draw attention to the reprehensible nature of misconduct outside the workplace, a distinction can be made between risky behaviour that may constitute professional misconduct and those that may lead to the commission of an extra-professional offence.

Possible behaviours in this category include

- Religious proselytism in the workplace, which violates the principle of state secularism and freedom of religion;
- Abandoning duty during legal working hours for leisure or non-work related reasons;

- Publicly insulting colleagues and superiors at work, directly or indirectly through the press or social networks;
- Refusing to carry out instructions from superiors without a legitimate reason.

Outside the workplace, tax officials must behave in an exemplary manner and not bring the public service into disrepute. In their family life, they must take care of their minor children and avoid domestic violence. In their private life and relations with others, they should avoid quarrels, public drunkenness, debauchery with colleagues and relatives, and ostentatious display of wealth in public places without concealing its origin. They must keep their political commitment under control and avoid using official data in their political communications without authorization from their superiors, while at the same time strictly respecting the obligation of confidentiality and professional discretion.



MAPPING DISCIPLINARY RISKS ARISING FROM FISCAL MISSIONS

Without claiming to be exhaustive, this chapter outlines, for each financial function, the types of misconduct that may lead to disciplinary sanctions. To this end, a distinction is made between misconduct that constitutes a serious disciplinary risk and misconduct of a secondary disciplinary nature. These are the risks associated with the tax professions (1) and those associated with support and transversal activities (2).

2.1. RISKS RELATED TO TAX PROFESSIONS

These concern management activities (1), control (2), collection (3), litigation (4), and registration (5).

2.1.1. Management

This mainly concerns the behaviour of an agent acting in connection with the manipulation of the file, the tax base and the tax assessment. The following behaviours can be highlighted

1. Fictitious, incomplete, arbitrary or complacent location or geolocation, leading to falsification of registration data: registered but untraceable taxpayers, making it difficult to carry out other fiscal functions, particularly control and collection.
 2. Failure to comply with the obligation of prior registration: existence or inclusion in the file of unregistered taxpayers, especially in the informal sector and under an irregular or unrecognized tax regime;
 3. Approximate mastery of the file: discrepancy between the file of registered taxpayers and the file of active taxpayers;
 4. Failure to update the file from different sources (taxpayer management, location service, etc.) and failure to communicate the file to other services within the structure;
 5. The multiplication of Tax Identification Numbers (TINs) for the same taxpayer in order to obtain tax documents;
 6. Abusive change of a taxpayer's tax regime by a tax representative;
 7. Participation, collusion or complicity in the understatement of returns by altering them;
 8. Failure to file a tax return without means of payment (protection of the estate of a deceased person);
 9. Failure to report a failure to declare (protection of a defaulting taxpayer);
 10. Failure to remove a taxpayer from the file after three (03) consecutive months of duly noted failure to declare (subject to automated procedures);
 11. Failure to use the results of controls to update a taxpayer's tax situation;
 12. Low reactivity to filing and payment risks or taxes with balances or taxes due for spontaneous payment: absence, non-notification or late notification of formal notices,
 13. Failure to issue a tax assessment notice after the legal deadlines for issuing a formal notice;
 14. Deferment or issuance of a Notice of Assessment (AMR) without taking into account penalties and late fees;
 15. Non-compliance with the separation between front and back office (non-compliance with the internal organization of the service in charge of management and control);
 16. Failure to effectively transfer taxpayers to the competent centers or to respect the eligibility or competence thresholds: refusal to transfer, concealment of transferable taxpayers, transfer of incomplete tax files, etc. 17;
 17. Demanding a tax, duty or levy not provided for in the regulations (lump sum, minimum payment for renewing the tax file);
 18. Extortion and various demands for the granting of a status or a tax document;
 19. Failure to validate a company's VAT in order to allow it to carry forward a previous credit (in the case of VAT for companies in the general trade sector);
 20. Non-suggestion of taxpayers with identified tax control risks;
 21. Failure to propose a taxpayer for control where the programming reasons are relevant and could lead to adjustments;
 22. Failure to create, annotate, classify and monitor unique tax files in a manual environment;
 23. Failure to update existing files (non-annotated tax sheets, non-classification of declarations, withholding of location plans and elements of the permanent file);
 24. Inconsistency between the number of tax files and the number of taxpayers in the file;
 25. Inadequate storage and classification of administrative documents and files;
 26. Falsification and use of various stamps and signatures of administrative officials in order to grant an undue advantage or issue false tax documents;
 27. Lack of courtesy and good behavior towards a user or taxpayer;
 28. Demanding payment for drawing up a decision in favor of a taxpayer and outside the current legislation;
 29. Participation, collusion or complicity in the unjustified granting of a preferential tax regime to a company;
- Contributing to the granting of an unjustified certificate of exemption, coverage or tax exemption to a natural or legal person who is not entitled to it.

2.1.2. Control

In this fiscal function, which relates to the conduct of investigations, audits and controls on taxes, duties and charges, the following shortcomings can be observed:

1. Inadequate implementation of the right to investigate: lack of depth in tax investigations, resulting in a summary or unusable investigation report by the services;
2. Limited access to tax data and information, the availability of which could improve the quality of transmissions;
3. Failure to make use of the results of procedures (examination of documents, on-the-spot checks, right of inspection, requests for clarification and justification, right of access, sectoral studies, monographs or tax information);
4. Failure to establish the solvency of the audited taxpayer;
5. Absence of opening and closing reports submitted by the auditors;
6. Inadequate factual and legal justification of the reasons for the adjustment;
7. Failure to use the information obtained in the control procedure (failure to capitalize on tax information);
8. Failure to comply with the time limits for on-site intervention and notification of procedural documents;
9. Carrying out controls without a case number, outside the programmed or not validated;
10. Switching between validated procedures by favoring certain types of intervention to the detriment of others;
11. Failure to send the procedural documents of an on-the-spot check to the management unit for processing;
12. Overlapping of interventions on the same taxpayer (or failure to respect the uniqueness of a type of intervention per taxpayer and per tax year);
13. Collusion between the official (manager/auditor/investigator) and the taxpayer to undervalue the tax base or adjustments;
14. Failure to produce follow-up and evaluation elements of validated interventions on time;
15. Conducting controls by agents not authorized in the matter;
16. Non-respect of guarantees granted to taxpayers during on-site interventions (violation of the rights and prerogatives granted to taxpayers);

17. Abuse of the lack of time limits in certain procedures (right of inspection, right of visit - right of stocktaking) to remain in contact with the taxpayer;
18. Uneven distribution of programmed files;
19. Abuse of a procedure to simulate a control: disguised compliance dialogue or disguised pre-completed declaration;
20. Unjustified cancellation or modification of an issued Notice of Assessment;
21. Unjustified validation of a Notice of Assessment project;
22. Issuance of a Notice of Assessment following an inspection without taking into account the penalties and late fees provided for by law;
23. Concealment or unjustified discrepancy in the reasons for the adjustment between the initial notification and the reply to the observations;
24. Abandonment of grounds for adjustment without sufficient justification;
25. Carrying out an unscheduled audit or adjustment, even if instructed to do so by superiors or at the request of the taxpayer.

2.1.3. Collection

1. Within the framework of the recovery of tax claims, the management of stamps, tax values and curatorial management, the following acts may constitute deficiencies
2. Delay in issuing payment vouchers;
3. Issuing undated or inauthentic tickets at toll stations;
4. Laxity in monitoring the effective reimbursement of stamp duty revenue, resulting in a drastic reduction in such revenue;
5. Loss of cash following checks on the collection of tax revenue or on the vending machines;
6. Failure to account for deficits;
7. Lack of supervision of car tax collectors by operational services;
8. Diversion or theft of tax values;
9. Irregular practice of zero stamping;
10. Failure to transmit declarations in real time to the management service in centers not yet using e-filing;
11. Use of unqualified or unauthorized personnel in the recovery operations;

12. Diversion of confiscated assets or claims;
13. Failure to comply with the formalities of notification of recovery acts;
14. Accumulation of irrecoverable debts (prescribed, untraceable, etc.) without submitting them to the commission responsible for the approval of irrecoverable debts;
15. Inadequate computer monitoring or absence of nominative ARR statements;
16. Use of fraudulent relief acts for the manual or on-line clearing of taxpayers' receivables;
17. Failure to update recovery files;
18. Failure to classify debts according to the type of risk (recoverable ARR, litigation, state-owned companies, difficult, etc.);
19. Absence or delay in the management of AMRs made enforceable by the head of the structure;
20. Delay in the payment of AMRs to taxpayers, thereby delaying the implementation of recovery actions or the exercise of contentious recourse;
21. The complicity of the agents in the disappearance of certain debtors by removing the AMRs from the machine or from the recovery files;
22. The recycling of the same transfer or payment details for the issue of several receipts relating to different files;
23. Failures in the implementation of recovery procedures;
24. Lack of diligence in monitoring the collection and reimbursement of revenue from cash offices, treasuries, toll booths and weighing stations;
25. Lack of cooperation between the Recovery Brigade and the Fiscal Arrears Management Service (not taking into account the efforts of the Recovery Brigade in the consistent clearance of ARRs or, conversely, not communicating recovery statements to the competent service for the updating of ARRs);
26. Incorrect allocation of assigned revenue in the accounts (shortcomings attributable to the accounting and treasury departments of the tax authorities);
27. Preparation of vouchers with errors, omissions or without bank transfer slips;
28. The use of forgeries in public documents such as payment deferrals, moratoria, relief acts, etc.;
29. Acting, assisting or being an accomplice in the process of issuing certificates of non-tax liability for taxpayers without moratorium or deferment;
30. Collection of revenue with counterfeit banknotes;

31. Cash deficiency resulting either from the diversion of collections (manual cash) or from the clearing and issuance of a computerized receipt without a transfer detail viewed in the Treasury's dedicated applications;
32. Non-daily (Yaoundé and Douala) or ten-day reversal of tax revenue collected;
33. Failure to take action to recover certain debts, which led to their becoming statute-barred;
34. Proposal to admit the non-value of recoverable debts whose debtors are identifiable and not indigent, or for which the deficiency has not been established after the exhaustion of recovery actions;
35. Absence or failure to update the file of assets placed under curatorship;
36. Diversion of assets under curatorship for personal use.

2.1.4. Litigation

In the context of the examination of litigious and grace claims, the refund of tax credits, duties and taxes, the following shortcomings may be considered professional misconduct:

1. Granting grace periods for taxes that, by their nature, should not be granted;
2. Granting leniency in registration matters without a request or without complying with the requirements;
3. Granting lenient penalty waivers to taxpayers who do not fulfil the conditions;
4. Granting leniency in excess of the thresholds set by DGI circulars and internal instructions;
5. Violation of competence thresholds in gracious and contentious cases;
6. Falsification of waivers or letters communicating the administration's position in contentious, gracious or transactional matters;
7. Failure to comply with time limits for the processing of contentious appeals in the administrative phase or after the expected opinion of the courts;
8. Failure to comply with time limits for the processing of applications for the refund of VAT credits;
9. Non-compliance with the theoretical threshold of refundable VAT;
10. Failure to meet deadlines for responding to suspension requests;
11. Sending a contentious dossier without checking the conditions for admissibility;
12. Directing a file in a particular direction for remuneration or to satisfy a condition imposed by taxpayers to grant fictitious relief
13. Insertion of moratorium or deferment references in DGI applications to allow a taxpayer to

obtain a document to which he is not entitled;

14. Unjustified validation of VAT credits;
15. Submission of incomplete files for the refund of VAT credits;
16. Attempting to recover a fictitious VAT credit in collusion with the beneficiary company and all the public authorities involved in the refund circuit;
17. Issuing a certificate of overpayment of tax without any factual or legal basis;
18. Failure to instruct a dossier liable to prosecution for a criminal offence;
19. Contributing to the instruction of a case or issuing an opinion in favor of a taxpayer, outside the legislation and tax administration doctrine in force.
20. Lack of objectivity in the selection of taxpayers authorized to deduct withholding tax.

2.1.5. Registration

1. As regards the registration of deeds and amendments, the following shortcomings can be attributed to agents:
2. Incompleteness in filling in the price list for vehicle or real estate mutations, which leads to erroneous liquidation of duties by the application;
3. Manipulation of applications in order to minimize the tax base;
4. Inadequate maintenance and storage of standard registers and daily schedules, which may affect the authenticity of documents subject to formalities or subsequent verification by tax or judicial authorities;
5. Affixing false registration mentions;
6. Non-compliance with deadlines for processing deeds subject to registration formality;
7. Granting registration formality in the absence of payment of due duties and stamp duties;
8. Non-application of rates or legal rights to an act resulting in a decrease in due duties;
9. Failure to keep the death table before the liquidation of mutation duties due to death;
10. Erroneous qualification of the nature of acts to minimize due duties;
11. Non-application of penalties on an act submitted beyond the deadline for registration formality.

2.2. RISKS RELATED TO SUPPORT AND CROSS-FUNCTIONAL ACTIVITIES

These risks correspond to those related to the management of information systems (1) and financial, material, and human resources (2).

2.2.1. Management of Information Systems

The following IT risks may constitute professional faults as they may hinder the achievement of objectives and the realization of the missions of the DGI in the extensive field of digitalization of procedures. These include:

1. Insufficiencies in the design of IT master plans or sectoral plans;
2. Absence of software engineering platforms, software mapping, or software management infrastructure;
3. Delayed intervention on the DGI's IT infrastructure and absence of maintenance kits;
4. Failure to administer websites, internet, and intranet;
5. Inadequacy between the IT infrastructure and fluctuations in electrical current or energy deficit;
6. Non-compliance with the principle of environment separation during development, testing, operation, or IT maintenance work;
7. Assigning system access codes to unauthorized personnel;
8. Fraudulent access to the computer system or fraudulent manipulation of business applications;
9. Validation of defective, incomplete, or non-compliant IT processes;
10. Failure to deactivate passwords or authorizations for personnel on leave, placed on standby, or retired;
11. Fraudulent use of access codes and passwords of colleagues whose knowledge is acquired;
12. Use of access codes to perform acts in IT applications that harm the interests of the State, such as granting benefits to taxpayers;
13. Failure to produce user and developer guides.

2.2.2. Financial, Material, and Human Resources management

These are shortcomings that may arise from agents belonging to the supporting structures of the DGT, namely the Internal Audit Service, the DGA, the SGA, the security, and mail services. Support functions play a major role in fulfilling the missions of the DGT. Therefore, they contribute fully to the mobilization of tax revenues and are consequently exposed to specific disciplinary risks, which, while not exhaustive, revolve around:

1. Management faults characterized by irregularities in budget management procedures in DAG services, SAG/CRI, and advance cash desks of certain services under the DGI;
2. Diversion of public assets or funds;
3. Destruction or damage to public property provided;
4. Granting public property to agents without user profiles;
5. Lack of control or poor maintenance of the personnel file: absence of individual files per agent, failure to update the human resources file and personnel records;
6. Negligence leading to thefts and burglaries in tax services: lack of service security.
7. Unfamiliarity with administrative ethics rules and tax professions: deficit in agent training mission or failure in continuous personnel training;
8. Lack of security for personnel and buildings housing DGI services;
9. Deterioration of professional premises and precarious working conditions: failure in premises maintenance and service equipment;
10. Allocation of benefits to personnel to which they are not entitled;
11. Disclosure of information regarding the handling of a file to a taxpayer or unauthorized third party;
12. Concealment of a deficit identified during a control, audit, or administrative investigation;
13. Concealment of findings and shortcomings noted against a structure or agent in the drafting of a mission report;
14. Inappropriate sanctions proposals in the context of an investigated inquiry;
15. Participation in the disappearance of a debt title or concealment of a deficit at the end of a control mission;
16. Personal use, in violation of current laws and regulations, of property belonging to the DGI.

CHAPTER

III



THE GRADATION OF DISCIPLINARY RISKS

In the context of this Code, a disciplinary risk is a professional or extra-professional failure committed or likely to be committed by an official. Professional misconduct is, in particular, a failure to comply with the duties and obligations incumbent on an official, whether by action, omission or negligence. Extra-professional misconduct, on the other hand, results from an omission, attitude or behaviour that undermines professional ethics and deontology or is likely to undermine the morality or honour of the civil service (Article 93 of the General Statute of the State Civil Service).

Management based on the control of risks related to staff discipline involves categorising risks according to the severity of their impact on the performance of the service. The disciplinary risks are divided into serious and secondary risks.

3.1. SERIOUS RISKS

Serious disciplinary risks include serious professional or extra-professional misconduct, the consequences of which are likely to seriously jeopardise the achievement of the objectives set by the DGI. Acts or omissions committed by agents of the DGI which are qualified as crimes or misdemeanours by the Cameroonian Penal Code or which are contrary to professional ethics and deontology are automatically considered as serious disciplinary risks. The status of civil servant, as defined in article 131 of the Code, constitutes an aggravating circumstance in the context of repression.

Some examples, without being exhaustive, are/

3.1.1. Corruption

Corruption occurs when a public official or public agent solicits, accepts or receives, for himself or herself or for a third party, offers, promises, gifts or presents to perform, abstain from performing or delay an act within the scope of his or her functions. Also condemned as corruption is any public official or agent who, for himself or herself or for a third party, solicits or accepts any payment, in cash or in kind, as compensation for an act already performed or for abstaining from an act in the past. The Code also prosecutes officials or agents guilty of passive or active corruption. Accepting gratuities or benefits from the public is prohibited.

Corrupt acts include,

- Registering a taxpayer in the online database in violation of the relevant rules on remuneration.
- Abandoning a justified tax assessment in favour of the taxpayer during a tax audit in exchange for financial or other compensation.

3.1.2. Concussion

Concussion, as described in Articles 137 and 142 of the Criminal Code, is the act by a public official of granting exemptions from duties, taxes, fees, taxes or contributions, or of receiving, demanding or ordering the collection of sums as duties or contributions, taxes or public charges, knowing that they are not due or exceed what is due.

Illustrative examples include:

- Collecting duties less than those normally due.
- Collecting funds without issuing receipts or without a legal mandate, or paying taxes on behalf of the taxpayer.
- Trading in free services under the pretext of the laws and regulations of the Republic.

3.1.3. Falsification of an act

Anyone who forges or alters, either in substance or in signatures, dates or endorsements, any act or document that he is required to draw up, receive, certify or notify is guilty of forgery (Article 144 of the Criminal Code).

Examples include

- An agent who forges his superior's or colleague's signature on an official document, or vice versa.
- An agent who alters the computer file by fraudulently adding or subtracting a taxpayer's name.
- An agent who falsifies public accounts or participates in acts that contribute to such falsification.
- An agent who falsely records registration marks on a document.

3.1.4. Embezzlement and Misappropriation of Public Goods and Funds

Anyone who fraudulently obtains or retains movable or immovable property belonging to, intended for or entrusted to the State, a cooperative society, a public body or institution, or subject to administrative supervision by the State, or in which the State directly or indirectly holds the majority of the capital, is punishable under article 184 of the Penal Code.

Acts considered as misappropriation of public funds include

- *Failure to remit collected revenues within the prescribed time limits (cash deficit or shortfall in cash or fiscal values).*
- *Diverting funds intended for the Public Treasury by issuing forged or unrecorded receipts or tax values.*
- *A ttempting to refund a fictitious VAT credit to a company in collusion with the beneficiary company and all the public authorities involved in the refund process.*
- *etc.*

3.1.5. Other cases of deficits

Besides deficits in cash or missing funds in cash or tax values resulting from embezzlement of public funds, deficits arising from:

- theft, when the Tax Collector or Cashier has shown proven negligence in the safekeeping of funds or tax values;

- cash errors, a shortfall in account balance due to the accountant or cashier;
- etc., are also considered serious professional faults.

3.1.6. Aggravated Job Abandonment

A person is considered to have abandoned his/her post in aggravated form if he/she has not reported to his/her place of work for at least thirty (30) consecutive days and has not done so even after being requested to do so.

A civil servant subject to the Labour Code who does not report to his or her place of work at the first request of the administration is considered to have resigned (Article 7 of Decree No. 78/484 of 9 November 1978 laying down the provisions applicable to civil servants subject to the Labour Code).

Examples include, in addition to the case mentioned above, a person who refuses to return to his post following a transfer or appointment:

- A person who simply abandons his/her duties without expressing a wish to resign.
- An individual who refuses to return to duty after a period of leave, availability or secondment.
- A person who leaves his/her post after requesting leave on personal grounds or offering to resign, but before the administration has given its approval.
- etc.

3.1.7. Violation of Professional Secrecy

Tax officials are bound by professional secrecy, which prohibits them from disclosing to third parties the information collected in the performance of their duties (Article L47 of the LPF of the General Tax Code). This obligation, however, does not imply that they cannot share certain information with colleagues if it is established that such discussions aim to improve the quality of public service to any user.

Violation of professional secrecy constitutes both a professional fault and a criminal offense punishable by imprisonment from three (03) months to three (03) years (Article 310 of the Penal Code).

Examples include:

- A tax agent making public, either through the media or in meetings held outside the professional framework, information about a taxpayer's declaration or correspondence sent to the Administration.
- Etc.

3.1.8. Unreported Deficit

Tax agents, regardless of their grade or service, are required to report any shortfall of which they become aware that has not been reported to the accountable officer's superior or to the nearest judicial authority.

An official who fails to report a deficit is liable to the criminal penalties provided for in Article 138 of the Penal Code. They are thus liable to a term of imprisonment of between one (01) and five (05) years and a fine of between one hundred thousand (100,000) and one million (1,000,000) FCFA.

Examples include

- The accountant who, after replacing a colleague, fails to report the shortfalls of certain cash agents.
- The head of department who, having been informed of a cash shortage in the post office or of the dishonesty of his tax collector, fails to report the risk of a shortfall detrimental to the treasury or to a public body benefiting from taxes or parafiscal charges.
- etc.

3.1.9. Refusal of Due Service

The staff of the Directorate-General of Taxation are public officials. As such, they are obliged to serve, to dedicate themselves to the service within the limits of their mandate. Consequently, they are subject to criminal sanctions (article 148 of the Penal Code) if they decide not to provide a service to a user without a valid reason.

Thus, an agent of a tax office who refuses, without a valid reason, to issue a receipt to a taxpayer for the payment of his taxes and duties is liable to a prison sentence ranging from three (03) months to two (02) years. The same applies to the head of a structure who refuses to issue a fiscal administrative document without a valid reason.

3.1.10. Favoritism

The agents of the Directorate General of Taxation must carry out their duties with detachment and impartiality in order to maintain the neutrality of the public tax service and to ensure tax justice and fairness. As such, they must be aware that favouritism will expose them to the criminal sanctions provided for in Article 143 of the Penal Code. Favouritism is punishable by imprisonment from one (01) to five (05) years. This offence is established whenever there is a violation of the taxpayer's freedom of access and equality of access to a service.

An example of favouritism is when the head of the department of the tax office grants a tax clearance certificate for a tender to one taxpayer and refuses it to another competing for the same public contract.

3.2. SECONDARY RISKS

These include professional or extra-professional misconduct of lesser gravity than those described above. For instance:

3.2.1. Irregular or Unjustified Absence from Work

An employee is in a situation of irregular or unjustified absence when he/she has not reported to his/her workplace or has not been at his/her assigned post for a period of less than thirty (30) days.

3.2.2. Simple Job Abandonment

Any irregular or unjustified absence of less than or equal to thirty (30) consecutive days shall be considered as simple abandonment. The repetition of this failure in terms of frequency may be considered a serious disciplinary risk.

3.2.3. Violation of Duty to Serve and Dedicate Oneself to Service

The obligation to serve and dedicate oneself to the public service is laid down in article 36 of the General Statute of the Civil Service and in article 10 of Decree No. 78/484 of 9 November 1978 laying down the common provisions applicable to civil servants subject to the Labour Code, as amended and supplemented by Decree No. 82/100 of 3 March 1982.

This obligation requires civil servants to personally guarantee the public service entrusted to them and to devote themselves to it with diligence and honesty, with respect for public property and with a sense of responsibility in all circumstances.

It is a violation of this obligation:

- The illegal recruitment of agents to work in place of tax agents.
- The instability of agents in their positions, thereby preventing the tax administration from providing a quality service to taxpayers.
- The holding of interests that may compromise or limit the independence of an agent who has, directly or indirectly, himself or through an intermediary, interests in a company or sector under his direct control and under any name.
- Engaging in personal lucrative private activities, except for the specific exceptions provided for by law.
- etc.

3.2.4. Breach of Hierarchical or Loyalty

All civil servants are required to comply with the individual or general instructions of their hierarchical superiors within the scope of their duties, in accordance with the laws and regulations in force. Failure to comply with this obligation constitutes professional misconduct (article 39 of the General Statute of the Civil Service and article 10 of Decree No. 78/484 of 9 November 1978 laying down common provisions applicable to civil servants subject to the Labour Code, as amended and supplemented by Decree No. 82/100 of 3 March 1982).

3.2.5. Breach of reserve duty and Professional Discretion

The duty of reserve requires civil servants to refrain from publicly expressing their political, philosophical or religious opinions or from serving in accordance with them.

Similarly, all civil servants must exercise professional discretion with regard to facts, information or documents that come to their knowledge in the course of their duties or on the occasion of the performance of their duties (Article 41 of the General Staff Regulations and Article 10 of Decree No. 78/484 of 9 November 1978 laying down common provisions applicable to civil servants subject to the Labour Code, as amended and supplemented by Decree No. 82/100 of 3 March 1982).

Any diversion or removal of official documents or objects is strictly prohibited. The same applies to their disclosure or production, except in the interests of the service.



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When the agent from a decentralized service demonstrates notorious or repeated acts of indiscipline falling under the category of secondary professional risks, or when they have already received a first written warning, the disciplinary dossier established for a new fault is transmitted (via the Governor) to the Regional Civil Service Delegation for referral to the regional disciplinary council.



THE PROCESS OF DISCIPLINARY PROCEDURE WITHIN THE DGT

Disciplinary action is independent of any criminal proceedings brought against a guilty official. However, this autonomy of disciplinary law is relative, as the exercise of disciplinary rights is subject to the decisions of the criminal courts on the disciplinary offence, which constitutes a criminal offence.

Within the DGI, the disciplinary procedure is governed by Decree No. 2000/685/PM of 13 September 2000, which establishes the disciplinary procedure. It comprises all the measures taken by the competent authority against public servants suspected of professional or extra-professional misconduct. It is governed by rules which, if not complied with, may lead to the annulment of the sanction imposed in the event of an appeal for abuse of power.

The disciplinary procedure depends on the nature and seriousness of the disciplinary risk. However, it should be noted from the outset that the common basis for most professional or extra-professional misconduct is the opening of an administrative investigation and the compilation of a disciplinary file.

4.1. PROCEDURE IN CASES OF SERIOUS RISKS

If a DGT agent is suspected of serious professional or extra-professional misconduct, the Director General of Taxation or the Head of the Regional Taxation Centre, as the case may be, orders the opening of an administrative inquiry.

The opening of this administrative inquiry may also be ordered on the basis of

- Denunciations;
- a first-level internal control report;
- the normal execution of the audit department's action plan;
- the initiation of public proceedings by the public prosecutor.

This investigation is carried out by the Internal Audit Service or the Regional Audit service.

This investigation must begin with the collection of the following documents for the identification of the person concerned

- A photocopy of the national identity card;
- a photocopy of the integration act or the employment contract;
- a photocopy of the document justifying the occupation of the post;
- authorization to be absent in order to respond to a summons.

4.1.1 In case of public funds embezzlement:

- individual requests for explanations are sent to each suspected staff member;
- individual interviews are conducted and documented via minutes with the suspected individuals;
- the signing of a control closing report by the auditors and the accused;
- the signing of a deficit finding report by the auditors and the accused;
- the collection of evidence or material elements justifying the misappropriation.

The disciplinary dossier consolidated at the Internal Audit Service or the Regional Audit Services level is established in five (05) copies and consists of the following elements:

- the administrative investigation report with material evidence of observed misappropriations;

- the explanation request served to the agent by their hierarchical superior along with the latter's response;
- the minutes of individual interviews of the individuals implicated;
- the closing report of the cash control;
- the deficit finding report;
- and, if possible, any other piece or document likely to provide additional or complementary evidence.

At the initiative of the Tax Services Inspection or the Regional Inspection of Services, the disciplinary dossier is distributed as follows:

- one copy of the draft decision to impose a debit is submitted to the Minister of Finance; once approved, the decision to impose a debit is forwarded to the Directorate-General of Budget for implementation;
- one copy is transmitted to the Minister of Public Service and Administrative Reform for referral to the Permanent Council of Civil Service Discipline;
- one copy to the Minister of Finance accompanied by the draft decision to suspend all activities within the Ministry of Finance and a note to the attention of the Legal Affairs Division Chief to initiate public action;
- one copy to the General Affairs Directorate of the DGI for annotation of the personal file;
- one copy is retained in the archives of the Tax Services Inspection or the Regional Inspection of Services.

In the specific case of staff under the decentralized services of the Directorate-General of Taxes, the Governor's Services are competent for the disciplinary procedure described above. The Regional Inspection of Services will therefore refer to it *mutatis mutandis*.

4.1.2 Other types of deficits:

The disciplinary procedure is the same as described for embezzlement of public funds.

In the case of corruption, violation of professional secrecy, collusion, and forgery in a document:

- individual requests for explanations are sent to each implicated staff member;
- interviews are conducted and documented via minutes with the implicated individuals;

- The disciplinary dossier, consolidated at the Tax Services Inspection or the Regional Inspection of Services level, is established in five (05) copies and consists of the following elements:
- the administrative investigation report with material evidence of the disciplinary fault concerned;
- the explanation request served to the agent along with the latter's response;
- the minutes of interviews of the implicated individuals;
- and, if possible, any other piece or document capable of providing additional or complementary evidence.

At the initiative of the Tax Services Inspection or the Regional Inspection of Services:

- one copy is transmitted to the MINFOPRA for referral to the Permanent Council of Civil Service Discipline;
- one copy to the Minister of Finance accompanied by the draft decision to suspend all activities within the MINFI and a note to the attention of the Legal Affairs Division Chief to initiate public action;
- one copy to the General Affairs Directorate of the DGI for annotation of the personal file;
- one copy is retained in the archives of the Tax Services Inspection or the Regional Inspection of Services.

4.1.3 Cases of aggravated job abandonment:

In the event of duly noted unauthorized absence (based on attendance records or access control systems) of at least thirty (30) days, the hierarchical superior may, either by formal notice or by a radio announcement, invite the concerned party to return to their place of assignment or workplace within seventy-two (72) hours. This correspondence, signed by the Director-General of Taxes for central services personnel, and by the administrative authority or the Regional Tax Center Manager for those under decentralized services, is sent to the individual by any means leaving a written trace. If the agent has not returned to their workplace or place of assignment after this period, desertion of duty is established by a decision of the Minister of Finance for central services personnel, and by the competent administrative authority for decentralized services personnel (Article 105 of the General Status of the Civil Service).

4.2. PROCEDURE IN CASES OF SECONDARY RISKS

This notably includes:

4.2.1 Irregular or unjustified absence from the work:

A tax agent absent from their workplace or who has not joined their assigned post for thirty (30) days without justification receives from their hierarchical superior a formal notice or a radio announcement instructing them to return to the workplace within seventy-two (72) hours. This correspondence, signed by the Director-General of Taxes for central services personnel, and by the administrative authority or the Regional Tax Center Manager for those under decentralized services, is sent to the individual by any means leaving a written trace. After this period, if the agent has not returned to their workplace or place of assignment, they are placed in a position of irregular or unjustified absence.

The position of irregular or unjustified absence is established by a decision of the Minister of Finance for central services personnel, and by the competent administrative authority for decentralized services personnel.

An explanation request is sent to the agent who has returned to their workplace within the deadline of the formal notice.

4.2.2 Other cases of secondary disciplinary risks:

Agents who have committed professional or extraprofessional faults of this category receive an explanation request from their hierarchical superior. If the constituent elements of the fault are met, based on the response to the explanation request and the circumstances of the case, the Director-General of Taxation (for central services personnel) or the Regional Taxation Center Manager (for personnel under decentralized services) may potentially send a warning letter to the concerned personnel. When the agent from a decentralized service demonstrates notorious or repeated acts of indiscipline falling under the category of secondary professional risks, or when they have already received a first written warning, the disciplinary dossier established for a new fault is transmitted (via the Governor) to the Regional Civil Service Delegation for referral to the regional disciplinary council. It should be noted that only the administrative authority can impose more severe sanctions such as reprimand with an entry in the file, delay in advancement, or demotion.

In the event of notorious or repeated acts of indiscipline falling under the category of secondary professional risks committed by an agent under central services, at the initiative of the Tax Services Inspection, the Minister of Finance may impose a sanction more severe than a written warning.



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The suspension from duties is a provisional measure that only becomes definitive following a sanction pronounced by the competent authority. It entails, for the concerned civil servant, cessation of reporting to the place of service during its duration.



THE REGIME OF SANCTIONS AND REWARDS

By the provisions of articles 94, 97, 102, and 103 of the General Statute of the Civil Service, disciplinary authority is exercised by the authority vested with the power of appointment and/or by the hierarchical authority exercising it for disciplinary sanctions within its jurisdiction. Furthermore, following the provisions of articles 111 and following of the General Statute of the Civil Service of the State, any staff member of the General Tax Directorate who significantly distinguishes themselves through their contribution to performance, efficiency, and remarkable participation in the proper functioning of public service may receive various rewards. This chapter summarizes, in the different tables, the applicable sanctions according to the seriousness of the risks (1). It also covers the various rewards that an agent may receive from the hierarchy (2).

5.1. THE REGIME OF SANCTIONS

Before imposing a sanction in the specific case of civil service personnel, a provisional Suspension lasting no more than four months may be pronounced by the Minister of Finance. In this case, the act of suspension is immediately transmitted to MINFOPRA, along with the entire disciplinary file within one month after its signature. The suspension from duties is a provisional measure that only becomes definitive following a sanction pronounced by the competent authority. It entails, for the concerned civil servant, cessation of reporting to the place of service during its duration. If no sanction is pronounced at the end of the suspension period, the civil servant automatically reintegrates into their position. The application of this sanction regime thus depends on the gradation, whether it concerns cases of misappropriation of public funds (I), other serious disciplinary risks (II), or secondary disciplinary risks (III).

5.1.1. Cases of embezzlement of Public Funds

N°	Sanctions applicables	Competent Authorities	Observations
1	Debit note	Minister of Finances (for the signature of the debarment decision)	Investigation of the case and preparation of the draft exclusion decision by the AIS Communication from MINFI to DGB on the implementation of the debarment decision.
2	Reduction or eliminating bonuses of any kind for a specified period of time.	Minister of Finance (for signature of the decision)	Proposal from the Director General of Taxation (DGT) or the Head of the Regional Tax Center
3	Suspension from duty for one (01) to eight (08) days for staff members Under the labor code	Minister of Finance (for signature of the decision)	The process is conducted by the Human Resources Department (HRD), Internal Audit Services (IAS), the Department of General Affairs (DAG) or the Internal Revenue Service (IRS).
4	Reduction or elimination of all types of bonuses for a specified period of time.	Minister of Finance (for signature of the decision)	Proposal by the DGT or the Head of the Regional Taxation Centre
5	Criminal proceedings	Minister of Finance	Proceedings handled by the Department of Legal Affairs

6	Revocation for civil servants and dismissal of public agents under the labor code.	The Prime Minister or the Minister for the Public Service and Administrative Reform, depending on the grade of the official concerned, after consulting the Permanent Council for Civil Service Discipline.	<ul style="list-style-type: none"> - Escalation (optional) - Prior administrative appeal - Possible referral to the administrative judge
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5.1.2. Other serious disciplinary risk

N°	Sanctions applicables	Competent Authorities	Observations
For civil servants			
1	Reduction or eliminating bonuses of any kind for a specified period of time	Minister Finance (for signature of the decision)	Proposal by the DGT or the Head of the Regional Taxation Centre
For staff covered by the Labour Code			
1	Dismissal for 1 to 8 days	Minister of Finance (for signature of the decision)	Transmission of a copy of the decision to lay off the employee to MINFOPRA and the competent Labor Inspectorate, with the entire disciplinary file, within one month following the signature of the decision.
2	Reduction or eliminating bonuses of any kind for a specified period of time	Minister of Finance (for signature of the decision)	Proposal by the DGT or the Head of the Regional Taxation Centre

5.1.3. For secondary disciplinary risks

N°	Sanctions applicables	Autorités compétentes	Observations et recours possibles
For civil servants			
1	Written warning	<ul style="list-style-type: none"> - Minister of Finance or Director General of Taxation for the staff of central services - Administrative authority or Head of the Regional Taxation Centre for the staff in decentralized Services 	<ul style="list-style-type: none"> - Hierarchical appeal (if applicable) - Prior administrative appeal - Possible referral to the administrative judge
2	Reprimand with entry on file	<ul style="list-style-type: none"> - Minister of Finance for the staff of the central services, following the opinion of the Permanent Disciplinary Board of the Public Service. - Governors for staff in decentralized services, after consulting the regional public service disciplinary board 	<ul style="list-style-type: none"> - Hierarchical appeal (if applicable) - Prior administrative appeal - Possible referral to the administrative judge
3	Delay in promotion and downgrading	<ul style="list-style-type: none"> - Minister of Finance for staff of the central services, following the opinion of the Permanent Disciplinary Board of the Public Service, - Governors for staff in decentralized services, and opinion of the regional public service disciplinary board for civil servants 	<ul style="list-style-type: none"> - Hierarchical appeal (if applicable) - Prior administrative appeal - Possible referral to the administrative judge
4	Demotion in rank and downgrading	Minister of Finance for the staff of the central services, following the opinion of the Permanent Disciplinary Board of the Public Service.	<ul style="list-style-type: none"> - Hierarchical appeal (if applicable) - Prior administrative appeal - Possible referral to the administrative judge

5	Temporary suspension from service for a period not exceeding eight (8) months	Minister of Finance for the staff of the central services, following the opinion of the Permanent Disciplinary Board of the Public Service.	<ul style="list-style-type: none"> - Hierarchical appeal (if applicable) - Prior administrative appeal - Possible referral to the administrative judge
6	Reduction or removal of all types of bonuses for a specified period	Minister of Finance	<ul style="list-style-type: none"> - Proposal by the DGT or the Head of the Regional Taxation Centre
For staff covered by the Labour Code			
1	Written warning and reprimand	Head of the Regional Taxation Centre for staff in the decentralized services	<ul style="list-style-type: none"> - Hierarchical appeal (if applicable) - Prior administrative appeal - Possible referral to the administrative judge
2	Reduction or removal of all types of bonuses for a specified period	Minister of Finances	<ul style="list-style-type: none"> - Proposal by the DGT or the Head of the Regional Taxation Centre - Hierarchical appeal

5.2. THE REWARDS SYSTEM

They are summarised in the table below:

N°	Honors and Award	Competent authorities	Observations
1	Letter of encouragement	MINFI, Governor or Préfet	Proposal by the DGT or the Head of the Regional Taxation Centre
2	Letter of congratulations	MINFI, Gouverneur ou Préfet	Proposal by the DGT or the Head of the Regional Taxation Centre
3	Official testimonial of satisfaction	MINFOPRA	Opinion of the Ministry of Finance to a proposal from the Director General of Taxation or the Head of Regional Taxation center

4	Honorable Mention	MINFOPRA	Opinion of the Ministry of Finance to a proposal or the Head of RTC
5	Diploma of excellence	Prime Minister	Proposal from MINFOPRA
6	Honorary membership	President of the Republic	Proposal from the Prime Minister
7	Award for the best agent	DGT, RTC	The proposal from the heads of structures
8	Bonuses	MINFI, DGT ou RTC	Structures Concerned
9	Promotion	Exercise of discretion	The proposal from the MINFI or the DGT depending on the nature of the appointment act
10	Honor and Labour medal	Awarded based on seniority to employees under the labor code upon proposal from the MINFI	The forms are available and transmission is done hierarchically through the DGA/DGT and the SAG/RTC
11	Official decoration in the national orders (Order of Value and Order of Cameroonian Merit)	Are eligible, civil servants who have accumulated twenty (Order of Value) or sixteen (Order of Merit) years of service and professional practice particularly distinguished by the aforementioned official testimonials documented by the aforementioned acts emanating from administrative authorities or their hierarchical superiors. The law adds that one must be of good moral character.»	«The forms are available and transmission is done hierarchically by the SG/ MINFI for proposal by the MINFI, except when these decorations are awarded exceptionally by the President of the Republic. Refer to Law No. 2019/007 of April 25, 2019, on the system of national orders.»

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