



STRATEGIC PLAN OF THE DGT 2026-2028





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« (...) Fiscal reforms, particularly in the taxation and customs sectors, have boosted our capacity to mobilize funds from the international financial market...

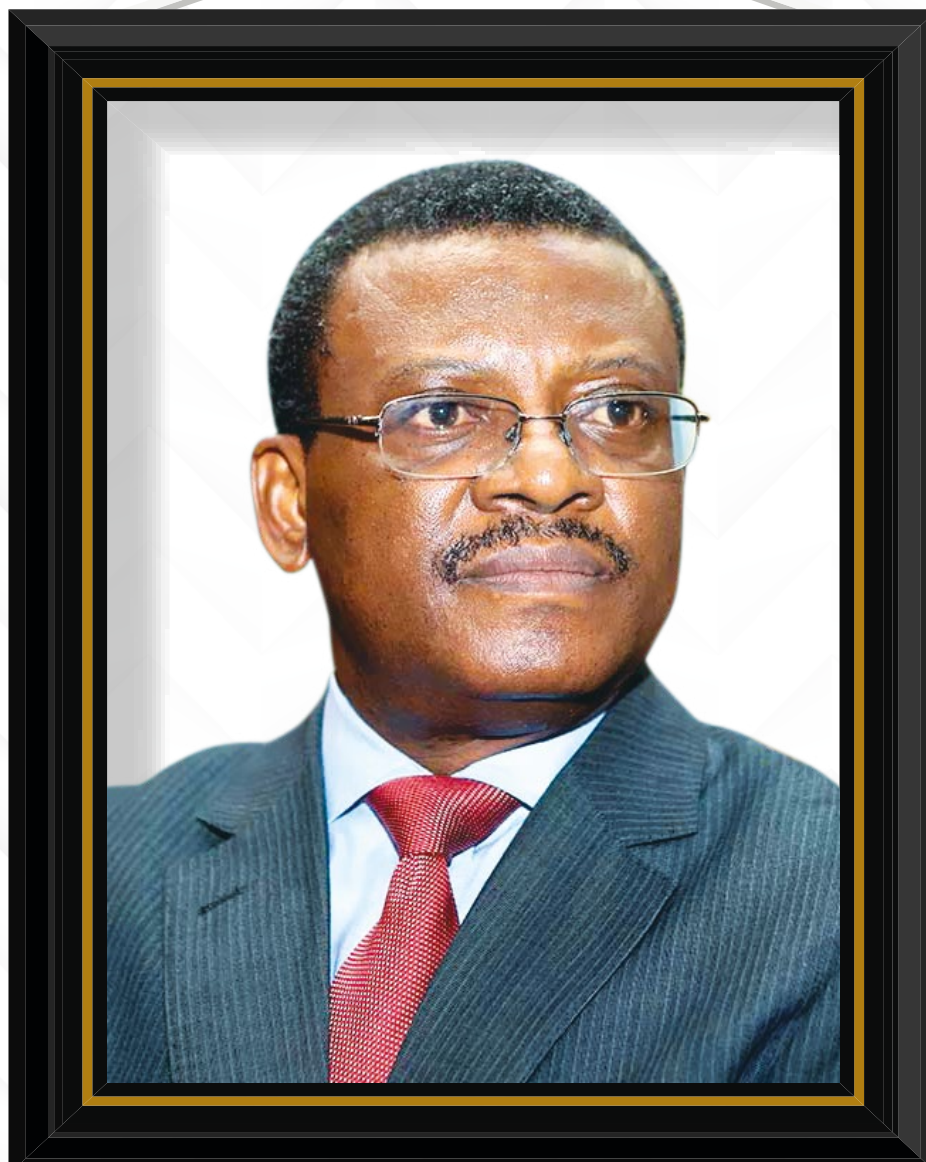
... Thanks to financial resources mobilized both within and outside the country, substantial investments have been made to complete the first-generation transformational projects (...) ».

EXCERPT FROM THE SPEECH OF H.E. MR. PAUL BIYA, PRESIDENT OF THE REPUBLIC, TO THE NATION ON DECEMBER 31, 2021.

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H.E. PAUL BIYA
President of the Republic of Cameroon

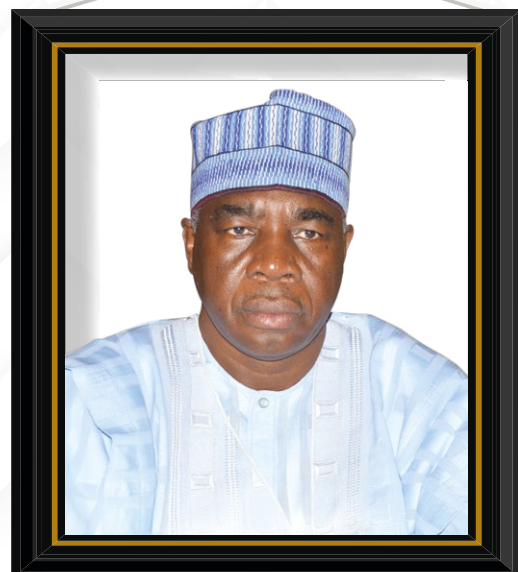


Chief Dr. Joseph Dion NGUTE

Prime Minister - Head of Government



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Foreword

FROM THE MINISTER OF FINANCE



The Directorate General of Taxation has just completed the implementation of a three-year strategic plan 2023-2025, the main results of which revolve around a significant increase in the tax resources mobilized for the benefit of the State, Decentralized Local Authorities and other public entities.

This progress, which testifies to the relevance and effectiveness of the multiple reforms undertaken, is essentially the result of the dynamism and professionalism of all the staff of the Directorate General of Taxation (DGT), motivated by an increased modernization of production methods and tools.

These performances of the DGT have also been made possible thanks to the constant support of our Technical and Financial Partners (TFPs), as well as the strong political support of the Government, under the very high impetus of the PRESIDENT OF THE REPUBLIC, Head of State.

“““
The progress made has been widely recognized, in particular and recently by the International Monetary Fund (IMF) through the Tax Administration Diagnostic Assessment Tool (TADAT), during the last assessment carried out from April 2 to 18, 2025, which established the Cameroonian Tax Administration as one of the best in Africa.
”””

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As commendable as they are, these many successes should not overshadow the areas of fragility that could be observed, given the many challenges and issues that our public finances have faced over time.

It is therefore convinced that there is still room for progress that the public authorities are committing the Directorate General of Taxation to a new cycle of reforms through the present strategic plan 2026-2028, a compass that should guide the action of the tax services over the next three years.

This plan aims to consolidate the gains, correct the shortcomings identified and strengthen the capacity to mobilize the internal resources necessary to finance the development projects defined in the National Development Strategy (SND30).

Louis Paul MOTAZE
Minister of Finance

“
Introductory
remarks

FROM THE DIRECTOR GENERAL



The vision of the government authorities for the Directorate General of Taxation of Cameroon is to build it into a modern and efficient tax administration at the service of users and for the financing of projects necessary for the implementation of public policies.

Positioned as such, the objectives for mobilizing tax revenues attributed to it are gradually increasing. By way of illustration, the tax revenues mobilized by the DGT increased from **FCFA 1,588.9 billion** in 2015 to **FCFA 2,906.5 billion** in 2024, i.e. an increase over the period of **FCFA 1,317.6 billion (+82.9%)**, for a growth rate of non-oil tax revenues, on an annual average, of **+7.9%**.

In doing so, and in view of the cyclical variables both nationally and internationally, the achievement of these constantly growing objectives requires additional efforts.

Aware of this challenge, the DGT must transform itself over time from a transaction

administration to a data administration, which manages risks by capitalizing on New Information and Communication Technologies (NICT), to increase the mobilization of resources and expand the State's budgetary space, while improving the quality of service provided to taxpayers and users.

The implementation of the above-mentioned vision, which has led the Cameroonian Tax Administration to the development of three-year modernization plans for 2018-2021, 2021-2023 and recently 2023-2025, has largely contributed to the programming of the progressive implementation of reforms in both tax policy and tax administration.

It is in line with the continued implementation of these reforms that

this Strategic Plan, which will cover the period from 2026 to 2028, is part of. This strategic plan is based on four (04) axes, ranging from the optimization of revenue mobilization to the consolidation of the organization of services and the development of human capital, through the promotion of tax citizenship and the modernization of the DGT's information system.

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MEYONG ABATH Roger Athanase,
Director General of Taxation



Our Vision

“A modern and efficient tax administration at the service of Users and for the financing of public charges”.

The constituent elements are explained as follows:

Modern administration: the DGT is a public institution characterized by (i) innovation, adaptation to contemporary technological and managerial developments, (ii) human resources receptive to change, (iii) simplified procedures and processes (iv) and international openness;

Efficient administration: the DGT achieves its objectives with effectiveness, efficiency and quality;

At the service of Users: the DGT puts taxpayers at the heart of its concerns;

Financing of public charges: the DGT mobilizes the financial resources necessary to cover the expenses of the State, decentralized local authorities and certain public entities.



Our Values

INTEGRITY: Basis of Credibility

COMPETENCE: Quality guarantee

TRANSPARENCY: A condition of trust

FAIRNESS: Principle of Justice

INNOVATION: Progress dynamics

These values are not only declarations of principle, but the cultural foundation on which the daily action of the DGT is based. Their effective compliance conditions the success of the mission and the positive perception of the institution by Cameroonian society.

ACRONYMS AND ABBREVIATIONS

ACF	Tax Compliance Certificate
AFD	French Development Agency
AFRITAC	Technical Support via Technical Assistance Centers
AMR	Notice of Collection
ANIF	National Agency for Financial Investigation
ANR	Royalty Free Certificate
ODA	Official Development Assistance
EPAs	Economic Partnership Agreements
ARS	Withholding Tax Certificate
ATAF	African Tax Administration Forum
BEAC	Bank of Central African States
BEPS	Base Erosion and Profit Shifting
BM	World Bank
Construction	Building and Public Works
OEAC-EDF	Support Unit for the National Authorising Officer of the European Development Fund
Permanent contract	Divisional Tax Centre
CEMAC	Central African Economic and Monetary Community
CFLP	Centre for Local and Personal Taxation
CGI	General Tax Code
CIAT	Inter-American Center of Tax Administrations
CIME	Tax Centre for Medium-Sized Enterprises
CO	Contract of objectives
CONAC	National Anti-Corruption Commission
CRI	Regional Tax Centre
CSE	Special Registration Unit
CPC	Decentralized Territorial Collectivity
DA	Area of Analysis
DGD	Directorate General of Customs
Chief Electoral Officer	Large Enterprises Department
DGT	Directorate General of Taxation
DGTCFM	Directorate-General for the Treasury, Financial and Monetary Cooperation
SWOT	Strengths, Weaknesses, Opportunities, Threats
IMF	International Monetary Fund

FATF	Financial Action Task Force
GIZ	Deutsche Gesellschaft für Internationale Zusammenarbeit (German Society for International Cooperation)
GUCE	Single Window for Foreign Trade Operations
IGSRF	General Inspectorate of Financial Boards
INS	National Institute of Statistics
IS	Corporate Tax
EITI	Extractive Industries Transparency Initiative
STIs	Tax on Wages and Salaries
KFW	Kreditanstalt für Wiederaufbau (German Development Bank)
LF	Finance Act
LM	Engagement Letters
LPF	Book of Tax Procedures
MINFI	Department of Finance
OECD	Organisation for Economic Co-operation and Development
WTO	World Trade Organization
OS	Specific Objectives
PCA	Business Continuity Plan
PESTEL	Political, Economic, Socio-Cultural, Technological, Ecological and Legal.
GDP	Gross domestic product
PRAF	Tax Administration Reform Project
PREF-CEMAC	CEMAC Economic and Financial Reform Program
PSRGFP	Strategic Plan for Public Financial Management Reforms
PTA	Annual Work Plan
TFP	Technical and Financial Partners
RAR	Outstanding Recoveries
RFD	Tax and customs reform
HR	Human Resources
SND30	National Development Strategy 2020-2030
SONARA	National Refining Company
SRMR	Regional Revenue Mobilization Strategy
TADAT	Tax Administration Diagnostic Assessment Tool
TBSI	Performance Indicator Monitoring Dashboards
TSPP	Special Tax on Petroleum Products
VAT	Value Added Tax
UTTAD	Technical Unit in charge of Data Analysis work

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BACKGROUND

01



1. BACKGROUND

At the contextual level, some key figures on the recent achievements of the Directorate General of Taxation were highlighted and the need for their consolidation is at the origin of this work, which also consists of carrying out a PESTEL analysis, before presenting the methodological approach taken for the development of this DGT Strategic Plan for the period 2026-2028.

1.1. At the international and regional levels

The global economy is showing some resilience, after a prolonged period of turbulence marked by a succession of economic, geopolitical and health shocks. Inflation continues to gradually decline, converging towards central bank targets, although persistent tensions in some commodity and services markets continue to fuel occasional fluctuations.

However, the main risks to the global economic outlook are:

- a) the application of reciprocal tariffs by the United States;
- b) the increased fragmentation of global value chains;
- c) the spread of trade policy uncertainty, which could affect trade beyond the partners directly concerned;
- d) vulnerabilities in public finances;
- e) the potential impact on capital markets and institutional erosion.

According to the IMF's economic outlook (October 2025), global growth is estimated at 3.2% in 2025 after 3.3% in 2024 and 3.1% in 2026. This slight slowdown is due to weakening global demand and the continuation of restrictive monetary policies. At the same time, global inflation is expected to continue to decelerate, from 5.7% in 2024 to 4.2% in 2025 and then to 3.7% in 2026, thanks in particular to lower energy prices and the normalisation of supply chains.

In emerging market and developing countries, growth is expected to slow to 4.2% in 2025 and 4.0% in 2026 from 4.3% in 2024. In sub-Saharan Africa, growth is expected to consolidate at 4.1% in both 2025 and 2024, before rising to 4.4% in 2026. Inflation in emerging market and developing economies is expected to decelerate but remain at elevated levels. It is expected to rise from 7.9% in 2024 to 5.3% in 2025 and 4.7% in 2026, in line with the slowdown in demand and the fall in energy prices.

As for the CEMAC zone in particular, the BEAC forecasts (September 2025) are based on:

- a) a slowdown in economic growth to 2.6% in 2025 after 2.7% in 2024, in line with the continued decline in oil production (-1.5% after -0.4% in 2024), despite a robust non-oil sector (+3.2% in 2025 compared to +3.3% in 2024);
- b) Inflation is expected to return to around 2.6% in 2025 after 4.1% in 2024. For the year 2026, economic growth is expected to accelerate to 3.3%, in line with the resilience of the non-oil sector. Inflation is expected to remain on its downward trend in 2026 to average 2.3% per year.

1.2. At the national level

● Macroeconomic situation 2025

Based on expected achievements and sector dynamics, real GDP growth is estimated at 3.9% after 3.5% in 2024 and 3.3% in 2023, according to the INS. This increase reflects the resilience of the oil sector, the main driver of growth, whose pace of expansion remains at 4.2% in both 2025 and 2024. Conversely, the oil sector continues to weigh on the overall dynamic, with an expected contraction of 4.9% in 2025, after a 9.7% increase in 2024, driven by the decline in hydrocarbon production.

The momentum in the non-oil sector is attributable to the marked recovery in the secondary sector with growth of 3.6% in 2025 after 1.7% in 2024. This improvement was driven by the good performance of the construction sector (+6.8% after +2.5%), supported by continued public investment in infrastructure and the development of private projects. The agri-food industries also benefited from robust domestic demand (+4.2%).

As for prices, inflation is estimated at 3.2% in 2025, after 4.5% in 2024. This decline reflects a gradual slowdown in inflationary pressures, with, in particular, the stabilization of local food prices, the normalization of supply chains and the continuation of public price regulation measures.

- **Macroeconomic Outlook 2026-2028**

The national macroeconomic outlook for the period 2026-2028 remains broadly positive. Real GDP growth is expected to increase from 4.3% in 2026 to 4.9% in 2028. This dynamic is mainly driven by the non-oil sector, whose growth is expected to remain around 4.5% on average over the period. However, several risks that could affect economic performance persist, including: (i) protectionist international trade policies; (ii) weakening global demand; (iii) tighter financing conditions and volatile commodity prices; (iv) the persistence of security problems and (v) shocks related to climate change.

1.3. At the internal level of the Tax Administration

The DGT has undergone a profound transformation, moving from a largely manual and procedural administration to an institution committed to an ambitious digital modernization. Torn between its mission to collect as much revenue as possible and the constant concern to improve the business climate. The evolution of non-oil tax revenues mobilized by the DGT over the period 2015-2024 is presented in the table below:

Table 1: Evolution of Cameroon's non-oil tax revenues from 2010 to 2024 (in billions of CFA francs)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Objectives	1 403,8	1 565,0	1 719,0	1 912,0	2 074,0	1 724,8	1 938,4	2 184,8	2 594,7	2 904,1
Achievements	1 588,9	1 615,6	1 790,4	1 940,9	1 947,7	1 853,4	1 992,5	2 285,9	2 629,4	2 908,1
Rate of Realization	113,2%	103,2%	104,2%	101,5%	93,9%	107,5%	102,8%	104,6%	101,3%	100,1%
Growth rate of achievements	-	+1,7%	+10,4%	+8,4%	+0,4%	-4,8%	+7,5%	+14,7%	+15,0%	+10,6%

Source: MINFI/DGT & Balance of Treasury Accounts (BCT)

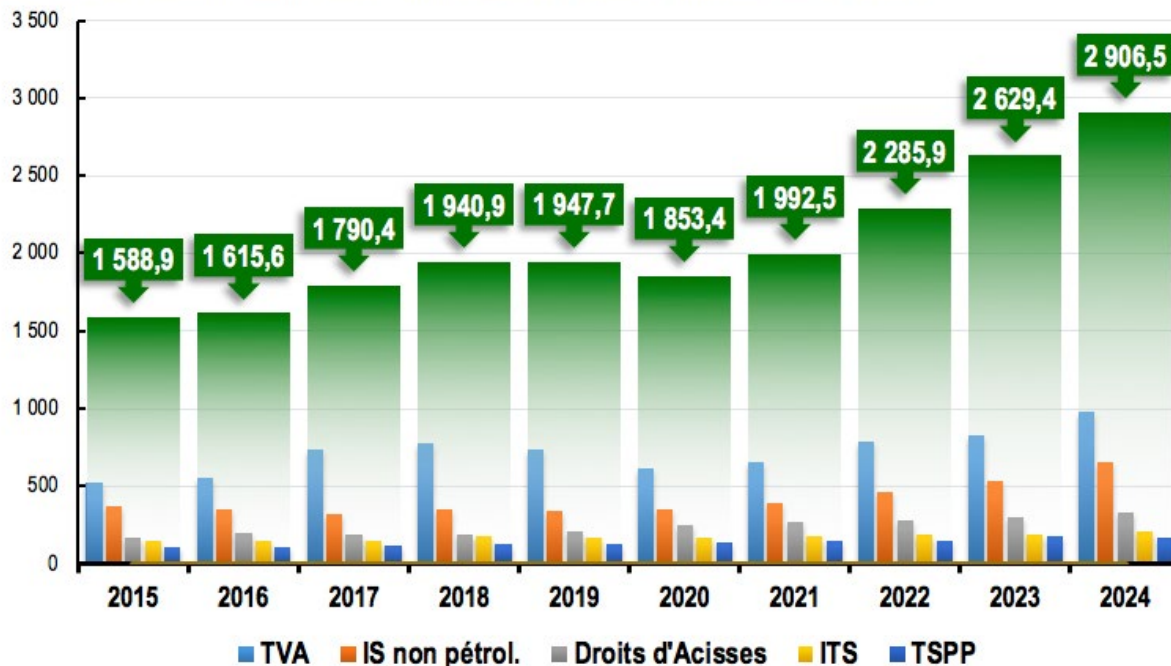
Over the last ten (10) years, tax revenues were 1,588.9 billion in 2015 and rise to 2,906.5 billion in 2024, an increase over the period of 1,317.6 billion (+82.9%). The growth rate of non-oil tax revenues, on average per year, stands at +7.9%. The analysis of this evolution makes it possible to identify the following three (03) phases:

- the first phase from 2015 to 2018: it is characterized by a rapid and sustained increase in mobilized revenues with an average annual growth rate of 8.9%, while the average growth rate of nominal GDP was 5.4%, over the period;
- the second phase from 2019 to 2020: The dip in the revenue mobilization curve in 2019 is explained in particular by the cessation of production of SONARA following a fire resulting in a significant drop in revenue for the DGT of nearly 100 billion. From 2019 to 2020, non-oil tax revenues fell by 4.8%, mainly due to the Covid-19 pandemic;
- The third phase since 2021 during which revenues crossed the 2,000 billion mark in 2022 to stand at 2,629.4 billion in 2023 and 2,906.5 billion in 2024. The average growth rate of non-oil tax revenues over the period is 11.9% while the average growth rate of nominal GDP is 6.1%.

The reforms to modernise the Tax Administration are also noticeable in the changes in major taxes.

Figure 1: Evolution of major taxes from 2015 to 2024 (in billions of CFA francs)

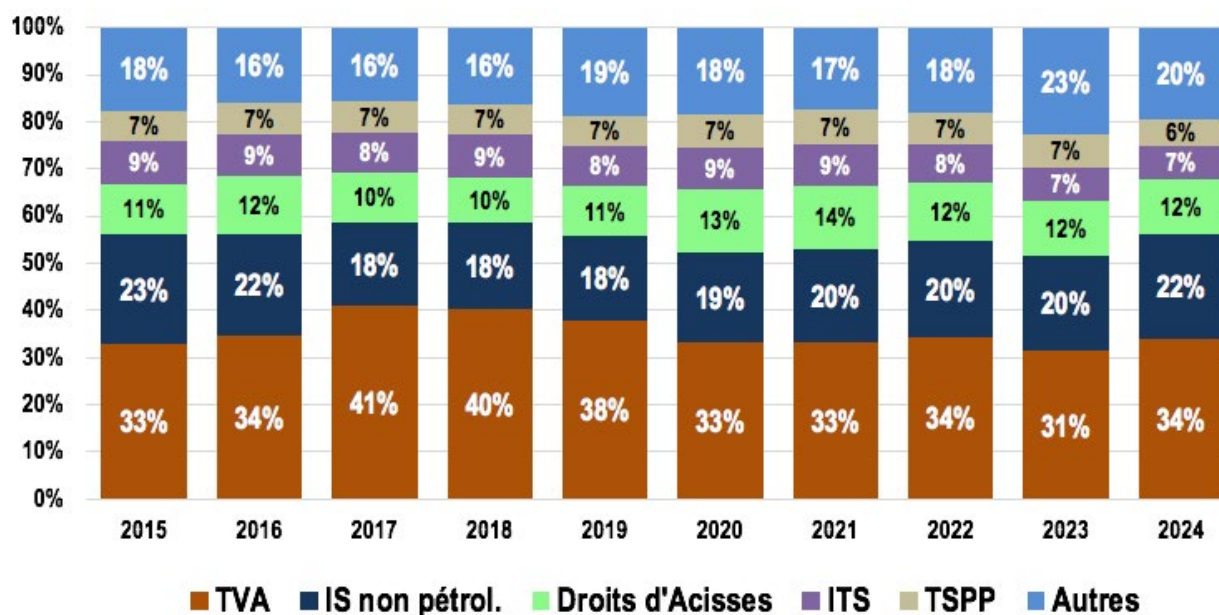
Figure 1 : Évolution des impôts majeurs de 2015 à 2024 (en milliards de FCFA)



However, the contribution of taxes remains almost stable over the period 2015-2024:

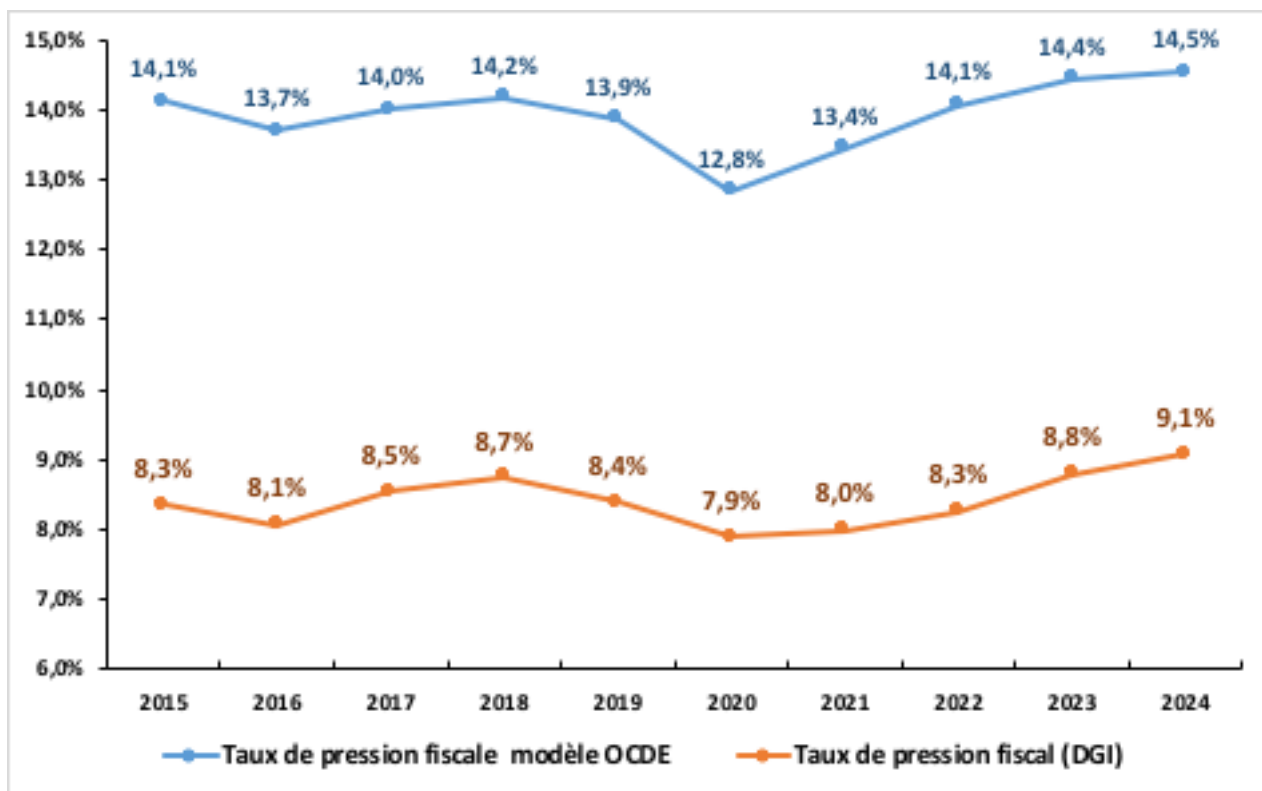
- the VAT contribution remains in the 30-40% range. The peaks observed from 2018 to 2019 can be explained by significant clearances of the tax debts of certain public entities;
- non-oil corporate income tax at 20%;
- Excise duties have increased from 10% to 12% as a result of various tax policy reforms.

Figure 2 : Evolution of major tax contributions from 2015 to 2024



Despite this good performance of tax revenues, the pressure rate has risen from 14.1% in 2015 to 14.5% in 2024. On the other hand, the ratio of non-oil tax revenues to GDP (DGT tax to GDP RATIO) is growing faster from 8.3% in 2015 to 9.1% in 2024 as illustrated in the graph below:

Figure 3 : Evolution of the tax to GDP RATIO from 2015 to 2025



Source: DGT

1.4. Analyse PESTEL

Political context	Economic context	Social context
<ul style="list-style-type: none"> • Institutional stability with continuity of public policies, conducive to medium-term planning • Orientation towards financial sovereignty and reduction of dependence on external aid, placing domestic resources at the heart of national strategies • Increased transfer of resources to DTCs, requiring an adaptation of collection and redistribution modalities • Tax harmonization in progress, requiring constant legislative adjustments • Promotion of good governance (CONAC, ANIF, Chamber of Accounts, etc.) • Adherence to global tax transparency initiatives (OECD, FATF), imposing high standards • Persistence of security crises • Multiplicity of actors involved in the economic world: several ministerial departments in charge of economic issues 	<ul style="list-style-type: none"> • Preponderance of the informal economic sector • Energy difficulties (insufficient supply and failing electricity networks) despite the commissioning of new dams • Communication routes (road, rail, air networks) under modernisation • Implementation of the SND 2030 strategy • Moderate but stable growth • Moderate and declining inflation • Decline in oil production • Ongoing projects in the extractive industries sector (solid mines, gas, etc.) • Dependence on raw materials (volatility in oil, cocoa, timber prices affecting budget revenues and requiring diversification of tax sources). • High level of production factor costs, requiring taxation that does not penalise investment 	<ul style="list-style-type: none"> • Young and urban population • Linguistic diversity: official bilingualism (French/English) and many local languages requiring appropriate communication • Growth of the middle classes: emergence of a consumer class with the ability to pay, but demanding quality services • Expectations of transparency: civil society and the media more vigilant about the use of public funds • Fairness sensitivity: perception of tax injustice between formal/informal sectors and large/small enterprises • Weak tax culture: historical mistrust of the administration, requiring educational and transparency work • Resistance to change

1.4. PESTEL analysis

Technological context	Legal context	Environmental context
<ul style="list-style-type: none"> • Digital revolution: rapid penetration of mobile (80+%) and the Internet, creating opportunities for dematerialization • Fintech and mobile money: expansion of digital financial services (Orange Money, MTN Mobile Money) facilitating payments • Interconnection of systems: need to interface DGT with other national databases • High cost of internet connection • Degradation of the internet network • Artificial Intelligence and Big Data: opportunities for data mining and intelligent targeting of controls, but requiring specialized skills • Cybersecurity: Growing risks of cyberattacks requiring investments in tax data protection • Digital divide: inequalities in access to digital technology between urban and rural areas, requiring inclusive solutions 	<ul style="list-style-type: none"> • Stable timetable for the adoption of the finance law • Regional harmonization (CEMAC): need for alignment with EU tax directives • International standards: increasing obligations in the fight against tax evasion (BEPS), corruption and money laundering • Data protection: need for compliance with personal data protection regulations • Legal certainty of investments: need for a stable and predictable tax framework to attract investment • Tax litigation: large volume of disputes requiring efficient management and modernization of procedures 	<ul style="list-style-type: none"> • Climate change: Vulnerability to extreme events impacting economic activity and therefore the tax base • Energy transition: national energy diversification targets, with implications for energy taxation • Green taxation: Potential for the development of eco-taxes and tax incentives for sustainable practices • Exploitation of natural resources: the need for appropriate taxation for sustainable mining and forestry. • International pressures: commitment to climate agreements (Paris Agreement) influencing environmental tax policies. • Deforestation • Presence of polluting industries (cement factories, mines, etc.)

1.5. Methodological approach

The development of this strategy was based on a participatory methodology, taking into account the current weaknesses of the Cameroonian Tax Administration, the concerns of taxpayers, the orientations defined by the National Development Strategy 2030 (SND30), the technical assistance missions carried out by the technical and financial partners (TFPs) as part of the support of the Directorate General of Taxation in the implementation of its process alignment with international best practices.



STRATEGIC DIAGNOSIS OF THE TAX ADMINISTRATION

02



2. STRATEGIC DIAGNOSIS OF THE TAX ADMINISTRATION

The diagnostic elements here highlight an analysis of the level of implementation of the latest modernization plan, taking stock of the main findings of the TADAT 2025 evaluation, as well as the “SWOT” analysis, in addition to the issues and challenges of the day.

2.1. Analysis of the level of implementation of the ITB Strategic Plan 2023-2025

The level of tax revenue mobilization has remained below the threshold required for the financing of basic social services, despite an increase in revenues over the past decade.

To improve the collection of non-oil tax revenues, the DGT has launched a series of reforms included in the latest Three-Year Modernization Plan covering the period 2023-2025.

2.1.1. Level of implementation

The analysis of the level of implementation of this three-year plan led to the main results recorded in the table below:

I. IMPROVING THE QUALITY OF TAX SERVICES			
Reform Area 1: Integrity of the Taxpayer Register			
Objective	Reference to 01/01/2023	Target as of 31/12/2025	Implementation level as of December 15, 2025
1.1 Create and maintain a complete register of taxable persons, without duplication	Centralized system but separate from the tax management system.	Unify the file of active taxpayers and connect it to the management system on <u>June 1, 2023</u> from the integration of the RD ATOM module in HARMONY	- File of professionals connected to the system and payment of taxes; - Production launch of RD AOM under preparation
	Lack of a reliable file of natural persons (non-professionals)	Complete file of natural persons available and healthy	A repository of natural (non-professional) persons available
1.2 Inform each taxpayer of their filing and payment obligations	The database is not filled with taxpayers' obligations.	Fill in the declaration (by type of tax) and payment obligations in the system for 100% of registered employees (including permanent contracts)	Liability form currently being set up in the DGT's computer system
1.3 Detecting potential taxpayers	✓ 69,700 new active taxpayers identified in 2022 (as of 30/11) despite the absence of a defined plan to broaden the base	Increasing the Assets file to 450,000 taxpayers	507,322 active taxpayers as of December 15, 2025
	✓ The basic file of non-professional taxpayers not yet adopted in the absence of implementation of the reform of the declaration of natural persons	✓ Raise the file of non-professional contributors to a certain height	Interesting increase in the file of non-professional taxpayers

I. IMPROVING THE QUALITY OF TAX SERVICES

Reform Area 2: Effective Risk Management

Objective	Reference to 01/01/2023	Target as of 31/12/2025	Implementation level as of December 15, 2025
2.1 Identifying, assessing, classifying and quantifying the risks of tax incivility	The DGT does not yet have a formalized process for administering the risks of tax incivility	A risk administration process available	- Setting up an UTTAD - Development of E-Billing
	No analysis report is available on the risks identified in the operation of the memoranda of understanding (DGD/ANIF/ Global Forum).	Produce reports on a quarterly basis of risk analysis	Risk analysis reports produced but not regularly published
	Insufficient protocols to identify risks	Sign protocols for the exchange of information with at least 30 public and private institutions and draw up, on an annual basis, the report on the use of the data collected	08 exchange protocols signed and about thirty in the process of being finalized
2.2 Mitigate risks through a tax compliance improvement plan and ensure monitoring and evaluation	The DGT does not have a Global Plan for the Improvement of Tax Citizenship (PGACF)	Global plan to improve tax compliance adopted and implemented with quarterly monitoring and evaluation	Comprehensive plan to improve tax compliance developed
2.3 Identifying, Assessing and Mitigating Corporate Risks	- The DGT does not have an institutional risk management committee; - ITB does not have a Business Continuity Plan (BCP)	- Enterprise Risk Management Committee at the central functional level; - Enterprise Risk Management Sub-Committees in Divisions and Functional Regions; - Business continuity plan available.	Risk Management Committee in the process of being established
3.1 Encouraging Taxpayer Compliance and Boosting Public Confidence in the Tax System	There is no strategic communication plan at ITB	Definition and implementation of a strategic communication plan	Annual communication plan available
	There is no operational communication plan in ITB	The DGT has an operational communication plan in the decentralised structures	Operational communication deployed in decentralised structures
	0 (zero) RPDs issued as of June 30, 2022 to facilitate compliance by individuals	Edit at least 2,000,000 DPRs for individuals	Editing module of developed DPRs
	Only one satisfaction survey carried out by the DGT to measure taxpayers' perception of its reforms dates from 2019	Carry out the following minimum annual number of satisfaction surveys: - 5 at the national level; - 5 at the regional level.	A satisfaction survey carried out in 2025

I. IMPROVING THE QUALITY OF TAX SERVICES

Reform area 4: Timely filing of declarations

Objective	Reference to 01/01/2023	Target as of 31/12/2025	Implementation level as of December 15, 2025
4.1 Simplifying and making it easy to comply with reporting obligations in order to better punish defaulters	The rates of on-time tax declarations remain low (65%, including 97% at the DGE, 78% in the CIME and 62% in the CDI)	Improve the tax declaration rate to the DGT to 90% by 2025	<ul style="list-style-type: none"> ✓ 93% at the DGE ✓ 80% in the CIME ✓ 52% in permanent contracts

I. IMPROVING THE QUALITY OF TAX SERVICES

Reform Area 5: Timely Payment of Taxes

Objective	Reference to 01/01/2023	Target as of 31/12/2025	Implementation level as of December 15, 2025
5.1 Achieving high rates of on-time spontaneous payments and a low proportion of tax arrears	Multi-channel electronic payment is not yet fully operational at the DGT	Make multi-channel electronic payment available for all tax issues	Multi-channel electronic payment operational, subject to payment by credit card
	The electronic payment of invoices by customers to companies is not yet subject to automatic VAT deduction by the system	Ensure instant VAT collection by the State for all economic transactions paid electronically	<ul style="list-style-type: none"> - Digitization of the ARS - Electronic invoicing and real-time taxation in preparation
	Collection procedures are not automated	70% reduction in RAR stock by 2025	Structural benchmark reached in the framework of the IMF's EFF/EFEC-SSF review
	The management of the ANR does not yet include the necessary interconnections with user systems	Establish an interconnection between the NRA publishing platform and the IT systems of public and private administrations	<ul style="list-style-type: none"> - Strengthened legal system and the ANR replaced by the ACF; - Automated interconnection of financial administrations in progress



I. IMPROVING THE QUALITY OF TAX SERVICES			
Area of reform 6: Accuracy of reported information			
Objective	Reference to 01/01/2023	Target as of 31/12/2025	Implementation level as of December 15, 2025
6.1 Systematize and structure the risk analysis for the selection of files under control	Programming based on FUSION information (DGD cross-checks) and ANIF represent less than 50% of cases	Carry out a 90% scheduling based on the risks identified and valued in FUSION	45% of the programming done in FUSION
6.2 Have technological tools to ensure large-scale overlaps	The DGT does not have a centralized tool for large-scale cross-checking	The large-scale cross-referencing tool interfaced with FUSION for risk analysis and control programming	<ul style="list-style-type: none"> - FUSION awaiting optimization; - E-Billing is being rolled out; - Electronic invoicing awaiting completion; - Data lake under development.
6.3 Estimating the extent of tax revenue losses due to inaccurate information provided by taxpayers	The DGT does not have a model for simulations of the tax gap by type of tax.	Have functional and efficient tax gap simulation capabilities	Technical Assistance required from the IMF c/o the realization of a simulation model of the tax gap in Cameroon
6.4 Introducing criminal sanctions in certain cases of obvious fraud	The DGT does not systematically refer cases of obvious fraud to the criminal law enforcement authorities	25% of obvious fraud referred to the courts	11% of frauds referred to the courts

I. IMPROVING THE QUALITY OF TAX SERVICES			
Reform area 7: Time limit for the resolution of disputes			
Objective	Reference to 01/01/2023	Target as of 31/12/2025	Implementation level as of December 15, 2025
7.1. Improving the level of responsiveness of the tax administration	At least 68% of appeals are exhausted beyond the legal deadline	100% of files processed on time	30% are emptied beyond the legal deadline

I. IMPROVING THE QUALITY OF TAX SERVICES			
Reform Area 8 Efficient Revenue Management			
Objective	Reference to 01/01/2023	Target as of 31/12/2025	Implementation level as of December 15, 2025
8.1 Maintain a reliable revenue accounting system	<ul style="list-style-type: none"> - Discrepancies between the monthly figures of the DGT and those of the Treasury Balance; - Stock of RARs in the DGT's statements as of 31/12/2021: 855.5 billion; - Stock of RAR in the Balance of Accounts (DGTCFM) as of 31/12/2021: 916 billion 	Opening of a T-shaped account for each taxpayer and DGT#DGTCFM accounting interfacing for the instant accounting of emissions, payments and RARs in the systems of the two administrations	<ul style="list-style-type: none"> ✓ New payment scheme being operationalized

II. IMPLEMENTATION OF A MODERN INFORMATION SYSTEM AT THE DGT

Reform area 9: Implementation of the digital transition at the DGT

Objective	Reference to 01/01/2023	Target as of 31/12/2025	Implementation level as of December 15, 2025
9.1 Securing and strengthening the dematerialization of tax procedures	Construction of a transitional computer system called HARMONY to unify the previously scattered applications	Selecting the Harmony Solution Publisher and Integrator	<ul style="list-style-type: none"> - A selected PMO; - An AT/LT received from the IMF; - Harmony 2 partially operational
	No Intranet network at the DGT	100% of the DGT's services connected to the Intranet network by 2024	<ul style="list-style-type: none"> - Written ToRs; - Identification of ongoing funding
	<ul style="list-style-type: none"> - Unstable internet network - The GUCE has made a count of 37 days, cumulatively over 2022, of interruption of connection with the DGT; - For OMC, the countdown is 63 days 	0 days of interconnection break	Acquisition of a V-SAT in progress

II. IMPLEMENTATION OF A MODERN INFORMATION SYSTEM AT THE DGT

Area of reform 10: Organization of services

Objective	Reference to 01/01/2023	Target as of 31/12/2025	Implementation level as of December 15, 2025
10.1 Improving the coordination and efficiency of services	Some tax professions carried out by the operational services are not coordinated at the central level	Have a central structure ensuring the coordination of all tax activities and activities	Taken into account in the draft MINFI organizational chart
	The principle of the single tax interlocutor is called into question by the survival of the Special Registration Units (CSE) in the IRCs	Strict compliance with the principle of the single tax contact	CSE dismantled and formality referred to the structures of the taxpayers concerned
	The current segmentation of the tax population within the DGT does not ensure the effectiveness of the bottom of the DGE file	Strengthening the contribution of accountable resources to ITB's performance	Project submitted to the authorities for validation
	Non-existence of structures dedicated to the management of personal taxation and competition between the DGT and the CTDs in the power to collect local taxes	Implementation of CFLPs	CFLP created

III. STEERING AND COORDINATION OF TAX SERVICES

Reform Area 11: Accountability and Transparency

Objective	Reference to 01/01/2023	Target as of 31/12/2025	Implementation level as of December 15, 2025
11.1 Optimising the performance of tax services	The DGT's human resources are not quantitatively and qualitatively sufficient to adapt to the new professions brought about by the dematerialization of procedures and data management	Have HR in quantity and quality to meet the challenges of the day	HR development plan available
	The Annual Audit and Investigations Plan is not validated or evaluated by an Audit Committee	The Audit Committee defines the priorities for audit and internal investigations within the framework of an Audit Plan which it ensures is properly implemented	Audit Committee in the process of being established
	The use of external control is not structured in ITB	Have an external audit carried out on at least 05 DGT services per year and by the IGSRF, the CONAC, the Parliament, the CONSUPE and the Chamber of Accounts	Taken into account in the draft control programme of the bodies concerned
	The 2018-2021 Three-Year Plan is not on the DGT website and has not been published	Ensure the publication of the 2023-2025 Three-Year Plan as well as its monitoring and evaluation reports	- Three-year plan 2023-2025 published on the DGT website

2.1.2. Challenges in implementation

The main difficulties encountered can be summarized in four points, namely:

- Registration: its dematerialisation, although it has led to a strong growth in the file, still encounters problems related to the location of taxpayers with a real risk of an increase in the number of RARs.
- The organization of the structures: suggests a taste of unfinished business pending the establishment of an intermediate structure between the Directorate of Large Enterprises (DGE) and the Tax Centers for Medium-Sized Enterprises (CIME).
- Human Resources: in addition to an ageing curve, they are not all informed of the DGT's orientations in terms of dematerialisation and data management. The HR development plan is awaiting validation.
- In terms of IT: the electricity, the internet network, the infrastructure and the human resources currently in use are not proportional to the DGT's digital transformation ambition.

2.2. Summary of the diagnosis of the TADAT 2025 evaluation and SWOT analysis of the DGT

2.2.1. TADAT 2025 diagnosis

The findings noted by the TADAT evaluators are indicative of the results obtained by Cameroon at the end of its evaluation. The said findings revolve around the strengths and weaknesses of the Cameroon Tax Administration as identified by the expert evaluators and contained in their report. Thus:

With regard to weaknesses, the DGT must still be more vigilant on:

- the irregularity of the audits to identify weaknesses in the taxpayer register;
- the unsatisfactory rate of timely tax filing and payment;
- some procedures that are still semi-manual, which can lengthen the processing time of litigation files;
- the still manual procedures and the still long delays in processing VAT credit refund applications;
- the lack of impact assessments of operational and HR risk management plans;
- the failure of the mechanisms for monitoring and evaluating the quality of tax audits;
- the non-publication of the Strategic Reform Plans and activity reports that are available.

As for the forces, it was noted that the DGT is efficient due to:

- the generalization of mandatory teleprocedures for all taxpayers;
- automated and large-scale cross-checks to verify declarative information;
- the secure online tax registration procedure widely used by users;
- the tax risk mitigation plan implemented and regularly monitored;
- a range of multi-channel information and a programme to strengthen tax compliance;
- the enshrinement of several tax withholding tax regimes as well as advance payments and withholding taxes;
- numerous initiatives to encourage taxpayers to file accurate returns.



As for the results, they trace the overall performance of the Cameroonian Tax Administration by Area of Analysis. Thus, in 2025, the DGT obtained:

- eleven (11) A (very good grades) against two (02) obtained in 2017;
- six (06) B (good grades) against three (03) obtained in 2017;
- seven (07) C (fair) compared to five (05) in 2017;
- and halved its underperformance, bringing its D (poor) ratings to seven (07) from the fourteen (14) recorded in Cameroon's 2017 evaluation.

To avoid undermining this performance in the future and to strengthen the capacities of the DGT, with a view to mitigating the risks related to the above-mentioned weaknesses, the development of this strategic plan is timely.

2.2.2. From the DGT's SWOT analysis

The SWOT analysis, which is a strategic evaluation tool, led the Cameroon DGT to identify some strengths (positive internal factors), weaknesses (negative internal factors), opportunities (positive external factors) and threats (negative external factors) of the Reform Strategy as summarized in the table below.

Strengths	Weaknesses
<ol style="list-style-type: none"> 1. Digitization of taxpayers' procedures 2. Taxpayer Call Centre 3. Taxpayer Awareness 4. Strategic planning approach 5. Numerous training courses provided to DGT executives and agents 6. Code of ethics issued 7. Grounded audit approach 8. Performance contracting 9. Good TADAT evaluation in 2025 	<ol style="list-style-type: none"> 1. Weak risk management culture 2. Resistance to change 3. Internal interoperability of the information system not completed 4. Incomplete interoperability of the information system with external partners
Opportunities	Threats
<ol style="list-style-type: none"> 1. Information System Modernization Plan 2. Website redesign 3. Staff evaluation process 4. Implementation of an intranet 5. Support from technical and financial partners 	<ol style="list-style-type: none"> 1. Inefficient Internet network 2. Highly developed informal sector 3. Development of online transactions by informal operators 4. Importance of tax exemptions and benefits

2.2.3. Current issues and challenges for the tax administration

Like other tax administrations in sub-Saharan Africa, the Directorate General of Taxation (DGT) of Cameroon is facing many challenges, not the least of which are an unfavorable economic situation due to the decrease in the cost of the main raw materials, the pressure of Economic Partnership Agreements, the ever-growing financing needs of the State and Decentralized Local Authorities. As tax revenues represent about 60% of the State budget of Cameroon, their mobilization faces (a) more and more issues and (b) challenges to which the Tax Administration is trying to provide appropriate responses.

a) Challenges:

- The decline in official development assistance (ODA);
- The entry into force of the EPAs and the devaluation of the Nigerian currency;
- The fall in the price of raw materials;
- infrastructure needs;
- Security crises;
- Insecurity at the borders and the resulting humanitarian crisis;
- Debt.

b) Challenges:

Internally:

- The balance between tax incentives and resource mobilization (the issue of tax expenditures and the need for their rationalization);
- The resilience of the fraudulent informal sector;
- The ever-increasing objectives attributed to the tax administration;
- The need to increase the budgetary space of the State and the DTCs.

At the international level:

The fight against international tax evasion and evasion, which takes on particular importance in the global context of the development of intra-group trade, e-commerce and the collaborative economy.



STRATEGIC PLAN POLICY FRAMEWORK 2026-2028

03



3. STRATEGIC PLAN POLICY FRAMEWORK 2026-2028

The framework for the orientation of this plan includes a brief reminder of the missions of the DGT, its strategic axes, its foundations and the highlighting of the vision and values of the Cameroonian Tax Administration.

3.1. Missions of the Cameroonian DGT

The General Directorate of Taxes, which is one of the two structures in charge of the mobilization of State revenues, has as its main mission, the mobilization of domestic resources for the financing of public charges.

To do this, in accordance with the provisions of Article 131 (1) of the organizational chart of the Ministry of Finance of the Republic of Cameroon, the Directorate General of Taxation is among others and mainly responsible for:

- the drafting of legislative and regulatory texts on direct and indirect taxes, registration fees, stamp duty and curatorship, various fees and taxes, in particular petroleum, mining, forestry, agricultural, pastoral and fishery product taxes, including all duties and taxes for which the General Directorate of Taxes is responsible, in conjunction with the administrations concerned;
- control, coordination and coordination of the tax services;
- the collection, centralisation, provision and monitoring of the use of information for tax purposes;
- the identification, location and registration of taxpayers;
- issuance, collection and control of taxes, duties and charges;
- the collection and tax exploitation of land information and the management of curatorship;
- centralization of statistical data on emissions and collection of taxes, duties and levies;
- the investigation of non-contentious and contentious claims by taxpayers relating to the taxes issued;
- the fight against fraud and the repression of tax offences;
- tax conventions and agreements;
- the development of information systems, management and control of taxes and duties;
- the development of agreements and partnerships to promote tax citizenship;
- carrying out studies, planning and implementing tax reforms;
- the definition of the content of initial and continuing training in the field of human resources development.



3.2. Foundations

The DGT's Strategic Plan 2026-20287 is based on Cameroon's commitments at the international, regional and sub-regional levels, national and sectoral planning documents, texts relating to taxation and the functioning of the tax administration.

3.2.1. At the international and regional level

The international anchoring of the strategic plan stems from the legal instruments ratified by Cameroon in the economic, financial, fiscal fields, etc. These include:

i) International Tax Transparency Initiatives:

- OECD/G20 BEPS (Base Erosion and Profit Shifting) project: Combating tax evasion by multinationals (15 actions)
- Common Reporting Standard (CRS)
- Multilateral Convention to Implement Tax Treaty Related Measures (MLI)
- Financial Action Task Force (FATF): Anti-Money Laundering and Countering the Financing of Terrorism Standards
- Extractive Industries Transparency Initiative (EITI): Reconciling corporate payments and government revenues.

ii) International Technical Partnerships:

- International Monetary Fund (IMF): Technical Assistance through Technical Assistance Centers (AFRITAC)
- World Bank: Tax Capacity Building Programs
- Organisation for Economic Co-operation and Development (OECD)
- African Forum on Tax Administration (ATAF): Framework for South-South Cooperation.
- Inter-American Center of Tax Administrations (CIAT): Technical Assistance and Exchange of Experiences
- Tax Administration Diagnostic Assessment Tool (TADAT)
- German cooperation: Technical assistance from GIZ.

iii) CEMAC (Central African Economic and Monetary Community) zone:

- Regulation No. 01/09-CEMAC-028-CM-03: Directive on the harmonization of the laws of the Member States on excise duties
- Regulation No. 01/09-CEMAC-029-CM-03: Directive on the harmonization of VAT
- CEMAC Investment Code: Harmonization of incentive regimes
- Convergence, Stability, Growth and Solidarity Pact: Fiscal pressure targets (>20% of non-oil GDP)
- Tax Administration Reform Project (PRAF): Modernization of administrations
- CEMAC Economic and Financial Reform Programme (CEMAC-PREF)
- Regional Strategy for the Mobilization of Domestic Tax Revenues-CEMAC
- Code of Transparency and Good Governance in the Management of Public Finances of CEMAC States
- Fiscal-Customs Reform (TRF) of the CEMAC Regional Reform Program (RRP)
- Development of a Regional Revenue Mobilization Strategy (SRMR) in the CEMAC zone.

3.2.2. At the national level

It is based on national planning and governance documents:

a) Planning documents:

- **Cameroon Vision 2035 “Cameroon, an emerging, democratic country united in its diversity”**
Cameroon’s Vision 2035 mainly aims to (i) reduce poverty to a socially acceptable level, (ii) achieve middle-income status, (iii) become a Newly Industrialized Country and (iv) consolidate the democratic process while strengthening national unity.
- **National Development Strategy 2020-2030 (SND30)**
«For structural transformation and inclusive development»
 - **Pillar 1.** Structural transformation of the national economy
 - **Pillar 2.** Human Capital Development
 - **Pillar 3.** Promotion of employment and the integration of young people into the economic circuit
 - **Pillar 4.** Governance, decentralization and strategic management of the State.
- **Strategic Plan for Public Financial Management Reforms (PSRGFP) for the period 2024 - 2027**
«A Modern Public Financial Management System for a Prosperous Cameroon»
 - **Axis 1:** Preparation of the State Budget
 - **Axis 2:** Resource mobilization
 - **Axis 6:** Accountability, control and external audit of vocational training
 - **Axis 7:** Climate resilience and gender sensitivity of vocational training
 - **Axis 8:** Optimization of PFM information systems
 - **Axis 9:** Governance and support for PFM reform.
- **Sectoral Policies Impacting Taxation**
 - National Anti-Corruption Strategy (2011, under revision).
 - National Strategy for the Formalization of the Economy.
 - National Industrial Policy: Incentive Schemes.
 - National Strategy for Sustainable Development (2022).

b) Legal and Institutional Frameworks:

- General Tax Code: Main legal framework
- Newly codified Local Taxation Act
- Book of Tax Procedures: Rules of Control, Litigation, Collection
- Annual Finance Law: Revenue targets and new measures
- Cybersecurity and Cybercrime Act (2010): Tax Data Protection
- Personal Data Protection Act (2010)
- State financial regime
- Law on the Code of Transparency and Good Governance in the Management of Public Finances in Cameroon.

3.2.3. Strategic axes and objectives

The strategy for the period 2026-2028 is based on four (04) strategic axes, broken down into forty-one (41) specific objectives with result indicators:

Axis 1: Optimization of tax revenue mobilization

It aims to maximize the collection of non-oil tax revenues in an efficient manner, in particular by broadening the tax base, securing registration and making the taxpayers' register more reliable, stepping up actions to combat tax fraud, strengthening international tax cooperation, securing and traceability of revenues and rationalizing tax expenditures, while preserving fairness and economic competitiveness.

Axis 2: Promotion and facilitation of tax citizenship and improvement of the quality of tax services

Transforming tax collection and the relationship with taxpayers, moving from a logic of constraint to a logic of service and collaboration will be a key challenge for the next three (03) years. The aim is to raise awareness of the socio-economic role of taxation, to raise the rate of satisfaction of taxpayers and the level of public trust in the tax administration, to simplify tax regulations and procedures, to improve the handling of complaints and litigation and to establish an independent mediation framework in tax matters.

Tax citizenship and user service will be one of the main levers on which the tax administration will act to improve tax collection.

Axis 3: Modernisation of the information system

This modernization aims to provide the DGT with a state-of-the-art, secure and integrated technological infrastructure, capable of supporting the digital transformation of the administration. It is geared towards the further digitisation of procedures, in particular with regard to registration fees, tax litigation, VAT credit refunds, collection, tax control and management of derogatory regimes, the implementation of an electronic invoicing system, the electronic transmission of tax documents, the interoperability of the DGT's information system with those of institutional partners and the private sector and the valuation of data for tax purposes.

Axis 4: Consolidation of the organization of tax services and the development of human capital

This strategic axis aims to transform the DGT into an agile organization made up of competent, motivated and honest agents. This transformation will involve the generalization of risk management and assessment mechanisms and the business continuity plan, the promotion of the gender approach in career management, the improvement of human capital productivity, the modernization of working conditions and the promotion of integrity and probity. The aim is to optimise the organisation and skills of the DGT to make it an efficient, attractive and excellence-oriented administration.

These four (04) axes form a coherent system where each component reinforces the others. Technical (axis 3) and organizational (axis 4) modernization creates the conditions for optimizing revenue mobilization (axis 1) while improving the relationship with taxpayers (axis 2). Success will depend on the ability to carry out these transformations in a synchronized and balanced manner.





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**LOGICAL
FRAMEWORK**

04



4. LOGICAL FRAMEWORK

Intervention logic		Performance indicators	Sources and means of verification
Overall objective:		Impact indicator	
Mobilizing more domestic resources for clean financing of Cameroon's socio-economic projects		Tax to GDP RATIO rate	TOFE, DGT Activity Report
Axis 1: Optimization of tax revenue mobilization			
Strategic Objective: To increase the revenue mobilization performance of the Tax Administration			
Specific objectives	Expected results indicators	TADAT/ PEFA	Sources and means of verification
S01.1. Broadening the tax base	Rate of growth of the taxpayer file	ARD 1: Integrity of the Taxpayer Register	Annual Activity Report Economic Outlook
OS1.2. Securing registration and making the register more reliable	<ul style="list-style-type: none"> Control rate for new taxpayers Deployment of a module for updating information by the taxpayer Cleaning up the file 	ARD 1: Integrity of the Taxpayer Register	Monthly registration pool reports Management, internal or external audit reports of the registration register Identification Campaign Report Anomaly detection report from the information system
S01.3. Improving tax compliance	<ul style="list-style-type: none"> Improved on-time reporting rate for major taxes (basic taxes) Improvement of the on-time VAT payment rate (in value) Proportion of spontaneous payments to overall payments 	ARD 4: Compliance with reporting deadlines DA 5: Compliance with tax payment deadlines	Analysis reports
OS1.4. Optimization of revenues allocated to Decentralized Local Authorities (DTCs) and other public entities	<ul style="list-style-type: none"> Improving property tax returns Improving the Yield of the Synthetic General Tax 		Analysis Report Annual Activity Report Economic Outlook
S01.5. Controlling tax arrears	<ul style="list-style-type: none"> Improving the rate of collection of tax arrears Reduction in the proportion of uncollectible AMRs for major taxes 	DA 5: Compliance with tax payment deadlines DA 8: Effective Performance and Revenue Monitoring PI-20.1 Revenue Collection Information	Analysis report from the information system Annual Activity Report Balance of the Consolidated Revenue Fund
S01.6. Strengthening the fight against tax fraud and tax evasion and optimising tax control	<ul style="list-style-type: none"> Tax relief rates following an audit Improvement of the budgetary yield of tax control Number of risk companies detected 	ARD 6: Accuracy of Reported Information	Tax litigation monitoring table Analysis report from the information system Annual Activity Report Analysis report resulting from cross-checking and cross-referencing of data

Intervention logic		Performance indicators	Sources and means of verification
Overall objective:		Impact indicator	
Mobilizing more domestic resources for clean financing of Cameroon's socio-economic projects		Tax to GDP RATIO rate	TOFE, DGT Activity Report
Axis 1: Optimization of tax revenue mobilization			
Strategic Objective: To increase the revenue mobilization performance of the Tax Administration			
Specific objectives	Expected results indicators	TADAT/ PEFA	Sources and means of verification
S01.7. Strengthening International Tax Cooperation	<ul style="list-style-type: none"> Number of tax treaties signed Number of requests for mutual administrative assistance sent Number of benchmarks performed 	ARD 6: Accuracy of Reported Information	Tax treaties Benchmarking mission reports
OS.8. Harmonization of the tax system and procedures in the sub-region	<ul style="list-style-type: none"> Contribution to the Regional Revenue Mobilization Strategy 	DA 3: Promotion and facilitation of tax citizenship	Reports of workshops, missions Community texts
OS.9. Improving the reliability of tax revenue forecasts	<ul style="list-style-type: none"> A tax revenue forecasting model available Narrowing the gap between forecasts and actual results 	DA 8: Effective Performance and Revenue Monitoring PI-19.2 Revenue Risk Management	Forecasting model Analysis report on the gap between forecasts and achievements
S01.10. Securing and Traceability of Tax Revenues	<ul style="list-style-type: none"> Automated accounting system that complies with regulations 	DA 8: Effective Performance and Revenue Monitoring PI-20. Revenue recognition	Audit Report Annual Activity Report
S01.11. Rationalization of Tax Expenditures	<ul style="list-style-type: none"> Reduction in tax expenditures as a percentage of GDP 		Report on Tax Expenditures
S01.12. Tax Gap Assessment	<ul style="list-style-type: none"> Assessed tax gap 	DA 6: Completeness of the information reported	Tax Gap Study Report
S01.13. Optimization of environmental and extractive taxation	<ul style="list-style-type: none"> New tax measures concerning environmental and extractive taxation 		Finance Act Study Report



Intervention logic	Performance indicators	Sources and means of verification	
Overall objective:	Impact indicator		
Mobilizing more domestic resources for clean financing of Cameroon's socio-economic projects	Tax to GDP RATIO rate	TOFE, DGT Activity Report	
Axis 2: Promotion and facilitation of tax citizenship and improvement of the quality of tax services			
Strategic Objective 1: Promote an enabling environment for tax compliance			
Specific objectives	Expected results indicators	TADAT/ PEFA	Sources and means of verification
S02.14. Promotion of the socio-economic role of taxation	<ul style="list-style-type: none"> National and local open days on tax citizenship Meetings with socio-professional groups Number of taxpayers trained 	<p>DA 3: Promotion and facilitation of tax citizenship</p> <p>ARD 9: Accountability and Transparency</p>	<p>Open House Reports</p> <p>Report on the exchanges between the Tax Administration and the private sector</p> <p>Report on awareness-raising operations and press review</p> <p>Taxpayer Training Reports</p>
S02.15. Awareness-raising programme for special groups of taxpayers (disadvantaged, rural population, women, people with disabilities, non-residents, young people/children, etc.)	<ul style="list-style-type: none"> Number of awareness campaigns Number of actions in schools and universities 	<p>DA 3: Promotion and facilitation of tax citizenship</p>	<p>Awareness report</p> <p>Report on actions in schools and universities</p>
S02.16. Tax Citizenship Improvement Programs	<ul style="list-style-type: none"> Updated tax compliance improvement plan Number of sectors covered by integrated fiscal partnerships signed Audit of approved management centres 	<p>AD 2: Effective Risk Management</p> <p>DA 3: Promotion and facilitation of tax citizenship</p>	<p>Up-to-date tax compliance improvement plan</p> <p>Audit report on approved management centres</p>
S02.17. Measuring Taxpayer Satisfaction and Public Confidence	<ul style="list-style-type: none"> Satisfaction surveys carried out 	<p>DA 3: Promotion and facilitation of tax citizenship</p> <p>DA 9: Accountability and Transparency</p>	<p>Report on Taxpayer Reactions on Facebook</p> <p>Internal and External Taxpayer Satisfaction Survey Report</p> <p>Annual Report on the Results of the Surveys of Audited Taxpayers</p>

Intervention logic	Performance indicators	Sources and means of verification
Overall objective:	Impact indicator	
Mobilizing more domestic resources for clean financing of Cameroon's socio-economic projects	Tax to GDP RATIO rate	TOFE, DGT Activity Report

Axis 2: Promotion and facilitation of tax citizenship and improvement of the quality of tax services

Strategic Objective 2: Improve Quality of Service to Taxpayers

Specific objectives	Expected results indicators	TADAT/ PEFA	Sources and means of verification
OS2.18. Improved communication on platforms	<ul style="list-style-type: none"> Website redesign Increase in the number of posts on social networks 	DA 3: Promotion and facilitation of tax citizenship	New website Number of social media posts
OS2.19. Optimization of the operation of the Call-Center	<ul style="list-style-type: none"> Reduction of call waiting time at the Call Center 	DA 3: Promotion and facilitation of tax citizenship	Waiting time obtained from the Call-Center platform
S02.20. Simplification of tax regulations and procedures	<ul style="list-style-type: none"> Simplified reporting and payment procedures for all taxpayers, especially small taxpayers Publication of tax doctrine Collection of the main grounds for contentious appeals 	DA 3: Promotion and facilitation of tax citizenship ARD 6: Accuracy of Reported Information DA 7: Effective Tax Dispute Resolution	DGT Activity Report Annual Report on the Results of the Surveys of Audited Taxpayers Collection of the main grounds for contentious appeals
S02.21. Improved Claims Processing and Litigation	<ul style="list-style-type: none"> Improved rate of processing of contentious appeals within the 45-day period Rate of processing of contentious appeals within the 30-day period 	DA 3: Promotion and facilitation of tax citizenship DA 7: Effective Tax Dispute Resolution	Annual report on the analysis of administrative appeal processing times
S02.22. Establishment of an independent mediation framework in tax matters	<ul style="list-style-type: none"> Independent Tax Mediation Framework Created 	DA 3: Promotion and facilitation of tax citizenship DA 7: Effective Tax Dispute Resolution ARD 9: Accountability and Transparency	Document creating a framework for mediation in tax matters



Intervention logic	Performance indicators	Sources and means of verification	
Overall objective:	Impact indicator		
Mobilizing more domestic resources for clean financing of Cameroon's socio-economic projects	Tax to GDP RATIO rate	TOFE, DGT Activity Report	
Axis 3: Modernisation of the information system			
Strategic objective: To continue the digital transformation of the Tax Administration			
Specific objectives	Expected results indicators	TADAT/ PEFA	Sources and means of verification
OS3.23. Digitalisation of procedures relating to registration fees, tax litigation, VAT credit refunds, debt enforcement, tax audits, derogatory regimes	<ul style="list-style-type: none"> All registration fees, litigation and digitalized control procedures 	<p>DA 5: Timely payment of taxes</p> <p>ARD 6: Accuracy of Reported Information</p> <p>DA 7: Effective Tax Dispute Resolution</p>	<p>Module acceptance report</p> <p>Module Release Permissions</p>
S03.24. Implementation of an electronic invoicing system	<ul style="list-style-type: none"> An operational electronic invoicing system Real-time charging module available 	<p>DA 5: Compliance with tax payment deadlines</p> <p>ARD 6: Accuracy of Reported Information</p>	<p>Regulatory texts governing actual taxation</p> <p>Computer test report Various regulatory texts governing invoicing</p> <p>Electronic Invoicing Guide</p>
OS3.25. Automated Tracking of Gambling and Entertainment	<ul style="list-style-type: none"> Automated gambling and entertainment tracking available 	<p>ARD 6: Accuracy of Reported Information</p>	<p>Application acceptance report</p>
S03.26. Electronic Filing of Tax Documents	<ul style="list-style-type: none"> Electronic transmission of tax documents module 	<p>DA 3: Promotion and facilitation of tax citizenship</p>	<p>Authorization to release the module for the electronic transmission of tax documents</p>
OS3.27. Setting up a data warehouse (Data Center)	<ul style="list-style-type: none"> Data warehouse available 	<p>ARD 6: Accuracy of Reported Information</p>	<p>Release Authorization</p> <p>Analytics Reports</p>
S03.28. Interoperability of the DGT's information system with those of institutional partners and the private sector	<ul style="list-style-type: none"> Increase in the number of interconnections between ITB and other entities 	<p>ARD 4: Compliance with reporting deadlines</p> <p>DA 5: Compliance with tax payment deadlines</p> <p>ARD 6: Accuracy of Reported Information</p>	<p>Interconnection protocols signed by the parties</p> <p>Meeting Minutes</p>

Intervention logic	Performance indicators	Sources and means of verification
Overall objective:	Impact indicator	
Mobilizing more domestic resources for clean financing of Cameroon's socio-economic projects	Tax to GDP RATIO rate	TOFE, DGT Activity Report

Axis 3: Modernisation of the information system

Strategic objective: To continue the digital transformation of the Tax Administration

Specific objectives	Expected results indicators	TADAT/ PEFA	Sources and means of verification
S03.29. Valuation of data for tax purposes	<ul style="list-style-type: none"> Unit in charge of massive cross-checking of data from internal and external sources functional Use of tools (Artificial Intelligence, Business Intelligence and predictive system) by the effective tax administration 	ARD 6: Accuracy of Reported Information	Order setting up a unit in charge of cross-checking data at the DGT IT Test Report Report on the analysis of tools within ITB
S03.30. Technology Risk Management Framework and Business Continuity Plan	<ul style="list-style-type: none"> Risk Management Committee established and operational Business Impact Assessment (BIA) Number of Business Continuity Tests 	AD 2: Effective Risk Management	Text creating a risk management committee within the MINFI (DGT) Business Continuity Testing
S03.31. Operational Information System Modernization Plan	<ul style="list-style-type: none"> State-of-the-art technology infrastructure available at ITB Operational Integrated SIGIT System Operational intranet 	DA 3: Promotion and facilitation of tax citizenship ARD 4: Compliance with reporting deadlines DA 5: Compliance with tax payment deadlines ARD 6: Accuracy of Reported Information ARD 9: Accountability and Transparency	Minutes of acceptance of the infrastructures received by the DGT SIGIT Specification SIGIT delivery report Report of the various SIGIT tests



Intervention logic		Performance indicators	Sources and means of verification
Overall objective:		Impact indicator	
Mobilizing more domestic resources for clean financing of Cameroon's socio-economic projects		Tax to GDP RATIO rate	TOFE, DGT Activity Report
Axis 4: Consolidation of the organization of tax services and the development of human capital			
Strategic objective: To optimize the functioning of the tax services and the human resources management policy			
Specific objectives	Expected results indicators	TADAT/ PEFA	Sources and means of verification
S0.4.32. Establishment of Risk Management and Audit Committees	<ul style="list-style-type: none"> Functional Risk Management Committee Functional Audit Committee 	AD 2: Effective Risk Management ARD 9: Accountability and Transparency	Set of texts establishing the risk management and audit committees Meeting Minutes
S0.4.33. Generalization of risk management and assessment mechanisms and the business continuity plan	<ul style="list-style-type: none"> Up-to-date operational and human capital risk mapping Updated and popularized continuity plan Training of staff in risk management 	AD 2: Effective Risk Management	Risk mapping Business Continuity Plan Reports on the training of personnel in risk management
OS4.34. Setting up a structure in charge of data and inactive people	<ul style="list-style-type: none"> Structure in charge of data and inactive formalized and operational 	ARD 1: Integrity of the Taxpayer Register AD 2: Effective Risk Management DA 3: Promotion and facilitation of tax citizenship	Organizational Chart Decree
S04.35. Establishment of Tax Services Telecentres	<ul style="list-style-type: none"> Operational Tax Services Call Centres 	DA 3: Promotion and facilitation of tax citizenship	Act on the organisation and operation of the telecentres of the tax services
S04.36. Implementation of a Human Resources Management Information System	<ul style="list-style-type: none"> Human resources management information system developed and operational 	AD 2: Effective Risk Management	Minutes or authorization to release
S04.37. Promotion of the gender approach in career management	<ul style="list-style-type: none"> Monitoring the rate of women in positions of responsibility Raising staff awareness of gender equality 	AD 2: Effective Risk Management	Activity report
SB.4.38. Capacity building	<ul style="list-style-type: none"> Number of training courses completed Number of staff trained Rate of women who have been trained Implementation of an e-learning platform 	AD 2: Effective Risk Management	Training reports with a list of trainees Minutes or authorization to release

Intervention logic		Performance indicators	Sources and means of verification
Overall objective:		Impact indicator	
Mobilizing more domestic resources for clean financing of Cameroon's socio-economic projects		Tax to GDP RATIO rate	TOFE, DGT Activity Report
Axis 4: Consolidation of the organization of tax services and the development of human capital			
Strategic objective: To continue the digital transformation of the Tax Administration			
Specific objectives	Expected results indicators	TADAT/ PEFA	Sources and means of verification
S04.39. Improving Human Capital Productivity	<ul style="list-style-type: none"> Performance contracting Annual appraisal interview 	AD 2: Effective Risk Management	Performance contracts Report of the annual appraisal interview Annual Activity Report
S04.40. Modernisation of working conditions	<ul style="list-style-type: none"> Construction of 2 tax offices 	AD 2: Effective Risk Management	Acceptance reports Annual Activity Report
S04.41. Strengthening accountability and transparency	<ul style="list-style-type: none"> Publication and popularization of the strategic plan Publication of activity reports Publication of the Report on Tax Expenditures 	DA 3: Promotion and facilitation of tax citizenship ARD 9: Accountability and Transparency PI-19.1 Public Access to Budget Information PI-30. External audit	Strategic plan available on the DGT website Activity reports available on the DGT website Report on Tax Expenditures available on the ITB website
S04.42. Promoting Integrity and Fighting Corruption	<ul style="list-style-type: none"> Establishment of an Internal Affairs Unit under the direct supervision of the Director-General Code of Ethics and Professional Conduct is available and widely disseminated Survey on staff integrity 	DA 3: Promotion and facilitation of tax citizenship ARD 9: Accountability and Transparency	Text on the creation of an internal affairs unit under the direct supervision of the Director General of Taxes Certificate of receipt of the code of ethics and professional conduct by staff Document available on the DGI website Investigation into the integrity of staff





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**FINANCING,
IMPLEMENTATION
AND MONITORING
AND EVALUATION**

05

A close-up photograph of a stack of coins in various colors (gold, silver, and copper). A white marker with the word "BUDGET" written in bold, black, distressed letters is placed on top of the stack. The background is blurred, showing more coins and a blue banknote.

BUDGET

5. FINANCING, IMPLEMENTATION AND MONITORING AND EVALUATION

5.1. Sources of funding

The expenses inherent in the implementation of this strategic plan will be borne by both internal resources and external financing (FINEXT) from technical and financial partners.

5.1.1. Inner resources

It comes mainly from the State budget, with an inclination towards the Planning, Programming, Budgeting and Monitoring (PPBS) chain, housed within the MINFI and MINEPAT, in particular for the financing of expenses considered to be investments. It is at the end of these exchanges that, according to the funds allocated to the budget chapter of the MINFI by the finance law, credits will be allocated to the implementation of actions aimed at the implementation of this strategy.

In addition, the own funds of the Directorate General of Taxation will also participate in the financing of projects for the implementation of this plan through both assessment and collection costs, as well as resources from the collection of the IT fee.

5.1.2. External resources

Cooperation with the Technical and Financial Partners (TFPs) that support the actions of the tax administration should be mobilized, while identifying new TFPs for the partial financing of this strategy, in particular for initiatives dedicated to the modernization of the tax administration's information system.

Table 2: PTF Potentials of the Tax Administration Name of The organization

No.	Name of the organization
01	International Monetary Fund (IMF)
02	World Bank (WB)
03	German Cooperation: Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ, KFW)
04	French Development Agency (AFD)
05	German cooperation: KFW
06	European Union (CAOEN)
07	Expertise France
08	Chinese cooperation
09	Japanese cooperation

5.2. Monitoring and evaluation of implementation

5.2.1. The Authorities

The implementation and monitoring and evaluation of the 2026-2028 strategy are ensured at the strategic level by the Committee of Directors of the Directorate General of Taxation as part of its monitoring and evaluation body for projects and action plans.

The mission of this body is to define the main orientations to ensure the effective and efficient implementation of the strategic plan, and to supervise the progress of its activities related to the implementation of this plan.

It is held twice a week and is made up of the Director General of Taxes (president), the Directors and equivalents (members) and a few deputy directors and equivalent (animation of the Technical Secretariat and operational activities). This will be done within the framework of follow-up meetings of the action plan.

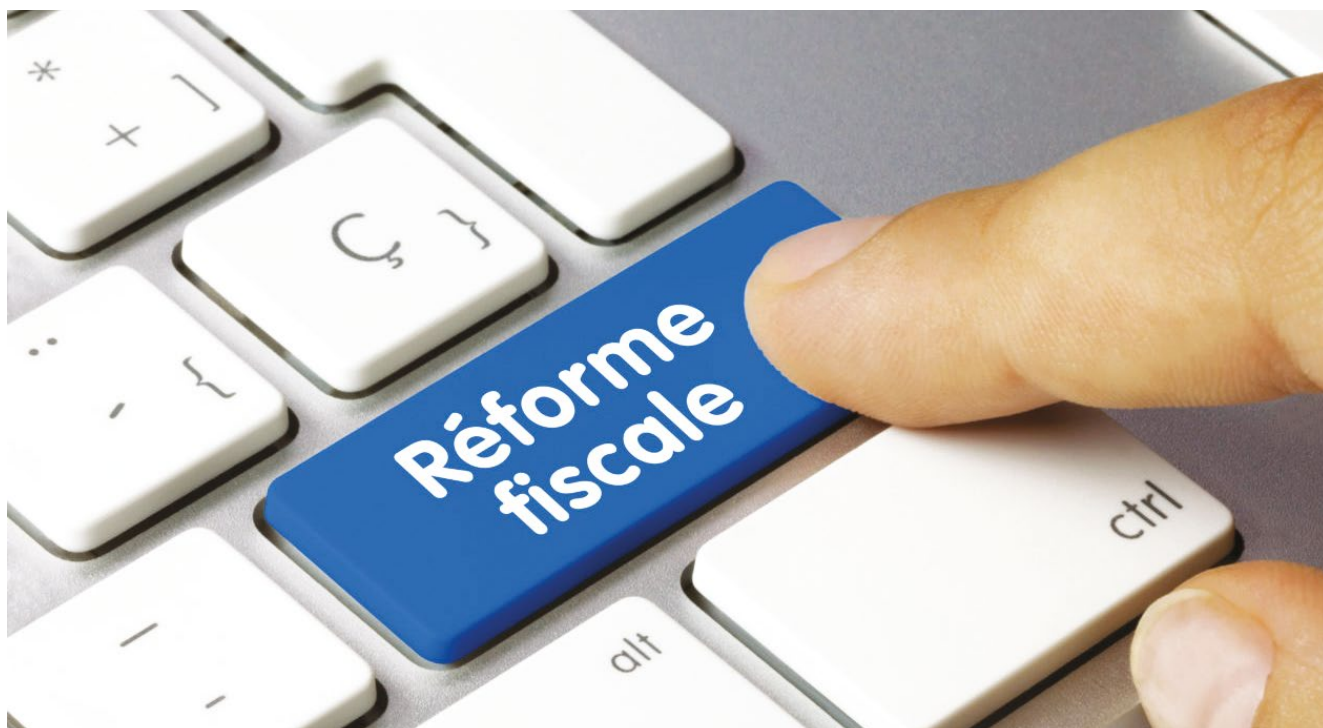
5.2.2. Implementation and monitoring and evaluation tools:

- the Annual Work Plan (AWP) and its monitoring table;
- the Letters of Assignments (LM), the Contracts of Objectives (CO) and their evaluation letters;
- the monitoring table of the 2026-2028 strategy action plan;
- the performance monitoring table of different operational structures;
- indicator sheets;
- the monitoring tours of the physical and budgetary achievements of the DGT's projects and programs;
- performance dialogue with operational structures;
- the quarterly reviews of the AWP and the annual reviews of the 2026-2028 strategy;
- monthly coordination meetings for the implementation and monitoring and evaluation of the 2026-2028 strategy.

5.2.3. The outputs of the 2023-2027 OOGP monitoring and evaluation:

The main outputs of the 2023-2027 OOGP monitoring and evaluation are:

- the quarterly and annual reports on the implementation of the DGT's AWP;
- the quarterly and annual reports of the DGT's activities;
- the Performance Indicator Monitoring Dashboards (TBSI) of the DGT;
- annual performance reports on the implementation of the 2026-2028 strategy;
- performance dialogue reports with operational structures
- the evaluation reports of the 2026-2028 strategy;
- the reports of the rounds;
- journal reports;
- the implementation and monitoring and evaluation reports of the 2026-2028 strategy
- the implementation report of the global communication plan of the 2026-2028 strategy.



5.2.4. Evaluation of the 2026-2028 Strategic Plan

Two evaluations are planned as part of the implementation of the 2026-2028 strategy: one at the mid-term and the other at the end of this period.

For the mid-term review, the annual state of play of the 2026-2028 strategy against the expected results will need to be established, progress will be analysed and, if necessary, adjustments will be made in order to achieve the objectives set for the end of 2028.

As for the final evaluation, it will make it possible to measure the changes obtained at the end of the 2026-2028 strategy, and then to capitalize on the achievements.

5.3. Conditions for success

The achievement of the expected results of this strategic plan remains dependent on certain key factors, including:

- the support of the authorities in the implementation of this strategy;
- the involvement of all agents and particularly the first managers of the DGT's structures;
- the real and effective support of all stakeholders;
- the popularization of this strategic plan with a view to its appropriation by all stakeholders;
- accompanying measures concerning the recruitment of staff and the strengthening of the material and technical capacities of the Tax Administration;
- the establishment and operationalization of the implementation and monitoring and evaluation mechanism and the financing and resource mobilization mechanism;
- the development of the risk register with a mitigation plan as soon as the 2026-2028 strategic plan is approved;
- the development and implementation of a strategic communication plan;
- the provision of substantial resources to the DEPRF for the monitoring and evaluation of the 2026-2028 strategic plan;
- the effectiveness and efficiency of the use of financial resources mobilized for the implementation of the strategic plan.



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