



USER GUIDE

ANNUAL TAX DECLARATION

FOR INDIVIDUALS

2024



MINISTÈRE DES FINANCES | MINISTRY OF FINANCE

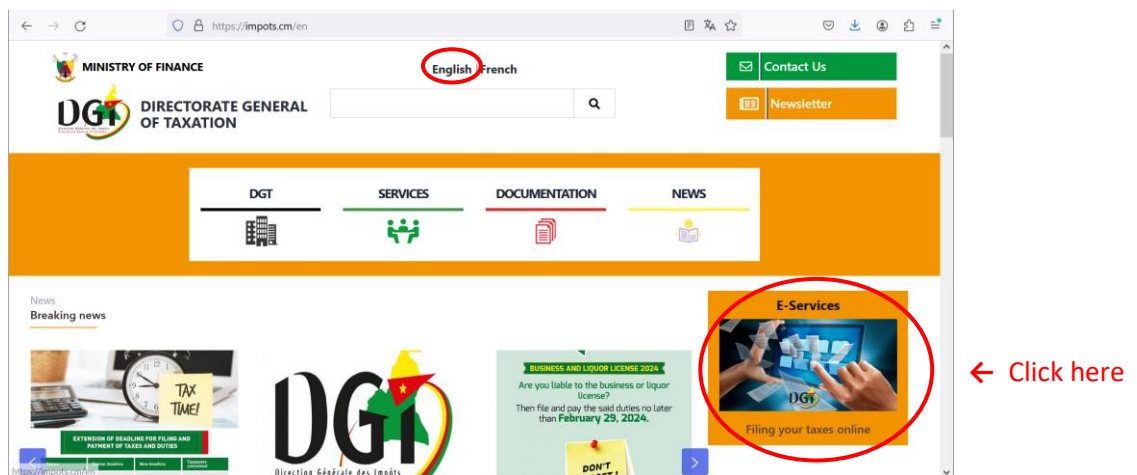
Please follow the steps below to file your annual income tax return for the 2023 tax year.

I. ACCESS THE PLATFORM VIA THE WEBSITE

- 1) Access the website of the DGT by entering the following address in your browser's address bar:

www.impots.cm/en

- 2) Once the site has fully loaded, scroll down the page and locate the " **E-Services**" menu on the right sidebar, as shown in the image below.



- 3) You will arrive at the login page below. Choose your case to continue:

The screenshot shows the login page of the DGT website. The header includes 'MINISTÈRE DES FINANCES' and 'DIRECTION GÉNÉRALE DES IMPÔTS'. Below the header, there are several options and fields:

- Options: 'Consulter le fichier des contribuables', 'Authentifier un document', 'Transférer un avis pour paiement'.
- Buttons: 'Je ne suis pas encore immatriculé(e)', 'Retrouver mon NIU'.
- Options: 'Ouvrir une session', 'Créer un compte', 'Vérifier un NIU'.
- Fields: 'Login/NIU', 'Mot de passe'.
- Buttons: 'Connexion', 'Mot de passe oublié?'.
- Checkbox: 'Rester connecté'.

Red arrows point from the numbered list on the right to the corresponding elements on the page.

1. If you are not yet registered (meaning you do not have a Tax Identification Number or NIU), click here and proceed with the steps outlined in **section II**.
2. If you have an NIU, but you do not remember it, click here and proceed with the steps outlined in **section III**.
3. If you know your NIU, enter your username (NIU) and your password here (if you are logging in for the first time, the default password is four zeros, or 0000); click on "Login/Connexion" and proceed with the steps outlined in **section IV**.
4. If you know your NIU, but you have forgotten your password, click on "Forgot password?" and proceed with the recovery process.

II. REGISTRATE AND CREATE A NEW TAX ACCOUNT

To file electronically, the taxpayer must first be registered and have a Unique Identification Number (NIU). The registration procedure is done online through the DGI web portal. To achieve this follow the steps:

- 1) After clicking on the **"I am not yet registered"** button (*Je ne suis pas encore immatriculé(e)*), check the boxes: **"I am an individual"** (*Je suis une personne physique*) and **"I certify that I have read the legal provisions above"** (*Je certifie avoir pris connaissance des dispositions légales ci-dessus*) and click on the **"Continue"** button.

- 2) Fill out the registration form (all fields marked with a red asterisk are mandatory), check the box **"I certify that the information entered is accurate"** (*Je certifie exactes les informations saisies*), choose a password, confirm it and click on the **"Send"** (*Envoyer*) button. The system will generate your unique identification number (NIU).

← Click here

↑
Choose a password here and confirm it

Attention: Note down the chosen password carefully, as you will need it to access your account from now on.

- 3) You are now in your tax account and can proceed with your declaration following the procedure described in **section IV**.

III. RETRIEVE YOUR TIN

- 1) To retrieve your NIU, click on "Retrieve my NIU" (*Retrouver mon NIU*) on the login page, fill in the indicated fields with your name and date of birth exactly as they appear on your identity documents, and click "**Search**" (*Rechercher*).



Recherche d'une immatriculation

Saisissez votre nom exact et votre date de naissance puis cliquez sur le bouton

Nom/Raison sociale *

Date de naissance/Création  *

[Page de connexion](#)

- 2) Copy the TIN that will be displayed and return to the login page. Continue according to case 3 with **section IV**.

IV. LOG IN TO YOUR TAX ACCOUNT

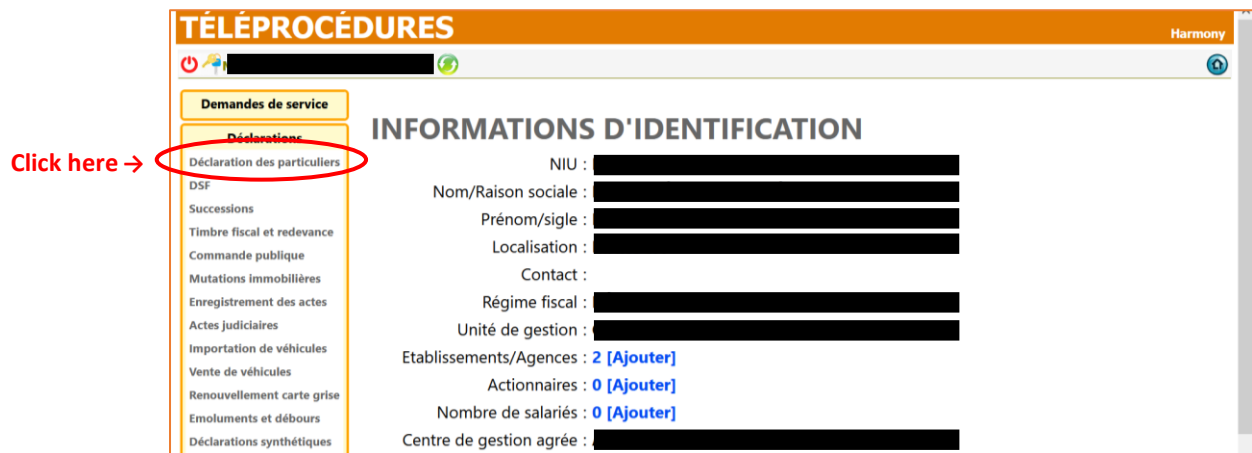
- 1) If you are logging in for the first time, you will first arrive on the page below, where you must enter a security phrase of at least 50 characters (including spaces). This phrase allows you to unlock your account in the future, if you forget your password. Click on **"Enregister/Save"**.

Attention: Write down your security phrase and keep it safe for future use.



The screenshot shows a form titled "Phrase de sécurité/Recovery phrase". Below the title, there is a green banner with the text: "La phrase de sécurité vous permet de récupérer facilement votre mot de passe" and "The recovery phrase helps recover lost password easily". The form contains two input fields: "Phrase de sécurité / Recovery phrase" and "Confirmez la nouvelle phrase / Retype recovery phrase". At the bottom of the form is an orange button labeled "Enregistrer / Save".

- 2) Next, you will arrive at your tax account (taxpayer profile). Please click on **"Personal Tax Return"** (*Déclaration des particuliers*) on the left sidebar to access the tax return form.



The screenshot shows the "TÉLÉPROCÉDURES" website interface. The top navigation bar is orange and contains the text "TÉLÉPROCÉDURES" and "Harmony". Below the navigation bar, there is a sidebar on the left with a list of "Demandes de service". The "Déclaration des particuliers" option is circled in red, and a red arrow points to it with the text "Click here →". The main content area is titled "INFORMATIONS D'IDENTIFICATION" and contains the following information:

- NIU : [Redacted]
- Nom/Raison sociale : [Redacted]
- Prénom/sigle : [Redacted]
- Localisation : [Redacted]
- Contact : [Redacted]
- Régime fiscal : [Redacted]
- Unité de gestion : [Redacted]
- Etablissements/Agences : 2 [Ajouter]
- Actionnaires : 0 [Ajouter]
- Nombre de salariés : 0 [Ajouter]
- Centre de gestion agréé : [Redacted]

V. OPEN THE TAX RETURN

- 1) Check that the correct year is selected and click on **“Personal income tax return”** (*Dec. Particuliers*). In other words, make sure you have selected the year 2024 before clicking on **“Personal income tax return”** (*Dec. Particuliers*).

← Sélection de l'année

Les DSF attendues pour l'exercice 2023 se déposent sous l'onglet 2024. Les soldes IS et TVA sont récupérés automatiquement de votre DSF pour votre Avis d'imposition. Renseignez les autres soldes manuellement dans la déclaration de soldes.

2024
Années précédentes

← Select the year

Nouvelle Déclaration

← Click here to start a new return

Déc. Particuliers

Pour remplir et soumettre une Déclaration

- Veuillez cliquer sur l'onglet "Paramètres" pour renseigner votre profil ou celui de l'entreprise, puis sur "Enregistrer"
- Veuillez cliquer sur "Nouvelle Déclaration"
- Veuillez choisir la périodicité de la déclaration
- Veuillez choisir la déclaration que vous voulez remplir
- Si vous voulez soumettre votre déclaration par Interface de Programmation, cliquez sur "Configuration API" dans la partie "Aide", puis suivez les instructions".

Recherche:

	Raison sociale ↑	Statut	Date d'échéance	Date de début	Dernière Modification	
Ouvrir	DSF Assurance	à compléter	15-03-2024	11-03-2024	25-03-2024	Mise en demeure
Ouvrir	DSF Normal	à compléter	31-03-2024	06-05-2024	06-05-2024	Mise en demeure
Ouvrir	DSF SMT	à compléter	16-05-2024	03-05-2024	03-05-2024	Mise en demeure

Click here to open a tax return form that you already started or files →

- 2) You will arrive at the overview page for the selected declaration. To open the form, click on the grey bar where it is mentioned **“1 - Déclaration annuelle des particuliers”** (*1 - Déclaration annuelle des particuliers*).

← Choice of language

Fr | En

Les DSF attendues pour l'exercice 2023 se déposent sous l'onglet 2024. Les soldes IS et TVA sont récupérés automatiquement de votre DSF pour votre Avis d'imposition. Renseignez les autres soldes manuellement dans la déclaration de soldes.

Produire PDF

Liste

← Return to the previous page

DÉCLARATION ANNUELLE DES REVENUS DES PARTICULIERS

2024

Statut: à compléter

Date de début: 22-03-2024

Date d'échéance: 01-06-2024

Dernière Modification: 22-03-2024

à remplir

à compléter

complete

Soumissions: 1, MAX: 12

Soumettre

Supprimer

↑

Tax return form

Due date →

↑
Once the declaration is complete (green), the Submit button is activated.

VI. FILL OUT THE TAX RETURN FORM

The tax return is divided into eleven income categories. Please fill in the sections that apply to you and leave the ones blank that do not concern you. The different sections are as follows:

- I. Tax on Salaries, Wages, Pensions and Annuities (TS)
- II. Tax on Income from Movable Capital (IRCM)
- III. Tax on Property Income (RF)
- IV. Tax on Profits from Craft, Industrial and Commercial Activities (BAIC)
- V. Tax on Agricultural Profits (BA)
- VI. Tax on Profits from Non-Commercial Professions (BNC)
- VII. Tax on Non-Commercial Income (RNC)
- VIII. Tax on income received from or obtained abroad
- IX. Property Tax (TPF)
- X. Special Income Tax (TSR)
- XI. Taxes withheld on salaries, wages, pensions and annuities

Each tax category return consists of two parts.

- In the first part, you indicate the income you have received and, if applicable, you deduct the eligible costs.

II- REVENUS DE CAPITAUX MOBILIERS (RCM)				
		REVENU BRUT IMPOSABLE	Taux	PRINCIPAL
Revenus des produits des actions, parts de capital et assimilés	L5	0	5%	0
Revenus des obligations	L6	0	5%	0
Revenus des créances, dépôts, cautionnements et comptes courants	L7	0	15%	0

- In the second part, you determine the tax due and you have the possibility to indicate the tax that you have already paid in advance, through instalments and prepayments or in your STR (if applicable) and/or the amount withheld at source.

IRCM à payer						
		MONTANT RETENU/DÉJÀ PAYÉ	PRINCIPAL	CAC (10%)	PÉNALITÉS	TOTAL
IRCM dû	L18		0	0	0	0
IRCM retenu à la source	L19	0	0	0		0
IRCM à payer	L20		0	0	0	0

At the end of the tax return, you will find a summary of all taxes payable, which constitutes your tax notice.

XII- RECAPITULATIF				
	PRINCIPAL	CAC	PÉNALITÉS	TOTAL
Crédit de l'exercice précédent	0	0	0	0
I- Impôt sur les Traitements, Salaires, Pensions et Rentes viagères	0			0
II- Impôt sur les Revenus de Capitaux Mobiliers (IRCM)	0	0	0	0
III- Impôt sur les Revenus fonciers (RF)	0	0	0	0
IV- Impôt sur les Bénéfices des activités Artisanales, Industrielles et Commerciales (BAIC)	0	0	0	0
V- Impôt sur les Bénéfices Agricoles (BA)	0	0	0	0
VI- Impôt sur les Bénéfices des professions Non Commerciales et assimilées (BNC)	0	0	0	0
VII- Impôt sur les Revenus Non Commerciaux (RNC)	0	0	0	0
VIII- Impôt sur les revenus perçus de ou obtenus à l'étranger	0		0	0
IX- Taxe foncière	0		0	0
X- Taxe spéciale sur le revenu (TSR)	0		0	0
XI- Impôts retenus sur les traitements, salaire, pensions et rentes viagères	0	0	0	0
SOLDE À PAYER	0	0	0	0
Crédit à reporter sur le prochain exercice	0	0	0	0

To complete, you or your designated representative must certify that all information provided in the form and its attachments is complete and accurate, and that you acknowledge the legal consequences of violating this principle.

The tax return cannot be submitted without this certification.

CÉRTIFICATION

Avez-vous un représentant ?
Non

Une amende forfaitaire pouvant aller jusqu'à FCFA 100 millions est appliquée à toute personne ayant frauduleusement facilité, procédé ou tenté de procéder à l'accomplissement d'une obligation fiscale ou l'obtention de documents fiscaux en ligne (Article L. 104 bis).

Le 1/1/2024 Champ libre

À EKOUNOU

J'atteste, que toutes les informations fournies dans ce formulaire et ses annexes, le cas échéant, sont complètes et exactes.

Je certifie avoir pris connaissance des dispositions légales en-dessous.

At the end of the page, click on the button **"Save and complete"** (*Enregistrer et complétez*) to finish the process. You will return to the second screen of section V.

Enregistrer Et Complétez

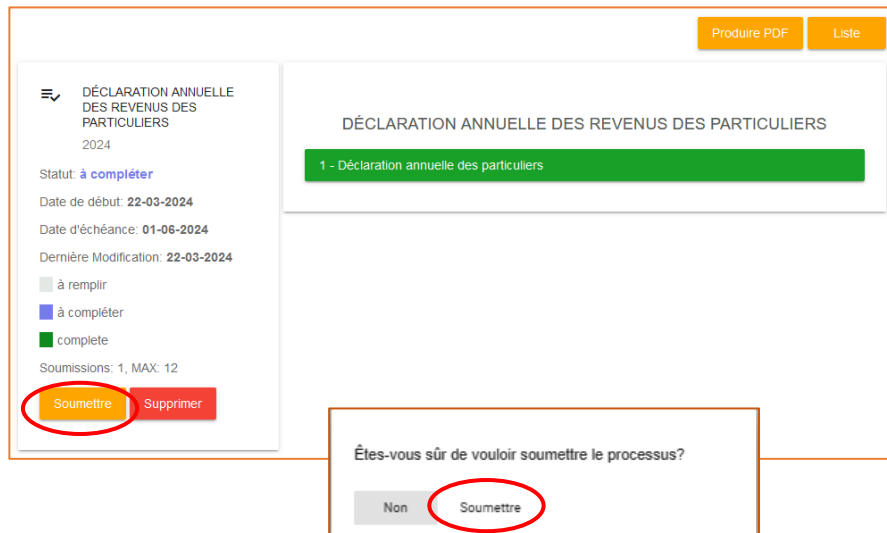
VII. FILE THE ANNUAL TAX RETURN

- 1) Check that the bar has turned green. If it is still blue, it means that you have not filled in all the required fields. In this case **go back to the form** by clicking on the bar to complete the missing information.



The screenshot shows the 'DÉCLARATION ANNUELLE DES REVENUS DES PARTICULIERS 2024' interface. On the left sidebar, the status is 'à compléter' (to be completed). The main area shows a progress bar for '1 - Déclaration annuelle des particuliers' which is currently blue, indicating it is not yet complete. A red circle highlights this blue bar. At the top right, there are buttons for 'Produire PDF' and 'Liste'. At the bottom left, there are buttons for 'Soumettre' (disabled) and 'Supprimer'.

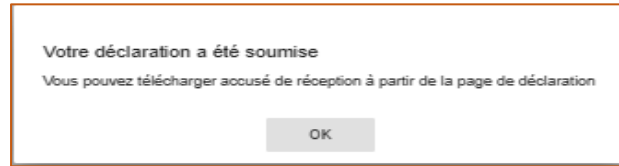
- 2) To submit your tax return when the bar has turned green, click on the "**Submit**" button on the left sidebar, which becomes active (turns orange) when the form is completed. Then, confirm your submission in the pop-up menu that appears.



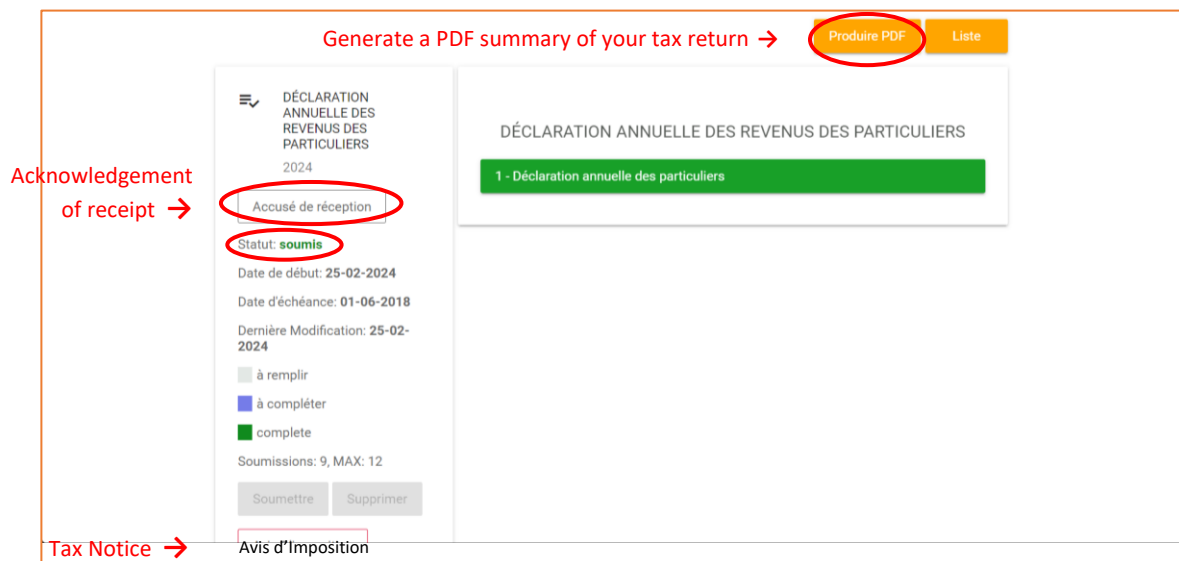
The screenshot shows the same interface as above, but the progress bar for '1 - Déclaration annuelle des particuliers' is now green, indicating it is complete. The 'Soumettre' button on the left sidebar is now orange and active, highlighted with a red circle. A confirmation pop-up window is displayed in the foreground, asking 'Êtes-vous sûr de vouloir soumettre le processus?' (Are you sure you want to submit the process?). The 'Soumettre' button in the pop-up is also highlighted with a red circle, while the 'Non' button is disabled.

Attention: Once the declaration is submitted, you will no longer be able to change anything in the form.

- 3) The status of your tax return changes to "**Submitted**" and you can now download your **tax notice** and your **acknowledgement of receipt**. The submitted tax return can be downloaded in PDF format.



- 4) Download and print the tax notice and the other documents as shown:



VIII. PAYMENT OF THE TAXES DUE

You can pay the taxes that are due:

- ✓ either by bank transfer;
- ✓ or by telepayment (OTP via <http://www.otp.dgi.cm>);
- ✓ or by mobile phone (Orange via **#150*3*4#** and MTN via ***206*1#**);
- ✓ or by cash payment at authorized banks or financial institutions.