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MINISTRY OF FINANCE

DIRECTORATE GENERAL OF TAXATION



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Specifying procedures for implementing the annual income tax return
for non-professional taxpayers.

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1. Section 74 a of the General Tax Code (GTC) reintroduces the requirement for non-professional taxpayers to file a consolidated annual income tax return with their local tax office.
2. To provide a clearer framework for taxpayers liable to this obligation, the 2024 Finance Law establishes a dedicated taxation regime for non-professional taxpayers under section 93 c of the GTC.
3. This circular delineates the scope of this reform (I), the procedures for filing and paying taxes on income earned by non-professional taxpayers (II), the methods for managing and monitoring this category of taxpayers (III), the audit procedures (IV), and the litigation procedures (V).

I. The scope of the reform

4. The annual income tax return for non-professional taxpayers is governed, like any other filing obligation, by a set of rules that define, the persons liable to this obligation (A), the income covered (B), and the criteria for tax residency (C).

A. Liable persons: the notion of a non-professional taxpayer

5. Under the provisions of Article 74 a (1) of the General Tax Code (GTC), non-professional taxpayers are required to file an annual income tax return.
6. Non-professional taxpayers are defined in section 93 I of the GTC as individual taxpayers who receive the following types of income:
 - Salaries, wages, pensions and annuities ;
 - Income from movable capital ;
 - Rental income ;
 - Non-professional capital gains ;
 - And, in general, any passive income, i.e. income that does not come from the exercise of a professional activity.
7. Passive income is distinguished from active income by the absence of a direct link with the exercise of a professional activity. It rather results from the holding of a right or an asset (shares, bonds, financial investments, etc.) or from the exploitation of a real estate asset.
8. Taxpayers, individuals who carry on a commercial, industrial, artisanal, liberal or agricultural activity, are also required to file an annual income tax return.
9. Non-professional taxpayers who are liable to the property tax are also required to file an annual income tax return.

B. Income covered

10. The annual income tax return for non-professional taxpayers primarily covers the following types of income received during the past fiscal year:
 - Salaries, wages, pensions and annuities ;
 - Income from movable capital ;

- Rental income ;
- Non-professional capital gains ;
- And, in general, any passive income.

11. In addition to the above-mentioned income, the annual income tax return for non-professional taxpayers also covers income from the following professional activities:

- Agricultural activities (agricultural profits);
- Profits and non-commercial income, lucrative operations and businesses not falling into another category of profit;
- Commercial activities (craft, industrial and commercial profits).

C. The deadline for filing

12. Non-professionals must file their annual income tax return by June 30th of each year.

D. Criteria for tax residency

13. The annual income return applies to non-professional individuals who have a tax residence in Cameroon on the basis of their worldwide income (i) and those who are not tax residents in Cameroon for their income from Cameroonian sources (ii).

i. Taxation of individuals deemed to be tax residents of Cameroon

a. The notion of tax residency in Cameroon

14. Subject to international tax treaties, the Personal Income Tax (PIT) is levied on any individual who is considered a tax resident of Cameroon, according to section 25 of the General Tax Code (GTC).

15. Individuals are considered tax residents of Cameroon if they meet one or more of the following criteria:

- Maintain their domicile or principal residence in Cameroon.
- Carry on a business or employment activity in Cameroon, unless the activity is demonstrably accessory (secondary and insignificant).
- Have the centre of their vital interests in Cameroon.

16. Additional Considerations for Tax Residency:

- Civil servants or government employees assigned abroad who are not taxable in the host country remain considered tax residents of Cameroon.
- Individuals of any nationality, resident or non-resident, who receive Cameroon-sourced income subject to tax under a double taxation treaty, are considered tax residents for purposes of that income.
- Locally-recruited employees of international organizations and diplomatic/consular missions, who are not diplomatic agents, may be considered tax residents.

b. Tax residency in Cameroon: taxation of worldwide income

17. Section 25 of the General Tax Code (GTC) establishes that individuals with tax residence in Cameroon are liable to Personal Income Tax (PIT) on their worldwide income.
18. Following the principle of worldwide taxation enshrined in section 25 above, all income earned by a Cameroonian tax resident, regardless of its source (Cameroon or abroad), is taxable in Cameroon. This principle applies with the consideration of any double taxation treaties signed by Cameroon.
19. Consequently, Cameroonian tax residents are required to file and pay tax on their worldwide income. This includes income earned from activities conducted in Cameroon or abroad.

Illustration: A resident of Cameroon who receives a salary from a local employer and dividends from a foreign company must declare and pay tax in Cameroon on both sources of income, including the dividends received from abroad.

ii. Taxation in Cameroon for non-tax residents

20. Subject to the provisions of international tax treaties, individuals whose tax residence is located outside of Cameroon are taxable in Cameroon on their Cameroonian-sourced income.

Illustration: Ms A is a Cameroonian resident of Country X. She owns a rental property in Cameroon. As such, Ms A is taxable in Cameroon on the rental income from her property.

II. Procedures for the filing and payment of personal income tax by non-professional taxpayers

A. Filing procedures

21. Non-professional taxpayers are required to submit their annual income tax return electronically through the web portal of the Directorate General of Taxation (DGT) at <https://www.impots.cm/>.

i. Requirements for online filing

22. To file their annual tax return online, non-professional taxpayers must first register and obtain a tax identification number (TIN). The registration process is also completed online via the DGT's web portal.
23. Following successful registration, a tax account is automatically created for the taxpayer, allowing them to submit their tax return electronically.
24. Taxpayers can access their accounts by entering their TIN as the username and their password. If the password is forgotten, it can be reset by following the application's provided instructions.

ii. Filing an online tax return

25. Taxpayers are required to file their annual recapitulative income tax return as follows:

- **Voluntary filing**

26. Non-professional taxpayers are required to file their annual income tax return for the prior year (year n-1) by June 30th of the current year (year n), via the following steps:

- a. Visit the DGI Website: Go to the website of the Directorate General of Taxes (DGI) at <https://www.impots.cm/>. Click on the "Individual Tax Returns" or "E-filing" tab.
- b. Log In: On the login page, enter your Taxpayer Identification Number (NIU) and password to access your tax account.
- c. Access Tax Return: Click on the "Processing" tab and then on "DSF/Individual Tax Return".
- d. Select Year and New Return: You will be redirected to the electronic tax return page. Click on the year "2024" and then on "New Tax Return".
- e. Choose Annual Return: Click on "Annual Declaration" and select "Annual Income Tax Return for Individuals" from the drop-down menu.
- f. Complete the Form: Access the online declaration form, fill in the required fields, and attach any supporting documents.
- g. Review and Edit: Carefully review the information on the form and make any necessary corrections.
- h. Save and Resume (Optional): If you don't have all the information yet, click "Save" and return later to complete the form.
- i. Validate and Submit: Once finished, validate your declaration in the "Certification" section. You will be returned to the "Annual Income Tax Return" homepage. There are two scenarios:
 - **Incomplete return (Blue Background):** If the line "Personal Annual Income Tax Return" appears with a blue background, your declaration is incomplete. Go back to the form and finish filling in the missing information.
 - **Complete return (Green Background):** If the line appears with a green background, your declaration is complete. Click on "**Submit**". The system will ask you to confirm by clicking "Yes."
- j. Confirmation and Notice: After submission, two tabs will appear: "Acknowledgement of Receipt" and "Tax Notice".
- k. View and Download (Optional): Click on "Acknowledgement" and then "Tax Notice" to view them.
- l. Download Records: Non-professional taxpayers can download their tax return, tax notice, and acknowledgement of receipt in PDF format at any time.

- **The pre-filled tax return**

27. As of the 2025 fiscal year, the annual income tax return for non-professional taxpayers may be filed using a pre-filled return.
28. For reminder purposes, under the provisions of section 2 bis of the Manual of Tax Procedures, a pre-filled is an income tax return pre-populated with relevant data by the tax administration.
29. This data will be sourced from, but not limited to, the taxpayer's prior year filings, information received from public entities, and data submitted by authorised third-party sources.

30. The pre-filled return shall be transmitted electronically to the designated tax account of the non-professional taxpayer. Upon receipt of the pre-filled return, the non-professional taxpayer shall have the responsibility to review the accuracy and completeness of the pre-populated data, confirm the information is accurate and correct any discrepancies or missing information.
31. The procedural requirements associated with pre-filled returns shall be governed by the existing provisions outlined in section M 2 a of the Manual of Tax Procedures.

B. payment modalities

32. Payment of income tax by non-professional taxpayers is made by way of advance payment during the tax year, (i) and/or annual regularisation (ii).

i. Advance payment

33. Income tax on income received by non-professional taxpayers is paid in advance during the tax year through withholding at source (a) or in the form of a down payment (b).

a. Withholding at source

34. Withholding at source is a method of collecting income tax whereby, the tax is deducted directly from the taxpayer's income by the legally liable person.

35. This method of collection applies to:

- **Salaries and wages, pensions and annuities:** The PIT is withheld at source by the employer at the time of each payment of taxable amounts per the provisions of section 81 of the GTC;
- **Income from capital gains:** The PIT is withheld at source by the person who makes the payment of the products liable to this withholding (interest, dividends, similar income, income from claims, deposits, guarantees and current accounts, gains on sales of shares, bonds and other equity interests), per the provisions of section 85 of the GTC;
- **Real estate income:** The PIT is withheld at source by public administrations and institutions, legal persons and companies subject to the real and simplified regimes, as well as NPOs, per the provisions of section 87 of the GTC;
- **Non-commercial income:** The PIT is withheld at source by the entity that makes the payment or the operators of digital platforms (for the specific case of income generated on these platforms), per the provisions of section 92 ter of the CGI.

b. Annual regularisations

36. In addition to the methods of payment described above, non-professional taxpayers may also pay their income tax in the form of monthly instalments or prepayments.

37. Instalments are generally paid by non-professional taxpayers who receive income from real estate or professional activities carried out on a secondary basis (agricultural profits, non-commercial profits, and profits from crafts, industry and commerce). Installments are due by the 15th of each month.

38. These instalments may also be withheld at source when the income is paid by the State, Regional and local authorities, Public Institutions, partially or fully owned State companies, and private sector companies authorized to withhold at source by the Minister of Finance.
39. In any case, these advance payments do not exempt non-professional taxpayers from the obligation to file an annual tax return and to pay the balance of their income tax, if applicable.

ii. Adjustments to be made at the end of the financial year

40. The annual income tax return allows non-professional taxpayers to reconcile their income tax liability for the preceding tax year. This reconciliation may be necessary in the following circumstances:
 - **Absence of Withholding Tax:** This occurs when income tax is not withheld at source, such as on certain rental income or income from independent activities.
 - **Insufficient Withholding Tax:** This arises when the amount of income tax withheld at source is less than the legally mandated amount.
 - **Foreign-Source Income:** This includes, but is not limited to, passive income generated from investments held outside of Cameroon.
41. If the annual return filed by a non-professional taxpayer reveals an outstanding income tax liability, payment can be made through the methods authorized by section M 7 a of the Manual of Tax Procedures. These authorised methods include:
 - Online payment;
 - Cash payment directly to banks or financial institutions approved by the Ministry of Finance;
 - Payment by bank transfer;
 - Payment by mobile phone.
42. Following successful payment of the outstanding income tax liability, the taxpayer may generate a payment receipt electronically. This receipt, accessible directly through the taxpayer's online tax account, serves as official documentation of the fulfilled tax obligation.

C. Penalties

43. Under section 74 a (1) of the General Tax Code (GTC), the annual income tax return must be submitted, and the resulting tax liabilities settled, no later than June 30th of each year. Any tax assessment arising from a return filed after this deadline will be subject to a penalty of 10% per month of delay, capped at a maximum of 30% as mandated by section M 106 (1) of the Manual of Tax Procedures (MTP).
44. A non-professional taxpayer who fails to file their return within seven (7) days of receiving a formal notice to file from the tax authority will be subject to an arbitrary assessment and a 100% penalty on the assessed tax liability, by section M 97 of the MTP.
45. It should be noted that the notice to file grants the taxpayer seven (7) days to rectify their non-compliance, as provided for by section M 3 of the MTP.
46. Additionally, under section M2 c of the MTP, non-filing for a tax year will automatically trigger the removal of the non-compliant non-professional taxpayer from the active taxpayer index.

47. Re-inscription on the said index is only possible after the taxpayer has fully regularised their tax situation in compliance with current legislation.
48. Removal from the active taxpayer index prevents the taxpayer from generating their Tax compliance certificate (TCC).
49. As a reminder, a valid TCC is required for all individual taxpayers under section M 94 c of the MTP :
 - By fully or partially owned state-owned companies for the granting of a title, license, certification, attestation, authorisation or any other agreement, and the obtaining of public subsidies;
 - By diplomatic and consular missions for visa applications. However, requests for visas submitted by persons in need of medical evacuation, students and minors without income are excluded from the presentation of the tax compliance certificate;
 - By the tax administration for the issuance of tax exemption certificates;
 - By the customs administration for export operations;
 - When paying invoices by the State, decentralised local authorities, public institutions and enterprises, companies with public capital and private enterprises duly authorized by the Minister of Finance.

III. The management and monitoring of nonprofessional taxpayers

50. The management and monitoring of non-professional taxpayers is carried out through specific structures (A) and instruments (B) set up by the tax administration.

A. Structures responsible for the monitoring of non-professional taxpayers

i. The Special Unit for the Management of High-Profile Individuals (HPI)

51. Following Service note No. 073/MINFI/DGI/DEPRF dated February 26, 2015, a dedicated unit is established within the Directorate General of Taxation (DGT) to monitor non-professional taxpayers classified as HPIs.
52. The list of non-business taxpayers designated as HPIs is appended to this circular and subject to periodic review by the Director General of Taxation.
53. This unit provides personalised monitoring, tailored to these taxpayers' specific needs. It ensures taxpayer data confidentiality in accordance with applicable legal provisions. Specific ministerial regulations will further define its organisation and operation.

ii. Pools for the management of non-professional taxpayers

54. Divisional Tax Offices shall house pools for the follow-up of non-professional taxpayers. These pools are responsible for monitoring the tax compliance of non-professional taxpayers who are not deemed to be HNWI.
55. Non-professional taxpayers who do not qualify as high-profile individuals are monitored by the Divisional Tax Office of their place of residence.

56. In the event of a change in their usual place of residence, a non-professional taxpayer is obligated to electronically update the relevant information. This update may require their reassignment to a new Divisional Tax Office.

B. Monitoring instruments

i. The compliance dialogue

57. The compliance dialogue is an essential tool for the tax monitoring of non-professional taxpayers. It aims to prevent tax disputes by encouraging an amicable approach and allows a relationship of mutual trust to be established between the tax authorities and the taxpayer.

58. Thus, under the provisions of section M 22 of the MTP, the tax office of a non-professional taxpayer may, based on the declarations filed by the latter or information obtained from third parties, including through the international exchange of information, initiate a compliance dialogue with the latter to clarify, and if necessary, regularise his tax situation.

59. The rules applicable to the compliance dialogue for non-professional taxpayers are aligned with those for professional taxpayers, per the aforementioned section M 22 B.

ii. The post-filing pre-filled tax return

60. The pre-filled tax return serves as another tool for the tax authorities to monitor compliance among non-professional taxpayers. Section M 2 a of the MTP authorizes this procedure. When a non-professional taxpayer fails to file a return or submits a return deemed manifestly insufficient, the taxpayer's managing tax office can leverage this process. The office will issue a pre-filled return based on the information readily available to them.

61. The governing rules for pre-filled tax returns are provided for by section M 2 a of the MTP.

IV. Audit procedures for non-professional taxpayers

A. Scope of audits

62. Following the annual income tax filing, non-professional taxpayers are subject to various audits, including:

- **Desk audits:** This audit, authorised under section M21 of the Manual of Tax Procedures, is conducted remotely by the tax authorities without prior notification to the taxpayer. Its primary objective is to assess the coherence between the declared information and data obtained from third-party sources.
- **Comprehensive Tax Situation Examination:** Governed by sections M13 et seq. of the Manual of Tax Procedures, the CTSE allows for a thorough investigation of the taxpayer's income tax position. This in-depth audit typically involves an on-site audit at the taxpayer's premises or the tax authority's office.

B. Supervision of the audit procedure for non-professional taxpayers

63. The audit of non-professional taxpayers follows a rigorous procedure, similar to that applied to professional taxpayers, as specified in the Manual of Tax Procedures.

64. Concerning the CTSE procedure, the following rules provided in sections M 13 *et seq.* of the MTP should be recalled:

- **Personnel authorised to carry out the audit:** Only sworn officials of a rank at least equivalent to that of tax inspector are authorised to carry out the CTSE. The audit notices are exclusively signed by the head of the special unit or the heads of Regional Tax Offices.
- **Prior notification:** An audit notice must be sent to the taxpayer at least fifteen (15) days before the start of the audit, electronically, delivered in person against receipt, or by mail, by section M 13 of the MTP.
- **Assistance:** The non-professional taxpayer undergoing a CTSE has the possibility of being assisted by a certified tax advisor registered with the National Board of Tax Advisors or an Approved Management Center of his choice.
- **Venue for the audit:** The CTSE can take place in the offices of the administration or on the premises of the taxpayer.
- **The audit procedure:** The auditor assesses the consistency of the declared income with the taxpayer's financial and asset situation. A cash flow balance sheet is established showing the total of his declared receipts (salaries, property income, passive income, income from movable capital, etc.) and his disbursements (living expenses, acquisitions of buildings, securities, cars, payments to bank accounts etc.).

If expenses are greater than receipts, the difference is considered to come from hidden income, unless the taxpayer audited does not respond satisfactorily to a request for clarification or justification that follows. In addition, the auditor should look for elements of financial flow that will allow the identification of undeclared income.

- **Duration of the control:** The CTSE must not exceed one year from the notification of the audit notice, except in exceptional circumstances duly justified. An extension of six months is possible in the event of the discovery of an undeclared activity or the sending of a request for information to a foreign jurisdiction. A report of completion of work must be drawn up at the end of the work and signed by the parties.
- **The adjustment procedure:** At the end of the CTSE, the audit service may find that there is no need for adjustment or notify the taxpayer of corrections. This notification of adjustment must be made within 60 days of the end of the work.
- **The taxpayer then has 30 days to formulate his observations.** The procedure is closed by a letter of response to the observations accompanied, if necessary, by the notice of collection.

B. Recourse to the Quality Control Committee

65. Under section M 28 a of the MTC, a non-professional taxpayer who, upon a Comprehensive Tax Situation Examination, believes the proposed assessments are excessive and their objections haven't been addressed by the tax auditors, can request arbitration from the Director General of Taxation (DGT).
66. The procedures for appealing to the DGT for a review of the adjustments resulting from a CTSE are outlined in paragraphs 221 et seq. of Circular No. 004/MINFI/DGI/LRI/L dated February 20, 2023, which details the implementation of the tax provisions of the 2023 Finance Law.

V. Tax litigation for non-professional taxpayers

67. The rules applicable to tax litigation for non-professional taxpayers concerning the competent authority, the procedures for referring a matter to it, and the actual litigation procedure are those set out in the provisions of sections M115 et seq. of the MTP.
68. However, in the specific case of taxpayers under the Special Monitoring Unit for High-Profile Individuals, the Director General of Taxation serves as the first-instance authority for their claims, regardless of the disputed tax amount.
69. I emphasise the strict adherence to the terms of this circular. Any difficulties encountered in its application should be reported accordingly. /-

THE MINISTER OF FINANCE



Louis Paul MOTAZE

APPENDIX

List of High-Profile Individuals under the portfolio of the Special Unit for High-Profile Individuals

- **Very High-Profile Individuals:** The President of the Republic, the President of the Senate, the President of the National Assembly, the Prime Minister, the President of the Constitutional Council, the President of the Economic and Social Council, the First President of the Supreme Court, the Procureur Général of the Supreme Court.
- **Individuals Serving in the Presidency:** The Minister of State, Secretary General of the Office of the President of the Republic, the Assistant Secretaries-General of the Office of the Presidency, the Director and Deputy Director of the Civil Cabinet of the President of the Republic, the Grand Chancellor of the National Orders, the President of the National Commission on Bilingualism and Multiculturalism, the Ministers Delegate at the Presidency, the Secretary of State in charge of the Gendarmerie, the Secretary of State in charge of Veterans, the Delegate General for National Security, the Director General of External Research, Ministers with Special Missions, Special Advisers, Roving Ambassadors, the Chief of Staff of the President of the Republic, the Director of Presidential Security, the Commander of the Presidential Guard, the Permanent Secretary of the National Security Council, the President of the National Anti-Corruption Commission (CONAC), the President of the National Committee for Disarmament, Demobilization and Reintegration, the Permanent Secretary of the National Commission on Borders, the Directors at the Office of the President of the Republic, Technical Advisers, Senior Policy advisers, the Permanent Secretary of the Committee for Monitoring Major Projects.
- **Members of Government:** Ministers of State, Ministers, Ministers Delegate, Secretaries of State and their equivalents.
- **Individuals Serving in the Prime Minister's Office:** The Secretary General of the Prime Minister's Office, The Deputy Secretary General of the Prime Minister's Office, The Director of the Prime Minister's Cabinet, Special Advisers, Technical Advisers, Senior policy advisers.
- **Individuals Serving in the Administration:** Governors and Regional Secretaries General, Secretaries General and their equivalents, Inspector Generals, Technical Advisers, Directors General and persons ranking as such.
- **Members of Parliament:** Members of the Bureau, Committee Chairs, Senators, parliamentarians, The Secretary General of the National Assembly, The Secretary General of the Senate, The Directors of the Cabinets of the Presidents of the Senate and the National Assembly.
- **Individuals Serving in the Economic and Social Council:** The Secretary General of the Economic and Social Council.
- **Members of the Judiciary:** the President of the Judicial Chamber of the Supreme Court, the President of the Administrative bench of the Supreme Court, the President of the Audit Bench, the Attorney General, the President and Vice-President of the Special Criminal Court, the procurer général at the Special Criminal Court, the Presidents and prosecuting officers of Courts of Appeal.

- **Individuals Serving in the Defense and Security Forces:** Chiefs of Staff, General Officers and Colonels, Senior superintendents of police, Commissioners of police, the Secretary General of the General Delegation for National Security, the Secretary General of the Directorate General of External Research.
- **Elected Officials Serving in regional and local Authorities (RTOs):** The Presidents of Regional Councils, Mayors, the Public Independent Conciliator of the Southwest Region, the Public Independent Conciliator of the Northwest Region, the President of the United Councils and Cities of Cameroon.
- **Other Individuals:** Chairpersons and CEOs of companies under the Directorate General of State Enterprises (DGE), Shareholders of companies under the LTO, Chairpersons, CEOs, and Deputy CEOs of fully or partially owned state-owned companies, Chairpersons and CEOs of Public Establishments, High-level artists and athletes.