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DIVISION DE LA LÉGISLATION ET DES RELATIONS FISCALES INTERNATIONALES	LEGISLATION AND INTERNATIONAL TAX RELATIONS DIVISION
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CIRCULAR N° 00000667/MINFI/DGI/DLRI/L of 15 JUIL 2026 2026

Specifying the terms and conditions for implementing the reform of the procedure for the registration of public procurement deeds

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MINISTRY OF FINANCE

DIRECTORATE GENERAL OF TAXATION

LEGISLATION AND INTERNATIONAL TAX RELATIONS DIVISION

TAX LEGISLATION UNIT

The Minister of Finance

To

- **The Director General of Taxation;**
- **The Director General of the Treasury, Financial and Monetary Cooperation;**
- **The Director General of the Budget.**

Since 2016, the Tax Administration has been implementing the first phase of the digitalization of the procedure for registering public procurement deeds. This initial reform enabled users to complete certain key formalities online, namely the filing of the deed, the automatic assessment of the duties payable, the generation of the tax notice, and the electronic payment of the corresponding duties.

However, the persistence of paper-based procedures, in particular the physical filing of deeds with tax centres and the affixing of registration endorsements by hand, gave rise to delays and breaks in traceability, undermining both the smooth flow and the security of the public expenditure chain.

The present reform now establishes the full digitalization of the registration formality through a dedicated platform accessible at **https://registrations.dgi.cm**.

It introduces an end-to-end digital procedure covering the entire process: from the online filing of the deed by the taxpayer, through the assessment of duties, payment, and processing and validation by the relevant services, to the issuance of the registration certificate and the archiving of the file.

The new platform also generates the tax notice for the taxes and duties withheld at source on the public expenditure committed.

This digitalization of the registration procedure is tax-neutral. It alters neither the tax base, nor the rates, nor the tax burden payable on public procurement deeds. It merely reorganizes the practical arrangements, online filing, automatic assessment of duties by the system, traceable digital payment, control and validation by the services, and issuance of the registration certificate, which now replace the manual endorsement formerly affixed on deeds.

This Circular accordingly recalls and specifies:

- the tax regime applicable to public procurement deeds **(I)**;
- the new procedure for the registration of public procurement deeds **(II)**;
- the scope of the registration certificate within the public expenditure file **(III)**;
- the arrangements for the control, validation and securing of the procedure **(IV)**;
- the transitional provisions **(V)**.

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I. TAX REGIME APPLICABLE TO PUBLIC PROCUREMENT DEEDS

A. GENERAL PRINCIPLES

1. In accordance with the provisions of Section 113 (new) of the General Tax Code (GTC), public contracts shall be concluded inclusive of all taxes and shall be subject to the taxes, duties and levies provided for by the legislation in force on the date of their conclusion, notably Value Added Tax (VAT), the income tax advance payment or the Special Income Tax (TSR), and registration fees.

B. SCOPE OF THE REFORM

2. The digital procedure shall apply to all public procurement deeds governed by the Public Contracts Code and subject to the registration formality pursuant to Sections 276 and 543 (f) of the General Tax Code. The following shall accordingly be concerned:

- full contracts *(marchés publics)*, understood as public procurement deeds of a pre-tax amount equal to or greater than fifty million (50,000,000) CFAF, whether awarded through open or restricted invitation to tender or by mutual agreement within the meaning of the Public Contracts Code;

- jobbing orders (*lettres-commandes)*, understood as public procurement deeds of a pre-tax amount equal to or greater than five million (5 000 000) and less than fifty million (50,000,000) CFAF;

- administrative purchase orders *(bons de commande administratifs)*, understood as public procurement deeds of a pre-tax amount of less than five million (5,000,000) CFAF;

- any agreement or service contract, as well as amendments thereto, whether or not they entail a financial impact, concluded by public law corporate bodies and their entities, insofar as they fall under the public procurement regime governed by the Public Contracts Code.

3. The new procedure shall apply to the above-listed deeds, whether they are compulsorily or voluntarily subject to the registration formality. As a reminder:

- public procurement deeds listed in point 2 above concluded by the State and its entities, regional and local authorities (RLAs) and public establishments shall be compulsorily subject to the registration formality and shall give rise to the collection of proportional duties;

- orders placed by public corporations and semi-public companies may be subject to the registration formality. Where they are thus voluntarily submitted to the formality, they shall give rise to the collection of fixed duties, in accordance with the provisions of Section 545 of the GTC.

4. The source of financing of the public procurement shall have no bearing on the applicable tax regime. Accordingly, externally or jointly financed contracts concluded by the State and its entities, RLAs and public establishments shall, in the same way as contracts under internal financing, be subject to registration fees at the proportional rates.

5. The special nature of a public procurement shall in no way exempt it from the registration formality or from the payment of the proportional duties due.

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6. The registration formality shall be due even where the successful bidder is not resident in Cameroon for tax purposes. The formality shall be carried out directly by the successful bidder or by his local representative.

C. PERSONS LIABLE FOR THE DUTIES AND RULES OF JURISDICTION

7. The registration formality shall be carried out by the holder of the public contract. He may, where necessary, appoint a third party (consulting firm, chartered accountant, licensed tax adviser, Approved Management Centre, etc.) to carry out this operation, it being understood that the tax liability shall remain his own. The same shall apply where the holder of the contract is not established on Cameroonian territory.

8. With respect to contracts executed by a consortium, and in accordance with the provisions of Section 116 g of the GTC:

   - where the consortium is jointly and severally liable, the presentation of the contract for the registration formality shall be incumbent on the consortium's lead company;

   - in the case of a joint-liability consortium, each member shall be liable to tax under the tax regime corresponding to his own status. The contract may nevertheless be presented for registration by one of the contracting parties.

9. In accordance with the rules of jurisdiction laid down by the GTC, notably Section 558 thereof, registration must be carried out with the tax centre managing the tax file of the successful bidder, and not at the place of execution of the contract. The online filing platform applies this rule by automatically routing the file to the taxpayer's tax centre of attachment.

D. ASSESSMENT OF THE TAX LEVIES

10. In addition to registration fees, public procurement deeds shall give rise to the collection of stamp duties, without prejudice to any other levies that may be due pursuant to the provisions of the GTC.

i. Registration duties

11. Pursuant to the provisions of Section 289 of the GTC, for contracts and agreements, the value serving as the basis for the assessment of registration fees shall be the stated price or the valuation of the items capable of being valued. For public contracts concluded inclusive of all taxes in accordance with Section 113 (new) of the GTC, the tax base shall consist of the pre-tax (VAT-exclusive) amount of the deed as stated in the contract or the notification letter.

12. In accordance with the provisions of Section 543 (f) of the GTC, whatever the source of financing, the applicable rates shall be:

   - 7% for administrative purchase orders;
   - 5% for jobbing orders;
   - 3% for full contracts.

13. Under the provisions of Sections 543 (e) and 344 (7) of the GTC, the independent provisions contained in contracts shall give rise to the collection of registration fees at the applicable proportional rates. Such is the case of the provisions relating to the following guarantees:

   - *bond*: 1% of the pre-tax amount of the bond;
   - *retention bond*: 1% of the pre-tax amount of the retention bond.

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14. Pursuant to the provisions of Section C 83 (2) of the GTC, the above proportional registration fees shall be increased by five per cent (5%) in respect of Additional Council Taxes (CAC). This surcharge shall not apply to the fixed duty of 4,000 CFAF provided for in Section 545 (d) of the GTC, applicable to the orders of public corporations and semi-public companies voluntarily presented for the formality, or to amendments without financial impact.

15. The following special cases warrant specific mention:

a. **Tranche contracts**

16. Within the meaning of Articles 68 and 69 of the Public Contracts Code, tranche contracts are contracts for which the full funding required for the execution of the project cannot be raised in a single financial year and whose services may be spread over several years or executed in several phases. They comprise a firm tranche, the execution of which is certain, and one or more conditional tranches, the execution of which is subject to the notification of a service order by the Project Owner. By way of illustration, this category includes multi-year road maintenance contracts and contracts for the supply of computer equipment spread over several financial years.

17. The registration of tranche contracts shall be governed by the following regime:

- each tranche, whether firm or conditional, shall be registered separately on the basis of its own amount. Accordingly:

  - the firm tranche shall be registered at the proportional rate;
  - the conditional tranche shall be registered at the fixed duty of 4,000 CFAF;

- the classification of the tranche as an administrative purchase order, a jobbing order or a full contract shall be assessed, with regard to Section 543 (f) of the GTC, solely on the basis of its own amount, irrespective of the overall cumulative amount of the base contract;

- for traceability purposes, the platform maintains the link between the tranche being registered and the tranches previously registered under the same base contract.

18. However, it should be noted that, upon the registration of the first tranche (firm tranche), the taxpayer shall be required to enter on the platform the overall cumulative amount of all the tranches (firm and conditional) provided for in the contract. The subsequent registration of the conditional tranches, occurring upon their confirmation by service order, shall give rise only to the collection of proportional registration fees on their respective amounts.

b. **Contract amendments**

19. Within the meaning of Article 5 (f) of the Public Contracts Code, a contract amendment is the contractual deed amending or supplementing certain clauses of the base contract to adapt it to developments subsequent to its signature. It may not substantially change either the purpose of the contract, or its holder, or the payment currency, the sole purpose of the amendment being to amend, supplement or clarify the terms of the initial contract without, however, replacing it.

20. Contract amendments must be submitted for registration as soon as they are notified to the contract holder. They shall be taxed as follows:

- where the amendment entails a financial impact, the registration fees shall be assessed on the amount of such incidence, at the proportional rate applicable to the base contract;

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- where the amendment entails no financial impact, it shall be registered at the fixed duty provided for in Section 545 of the GTC, subject to any stamp duties that may be due.

c. **Orders of public enterprises and semi-public companies**

21. Pursuant to the provisions of Section 543 (f) of the GTC, orders paid from the own budget of public enterprises and semi-public companies within the meaning of Law No. 2017/011 of 12 July 2017 to lay down the general rules and regulations governing public enterprises shall not be liable to registration fees at the proportional rate. However, where they are voluntarily presented for the formality, they shall be registered at the fixed duty provided for in Section 545 of the General Tax Code, without prejudice to the stamp duty based on paper size, but without collection of the graduated stamp duty.

ii. Stamp duties

22. In accordance with the provisions of Sections 426, 427 and 428 of the General Tax Code, public procurement deeds shall be liable to the stamp duty based on paper size, the payment of which shall be incumbent on the contracting partner of the State, RLAs and public establishments.

23. The assessment shall be carried out automatically by the platform, on the basis of the number of pages declared by the taxpayer, applied to the number of copies required by regulation for each category of deed:

- seven (07) copies for full contracts and amendments thereto;
- five (05) copies for jobbing orders and amendments thereto;
- three (03) copies for administrative purchase orders.

24. As a reminder, under the principle whereby "the accessory follows the principal", amendments to base contracts shall be subject to the same stamping regime as the initial contract.

E. REGISTRATION DEADLINE AND PENALTY REGIME

25. Pursuant to Section 558 of the GTC, administrative deeds recording agreements between the State or corporate bodies of the State and private persons, notably full contracts, jobbing orders and administrative purchase orders, must be presented for the registration formality within a maximum period of one (01) month.

26. This period shall run from the date of notification of the deed to the holder, in accordance with the provisions of Section 276 of the GTC, with the exception of administrative purchase orders, for which the manner of notification of the deed is not specified.

27. In the absence of an express indication of the date of notification, for full contracts and jobbing orders, the deed shall be deemed to have been notified on the date of its signature. In the event of a time lag between the date of signature by the successful bidder and that by the Project Owner, the date affixed by the Project Owner shall be taken as the starting point of the period.

28. However, by way of derogation from the above-mentioned principle, the period applicable to administrative purchase orders shall run:

- *for the "commitment voucher" area (central services of ministries)*: from the date of the budgetary visa affixed by the financial controller on the debt instrument or, where applicable, from the date of issuance of the debt instrument;

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- *for the "administrative purchase order" area (devolved State services and others)*: from the date of signature of the administrative purchase order by the vote holder or the Project Owner or, where applicable, from the date of the budgetary visa affixed by the financial controller on the administrative purchase order issued by the vote holder or the Project Owner.

29. This special rule takes into account the specific nature of the execution circuit of administrative purchase orders in the "commitment voucher area" and the "administrative purchase order area", the effective notification of which to the holder is subject to the prior completion of the budgetary commitment formalities.

30. Pursuant to Sections 319 and 321 of the GTC, failure to register within the above-mentioned deadlines, as well as failure to pay the duly assessed duties within the prescribed time limits, shall entail, in addition to the duties becoming payable, the application of an additional fee equal to the ordinary fee, that is, 100% by way of penalties.

31. These penalties shall be assessed automatically by the platform as follows:

- the penalty shall be incorporated into the initial tax notice where the deed is filed online beyond the statutory one-month period;

- the penalty shall be issued by way of a Collection Notice generated automatically by the system upon expiry of the payment deadline, where the deed was filed online within the prescribed period but the assessed duties were not effectively paid.

II. THE DIGITAL PROCEDURE FOR THE REGISTRATION OF PUBLIC PROCUREMENT DEEDS

32. The new procedure comprises five (05) main stages: the online filing of the deed (a), the payment of the duties due (b), the verification of the file by the competent services of the DGT (c), the validation of the formality and the issuance of the registration certificate (d), and the electronic archiving of the file in the digital registration register (e).

A. ONLINE FILING OF THE PUBLIC PROCUREMENT DEED

33. The online filing of public procurement deeds shall be carried out on a dedicated electronic platform accessible at **www.registrations.dgi.cm**.

34. From the home page of his account, the taxpayer clicks on *"Carry out a registration"*, then selects the Public Procurement category and the relevant type: Full Contract, Jobbing Order or Administrative Purchase Order. The online filing takes place in three successive steps, in accordance with the procedures manual drawn up for that purpose.

Step 1: **information on the deed and assessment of the duties**

35. The taxpayer must complete the *"Information on the deed"* and *"Taxation elements"* sections, which include in particular:

- the identification of the contracting authority (selected from the drop-down list provided);
- the number and subject of the order;
- the date of notification or of signature of the order;
- the pre-tax amount;
- the rate of the bond and of the retention bond, where applicable;
- the number of pages and copies making up the order;
- where applicable, whether the deed is a "tranche contract" or a "contract amendment".

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36. In the case of a tranche contract, the taxpayer shall indicate the total number of tranches and the tranche being registered, then select, from the list provided, the contract to which the previous tranche relates. Failing that, he shall manually enter the information of the base contract.

37. In the case of a contract amendment, the taxpayer shall select the base contract to which the amendment relates and specify whether or not the amendment entails a financial impact. If so, he shall complete the corresponding taxation elements. The system shall then assess the duties on the basis of the rate applicable to the initial contract.

38. The taxpayer shall then click on *"Assess"*. The system shall automatically assess the duties due pursuant to Sections 289, 428 and 543 (f) *(registration and stamp duties based on paper size)*, increased, where applicable, by the penalties provided for in Sections 319 and 321 of the same Code. The breakdown of the amounts assessed shall be displayed in the *"Assessment of duties by type"* table. The taxpayer shall proceed to the next step by clicking on *"Next"*.

Step 2: **uploading of the supporting documents**

39. At this stage of the procedure, the taxpayer shall upload the supporting documents relating to the deed filed online. As a reminder, the digitalization of the formality now exempts the user from filing the physical file in multiple copies, previously required, with his tax centre of attachment. The deed shall now be filed by uploading a single digitized copy onto the platform.

40. The taxpayer must upload the following documents:

- the full contract, the jobbing order, the administrative purchase order or any deed in lieu thereof;
- the notification letter of the deed or any document in lieu thereof;
- the contractual annexes, where applicable;
- the amendment as well as the base contract to which it relates, in the case of amending deeds;
- the supporting documents relating to the tranches previously registered, in the case of tranche contracts;
- supporting documents regarding previously registered installments, in the case of phased contracts;
- and, more generally, any documentary evidence establishing the taxable base, the nature of the deed or the identity of the contracting parties.

41. It should be noted that the digitalization of the supporting documents shall have no bearing on the basis of assessment of stamp duties. Indeed, in accordance with the provisions of the Public Contracts Code and the tax legislation in force, the assessment of the graduated stamp duty and stamp duty based on paper size shall remain based on the required number of original copies and pages, irrespective of the number of files uploaded onto the platform.

42. To that end, the platform shall automatically compute the stamp duties on the basis of seven (07) copies for full contracts, five (05) copies for jobbing orders and three (03) copies for BCAs, amendments being subject to the number of copies required for the base full contract or jobbing order to which they relate.

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43. In practice, the taxpayer shall upload each document in turn; a preview window enables him to check the document before validating it. The "Delete" and "Edit" functions allow him to remove an erroneous document or replace it with a corrected version.

44. The documents thus uploaded must be legible, complete and strictly consistent with the deed declared. Failing that, any document that is illegible, incomplete or at variance with the data entered by the taxpayer shall entail the rejection of the file by the officer, without prejudice to the possibility, for the taxpayer, of regularizing his declaration under the conditions laid down in this Circular.

Step 3: **summary and submission**

45. The final step displays the full summary of the information entered, the assessment of the duties and all the documents uploaded. The taxpayer shall tick the declaration-on-honour box and click on "Save & Finish" to submit his declaration.

46. The declaration shall then be forwarded to the competent service of the Directorate General of Taxation. Notification thereof shall be made electronically to the taxpayer and to the tax centre responsible for processing the deed.

47. Once the deed has been forwarded to the service, the taxpayer shall be offered two (02) options: downloading the tax notice in PDF format, or immediately paying the assessed duties. The details of the registration shall be viewable in his personal account only once the duties due have actually been paid.

B. PAYMENT OF THE DUTIES DUE

48. Once the declaration has been submitted, the taxpayer shall pay the duties on the basis of the tax notice generated by the platform. Payment may be made directly from the portal, through the following channels:

- *for taxpayers falling under the Medium-Sized Enterprises Taxation Centres (CIME), the Specialized Taxation Centres (CSI) and the Large Taxpayers' Office (DGE)*: exclusively on the OTP platform;

- *for taxpayers falling under the Local Taxation and Individuals' Taxation Centres (CFLP)*: on the Tresorpay platform.

49. Pursuant to the provisions of Section M 8 (1) of the Manual of Tax Procedures, the electronic payment receipt shall be issued by the DGT's information system and notified to the taxpayer in his personal electronic account opened on the DGT platform.

50. In accordance with the provisions of Section 304 of the GTC, the payment of registration duties shall, as a rule, be made prior to the completion of the formality, in a single payment and for the full amount of the duties assessed. No person may reduce or defer such payment, on any grounds whatsoever, without becoming personally liable therefor.

51. However, registration and stamp duties on public procurement may be paid in instalments, pursuant to the provisions of Sections 313 and 546 quater of the GTC, which derogate from the above-mentioned principle.

52. The granting of payment in instalments shall fall within the exclusive competence of the Director General of Taxation or the Minister in charge of finance.

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53. Any taxpayer wishing to benefit from this measure shall be required to submit an application to the Director General of Taxation. The said application must set out the grounds underlying the request and be accompanied by conclusive supporting documents evidencing the financial difficulties encountered by the taxpayer, which make it impossible to settle the duties due in a single payment.

54. When e-filing the deed, the taxpayer shall enter the references of the decision granting payment in instalments (letter of the Minister in charge of finance or of the Director General of Taxation) as well as the terms of the said instalment arrangement (number and periodicity of the payment instalments), and shall upload the said decision among the supporting documents referred to in point 40 above. The recognition of the instalment arrangement in the system shall be subject to the validation of the references of the granting decision by the managing centre, as part of the processing of the deed.

55. The system shall assess the duties taking into account the instalment arrangement granted and shall generate the tax notice corresponding to each payment deadline. The registration formality shall thereafter be completed progressively, up to the amount of each instalment paid.

56. At each payment deadline, the system shall automatically assess the duties due in respect of the instalment concerned and generate the corresponding tax notice. The said notice shall be generated by the taxpayer on his own initiative or, where applicable, served on him electronically, no later than forty-eight (48) hours before the payment deadline as set out in the decision granting payment in instalments.

57. Failure to meet a payment deadline shall render the instalment arrangement granted null and void as of right. Such default shall render the balance of the duties outstanding immediately payable, together with late-payment penalties. In such a case, the system shall automatically assess the remaining duties as well as the related penalties, which shall be recorded in a collection notice generated upon expiry of the unpaid instalment deadline.

C. PROCESSING AND VALIDATION OF THE FILE BY THE MANAGING SERVICES

58. Only deeds that have been e-filed and in respect of which the duties due have been paid in full or in part (in the event of an instalment arrangement granted) may be processed.

59. The processing of files submitted for the digital registration formality shall be carried out by the authorized officers of the taxpayer's managing centre, within the limits of the powers attached to their profile, their workstation and their centre of assignment.

60. Files shall be assigned to the compliance officers by the Head of the Management and Follow-up Unit, electronically. The assignment shall specify, where applicable, the nature of the operation to be carried out, the priority level, the status of the file, the due date and any comments relevant to its processing. Files must be distributed in such a way as to ensure their prompt processing in strict compliance with the prescribed deadlines.

61. Any assignment, reassignment, verification, correction, validation, rejection decision or issuance of the registration certificate shall be automatically logged in the processing history of the file.

62. Comments entered by officers in the course of processing shall be kept in the electronic file and shall remain accessible to the officers authorized to work on the same file. They contribute to the administrative traceability of the formality but do not replace the validation steps duly performed in the system.

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63. The processing of the file shall follow a digital workflow comprising (i) the verification of the documents, (ii) the verification of the information declared, (iii) the validation of the deed and the issuance of the registration certificate, as well as (iv) the electronic archiving of the file. Each stage shall be recorded in the processing history.

64. The processing of a file submitted for the registration formality must be carried out by the managing service (Management and Follow-up Units) within a maximum period of seventy-two (72) hours from the date of payment of the assessed duties to the competent tax centre.

65. After this 72-hour period, where the file has not given rise to any processing action in the system, an alert shall automatically be sent to the hierarchical superior of the managing service (namely the Coordinator of the Management Units for the LTO and the Head of MTO, specialized tax offices and tax offices in charge of individuals and local taxation, who shall have a maximum of forty-eight (48) hours to have the file processed.

i. Verification of the compliance of the attached documents

66. The compliance officers shall verify, document by document, the compliance of the set of documents uploaded. They shall ensure that all the documents required under point 40 above are actually attached.

67. They shall have two options:

- validate the document by clicking on *"Compliant file"*; or
- reject it by clicking on *"Reject the document"*.

68. The rejection of a document must be accompanied by a statement of the reason therefor, which shall be notified to the taxpayer by e-mail and/or in his personal account.

69. The taxpayer, duly informed, shall access his account, consult the reason for the rejection, upload the corrected document and resubmit it for verification. The officer in charge shall be notified thereof forthwith and shall resume the verification.

ii. Verification and validation of the information declared

70. Once all the attached documents have been uploaded by the taxpayer, the officers shall verify the information declared, using a structured checklist.

71. They shall in particular ensure that the information filed online and used to compute the duties (pre-tax amount, number of pages) matches the information contained in the attached documents. In this respect, the officer shall also verify that the guarantee clauses provided for in the contracts, notably the pledge, the bond and the retention bond, are correctly identified and that the related registration fees have been duly taken into account in the assessment.

72. Where the information filed online is consistent with the documents uploaded, the officer shall validate the deed by clicking on the **"VALIDATE"** button.

73. In the event of an inconsistency between the information declared and the content of the attached documents, the officer shall enter the corrected information together with a supporting observation. A summary of the discrepancies shall be generated, comparing the user's declaration with the declaration as corrected by the officer.

74. Where such corrections result in a change to the taxable base, an additional tax notice shall be issued at the officer's initiative and notified to the taxpayer, who shall be invited to regularize his situation.

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iii. Validation of the deed and issuance of the registration certificate

75. The registration certificate shall be issued by:

- the Coordinator of the Management Units, for the LTO;
- the Head of Centre, for the other tax centres.

76. The official competent to issue the registration certificate may refer the deed back for further examination by the managing services, where the duties paid are insufficient or where the penalties have not been taken into account.

77. Any referral back for re-examination must be accompanied by a detailed statement of reasons entered in the space provided for that purpose in the system.

iv. Electronic archiving

78. Where the registration certificate is issued, the file shall be archived and the taxpayer shall be notified of the availability of the registration certificate in his personal account.

79. It should be noted that neither the validation of the deed by the authorized officer nor the issuance of the registration certificate shall prevent the Tax Administration from exercising its rights of recovery, audit and adjustment, within the time limits and in accordance with the procedures laid down by the tax legislation in force.

III. THE REGISTRATION CERTIFICATE, A NEW SUPPORTING DOCUMENT OF THE PUBLIC EXPENDITURE FILE

A. REPLACEMENT OF THE HANDWRITTEN RECORDS OF REGISTRATION BY THE REGISTRATION CERTIFICATE

80. As a reminder, under the former system, the registration formality took the form of the affixing of a stamp on the back of the deed, the entry of a volume and folio number, and the signature of the head of centre or of any other authorized official or officer, on the original copy of the deed.

81. Pursuant to the provisions of Section 558 a of the GTC, the record of registration may be issued electronically by means of a registration certificate. This document shall constitute proof that public procurement deeds have been duly submitted to the registration formality and that the related duties have been paid.

82. The registration certificate thus replaces, within the public expenditure file, the handwritten record of registration traditionally affixed on the original copies of deeds. Consequently, as from the date of effective entry into force of the new procedure, only deeds accompanied by the registration certificate issued by the Directorate General of Taxation platform shall be accepted for the issuance of payment orders.

B. LEGAL AND EVIDENTIARY VALUE OF THE REGISTRATION CERTIFICATE

83. The registration certificate shall have the same legal and evidentiary value as the traditional record of registration. It shall constitute proof, unless proven otherwise, of the completion of the registration formality and of the full payment of the duties due.

84. The registration certificate shall bear the following particulars:

- the unique registration number;

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- the date and time of its issuance, and the volume and folio number in the digital registration register;
- the identification of the registered deed;
- the identification of the parties and the amount of the duties paid, distinguishing between registration fees, graduated stamp duty and stamp duty based on paper size;
- the reference of the electronic payment receipt issued;
- a QR authentication code.

C. AUTHENTICATION OF THE REGISTRATION CERTIFICATE

85. To guard against documentary fraud, the platform provides any user (taxpayer, authorizing officer, financial controller, public accountant, DGT officer and third parties in general) with an authentication feature directly accessible from the home page of the website https://registrations.dgi.cm under the *"Authenticate a document"* tab.

86. Authentication shall be carried out by selecting the type of document (registration certificate) and entering the reference number. The system shall then display the official characteristics of the document, enabling the user to compare them with the copy in his possession and to satisfy himself of its authenticity.

87. The registration certificate may also be authenticated by means of the QR code borne thereon. Using an appropriate device or terminal (telephone, tablet or any other device), the user shall scan the QR code appearing on the certificate and the system shall instantly display the data of the document.

88. The actors in the public budget execution chain (authorizing officers, financial controllers and accountants) shall be required to systematically authenticate the registration certificates produced by successful bidders in the expenditure file.

D. ARCHIVING OF REGISTERED PUBLIC PROCUREMENT DEEDS

89. The complete digitalization of the registration procedure ends the manual keeping of the standard register in paper form. The issuance of the registration certificate shall entail the automatic entry of the deed in a digital registration register kept on the electronic platform of the tax administration.

90. This register shall record, in an unalterable chronological order, for each registered deed, the centre of attachment, the identity of the holder of the deed, the nature of the deed, its references, the amount declared, the duties assessed and paid, the date of validation, the unique registration number, and the references of the electronic volume and folio.

91. The volumes and folios generated by the information system shall serve, for deeds processed electronically, as the references traditionally entered in the physical registration registers.

92. The daily statements generated by the platform shall serve as tools for the monitoring, reconciliation, internal control and audit of the formalities completed. They may be consulted, printed or downloaded by the authorized officers within the limits of their powers and of their centre of assignment.

93. The digital register shall allow registered deeds to be searched by centre of attachment, volume, folio, date or period. It shall constitute the administrative record of reference for the monitoring of public procurement deeds registered electronically.

94. The information contained in the digital register, the daily statements, the standard registers and the processing history shall be kept on the platform and made available to the authorized services for control, verification, reconciliation and audit purposes.

95. The technical arrangements for the retention, consultation, printing and backup of the electronic registers, statements and archives shall be specified by the Directorate General of Taxation, in conjunction with the competent technical services.

E. INITIALLING OF THE DIGITAL REGISTER OF DEEDS

96. The standard registration register shall be numbered and initialled by the judicial authority with territorial jurisdiction.

97. With the digitalization of the said register, the specific procedures for affixing the electronic initialling shall be laid down in a joint instruction of the Minister of Finance and the Minister of Justice, Keeper of the Seals.

98. Pending the full deployment of the electronic solution, the officials authorized to issue registration certificates (Coordinators of the Management Units of the LTO and Heads of Centres) shall be required to print, no later than the 15th of the month following the end of each half-year, the statements or reports generated by the application, with a view to their submission to the competent judge for manual numbering and initialling.

99. In parallel, specific access shall be set up in the application of the Directorate General of Taxation for the benefit of magistrates and authorized judicial personnel, enabling the numbering and initialling to be carried out online. The DGT is hereby instructed to complete this task as soon as possible.

IV. CONTROL AND VALIDATION MECHANISMS AND THE INTEROPERABILITY OF IT PLATFORMS

100. The reform is based on close coordination between the services of the DGT, the financial controllers and the services of the Directorate General of the Treasury, Financial and Monetary Cooperation (DGTCFM), as well as on the progressive interoperability of the IT platforms of the above-mentioned administrations, in line with the provisions of Sections 116 b and 116 e of the GTC.

A. CONTROL EXERCISED BY THE FINANCIAL CONTROLLERS

101. The financial controller shall ensure, prior to affixing his budgetary visa, that the registration fees and stamp duties relating to the public procurement have been duly paid.

102. As part of their responsibility for controlling the regularity of public expenditure, financial controllers shall verify, for any set of documents submitted in connection with public procurement:

- that the registration certificate (or, during the transitional period, the traditional record of registration) is actually attached to the expenditure file;
- that the information on the registration certificate matches that of the deed presented (identification of the parties, subject, amount, number, date of notification);
- that the registration certificate is authentic, using the "Authenticate a document" feature of the **https://registrations.dgi.cm** portal or, in due course, their own business platform.

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103. No public expenditure file relating to a public procurement deed may receive the visa of the financial controller in the absence of a valid and verifiable registration certificate, subject to the rules applicable during the transitional period.

104. Budget controllers shall also ensure, in the course of their duties, that public procurement deeds have actually been registered and that the certificates produced for that purpose by successful bidders are authentic.

105. The services of the DGB shall put in place, in conjunction with the DGT, a mechanism for the systematic reporting of cases of documentary fraud or attempted documentary fraud.

B. CONTROL EXERCISED BY PUBLIC ACCOUNTANTS

106. As part of the pre-payment check of the formal regularity of supporting documents for which they are responsible, public accountants shall verify the presence of the registration certificate, its consistency with the deed presented, its authenticity, as well as the apparent consistency between the deed, the tax notice and the electronic receipt.

107. The absence of a registration certificate, its lack of authenticity or a discrepancy between the information appearing on the certificate and the deed presented shall constitute grounds for the rejection of the payment request by the public accountant, under the conditions laid down by the regulations in force.

108. Public accountants shall keep a register of the registration certificates checked and, where applicable, shall report to the competent registration service of the DGT any certificate showing anomalies.

109. The services of the DGTCFM shall put in place, in conjunction with the DGT, a mechanism for the systematic reporting of cases of documentary fraud or attempted documentary fraud.

C. INTEROPERABILITY OF THE IT PLATFORMS OF THE DGT, THE BUDGET AND THE TREASURY

110. In order to further secure and streamline the public expenditure chain, and building on the momentum created by Joint Circular No. 0006295/MINFI/DGI/DGTCFM of 21 July 2021 on the coordination arrangements between the registration, Treasury and Budget services for securing tax revenue on public expenditure, this reform is accompanied by a programme of progressive interoperability and data sharing between the DGT's digital registration platform and the information systems of the administrations in charge of the budget and the treasury.

111. A memorandum of understanding shall specify the functional and technical specifications of the interoperability, the respective responsibilities of the administrations concerned, and the deployment timetable. The Directors General of Taxation and of the Treasury, in conjunction with the Director General of the Budget, shall be responsible for the operational implementation of this memorandum.

112. Until this interoperability is finalized, the verification services shall carry out their checks using the "Authenticate a document" feature of the official DGT portal. Any difficulties encountered must be reported to the DGT without delay for prompt handling.

V. TRANSITIONAL MEASURES

113. With effect from the date of signature of this Circular, only the new platform for the registration of public procurement deeds shall be available for the online filing of the said deeds by taxpayers.

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114. However, deeds already filed online in the "Fiscalis" application and pending processing by the Administration may still be registered under the manual procedure.

115. The managing services shall be required to process all pending deeds by 31 July 2026 at the latest. No deed registered manually beyond that date shall be accepted in the budget chain.

A. COEXISTENCE OF THE TWO SYSTEMS DURING THE TRANSITIONAL PERIOD

116. During the transitional period, which shall run until 31 July 2026, the following rules shall apply:

- Deeds notified before the signature of this Circular and not yet presented for the formality must be registered under the new procedure. Use of the fully digital system remains compulsory;

- Registration certificates issued in digital format and records of registration affixed in the traditional format shall have equal legal value throughout the transitional period, that is, between the date of signature of this Circular and 31 July 2026.

  As such, both shall be accepted without distinction by Financial Controllers, Public Accountants and all other actors in the public expenditure chain;

- The audit services of the Directorate General of Taxation shall draw up a statement of the deeds filed online in the former platform as at the date of signature of this Circular. This statement, broken down by regional centre, must be forwarded to each office concerned for follow-up and completion of the procedure by the mandatory deadline of 31 July 2026.

  This reconciliation is intended to prevent duplicate registrations, duplicate payments, sequence breaks and discrepancies between the traditional entries and the digital certificates.

B. DEFINITIVE SWITCHOVER TO THE DIGITAL SYSTEM

117. At the end of the transitional period, which shall end no later than 31 July 2026, the new system shall become the exclusive means of completing the registration formality for public procurement deeds. With effect from that date:

- no public procurement deed may be registered manually;

- no public expenditure file may receive the visa of the Financial Controllers or be processed for payment by the Public Accountants unless it is accompanied by the registration certificate issued by the DGT platform.

118. The provisions of this Circular hereby supersede all previous conflicting regulations. Adherence to these guidelines is strictly required. Any difficulties arising from the implementation of these measures must be promptly referred to my office.

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REPUBLIC OF CAMEROON

The Minister of Finance

LE MINISTRE
The Minister

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Louis Paul MOTAZE