

**REPLIES TO QUESTIONNAIRE ON IMPORT LICENSING PROCEDURES<sup>1</sup>**

Notification under Article 7.3 of the Agreement on Import Licensing Procedures

**CAMEROON**

The following communication, dated 5 November 2004, is being circulated at the request of the delegation of Cameroon.

Outline of Systems

1. Cameroon has no import licensing system. Operations pertaining to the import and/or export of goods and services are free provided that they conform to the laws and regulations in force. They are subject *inter alia* to the rules of the Programme for guaranteeing secure customs revenue. However, with a view to compiling a database on international trade, an importers and exporters register has been opened at the Directorate of Trade.

Purposes and coverage of licensing

2. The above-mentioned register was opened for the purpose of setting up a database on imports and/or exports. In view of their role in public health and safety, imports of goods (meat and edible offal, livestock and fishery products, pharmaceuticals, prepared explosives other than propellant powders) must have technical approval from the following authorities:

- Ministry of Fisheries and Animal Industries;
- Ministry of Public Health;
- Ministry of Mines and Energy;
- Ministry of Territorial Government and Decentralisation;
- Ministry of Posts and Telecommunications;
- Ministry of Agriculture;
- Ministry of Environment and Forests.

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<sup>1</sup> See document G/LIC/3, Annex, for the questionnaire.

The formalities to be completed prior to importation are registration in the importers' register, and import declaration.

### Procedures

#### Import declaration

3. The procedures are as follows.

(i) At the Ministry of Industrial and Commercial Development (MINDIC). Three procedures are to be followed: registration in the importers' register, renewal of registration and the import procedure proper.

(a) Registration in the importers' register.

Documents required for registration:

- An information sheet to be obtained from MINDIC's central or external services and stamped at the current rate (500 CFA Francs);
- a certified copy of the business licence;
- a certified copy of the declaration of registration in the Register of Commerce and Personal Property Transactions;
- a notarised copy of the tax-payer's card;
- a receipt of payment of annual subscription of 10,000 CFA Francs to the National Shippers Council (*Conseil National de Chargeurs du Cameroun* (CNCC)) or an order of the same amount made out to the CNCC;
- a receipt of payment of 15,000 CFA Francs issued by the revenue officer of the Directorate of Trade.

Registration and renewal of registration are valid for one fiscal year so that the database can be updated regularly.

(b) Renewal of registration.

Documents required for renewal:

- A stamped application;
- a copy of the former registration;
- a notarised copy of the tax certificate for the previous year issued by the competent departments of the fiscal authority;
- a receipt for 10,000 CFA Francs issued by the revenue officer of the Directorate of Trade;
- a receipt of payment of the annual subscription of 10,000 CFA Francs to the CNCC;

- a valid business licence for importation.

(c) The import procedure proper.

The competent central and external services of MINDIC approve the import declaration in the case of goods worth less than 2,000,000 CFA Francs, goods exempt from preshipment inspection and second-hand vehicles.

Documents required for import declaration:

- Seven completed forms, two of which must be stamped at the current rate (500 CFA Francs);
- a receipt, issued by the revenue officer of the Directorate of Trade, for 1,000 CFA Francs for importers registered in the importers' register and 3,000 CFA Francs for non-registered importers;
- two photocopies of the pro-forma invoice, contract, letter of contract, or vehicle registration document;
- a certified photocopy of the inspection tax exemption certificate, where applicable.

(ii) At the *Société Générale de Surveillance* (SGS).

(a) For all other categories of goods, approval of the import declaration is issued by the SGS. For goods worth more than 1,000,000 CFA Francs, importers must submit the following directly to the SGS:

- An application for an import declaration;
- a copy of the pro-forma invoice, purchase order, telex confirmation or similar document showing the FOB value;
- a certified cheque in an amount equal to 0.95 per cent of the FOB value made out to SCB/CL/Yaoundé, account no. 31 900 577 57 for imports worth 2,000,000 CFA Francs or more (account no. 31904 251 3716 G is for exports).

(b) After verification and entry of the documents, the SGS issues an import declaration, the original and four copies of which are sent to the importer or forwarding agent. The latter domiciles the import declaration with the bank, while the SGS dispatches the inspection orders. After inspection, an internal report is sent to the SGS/Douala liaison office for issuance of the corresponding tax statement (BDT).

(c) The importer or forwarding agent then submits the following to the SGS:

- A full BDT application;
- the final invoice;
- the freight invoice;

- the insurance certificate;
  - the bill of lading or air waybill (LTA);
  - a customs declaration (provisional);
  - a duty and tax exemption certificate (if applicable).
- (d) The SGS thereafter calculates duties and taxes and issues a provisional BDT, which is sent to the exporter for information. After the provisional BDT has been validated by the importer or the forwarding agent, the SGS prints it on security paper.

The BDT (original plus copies) is sent to the bank for payment of duties and taxes. The payment must be made within 15 working days following deposit at the bank, which will deliver a receipt.

- (iii) After customs clearance, the importer shows the following to the stevedore, then at the port exit booth:
- The original of the BDT;
  - the receipt of payment and the release warrant signed at customs;
  - the clearance for delivery note issued by the consignee.
- (iv) Import declarations are valid for nine months and may be modified during this period. Before the expiry date, a three month extension may be granted, once only.
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