

# CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

*ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol*

## CAMEROON

### Compilation of Declarations currently in force <sup>(\*)</sup> concerning

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**Declarations contained in the instrument of ratification deposited with the Secretary General of the OECD on 30 June 2015 - Or. Fr. (*in force since 1 October 2015*)**

#### ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:**
  - . Personal income tax;
  - . Corporate income tax;
  - . Special tax on income.
- . **Article 2, paragraph 1.a.ii:** Taxes on capital gains which are imposed separately from the tax on income or profits.
- . **Article 2, paragraph 1.b.iii.C:** Value added tax.
- . **Article 2, paragraph 1.b.iii.D:** Excise tax.

#### ANNEX B – Competent Authorities

The Minister of Finance or its representative.

#### ANNEX C – Definition of the word "national" for the purpose of the Convention

All individuals of Cameroonian nationality and all legal persons, partnership or capital companies, associations and other entities planned and constituted under the laws in force in Cameroon.

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(\*) Status as of 1 January 2021. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).  
Source: Council of Europe's Treaty Office on <http://conventions.coe.int>