



00000431
N°...../MINFI/DGD

Yaoundé, the..... 23 Mars 2023

PUBLIC NOTICE

The Minister of Finance hereby informs the public that, with effect from 1 April 2026, the customs clearance of mobile phones, tablets and digital terminals shall be carried out exclusively through the mechanism for the collection of customs duties and taxes set out in Article 6 of the Finance Law for the 2023 financial year. The Minister wishes to emphasise that this mechanism does not constitute a new tax, nor does it represent an increase in existing taxation that could lead to a rise in the retail prices of said terminals on the market. It constitutes a digitalised solution for the collection of duties and taxes, enabling the Customs Administration to reduce the loss of public revenue, promote tax compliance and strengthen the fight against digital crime.

This mechanism notably establishes the following key provisions:

1. The customs clearance of imported mobile phones, tablets and digital terminals remains the responsibility of the importers who bring them into Cameroon;
2. The declaration and assessment of customs duties and taxes shall be carried out through the Customs Administration's information system (CAMCIS), by importers and their authorised brokers, as the case may be;
3. Payment of assessed customs duties and taxes shall be made in local currency by all authorised means of payment, including electronic payments;
4. Mobile phones, tablets and terminals already connected to the local telecommunications network shall be considered as cleared through customs and shall accordingly benefit from a tax amnesty;
5. Mobile phones belonging to travellers and tourists in roaming mode are exempt from the customs clearance procedure;
6. Mobile phones belonging to tourists and travellers on short stay who request connection to the local electronic communications network shall benefit from Normal Temporary Admission (ATN), with suspension of customs duties and taxes without a customs bond
7. Authorised distributors holding stocks of terminals that were duly cleared through customs before the implementation of the new mechanism are invited to contact the territorially competent Customs Sector, with supporting

clearance documentation, for the purpose of regularisation, within a period of two (2) months;

8. Terminals in the process of being imported at the time of the new mechanism's entry into force shall be processed by the competent Customs services;
9. Only mobile phones cleared through the electronic customs duties and taxes collection mechanism (release for home use and ATN), mobile phones in roaming mode, and those that have benefited from the tax amnesty shall henceforth be authorised to connect to the local electronic communications network;
10. Any person wishing to purchase a mobile phone, tablet or digital terminal from local distributors is advised to verify the customs status of the desired device beforehand, through the various consultation tools made available by the Customs Administration (SMS, web link, etc.);
11. Authorised vendors and distributors of mobile phones are required to make arrangements to enable their customers to verify the customs status of the mobile phones in their stock, failing which they shall incur liability;
12. Small quantities of uncleared mobile phones found within the country shall be declared using a simplified declaration to the Customs services or via the web page to be communicated by the Directorate General of Customs;

The Minister of Finance counts on the civic mindedness of all citizens for the success of this new, modern and secure mechanism for the customs clearance of mobile phones and digital terminals. /-

THE MINISTER OF FINANCE,



Louis Paul MOTAZE