REPORT: IMPORT & EXPORT PROCEDURE AND DOCUMENTATION IN CAMEROON

Accelerating the AfCFTA Guided Trade Initiative in Cameroon.

ATLAS NETWORK

HENRI KOUAM FOUNDATION

Cameroon Economic Policy Institute

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While preliminary research began, this report will not be complete without the generous support of **Atlas Network** whose commitment to fact-based research and freedom continues to underpin our goal for shared prosperity anchored in human dignity in Cameroon.

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Foreword

As the Director General of the **Cameroon National Shippers' Council (CNCC)**, it is my privilege to present this essential report, which serves as a definitive compass for navigating the intricate landscape of international trade in our nation. In an era where global commerce is defined by rapid digitalization and evolving regulatory frameworks, our mission at the CNCC remains steadfast: to empower Cameroonian shippers with the knowledge and tools necessary to thrive in the competitive arena of the **African Continental Free Trade Area (AfCFTA)**.

The import and export procedures in Cameroon are inherently complex, involving a delicate orchestration of multiple key stakeholders, including **Cameroon Customs (DGD)**, various **Ministries**, the **Single Window for Foreign Trade (GUCE)**, and **SGS**. For many, especially our vibrant community of over 600 SMEs and micro-SMEs, these processes—continually updated through annual Finance Laws and administrative circulars—can appear daunting. This report addresses that challenge head-on, providing a high-fidelity guide that translates complex treaty obligations and digital requirements into tangible commercial opportunities.

Within these pages, you will find a rigorous analysis of the core AfCFTA Protocols, including **Rules of Origin**, **Customs Procedures**, and **Trade Facilitation**. It details the critical stages of pre-clearance, technical clearance, and the integration of digital tools like **CAMCIS** and the **Electronic Cargo Tracking Note (BESC)**, which are central to our country's modernization efforts. Our institution remains at the forefront of this digital shift, chairing regular seminars to ensure that every shipper understands how to leverage these platforms for faster, more secure trade. We are dedicated to de-mystifying the nuances of the **Harmonized System (HS 2022)** and the specific documentation required for sensitive goods to prevent costly delays at our borders. Through these ongoing training initiatives, the CNCC bridges the gap between complex legislation and the practical, daily needs of the

I must also take this opportunity to recognize the exceptional work of the **Cameroon Economic Policy Institute (CEPI)** of the Henri Kouam Foundation. In just under two years, CEPI has demonstrated a verifiable and remarkable trade capacity, moving from preliminary research to the production of this data-backed, comprehensive resource. Their commitment to precision and fact-based research mirrors our own dedication at the CNCC to professionalizing the shipping industry and ensuring that Cameroon remains a vital crossroads for trade between West and Central Africa.

We urge all stakeholders—from shippers and manufacturers to policymakers—to engage deeply with this report. By mastering these procedures and embracing the digital trade agenda, we can collectively ensure that Cameroon not only participates in the AfCFTA but leads the way toward a more prosperous, integrated, and resilient African market.

Mr. Auguste MBAPPE PENDA

Director General, Cameroon National Shippers' Council (CNCC)

Acronyms and Abbreviations

EPA: Economic Partnership Agreement between Cameroon and the European Union

EPA UK: Economic Partnership Agreement between Cameroon and the United Kingdom

ANOR: Cameroon Agency for Standards and Quality

AfDB: African Development Bank

BEAC: Bank of Central African States

E-BESC: Electronic Cargo Tracking Note

CAF: Cost, Insurance, Freight

CAMCIS: Cameroon Custom Information System

CCIMA: Chamber of Commerce, Industry, Mines, and Crafts

ECCAS: Economic Community of Central African States

CEMAC: Economic and Monetary Community of Central Africa

CIVIC: Imported Vehicle Identification Control in Cameroon

CNCC: National Shippers Council of Cameroon

DE/DI: Export / Import Declaration

DSCE: Strategy Document for Growth and Employment

IMF: International Monetary Fund

FOB: Free on Board

GATT: General Agreement on Trade and Tariffs

GUCE: Single Window for Foreign Trade

HDI: Human Development Index

MINADER: Ministry of Agriculture and Rural Development

MINCOMMERCE: Ministry of Commerce

MINFI: Ministry of Finance

OEACP: Organisation of African, Caribbean and Pacific States

WTO: World Trade Organization

WCO: World Customs Organization

ONCC: National Coffee and Cocoa Office

PAD/PAK: Autonomous Port of Douala / Kribi

PVI: Import Verification Program

RVC: Report on Value and Tariff Classification

SGS: Société Générale de Surveillance

HS: Harmonized System for Goods Classification

SPS: Sanitary and Phytosanitary

TEC: Common External Tariff

VAT: Value Added Tax

EU: European Union

CEMAC: Economic Community of Central African States

FTA: Free Trade Area

AfCFTA: African Continental Free Trade Area

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Executive Summary

Cameroon stands as a vital crossroads for trade between West and Central Africa. While its economy is historically rooted in the export of raw materials like crude oil, gas, and agricultural products (cocoa, coffee, and wood), the government is currently pursuing modernization reforms to diversify its trade and fully integrate into the **African Continental Free Trade Area (AfCFTA)**. Navigating Cameroon's trade landscape involves a structured sequence of digital and physical steps, primarily centralized through the **Single Window for Foreign Trade (GUCE)** and the **Cameroon Customs Information System (CAMCIS)**. These platforms aim to streamline the following core processes:

The Importation Process

Importing into Cameroon follows a three-phase sequence: pre-clearance, technical customs clearance, and physical removal.

1. **Pre-Clearance (Documentation):** Before goods arrive, importers must release an **Import Declaration (DI)** via GUCE. This stage includes pre-shipment inspection by the **SGS** to issue a report on value and tariff classification, obtaining an **Electronic Cargo Tracking Note (BESC)**, and securing an electronic insurance certificate.
2. **Technical Customs Clearance:** Upon arrival, the manifest is loaded into CAMCIS. An Authorized Customs Broker (ACB) then registers the detailed customs declaration. This is followed by a verification stage where customs inspectors may conduct physical or documentary checks.
3. **Finalization:** Once duties and taxes are paid electronically, the system issues a **Release Order (BAE)**, allowing for the physical removal of goods from the port or terminal.

The Exportation Process

Exporting requires rigorous adherence to both financial and technical formalities to ensure products reach international markets legally.

1. **Pre-Clearance and Domiciliation:** Exporters must first file an export declaration with the SGS and perform **Bank Domiciliation**. This step involves committing to repatriate foreign exchange earnings and obtaining necessary technical authorizations for specific goods (e.g., phytosanitary certificates for agricultural products).
2. **Customs Declaration:** The ACB prepares a detailed export declaration in CAMCIS based on the packing list and quality reports.
3. **Shipping Authorization:** After paying required royalties (such as PAD or ONCC fees for cocoa/coffee), the customs office issues a **Shipping Order**.
4. **Post-Loading:** For goods like timber, certificates of origin are co-signed by relevant authorities after verifying the actual loaded weight and final payment of exit duties

Cameroon's import and export procedures are lengthy and burdensome, this up-to-date guide provides an overview of these processes and outlines strategies to streamline them and facilitate cross-border trade across Africa.

Policy Recommendations

To enhance Cameroon's trade competitiveness and optimize its participation in the AfCFTA and other international trade agreements, we propose the following actionable recommendations;

1. ***Streamlining Documentation and Identity***

I. **Single Digital ID (SDI):** Establish a mandatory, inter-agency digital ID for all trade operators to eliminate repetitive data entry across different platforms.
II. **Document Harmonization:** Reduce documentary redundancies between national agencies and regional bodies to lower the administrative cost of trading.

2. Enhancing Infrastructure and Logistics

- **Road Modernization:** Prioritize the paving and maintenance of corridors connecting production basins to major ports (Douala and Kribi) to reduce transit times. We propose setting quantitative objectives to grade 1500km of roads every year.
- **Energy Reliability:** Ensure stable electricity access for export-oriented industries to allow for more local processing of raw materials. Decentralize electricity supply to promote off-grid solutions and popularize incentives in the 2026 finance law.

3. Capacity Building for Operators

1. **Support for Small and Medium-Sized Enterprises (SMEs):** Provide targeted training and technical assistance to Small and Medium Enterprises regarding quality standards, phytosanitary compliance, and the complex **Rules of Origin**.
2. **AfCFTA Literacy:** Launch education campaigns for the business community to translate treaty obligations into practical commercial opportunities.

4. Policy and Institutional Reform

- **Regional Alignment:** Ensure national reforms are perfectly coherent with CEMAC and AfCFTA commitments to create a predictable and attractive environment for investors. Applying the customs and tariffs lines of the Economic Community of Central African States is the First step. The 2026 finance law should prioritize harmonizing customs procedures and tariff lines across all central African countries to promote cross-border trade, reduce redundancies and promote free trade.
- **Export Diversification:** Implement incentives that move the economy away from raw materials toward high-value **manufactured goods**. Investment incentives should be made more accessible to local investors such as tax giveaway to promote broader adoption, while the state guarantee for banks should be extended to transparent microfinance organizations to boost credit to micro and small & medium sized enterprises (SMEs).

Introduction

Cameroon, located in Central Africa, is a country with diverse geography: mountains in the west, coastal plains along the Gulf of Guinea, dense forests, and plateaus in the north. It covers approximately 475,442 km² and shares borders with Nigeria, Chad, the Central African Republic, Equatorial Guinea, Gabon, and the Republic of Congo. This geographical position makes it a natural crossroads for trade between West Africa, the Gulf of Guinea, and Central Africa.

Politically, Cameroon is a presidential republic led since 1982 by Paul Biya. It is a member of several important regional and international organizations: CEMAC (Economic and Monetary Community of Central Africa), the World Trade Organization (WTO), and more recently, it has been working to fully integrate the mechanisms of the AfCFTA. Internal political challenges (particularly in the English-speaking regions of the Northwest and Southwest) and governance issues weigh on stability, but the government is pursuing a policy of economic reform and trade liberalization.

Recent economic developments and outlook

In recent years, Cameroon's economy has shown moderate but stable growth. In 2024, real gross domestic product (GDP) grew by 3.5%, compared to around 3.2% in 2023 (World Bank, 2025). Inflation fell from ~7.4% in 2023 to ~4.5% in 2024, thanks to a tighter monetary policy and controls on certain imported prices. The overall budget deficit widened to 1.5% of GDP in 2024, compared to 0.7% the previous year.

In terms of sectors, the primary sector (agriculture, fishing, forestry) remains a pillar of the economy, employing a significant portion of the population but contributing proportionally less to GDP than the tertiary sector or the extractive industry (CEPI Report, 2024). Mining (bauxite, iron, gold) and natural gas (particularly via the Hilli-Episeyo floating platform) are expanding, offering strong potential for export diversification (Coface, 2025). Cameroon has favorable prospects provided that reforms continue: improving infrastructure, strengthening the institutional framework, and mobilizing foreign investment.

The transition to a greener economy is also highlighted in the World Bank's report "Cameroon's Green Gold," which emphasizes the importance of sustainable exploitation of forests and natural resources for inclusive and resilient development.

Trade performance and main partners

Cameroon's foreign trade still reflects a structure that is not very diversified, largely dependent on raw materials and agricultural products. Exports remain dominated by energy products, particularly crude oil and liquefied natural gas, which account for a considerable share of foreign earnings (ITA, 2024). In addition, there are agricultural products such as cocoa, coffee, and cotton, which have traditionally been part of Cameroon's exports, as well as forest products, including processed and unprocessed wood. However, this concentration on a limited number of products exposes the national economy to fluctuations in global commodity prices, making export revenues volatile and unpredictable.

Conversely, Cameroon's imports are more diversified but reflect a high degree of external dependence. The country imports large quantities of manufactured goods, consumer goods, industrial equipment, and processed food products. This situation reflects both the lack of local industrial capacity and the low level of raw material processing within the country.

In terms of trading partners, Europe remains a key market for exports, particularly through historical relations with France and other European Union countries. China occupies a strategic position as a supplier of manufactured goods and equipment, while India, Nigeria, and other African countries complete the list of significant partners. However, intra-African trade remains marginal: in 2023, only 12.7% of Cameroon's exports were destined for the continent, compared to around 9.5% for imports. This weakness illustrates a largely untapped potential, which the effective implementation of the AfCFTA could transform into an opportunity for diversification, regional integration, and the creation of more competitive African value chains (ENS Africa, 2024).

Basic infrastructure for international trade

Cameroon benefits from certain logistical and infrastructural advantages that are gradually strengthening its position in international trade.

The deep-water port of Kribi, inaugurated in 2018, is an essential link in this dynamic. Designed to accommodate very large capacity ships, it enables the country to integrate into major international shipping routes and open up several raw material-producing areas, particularly in the mining, energy, and agricultural sectors.

In terms of energy, the Nachtigal dam project, which is gradually being commissioned, will provide additional capacity of more than 400 MW, thereby helping to ensure a reliable electricity supply, which is crucial for export-oriented industries (Lloyds Bank, 2025). In addition, road and rail modernization projects, supported by public and international funding, aim to strengthen links between production basins and logistics corridors leading to major ports.

However, these achievements are offset by significant shortcomings. The national road network illustrates this paradox: of the approximately 121,873 km surveyed, barely 8.6% are paved. This situation leads to high transport costs, long delivery times, and low competitiveness for Cameroonian exports. Customs and port infrastructure, still characterized by cumbersome procedures and a lack of modernization, cause delays and increase transit costs. Finally, despite the addition of new dams, reliable access to electricity remains uneven, hampering the growth of export industries. These challenges serve as a reminder that Cameroon's logistical competitiveness requires sustained investment and better infrastructure governance.

CHAPTER 1: TRADE POLICY AND MAIN TRADE AGREEMENTS AND ARRANGEMENTS

Cameroon's comprehensive macroeconomic and structural reforms drove its trade policy and went a long way to reverse the country's previous inward-looking anti export policies. Trade policy has always been seen as part of broader reforms and in 1994, those measures caused Cameroon to dismantle price controls and introduce a new tariff schedule to address illicit trade practices and unfair competition. Cameroon's decision to open up was driven by a choice to prevent a prolonged economic decline as petroleum prices halved in 1986. The fall in export revenue coupled with a decline in government income required internal measures to keep the overall budget under control.

All countries using the CFA franc issued by the Bank of Central African States (BEAC) faced a 50% devaluation in January 1994. This devaluation helped restore Cameroon's competitiveness and drove a higher level of exports, stabilizing growth. It also served to preserve inflation and maintained a cost-cutting advantage for manufacturers. However, this period of economic reforms was described as fragile" with «inadequate investment levels that remained a constraint to the economic recovery. The piecemeal ventures that were undertaken at the time had uncertain long-term prospects.

Before 1994, Cameroon's tariff structure yielded low revenues due to widespread exemptions that were needed to lessen the impact of a strong export bias that was linked to the appreciation of the CFA Franc. The complex import regime also resulted in higher protection for some industries at a high cost to the state. Cameroon reformed its tariff structure in January 1994 and introduced a General Trade Schedule with the other members of the Central African Customs and Economic Union (CEEAC). These reforms also included a range of measures designed to streamline exports procedures and lower export duties in order to take advantage of the CFA devaluation. The tariff escalation from the new tariff schedules were particularly visible in textiles, clothing and basic metal products.

Cameroon did not sufficiently leverage multilateral commitments to reassure investors and other economic agents of its new outward orientation. In the pre-Uruguay Round GATT, Cameroon had no binding tariffs, except for a few industrial products. All agricultural products are now bound even as the ceiling rates are many times higher than current tariff.

The low levels of multilateral commitments were a concern due to few institutional constraints to prevent protectionist measures from creeping back into Cameroon's trading system. Exports were largely uncontrolled and authorizations were removed with only selected products that were subject to controls. Additionally, free zone legislations were introduced to promote exports even as state monopolies included public services petroleum, telecommunications and international shipping as well as a high level of state involvement in sectors that were progressively reduced.

The Uruguay Round market access and services commitments should complement Cameroon's reforms. As the country's reforms take root, exporting firms should find import barriers falling and export opportunities expanding. However, "attracting substantial new investment, particularly foreign, is a precondition to exploiting fully those new opportunities," says the report.

i. Cameroon's Trade Policy Since Independence

Cameroon's trade policy is guided by its membership in the CEMAC region and its commitment to international trade agreements such as the EU and Britain's Economic Partnership Agreement (EPA+) as well as the ratification of the African Continental Free Trade Area (AfCFTA). These policy instruments like tariffs and quotas promote local production through import substitution and has established specific taxes on products like cocoa and banana. Since its independence, Cameroon's trade policy has focused on supporting local industry and advancing import substitution. However, efforts to boost local production and minimize imports have not been too effective. The country still produced less than 10% of the meat and milk it needs.

Cameroon does not have regional trade agreements with other continents, but prioritizes bilateral agreements. From a multilateral standpoint, Cameroon is a member of the World Trade Organization (WTO) and works to harmonize its trade rules including on issues like fishing where the WTO is trying to remove harmful subsidies that negatively impact citizens across the world. Policymakers' priorities trading arrangements with bilateral countries to ensure a more coherent approach to its trade policy.

Free Trade Agreements

Cameroon signed the African Continental Free Trade Area (AfCFTA)in 2018 and began implementing in 2022. The African Continental Free Trade Area (AfCFTA) creates a single market for goods and services among 55 African countries and aims to boost intra-African trade by eliminating tariff and non-tariff barriers. This is expected to spur industrialization, economic growth and job creation across the continent.

Non-preferential bilateral agreements

Cameroon has a number of trade and investment agreements with the European Union, Canada, China, Japan, Russia and South Korea as well as Turkey and the United Kingdom. Cameroon also signed a bilateral investment treaty (BIT) with the United States in 1989 and it automatically renews the terms of the treaty every ten years. Based on this agreement, companies must obtain a Foreign Government Approval (FGA) letter from the Cameroonian government if they wish to engage in any investments in Cameroon.

In 2009, the government [also signed the Interim Economic Partnership Agreement (EPA) with the Eu in an attempt to secure duty-free, quota-free access to the European market in exchange for the gradual removal of duties and quotas from European goods entering Cameroon. The EU Economic Partnership Agreement went into force in 2014 and its signed the EPA with the United Kingdom in 2021 after the UK left the European Union. Cameroon was also a signatory to the African Growth and Opportunity Act (AGOA), a flagship project from the United States to boost trade with African countries. However, Cameroon lost its rights under AGOA in 2020 due to gross violations of internationally recognized human rights.

Overview of Cameroon's Customs

i. Harmonized Commodity Classification System (HS)

The Harmonized System (HS) is a global classification system developed by the world's customs organizations (WCO) which identifies about 5000 different commodity groups using a 6-digit code. Individual countries may however introduce longer codes to the initial six digits for further classification needs. Its global usage allows countries to easily identify different products, access customs and tariffs, and collect relevant statistics. Currently, the system is used by more than 200 countries and more than 98% of all products in international trade use HS for classification.

What is the Harmonized System (HS)?

Cameroon thus uses the HS system to classify products and apply tariffs accordingly. The customs tariff schedule in Cameroon is structured to align with international conventions, which helps in standardizing classification for trade with partners. The HS system allows the identification of goods that fall under preferential treatment in various trade agreements. The classification of these goods follows a structured hierarchy consisting of sections, chapters, headings, and subheadings.

The section consists of the broadest categories such as vegetable products or Machinery and mechanical appliances, classifying closely related groups. It typically consists of 21 sections. Each section is further broken down into chapters and represents major groups of goods. It is identified by the first two digits (HS-2) of the code. The chapters are further classified into headings which provide more specific identification. It is represented by four-digit (HS-4) codes.

There are over 5,000 subheadings that provide even more detailed descriptions, identified by six-digit codes. Every country uses the same HS-6 at international level. Beyond that, nationals may add further digits.

Customs Classification: Understanding The Harmonized System

Once the HS code has been assigned, it can be used by relevant trade authorities to determine the rate of customs or tariffs that apply to a good, whether any preferential tariffs need to be applied to the good based on trade agreements, and also whether any non-tariff measures apply to the good.

Cameroon has integrated the HS system into its international trade agreements, harmonizing its national laws with regional frameworks. As a member of the Central African Economic and Monetary Community (CEMAC) it follows the CEMAC Common External Tariff (CET) which is built on the 2017 edition of the Harmonized System of Nomenclature and has moved on to adopt the 2022 updates being the first country in the regional bloc to have successfully migrated to the HS 2022 . The Cameroon Customs Information System (CAMCIS) also helps automate the classification process by streamlining the clearance and classification process all the way to the 10-digit national level.

The finance law mandates the proper HS codes in all import and export documentation. Failure to abide by this rule could result in a fine of CFA 500,000 to 2,000,000. Cameroon's tariff structure, inherited from the CET, groups products into four categories, with tariffs that range from zero to thirty percent, based on the sensitivity of the product and the level of processing it goes through. The Economic Partnership Agreements that Cameroon has with the European Union and the UK make it clear that the HS will be used as the basis for classifying products, applying tariffs, and determining the origin of goods. And although Cameroon leads its region in HS compliance, it's still facing issues with enforcement, education of traders and getting all its fellow CEMAC countries on board.

Rules of Origin Under Preferential Agreements

Rules of origin refers to a set of criteria used in ascertaining the national source of a good. They help determine the economic nationality of a good, that is where they were manufactured. These rules are used to administer instruments of commercial policy to determine if a good receives preferential treatment based on most favored nations, and to acquire relevant trade statistics. In trade operations, origins can be classified into 2 categories:

Non-preferential Origin which is used to determine the origin of goods on which various policy instruments will be applied such as trade embargoes and tariff quotas.

Preferential rules of origin which determine that a good has economic nationality in a country in which there is an agreement for preferential treatment. For such goods, trade can occur with lower duty rates when all requirements are fulfilled.

Economic and Monetary Community of Central African States (CEMAC)

Cameroon being a key member of the regional bloc CEMAC and a signatory of the African Continental Free Trade Area (AfCFTA), and initial country to take part in the Guided Trade Initiative, the country applies various rules of origin within the context of these trade agreements.

Cameroon is a part of the CEMAC trade bloc with other central African countries. Together, they operate under a unified customs union and a Common External Tariff (CET) which harmonizes trade policies and tariffs among member states. The CET sets precedence for how

CEMAC countries operate rules of origins. For goods to be classified as originating from CEMAC, they must meet certain criteria. They must be wholly obtained or totally produced in CEMAC for example agricultural goods grown within the bloc or minerals extracted within member states. However, for goods which undergo substantial transformations, manufacturing or processing should be significantly done within the CEMAC bloc and must meet certain value-added thresholds.

The African Continental Free Trade Area (AfCFTA)

The AFCFTA unites Africa's 1.4 billion market, forming one of the largest trade agreements globally. By creating a single continental market for goods and services, it seeks to spur intra-African trade. Cameroon was among the first countries to sign the AfCFTA agreement in 2018, formally ratifying it in 2020. It has since been a part of this regional agreement, being one of the pioneer countries to participate in the pilot phase of the AfCFTA under the Guided Trade Initiative (GTI).

The AfCFTA has established rules to encourage regional sourcing. This ensures that products are either wholly or undergo substantial transformations within the AfCFTA area to be able to benefit from preferential treatment. These rules are also designed to prevent trade deflection. This way, it prevents non-member states from enjoying preferential treatments on goods by simply shipping or passing them through member states' borders. It also fosters and strengthens regional value chains by promoting the addition of value and transformation to occur within boundaries of member states.

Implications of Preferential Tariffs for Cameroonian exporters

Preferential treatments definitely have many positive impacts on Cameroonian exporters. Firstly, it gives access to larger markets. Through trade agreements that foster preferential treatment, Cameroonian goods can enter larger regional and international markets and at a cheaper cost. For example, under the EPA, certain Cameroonian goods such as cocoa, timber, and bananas can enter the EU market at almost zero tariffs . This gives such goods a wider market and makes them more competitive due to the lowered trade costs resulting from these agreements.

They also boost the local industry. Trade agreements and preferential treatments incentivize exporters to engage more in trade to meet wider markets. This corresponds with increased manufacturing which spurs local industries and creates more jobs. Also, such preferential treatments grow local industry by supporting more value addition transformations to export more competitive goods.

Preferential tariffs also lead to economic growth and revenue generations. By spurring manufacturing and more trade, preferential trade fosters more regional integration that supports the growth of economies. More trade partners and markets also go a long way in increasing revenues of countries.

Sensitive, Licensed, or Prohibited Goods

Goods are often categorized in trade based on their potential impact on public health, safety, and natural security. Following such considerations, goods can be identified as sensitive, licensed, or prohibited. Sensitive goods refers to goods which are not outrightly banned. However, they need some level of monitoring as they can affect domestic industries, have impact on health, or old strategic economic, environmental or social significance. Sensitive goods within similar categories as gold and diamond require licenses for them to be traded. Products like cocoa and coffee on the other hand require only an export certificate which ascertains the quality of produce. To protect local industries, specifically agriculturally focused industries and markets, Cameroon maintains a fourth category which excludes such goods from full liberalization. This includes goods such meat, dairy, flour, wood, and other derivatives of these products.

Licensed goods refer to goods which have potential to affect public security, order, or environment and so require government approval by way of license or permits for them to be traded. Examples of these include pharmaceuticals and chemicals. These licenses help: Ensure compliance with national laws. protect public health, safety, security, and the environment. Licenses also play an important role in managing quotas, sensitive markets, or strategic industries to comply with international treaties (e.g., CITES, WTO, AfCFTA).

Prohibited goods are outrightly banned from any form of trade. No licenses or permits can provide exceptions or conditions under which such goods can be traded. These include illicit drugs, hazardous waste, and products involving endangered species. Such prohibitions are done to ensure national security. For instance, arms are strictly controlled to prevent their proliferation to terrorist groups. This also helps combat smuggling in border regions which face some level of insecurity. Public health is also a major consideration in these prohibitions. Illicit and counterfeit medicines are banned to prevent public health crises such as instances of overdose, which could be fatal, from the consumption of such medications.

Customs Valuation

The concept of customs valuation and its importance in determining tariffs and duties. Customs valuation is the process by which the monetary value of imported or exported goods are determined. This is done for the purposes of calculating custom duties and taxes, ensuring fair trade procedures, and compliance with international trade norms. It is based on international rules, primarily the WTO's Customs Valuation Agreement , and most often uses the transaction value, which is the price paid or payable for the goods, plus certain additions like shipping and insurance. If the transaction value is not applicable, a series of other methods are used to find a value, like using the value of identical or similar goods. WTO | Customs Valuation - Technical Information

How Cameroon applies the WTO Agreement on Customs Valuation

Cameroon implemented the WTO Agreement on Customs Valuation on July 1, 2001, and its customs procedures are based on this framework. The agreement aims to create a fair and uniform system for valuing imported goods, primarily using the transaction value method, which is the price paid for the goods. Before this, the country used reshipment inspection for some imports, which has since been modified but continues to be part of the customs process.

Key aspects of Cameroon's implementation

Agreement Implementation: Cameroon officially implemented the WTO Customs Valuation Agreement on July 1, 2001.

Valuation Method: The primary method for valuing imports is the transaction value, based on the price paid for the goods.

Preshipment Inspection: Cameroon utilizes a preshipment inspection (PSI) system to protect consumers and ensure goods meet national and regulatory standards. The PSI checks for aspects like quality, quantity, customs classification, and customs valuation. The minimum value for imports subject to inspection was increased from CFAF 1 million to CFAF 2 million. However, certain goods, such as live animals, crude oil, and used motor vehicles, are exempt from PSI.

i. Overview of the various taxes imposed on imported goods in Cameroon.

Cameroon's tax system is controlled by the General Tax code. This is administered in combination with the annual finance law and amended accordingly. As a member of the Economic and Monetary Community of Central Africa (CEMAC), Cameroon abides by a Common External Tariff (CET) regime that harmonizes tariff rates across member states.

All goods imported into Cameroon are subject to custom duties, VAT, excise duties, levies or a combination of some or all. This depends on their classification, following the HS system, and their country of origin.

Custom duties are charged on all imported goods and determined based on their customs value. This could range from 5% to 30% depending on the HS classification and the common external tariff rate set by CEMAC states Cameroon, Republic of - Corporate - Other taxes

As a CEMAC member, Cameroon applies a Common External Tariff (CET) that features ad valorem rates based on product categories:

- Basic commodities: 5%
- Raw materials and capital goods: 10%
- Intermediate and other goods: 20%
- Final consumer goods: 30%:

Excise duties: These are indirect taxes on the sale of specific goods such as alcohol and tobacco. In recent years, Cameroon has introduced or increased ad valorem excise duties on certain imported products. In Cameroon, excise duties between 25% to 50% are applicable to cigarettes, alcohol, and luxury items (PWC, 2025).

Community Integration Tax: This is a 1% tax on the taxable value of goods imported from outside of the CEMAC bloc. The tax was instituted in 2012 with the goal of providing financing for regional integration of CEMAC states.

Other smaller percentage fees that apply to imports include an automation fee of 2%, a statistical tax of 0.2%, an OHADA levy of 0.05%, and inspection fees for particular transactions 12 Trade in CEMAC: Developments and Reform Opportunities in: The CFA Franc Zone

VAT at 19.25% is charged on all non-exempt imports, along with other processing fees and environmental taxes.

ii. Goods in Transit

Goods in transit refers to goods transported across Cameroon's national territory unto another country. They are not domestically consumed in Cameroon and hence don't undergo custom duties in Cameroon. This often refers to goods transiting to Chad and the Central African Republic which make use of Cameroon's national sea ports of Douala and Kribi and transported across main national trade corridors such as the Douala–N'Djamena corridor.
Goods on transit are still regulated to ensure regional integration and trade with other CEMAC states. Regulation of goods on transits also helps prevent the smuggling or diversion of untaxed goods into the domestic market, which could make local industries and products less competitive. It also ensures the security of goods that pass-through Cameroon.

Land transit operations are authorized exclusively on designated roads within the territories of Cameroon, the Central African Republic (CAR), and Chad. For all goods in transit through rail or road, such transit required an IM8 customs declaration. This is an internationally recognized document that accompanies the goods and is required to move them through different customs posts to reach their final destination.

Customs Procedures.

Importation and exportation of goods require particular procedure that must be followed for them to be duly registered and traded.

Import clearance process

Import procedures in Cameroon are duly managed using the electronic single window (GUCE e-force). All procedures are followed using this platform, and it streamlines the whole import clearance procedure. This procedure consists of 5 steps.

The first step is the pre-import clearance. Here, the importer is required to submit a declaration of imports on GUCE. This is done alongside important documents such as the invoice and certificate of origin.

The next step is technical inspections. Many goods, especially for regulated and sensitive goods, are required to be inspected and tested by approved agencies before they can be imported. Such goods require a certificate of conformity (CoC) affirming their safety. After this comes the arrival handling stage. All of this is handled by the port authority and customs office, which moves the goods or cargo to the customs area.

Using GUCE, the customs clearance then processes the import declaration. Duties and taxes are calculated based on the customs value. Once these are paid and all documentation duly processed, customs issue the release order. When the payment has been made, the goods are released and can be removed from the storage area.

Export procedures

Similar to imports, all export procedures are operated from and streamlined using the single window of foreign goods (GUCE). To streamline export procedures, the GUCE has implemented a unified foreign trade system called e-Force Export. This virtual platform centralizes all dematerialized foreign trade formalities, eliminating the need for physical visits as was previously required. Exporters can simply create their accounts on the e-Guce platform and complete the training.

To be able to export goods from Cameroon, one must first seek to obtain the status of exported. This is done in 3 steps: Firstly, they register in the trade register followed by obtaining the merchant card, and lastly getting the exporter card.

Once this has been done, the exporter is required to file an export declaration (ED) for with Société Générale de Surveillance (SGS) at least 72 hours before shipment. The SGS handles the processing of export declarations, forwarding documents to the bank and relevant government administrations. The ED is a document used to facilitate customs clearance procedures. Some goods are prohibited or restricted from exports and so may require extra administrative processes like getting authorization or permits. This is especially critical for goods like rare minerals, live animals, and medicinal plants.

Once the ED has been filed, for export transactions valued at more than 5 million CFA, they are required to be processed by an authorized CEMAC bank. The SGS completes its responsibility of passing along the export declaration to the required bank and customs services. Forwarding instructions are then issued between the freight forwarder and exported after the service requirements have been established.

CHAPTER 2: PROCEDURES FOR IMPORTING GOODS

The customs clearance process for imported goods provides an overview of the various phases and stages of the goods import procedure, including the preliminary formalities. For standard imports, the customs clearance process can be illustrated as shown in the diagram on the following page. The preliminary operations phase has been described above. For the subsequent stages, all goods passing through customs undergo three (03) stages:

- **Pre-clearance**

Pre-clearance includes operations prior to the arrival of the goods, which are carried out by the importer or their authorized customs broker.

- **Transport and customs clearance**

This consists of accompanying the goods after unloading to the customs office and securing them in warehouses and customs clearance areas.

- **Customs clearance itself**

This is the phase during which the inspector from the competent Main Customs Office proceeds with the settlement of customs duties and the user pays the said duties.

- **Control upon removal**

At this stage, the competent service must ensure that the goods taken to the warehouses and customs clearance areas, for which duties have been effectively cleared and paid, are actually removed.

2.1. Pre-clearance of imports

All pre-clearance operations are centralized within the Single Window for Foreign Trade Operations (GUCE). To this end, the GUCE has introduced a single form for foreign trade operations called e-Force import (or export, depending on the operation). This is a virtual environment in which all foreign trade formalities are carried out electronically. All formalities are now carried out online.

The procedure comprises three (3) stages, as follows: (i) the preliminary import declaration; (ii) pre-shipment inspection; (iii) domiciliation of imports; (iv) obtaining the electronic cargo tracking slip; (v) taking out insurance.

2.1.1. Release of the import declaration (DI)

In accordance with the Customs Revenue Security Program (PSRD)191, established by Presidential Order No. 95/004 of December 7, 1995, all imports of goods valued at over 2 million CFA francs are subject to obtaining a prior import declaration (DI). The following texts apply: Ministerial Instruction No. 000625/MINFI/ CAB of November 30, 2016, which sets out the terms and conditions for implementing the PVI, and Circular No. 006024/MINFI/CAB of November 30, 2016, which sets out the list of goods not subject to the PVI, SGS has made information notes on the PVI available to economic operators. In essence, obtaining the DI in the new dematerialized environment of foreign trade procedures, which continues to be administered by the Single Window, is illustrated in Figure 6 below and sequenced as follows:

2.1.2. Pre-shipment inspection and issuance of the report on value and tariff classification

The program initiated by the Government subjects' certain goods to inspection prior to shipment, which is carried out by an authorized body, the Société Générale de Surveillance (SGS). There are four possible scenarios: ¾ Goods with an FOB value of less than 1 million CFA francs are subject to an import declaration and are not subject to the inspection procedure; ¾ Goods with an FOB value equal to or greater than 1 million CFA francs but less than 2 million CFA francs require a DI to be issued but are not subject to a verification procedure;

- Goods with an FOB value greater than 2 million CFA francs require a DI to be issued and are subject to the pre-shipment inspection procedure.
- Goods exempt from the inspection procedure regardless of their FOB/DI value. The list of these goods is available at the Single Window.

As part of this inspection, SGS is responsible for verifying, in the country of export, the quality, quantity, customs value, customs classification, and eligibility of imports, and issues a report on the value and tariff classification of the goods following a two-step process described below.

2.1.3. Bank account statement

According to CEMAC foreign exchange regulations, importers are required to deposit their DI with a local bank. Article 6 of the Customs Code specifies that "Subject to the exemptions provided for in this Instruction, any importation of goods and services whose FOB value, determined in accordance with the provisions of the CEMAC Customs Code Regulations, and at least equal to 5 million CFA francs, shall be domiciled by the importer by mandating an approved intermediary in the country of final destination to carry out, on its behalf, all formalities and banking operations relating thereto, from initiation to clearance." Instruction

No. 007/GR/2019 of June 10, 2019 specifies the conditions and procedures for declaring, domiciling, and settling imports of goods and services.

2.1.4. Obtaining the electronic cargo tracking slip

In Cameroon, importers are required to pay a fee for the issuance of an electronic cargo tracking slip. The BESC is governed by various regulatory texts, including: Decree No. 00557/MINT of July 11, 2006, establishing the BESC; Decree No. 000289/MINT of March 5, 2007, amending and supplementing certain provisions of the previous decree.

2.1.5. Issuance of the electronic insurance certificate

Goods transported across borders in the context of international trade are subject to many specific risks (loss, theft, breakage, water damage, etc.). In addition to these risks, there are of course those associated with various ancillary operations—handling, loading, unloading, and intermediate storage. In this context, even if the carrier's insurance covers some of the risks, international conventions provide for limitations on the carrier's liability.

To protect against non-reimbursable losses, the risk of carrier insolvency, and often very long settlement times, cargo insurance, or facultative insurance, should always be considered when negotiating a commercial contract. It covers goods transported by sea, land, air, and river. In Cameroon, Law No. 75/14 of December 8, 1975, supplemented by Decree No. 76/334 of August 6, 1976, and Order No. 102/MINFI/MINEP stipulate that the importer is required to take out an insurance policy with an approved local insurance company. However, it should be noted that:

- The local insurance requirement applies to goods with a FOB value exceeding 500,000 CFA francs;
- Insurance must be taken out under the minimum coverage conditions.
- Goods must be insured from the port or airport of shipment to the port or airport of unloading.
- Failure to provide proof of insurance covering the imported goods is punishable by a fine equal to 25% of the value of the goods.

2.2. Customs clearance of goods

This phase, which is generally the responsibility of the stevedore, comprises three steps, namely: (i) loading the manifest; (ii) boarding the ships; (iii) unloading the goods; (iv) modifying the manifest.

2.2.1. Loading the manifest

No later than 48 hours before the ship's arrival, the manifest must be registered on the electronic platform dedicated for this purpose by the stevedore.

Once the manifest has been uploaded to the platform, the Customs Department in charge of the manifest electronically affixes the NE VARIETUR visa. The system automatically generates a number that serves as validation, and the manifest is retransmitted to the platform to be shared with partners, depending on each party's authorization. Failure to transmit the manifest within the above-mentioned time limits constitutes a customs offense.

2.2.2. Boarding of ships

Ships are boarded either offshore at the anchorage point or at the dock upon arrival. The Customs Service then grants permission to disembark after affixing the NE VARIETUR visa to the manifest and visiting the ship, in accordance with the regulatory requirements for handling.

2.2.3. Unloading of goods and scanning

Goods are unloaded after authorization by the Customs Service and are then scanned. The scanning process depends on how the goods were transported, in containers or in bulk.

- Containerized goods: Goods unloaded in containers are scanned before being allocated to the container terminal yard. The scanning of containerized goods is carried out as follows: Scanning operations are performed by the dedicated unit; images are stored in a searchable database; the database is interfaced with the customs information system. After passing through the scanner, the goods are allocated to the terminal, pending customs clearance formalities. Differential reports, known as "suite écor," are drawn up by officers from the Boarding and Inspection Brigade of the Freight Sub-Directorate.
- Bulk or conventional goods: Bulk or conventional goods that are unloaded are immediately taken to the warehouses or storage sites dedicated to the multipurpose terminal. However, containers unloaded at the Multipurpose Terminal are subject to scanning procedures. Differential reports, following customs clearance, are drawn up by agents from the Customs Clearance and Inspection Brigade of the Freight Sub-Directorate.

2.2.4. Modification of manifests

The consignee may make changes to the "draft manifest" on the electronic platform before it is transmitted to the customs information system (CAMCIS), no later than 24 hours before the ship's arrival at the port.

Requests for changes to manifests are exceptional and are transmitted electronically. The deadline for making changes without penalty is 24 hours after the ship's arrival. At the end of this phase, the owner or their freight forwarder submits certain documents to the customs authorities enabling them to take charge of the goods that have arrived at their offices. These documents therefore constitute the summary declaration of goods, prior to the detailed declaration assigning a customs procedure.

2.3. Customs Clearance of Imports

Customs clearance operations result in the removal of goods. The import customs clearance procedure consists of four (4) steps: (i) filing/registering the detailed declaration; (ii) verification; (iii) payment of duties; and (iv) removal of goods.

2.3.1. Registration of the customs declaration and admissibility

All goods brought through customs (including those exempts from customs duties and taxes) must be declared in detail in order to assign them a customs procedure. The authorized customs broker enters, stores, and validates the declaration in the CAMCIS system. The declaration is automatically routed according to the principle of selectivity to one of the four channels (green, blue, yellow, or red) described in Box 18 below. The required documentation is attached to the declaration via the electronic platform. The bundle includes the following documents:

- *The customs declaration + DSV;*
- *The original AVI and three (03) copies;*
- *The supplier's final invoice;*
- *The freight invoice if the contract is FOB;*
- *A certificate from a local insurance company;*
- *The bill of lading or sea waybill;*
- *The domiciled import declaration;*
- *The bank receipt certifying payment of port fees;*
- *Any administrative authorizations that may be required;*
- *Certificates of origin or circulation depending on the type of goods declared;*
- *The health or phytosanitary certificate; certificate of conformity; or certificate of safety, etc.).*

2.3.2. Verification

The inspector checks and clears the declaration no later than 24 hours after its validation. The verification concerns:

- Checking the declaration details (tariff classification, origin, value, number, weight of goods, etc.) and the documents attached to the detailed declaration;
- Determining the basis for assessment and clearing duties and taxes;
- Physical inspection of the goods, where applicable.

- The inspection is based on the control criteria managed by the customs computer system, the assessment of the Customs service and/or a request for inspection made by one of the technical services as described in the preliminary formalities.
- In the event of an inspection (conducted jointly with the technical department(s) that also requested the inspection), each department immediately issues its report and the customs inspector signs the settlement form.

2.3.3. Electronic payment of duties and taxes;

Payment of cleared duties and taxes is made to the Bank unit located within the GUCE, which then issues a receipt and the cleared clearance form.

2.3.4. Removal of goods

Upon presentation of the original Bank receipt and the cleared clearance form, the customs services issue the removal voucher. The removal of goods is carried out under the supervision of the customs brigade. It comprises several stages:

- *Verification of the authenticity of customs documents (declaration, removal voucher, receipt);*
- *Unloading;*
- *Issuance of the exit voucher;*
- *Removal of goods;*

2.4. Customs Clearance for Vehicles

i. Used vehicles

The importation of vehicles, particularly used vehicles, is governed primarily by CEMAC Act 3/87-UDEAC-CD-1323 of July 14, 1987. Imported used vehicles are subject to an identification check (CIVIO), set up by the Government in conjunction with SGS following an amendment signed on September 2, 2002, and applied since February 17, 2003. This text authorizes SGS to set up an identification system for second-hand vehicles (categories B, C, D, and E) arriving at one of Cameroon's ports. In general, customs clearance for vehicles is subject to the following formalities:

Before the vehicle is unloaded at the port of entry

a. The consignee: Registers the manifest in CAMCIS no later than 48 hours before the ship's arrival; Notifies the importer (shipper) by any means of the date of arrival of their goods;

ii. The importer (shipper):

- Anticipates by:

- *Establishing a taxpayer card with the tax authorities.*
- *Updating their unique identification number (NIU) in the computer system.*
- *Completing the DI (import declaration) electronically.*

- Submitting an electronic verification request to the SGS, accompanied by the following documents:

- *A DI (optional);*
- *The vehicle registration document;*
- *The bill of lading*
- *The taxpayer card;*
- *The freight invoice;*
- *The removal certificate, if applicable.*

Pay the identification fees to SGS against receipt, which serves as proof of receipt.

iii. Upon unloading, transfer, and storage of the vehicle at the vehicle park

- The stevedore shall take all necessary measures to ensure the safety and integrity of the vehicles during unloading, transfer, and storage at the vehicle park. The transfer shall be carried out under customs escort, if applicable;
- SGS shall:

- *Affix a sticker with a serial number to all vehicles intended for release for consumption;*
- *Identifies the vehicle and records the characteristics necessary for customs valuation;*

- *Takes photographs of the vehicles;*

- *Grants Customs access to the CIVIC database;*

- *Provides users with CIVIC identification sheets within twenty-four (24) hours;*

  - The importer submits the detailed declaration for the vehicle and, where applicable, its contents to a CDA;
  - Customs:

- Verifies, assesses, and collects duties and taxes on the vehicle and any small items, where applicable;

- *Issues the customs clearance certificate;*

- *Monitors the goods in storage.*

iv. Removal of the vehicle

The electronic release form is issued by the stevedore after verification of:

- *The receipt for payment of customs duties and taxes;*

- *The secure customs clearance certificate;*

- *The SGS sticker affixed to the vehicle;*

- *The receipt for payment of registration taxes from the DGI.*

v. New vehicles

Imported new vehicles are cleared through customs in accordance with Articles 23 to 48 of the Customs Code, applying the transaction value on importation. The system is supplemented by the CIVIC Program set up in accordance with Ministerial Instruction No. 000626/MINFI/CAB of November 30, 2017. The customs clearance procedure for new vehicles is defined as follows:

- *Preparation, at the SGS, of an import declaration required for all goods with an FOB value of more than one million CFA francs;*
- *Issuance of an AVI at the SGS;*
- *Preparation of a D03 declaration;*
- *Submission of the declaration to the main office of Douala Port 7 responsible for vehicle customs clearance;*

- *Payment of duties at the bank or customs office and collection of goods.*

vi. Customs Clearance of Goods at Home and under Suspension Arrangements

A simplified customs clearance procedure, known as “home clearance,” was introduced in 2000 in Cameroon's ports for industrial companies. To be eligible for this system, companies must demonstrate a significant and regular flow of foreign trade transactions involving raw materials, equipment, and accessories; established and recognized solvency; good moral character; and must not be listed in the customs fraud database. Home clearance is carried out by licensed customs brokers.

Eligible companies must accompany each simplified declaration with a request for “extra-legal work” (i.e., overtime), which they must pay in addition to transportation costs and, if necessary, accommodation and meals for the agents responsible for physically inspecting their goods. Goods in transit, imports by commercial companies and individuals, and goods not inspected before shipment are excluded from this procedure, unless a special exemption has been granted by the Director General of Customs. Goods eligible for the suspensive or economic procedures described in this Guide are subject to the usual customs clearance procedures described above for the release of goods for consumption.

CHAPTER 3: PROCEDURES FOR EXPORTING GOODS

The export customs clearance process consists of four phases: (i) prerequisites; (ii) pre-clearance; (iii) handling; (iv) customs clearance and shipment. Pre-clearance includes operations prior to the arrival of the goods. Transportation and customs clearance consists of accompanying the goods to the customs office and securing them in warehouses. Customs clearance itself is the phase during which the agents of the competent customs office proceed with the settlement of customs duties and the user pays the said duties. For Ecor Export, removal control consists of ensuring the effective removal of goods transported to warehouses and customs clearance areas, for which duties have been effectively cleared and paid.

3.1. Pre-clearance of Export Goods

All pre-clearance operations are centralized within the Single Window for Foreign Trade Operations (GUCE). For exports, the operations are as follows: (i) Filing of an export declaration (ii) Domiciliation of the export application; (iii) Obtaining foreign exchange authorization; (iv) Obtaining certificates.

3.1.1. Filing an export declaration with the SGS

In the case of exports with a value equal to or greater than 500,000 CFA francs, the exporter must file an export declaration (DE) with the SGS on an F1 form domiciled in a bank. The Export Declaration is a customs document issued by the SGS and used to facilitate customs clearance procedures. All DE requests are initiated on the Single Window's e-Force platform by operators with an access code. The export file must be submitted to the SGS at least 72 hours before shipment. An inspection and control fee of 0.95 percent of the FOB value is levied. Certain products are subject to restrictions or prohibitions and therefore require the presentation of additional documents, such as authorization from the Ministry of Culture for exports of works of art, or a CITES permit for protected species. Specific permits are required for the export of “strategic” products such as gold and diamonds, and for environmentally “sensitive” products (products governed by CITES), such as live animals, birds, and medicinal plants.

3.1.2. Domiciliation of the Export Declaration

In accordance with foreign exchange regulations, transactions related to exports exceeding 5 million CFA francs must be domiciled with a CEMAC-approved bank. SGS is responsible for sending copies of the export declaration to the exporter's bank and to the relevant authorities (including customs). The exporter is therefore required to contact the foreign exchange department to register the Export Domiciliation.

The documents required to obtain the export declaration depend on the goods to be exported.

3.1.3. Foreign exchange authorization

The exporter must then contact the foreign exchange department. The latter registers the Export Domiciliation. It stamps the copies of the Export Domiciliation.

The stamped copies are returned to the operator, who then submits them to the domiciliary bank and customs.

3.1.4. Other formalities

Other formalities include:

- *Establishment of a Transit Order between the freight forwarder and the exporter after agreement on the freight forwarder's services.*
- *Reservation of the ship by the freight forwarder for the shipment of the product.*

Among the formalities to be completed are: (i) Initiation of the handling process on the e-GUCE, (ii) Obtaining the stowage certificate for container exports; (iii) Obtaining health and phytosanitary certificates; (iv) Obtaining specific authorizations, permits, or visas; (v) Obtaining the tax slip for wood and coffee.

i. Initiation of the care pathway

Initialization of the handling circuit

The stowage process begins with an electronic stowage request sent to the Head of the Customs Commercial Subdivision of the port of Douala or Kribi and to the relevant technical services.

ii. Issuance of a stowage certificate and on-site inspection

Once approved, the request is forwarded to the Head of the Commercial Brigade. The latter assigns at least two agents to attend the stuffing in the presence of the owner or his representative, in liaison with the relevant technical services (phytosanitary environment, if necessary).

All export containers are scanned beforehand.

Preparation of the packing report: At the end of the operation, the container is sealed. The technical authorities issue a packing report and the customs officers issue a packing certificate signed by the user.

Validation of the packing certificate: Based on the export declaration, the certificate, and the packing report recorded in the CAMCIS computer system, the Access Brigade proceeds to record the container's entry. In this regard, only containers with an entry record slip are admitted to the terminal.

iii. Obtaining health and phytosanitary certificates

The phytosanitary certificate accompanies plants or plant products intended for international trade for export, in accordance with Article 9 of Law 2003/003 of April 21, 2003, on phytosanitary protection in Cameroon. Cameroon also implements the International Standards for Phytosanitary Measures (ISPM), in particular: ISPM 2: Framework for Phytosanitary Risk Analysis (PRA);

• *ISPM 12: Phytosanitary Certificate.*

• *ISPM 32: Classification of commodities according to phytosanitary risk.*

• *ISPM 28: Phytosanitary treatments against regulated pests.*

• *ISPM 43: Requirements for the use of fumigation as a phytosanitary measure.*

The certification procedure is described in Article 6 of Decree No. 2005/0771/PM of April 6, 2005, on the implementation of plant quarantine operations. This provision, where applicable, consists of:

- *Conducting phytosanitary inspections;*
- *Phytosanitary treatments;*
- *Issuing reports and certificates of phytosanitary treatment;*
- *Issuing phytosanitary certificates.*

Thus, in order for the cargo to cross the border, a request must be submitted to the competent point of exit for the cargo. This request is made by the producer, exporter, or authorized customs agent prior to the arrival of the cargo. It consists of a stamped application and attachments. The file must undergo three levels of control depending on the requirements of the destination countries, namely document control, identity control, and visual inspection: Document control: Carried out at the point of exit, this determines whether the shipment or batch is accompanied by the required documents. This involves verifying the existence and compliance of the documents that must accompany the goods with the provisions of the regulations in force and the import permit of the country of destination of the shipment.

Identity checks: These determine whether, on the basis of a complete examination or a representative sample, the shipment or consignment consists partly or exclusively of the plants, plant products, or other items declared in the required documents.

It is important to note that, depending on the destination, the product may also have to comply with the requirements of the exporting country. For example, with regard to the European Union, the specific requirements applicable to different types of products are available on the "Access2Market" platform. It is also useful to note that support measures are in place to help exporters ensure that their products comply with regulations, in particular through COLEAD's EU-funded Fit4Market+ program (https:// www.colead.link/fr/programmesanterieurs/fit-for-market/).

iv. Issuance of a certificate of circulation/certificate of origin

Certain activities are carried out after shipment in order to take into account information on the amounts and quantities actually exported. As mentioned above, the certificate attests to the origin of the goods. As with other formalities, the process of obtaining the certificate of origin is paperless through the e-GUCE platform presented in Box 24. Users simply need to submit a request via their CDA, attaching the required documents as listed in the box below. After review by the Chamber of Commerce, the application is either rejected for further information or results in the issuance of the Certificate of Origin, a copy of which is sent to the other administrations in the network.

- General case

The documents required for a standard certificate of origin application are listed below:

Certificate of origin

a). The Specification Bulletin; **b).** BL; **c).** The purchase invoice; **d).** Authorization from the Ministry of Forestry for the export of certain species in the form of logs; **e).** Packing certification; **f).** Stamped certificate of origin form.

Authorization from MINCULT (for the export of works of art),

a). CITES Convention (for protected species) b). An application c). Waybill d). Customs declaration and receipt e). Weighing ticket f). Confirmation of ship booking/reservation.

- Case of EPAs and free trade areas

As noted above, exports to European Union countries benefit from preferential treatment under EPAs or Central African (CEMAC/CEEAC) or certain trade agreements. However, in order to benefit from these advantages in practice, exports must be accompanied by a specific certificate of origin, the conditions for obtaining which are described above in the chapter on preliminary formalities.

v. Obtaining the tax slip for wood and coffee.

Export duties are levied on all exports except for industrial products and certain local products. Cocoa and coffee exports are also subject to various fees. Prohibitions apply to exports of certain types of logs for economic reasons. This formality is dealt with in specific cases.

3.2. Standard customs clearance of export goods

For exports, the customs clearance procedure comprises the following steps:

(i) preparation of the export declaration, (ii) obtaining the release/shipping order;
(iii) payment of duties and fees;
(iv) obtaining technical certificates.

i. Preparation of the customs declaration

Based on an instruction slip received from the exporter, the Authorized Customs Broker (ACB) prepares the detailed export declaration. The customs declaration can be made using a computer terminal (connected to the CAMCIS system) installed on the operator's premises or set up at the counter. A field is opened to record the data from the packing certificate and the packing report from the technical services. The documents required for this declaration are as follows:

- *The packing list;*

- *The quality reports issued by one of the authorized companies;*
- The transit order (forwarding instructions).

After verification, the declaration is cleared by the inspector at the customs office. The latter monitors the payment of the duties and taxes due to the bank.

ii. Admissibility of the customs declaration and issuance of the shipping order

The customs services receive the declaration accompanied by various documents depending on the goods to be exported:

- *Customs duty*
- *Purchase order*
- *Final domiciled invoice*
- *Receipt certifying payment of the order in the case of cash or DE payment. SGS or F1 with bank domiciliation*
- *Deposit (for exports to CEMAC countries)*
- *EUR 1 certificate for exports to European Union countries or certificate of circulation (for the CEMAC zone)*
- *Stowage certificate for container exports*
- *TEL request or mandate*
- *Receipt for payment of the PAD fee*

Based on the selection and automatic declaration control criteria implemented by the CAMCIS computer system, the customs officer issues the Bill of Lading (BAE).

iii. Payment of royalties

The royalties to be paid depend on the goods to be exported.

• PAD Royalty

The amount of the royalty is calculated based on the packing list and is paid at the Bank unit (at the Single Window). The bank issues a receipt and informs the Port directly of the financial transfer that will be made for its benefit.

• BESC Royalty

• ONCC/CICC Royalty

In the context of cocoa/coffee exports, royalties are paid for the benefit of: - ONCC itself, - Interprofessional Council of Cocoa and Coffee (CICC).

The documents required to calculate the royalty are as follows:

- The packing list
- The manual statement
- Checks in the name of: ONCC and CICC.

Payment of these royalties gives the right to a statement of royalties and contributions and to the issuance of the certificate of origin.

iv. Issuance of the authorization and the shipping report

The shipping authorization:

After the issuance of the export permit, the information is electronically notified to the CDA, the stevedore's Information System, and the Boarding and Inspection Brigade for boarding authorization. The Boarding and Inspection Brigade issues the electronic boarding authorization. This information is shared among all relevant stakeholders (Customs, PAD/PAK, stevedore, consignee, and other technical administrations).

The Boarding Report:

After verification, assessment, and payment of the duties of the declaration at the competent office, the CDA obtains from the stevedore the CAMCIS number, which allows the boarding and inspection brigade to record the boarding. After verifying all documents required for export, the inspection brigade proceeds with recording the boarding in CAMCIS. The container can only be loaded onto the ship after the issuance of the boarding report.

3.3. Export Clearance Process for Specific Products

i. Coffee Cocoa

The export of coffee and cocoa is subject to specific requirements. Thus, in addition to a certificate certifying quality from the ONCC, exporters must also submit a request on stamped paper to the Ministry in charge of trade, an extract from the trade register with their registration number, the list of "operational infrastructures" required by the CICC, and a declaration by which they commit to complying with the rules of the CICC. The preliminary steps are as follows: (i) Obtaining the Equipment Compliance Certificate; (ii) Declaration of existence; (iii) Certificate of registration in the exporters' file; (iv) Obtaining the Exporter Code; (v) Obtaining the CICC professional card; and (vi) Membership in the Exporters' Group. Regarding other steps, the following formalities can be noted:

Pre-clearance;

The main steps are outlined as follows:

- **Recording the sale on the e-GUCE platform**

Any export of cocoa or coffee is initiated by a sales declaration sent to the ONCC by the exporter or their duly authorized representative, except for non-commercial samples. The ONCC validates the aforementioned declaration and immediately issues a registration receipt. Consequently, no export file can be approved by other administrations without a registration receipt.

- **Obtaining the pre-liquidation form**

Based on the aforementioned receipt, the exporter or their representative submits an online request for clearance to the ONCC, in order to obtain the pre-liquidation form.

- **Issuance of the Export Declaration (DE):**

All Export Declaration (DE) requests are initiated on the e-Force platform of the Single Window by operators with an access code.

The exporter or their agent initiates, with SGS, a request for an export declaration via e-Force by attaching the following documents:

- *Receipt of registration issued by the ONCC.*
- *Export request for coffee/cocoa (completed form).*
- *Domiciliation of the export declaration.*

As in the general case, the export declaration is then domiciled in a bank to guarantee the repatriation of the foreign currency that will be involved in the commercial transaction.

ii. Handling

Two (02) main texts govern the handling of goods for export at the Port of Douala:

- *Ministerial Instruction No. 00000449/MINFI/DGD of 09/10/2013, organizing the automated procedure for handling goods by sea;*

- *Service Note No. 056/MINFI/DGD of 01/02/2022, specifying the procedures for passing goods in containers through the scanner system at export at the Douala Autonomous Port.*

The steps are as follows:

• Special procedures

Any export operation of coffee and cocoa is subject to special procedures, controls, and inspections by the ONCC, SGS, and the Customs Administration, which interact with the electronic platform e-GUCE. These interactions allow exporters to submit their requests and obtain the related electronic documents from a single form (e-FORCE), aiming to simplify procedures. These include:

- The processing of lots by approved companies;
- The issuance of a inspection report;
- The issuance of the phytosanitary certificate by MINADER;
- The settlement of various fees collected by the ONCC;
- The issuance of the Certificate of Origin (OIC/ICO).
The documents provided are the packing list and the quality report.

iii. Quality Control

Coffee intended for export is subject to Quality Control. Export quality control is carried out under the supervision of the ONCC by organizations authorized for this purpose by ministerial decree.

iv. Phytosanitary Control

After quality control, products intended for export must undergo a Phytosanitary Treatment before shipment. These treatments can take up to 72 hours. Consequently, it is important to initiate these treatments in advance by contacting one of the authorized treatment companies and the phytosanitary service. Indeed, batches of coffee/cocoa can be treated in advance and stored in warehouses that are part of the sanitary chains defined at the port of Douala. The list of these sanitary chains is displayed at the GUCE.

v. Customs Clearance and Boarding

With reference to Decree No. 2017/1279 of March 13, 2017, setting out the procedures for the settlement, collection, and remittance of agricultural levies, the customs clearance formalities are as follows:

• Control and Settlement of Duties

On the basis of the required documents, the competent Customs Office carries out the control and settlement of duties. The required documents are as follows:

- *The pre-settlement form issued by the ONCC*
- *The quality certificate issued by a quality control company approved by the Ministry of Commerce and certified by the ONCC*
- *The valid phytosanitary certificate*
- *The loading certificate, if applicable*
- *The export declaration*
- *The export license issued by the Public Treasury*

At the end of the control, the data relating to the settlement is then sent to the GUCE electronic platform.

vi. Payment of Exit Duties

Based on the customs clearance statement (BLD), the exporter or their representative proceeds to pay the full duties at a bank approved by the Ministry of Finance at the One-Stop Shop. The bank collecting the duties validates the payment on the platform. The platform allocates the shares of each beneficiary in accordance with the orders from the Ministry in charge of Trade, setting the export levy on cocoa and coffee.

• Issuance of the Release Note (BAE)

After checking the detailed declaration and attached documents, the customs services issue the release note through the Customs system, which is sent to the forwarding agent for the issuance of the Shipping Release Note (BAE). For this, the following must be presented:

- *The customs declaration (EXD) accompanied by the payment receipt for the duties;*

- *The export declaration cleared by SGS;*
- *The stowage certificate issued by the competent team;*
- *The stowage report issued by the ONCC;*
- *The pre-clearance form; - The inspection report; - The BESC; - The phytosanitary certificate. - Issuance of the weighing certificate*

The container is transported to a weighing station at the Container Terminal of the Port with the BE, for loading onto the chosen ship. A Weighing Certificate is issued.

vii. Obtaining the Boarding Authorization

To obtain the Boarding Authorization from the Écor Export Office, the following are required:

- *The boarding authorization request containing essential information about the goods, the exporter, and the vessel, which has received the "GOOD TO LOAD" visa from the BCE;*
- *The customs declaration (EXD) in Authorized Goods Exit status, accompanied by proof of payment of duties;*
- *The phytosanitary certificate;*
- *The stowage certificate issued by the competent Brigade;*
- *All the accompanying cargo documents mentioned above.*

viii. Next, the boarding and post-boarding formalities

- *Loading of the container by the vessel.*
- *The Bill of Lading is available from the carrier 48 hours after the goods are loaded.*
- *Clearance of the Export Declaration in Customs accompanied by form F01 (with the Customs service and ONCC agents).*
- *Adjustment of royalties; in case of a weight difference between the Weighing Certificate and the theoretical weight*
- *Payment of the difference to the ONCC. It should be noted that the ONCC carries out a quarterly reconciliation between the settled weight and the loaded weight.*

Thus, after the necessary adjustments made with the Customs administration, the agricultural levies and exit duties owed by the exporter due to the discrepancies mentioned are paid by them before their next export. Obtaining the certificate of origin. The certificate of origin, co-signed by the ONCC and the Customs Administration, is issued based on the actual loaded weight, and after verification of the effective payment of agricultural levies and exit duties.

3.4. Processed wood and logs

The export procedure in Cameroon involves several steps, and the main export operations are centralized at the single window for foreign trade operations (GUCE). The Sectoral Export Monitoring Program (PSSE) allows for the acceleration of the export operations of logs and sawn timber, provides better security of state revenues, and improves monitoring of the implementation of measures taken in accordance with forestry law. The timber export process varies according to two parameters: the type of product (log or sawn) and the mode of export (conventional or containerized). According to a recent study, timber export procedures can be divided into 7 steps, as illustrated on the following page:

Step 1: *Prerequisites for export and other formalities upon the timber's arrival at the port (Douala or Kribi)*
Step 2: *Pre-customs clearance for export and shipment via the e-Force platform*
Step 3: *Handling;*
Step 4: *Export Customs Clearance;*
Step 5: *Obtaining the Export Loading Permit (BEE);*
Step 6: *Loading;*
Step 7: *Post-Loading.*

3.4.1. Issuance of the export declaration

Logs and sawn timber are subject to an export duty. Therefore, as part of the customs clearance process, it is important to obtain the Taxation Slip (BDT) and proceed with the payment of duties.

The Taxation Slip (BDT) is issued by SGS (the authorized agency). The original copies of the BDT are sent directly to the domiciliation bank. A copy of the BDT, in the case of a removal credit and after verification of payment for previously issued BDTs, is provided to the operator.

Payment of duties (exit duties) is made at the bank unit opened at the One-Stop Shop. The customs declaration is made using a computer terminal (connected to the CAMCIS system), installed in the operator's premises.

The exporter of logs and sawn wood is required to complete the order registration formalities at least 5 working days before the scheduled Customs declaration date, and to submit an export declaration.

The exporter or their agent must pay an inspection and control fee equivalent to 0.95% of the FOB value stated on the proforma invoice, with no minimum charge. The exporter or their agent initiates an export declaration request via E-Force by attaching the following documents:

- *Detailed timber specification bulletins for export*
- *A copy of the proforma invoice*
- *Export domiciliation of goods*
- *Foreign exchange commitment*
- *The DE request form completed on the E-Force platform*

Based on the information provided by the exporter, SGS carries out a documentary check. This analysis focuses on the consistency between the declaration and the specifications on one hand, and the regularity of the species classification and cubic measurement on the other. After verifying the documents attached to the request, and in the absence of any particular risk factor identified during this check, SGS issues the Export Declaration.

3.4.2. Physical examination

The exporter is required to facilitate the physical verification of the cargo for inspection purposes, for the identification of species, the determination of tariff classification, and volumetric measurement. The exporter must allow a period of at least three working days before the requested inspection date. SGS carries out the physical inspection of logs or sawn timber, transfers the inspection data, and reconciles the declaration with the inspections (verification of the declaration's compliance with the inspection).

3.4.3. Issuance of the taxation slip

Once the inspection is completed, SGS issues the taxation slip on security paper with a QR code based on the inspection data and within three working days following the submission of the complete compliant documentation. The tax slip is issued in 2 copies:

- *The original is deposited at the bank for payment for shipping purposes.*
- *A non-negotiable copy is made available to the exporter or their agent*

3.4.4. Claims Management

Exporters or agents who have claims regarding inspection activities submit a request on the E-force platform. The claim is processed and a response is provided as soon as possible.

Conclusion

The analysis of import and export procedures in Cameroon highlights a system undergoing significant transformation, driven by a process of modernization and alignment with international standards. Institutional reforms, the gradual digitalization of formalities through the GUCE, as well as the integration of tools such as CAMCIS or the BESC, reflect the country's commitment to enhancing the efficiency, transparency, and competitiveness of its trade operations. The structuring of processes from pre-clearance to goods collection or shipment demonstrates a robust regulatory framework designed to safeguard state revenues, streamline trade, and protect consumers.

However, despite these significant advances, several challenges remain. Administrative burdens, documentary redundancies, unequal capacities of local actors, and logistical shortcomings still limit the smoothness of foreign trade. Requirements related to quality, phytosanitary compliance, or rules of origin, although essential, require strengthened support for economic operators, particularly SMEs. Similarly, the issue of coherence between national reforms and regional or multilateral commitments remains central to ensuring a predictable and attractive trade environment.

The modernization of customs procedures therefore represents an opportunity to increase Cameroon's competitiveness, boost exports, attract more investment, and support the structural transformation of the economy. The success of this ambition relies on the consolidation of reforms, the continuous simplification of processes, and the enhancement of skills among public and private actors involved in international trade.

Policy Recommendations

1. Establish a Mandatory, Inter-Agency Single Digital ID (SDI) for all Trade Operators

Mandate the creation and exclusive use of a **Single Digital Identification (SDI)** for every registered importer, exporter, customs broker, and freight forwarder. This SDI must be the only identifier accepted across all trade-related IT systems, including those managed by GUCE, Customs (DGD), CNCC, and ANOR (Agency for Standards and Quality).

Proposed CEPI Action Plan for CNCC/GUCE/DGD:

- ***GUCE*** *will integrate the SDI as the primary key in the e-Force system.*
- ***Customs (DGD)*** *will abolish all legacy physical operator codes, linking the SDI to the payment and clearance systems.*
- *The SDI will serve as the single, authenticated login credential for all digital trade services, making the electronic signature legally binding and eliminating the need for physical copies of documents already uploaded to the system. This directly targets the bureaucratic friction that undermines the gains of digitalizing over 35 procedures.*

2. Implement a 'Triple-A' Principle for Non-Tariff Barriers (NTBs)

Address the major non-tariff barrier of information opacity identified by the Henri Kouam Foundation's work. Establish an **Accessible, Advertised, and Automatic (Triple-A)** system for all import and export requirements. So far the Ministry of Trade and the Chamber of Commerce have uploaded export and import procedures on their websites following meetings and engagement with CEPI.

3. Institute a Maximum Clearance Time and Penalty System

Adopt a legally binding Service Level Agreement (SLA) for the processing of goods at the Port of Douala and Kribi. Set a **maximum total clearance time of 72 hours (3 days)** for compliant import and export containers (from vessel discharge/arrival at the gate to exit).

CEPI Action Plan for DGD/Port Authority

- **Penalty/Incentive:** The government must apply a financial penalty—a demurrage fee waiver or reduction—to the responsible agency (Customs, Port Operator, or other inspection body) for every hour that a compliant shipment exceeds the 72-hour window. This flips the perverse incentive structure where delays currently benefit port storage revenue without accountability.
- **Focus on Post-Release Audits:** In line with World Bank recommendations to reduce bottlenecks, increase the use of risk-based management, and move towards a "**Trust and Verify**" approach. Over 90% of physical inspections should be shifted to **Post-Clearance Audits (PCA)**, reserving physical inspection for high-risk profiles identified by the digital risk management system.

4. Standardize and Centralize Quality and Conformity Verification (PECAE Reform)

End the current complexity and duplication in the Pre-Shipment Evaluation of Conformity (PECAE) program by centralizing the issuance of the **Certificate of Conformity (CoC)**.

CEPI Action Plan for ANOR/GUCE

- **GUCE as Single Validator:** ANOR must delegate the administrative issuance of the Certificate of Conformity (CoC) to the GUCE Single Window platform, making GUCE the *sole* point of contact for Certificate of Conformity (CoC) submission and verification.
- **Single Inspection Body (Short-Term):** Until ANOR can scale up, select a **single, private, certified body** (instead of the current multiplicity like SGS, TÜV Rheinland) through an international tender to conduct the pre-shipment inspection. This simplifies the process for foreign exporters, eliminates confusion over which agency to contact, and holds one entity accountable for service delivery and fraud prevention.

5. Launch the "Export-Ready Cameroon" Training and Financing Hub

The **CNCC** should immediately re-focus its resources to establish an ***Export-Ready Hub*** specifically for Small and Medium Enterprises (SMEs), which are the backbone of future export diversification. They should partner with NGO and trade-facing organizations to ensure that businesses receive targeted support.

CEPI Action Plan for CNCC

- **Practical Training:** Launch mandatory, subsidized training programs focused on ***practical application***: HS Code classification, accessing the ATO, AfCFTA Rules of Origin certification, and digital documentation submission via ***e-Force***.
- **Export Financing Guarantee:** Partner with local banks to establish a ***dedicated, fast-track Guarantee Fund*** for SMEs whose export-ready documents have been successfully validated by the new SDI/GUCE system. These de-risks financing for new exporters and connects trade procedures directly to capital access.

6. Deploy a Real-Time Logistics Corridor Dashboard

Develop and deploy a public-facing, real-time logistics performance dashboard that reports on the efficiency of the Douala-Ndjamena and Douala-Bangui Corridors.

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