

VAT standard rate

The standard VAT rate in Cameroon in **2024** is **19,25%**.

Export in Cameroon is zero-rated.

Threshold

Companies operating in Cameroon must register as VAT payers if their annual turnover is greater than or equal to XAF 50 million (approximately **\$76,400**).

Deductible VAT

To be eligible for a VAT deduction, a taxpayer is required to be registered with the tax office and possess an identification number. Input VAT becomes deductible if VAT is reclaimable from a supplier. However, for taxable transactions exceeding **100,000** CFAF, there's an extra stipulation: payment cannot be conducted in cash in order to qualify for the deduction.

Registration procedure

Companies intending to register as VAT payers must submit a registration application to the Cameroonian Tax Authority at least **15** days prior to commencing their activities. This application can be completed either in paper format or online. The General Directorate of Taxation issues the identification number once the actual localization of the taxable person is confirmed.

Tax representative

Non-resident companies wishing to register as VAT payers must appoint a tax representative, and they will be jointly responsible for paying VAT and fulfilling other VAT-related obligations.

Keeping records

Companies registered to pay VAT in Cameroon must keep their tax records, including accounting books, VAT returns, invoices, etc. for 10 years and provide these documents for inspection by the tax authorities upon request.

Filing VAT return

The deadline for submitting VAT returns is the **15th** day of the month following the period in which the transactions occurred. It is mandatory to submit these returns on a monthly basis.

VAT payment date

VAT payments must be made together with the filing of tax returns, that is, they must be made monthly by the **15th** day of the month.