

Cameroon

VAT standard rate

The standard VAT rate in Cameroon in 2023 is 19,25%.

Threshold

Companies operating in Cameroon must register as VAT payers if their annual turnover is greater than or equal to XAF 50 million (approximately \$83,000).

Deductible VAT

There are no VAT deductions for all digital service providers in the Cameroon.

Pieces of evidence

To determine that the place of supply of digital services is Cameroon, it is sufficient to provide services to any person located in Cameroon. This includes persons who use the services for personal consumption as well as those who use them for commercial purposes.

E-services list

The list of digital services includes the following:

- promotional activities
- telecommunications services

licensing of software, including cloud-based or Software
storage and processing of data
commissions earned by platform operators
broadcasting activities

Registration procedure

Companies that plan to register as VAT payers must submit an application for registration to the Cameroonian Tax Authority 15 days before the start of their activities, which can be done both on paper and online. After that, a VAT number will be assigned to the taxpayer.

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.



www.vatcompliance.co