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Tel.: +237 222 21 87 12 | +237 673 78 42 78



REPUBLIC OF CAMEROON

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**INVESTMENT PROMOTION
AGENCY**

STUDIES ON THE COSTS OF INDUSTRIAL PRODUCTION FACTORS IN CAMEROON: UPDATING REPORTS 1 AND 2

*Final Definitive Report 2:
Investor's Guide*

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Tel.: 242 09 03 00

E-mail : cabinet.bg@gmail.com

Rue CEPER, face Eglise ADNA
P.O. Box 13170 Yaoundé
Cameroon

R.C.C.M: RC/YAE/2018/B/1212



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PREAMBLE

The purpose of this document is to provide a comprehensive overview of the level of certain costs of essential industrial production factors in Cameroon. It is developed in accordance with the technical proposal of Cabinet Bureau Gestion-Finance in response to the open national tender under emergency procedure No. 005/AONO/API/CIPM/2023 regarding the study on the costs of industrial production factors in Cameroon: updating reports 1 and 2 for the Investment Promotion Agency (IPA).

It is the first of three deliverables expected in the following order at the end of the aforementioned study:

1. Deliverable No. 1: Review of the main costs of industrial production factors in Cameroon
2. Deliverable No. 2: Analysis of the main costs of industrial production factors in Cameroon
3. Deliverable No. 3: Proposals for strategies, reforms, and/or measures to reduce the costs of industrial production factors in Cameroon in order to adjust them to international competitiveness standards

Overall, the document in your hands aims to provide readers in general, and investors (both current and potential) in particular, with more or less precise information regarding the level of key cost factors that may impact the establishment of an industrial production company in Cameroon. It is essential to note that the numerical or statistical data provided are approximate and subject to change depending on observed conjunctural or endogenous developments, especially in relation to the associated parameters or variables.



The first part of the document focuses on the review of industrial production factors used in Cameroon in 2022 or before. As for the second part, it deals with a brief benchmarking of industrial production factor costs between Cameroon and a handful of African countries.

Essentially, the production factors costs addressed in Report 1 relate to: the cost of labour through wages and social security contributions, the cost of credit through interest rates and overall effective rates from banks, the cost of access to and development of land and buildings, the cost of access to inputs such as water, electricity, gas, oil and its derivatives, telecommunications and ICT, the cost of purchasing inputs, the cost of transporting goods, and taxes and duties.



WAGES, SOCIAL SECURITY CONTRIBUTIONS AND OTHER LEVIES

The Minimum Interprofessional Guaranteed Wage (SMIG) per month is established by the Prime Minister's decree No. 2023/00338/PM of March 21, 2023. It stands at:

- CFAF Forty-one thousand eight hundred seventy-five (41,875) for State employees under the Labour Code;
- CFAF Forty-five thousand (45,000) for the agricultural sector and related activities;
- CFAF Sixty thousand (60,000) for other sectors of activity across the entire national territory.

However, salaries are set through negotiation between the worker and their employer within the framework of collective agreements¹.

Following the decree of the President of the Republic No. 2023/158 of March 6, 2023, which raised the basic monthly remuneration of civil and military personnel by a rate of 5.2%, basic salaries are defined by category as follows:

- The basic salary of workers (1st - 5th categories) ranges from CFAF 44,053 to 140,978;
- The basic salary of employees (6th - 9th categories) ranges from CFAF 135,708 to 341,900;
- The basic salary of senior staff (10th - 12th categories) ranges from CFAF 280,884 to 480,764.

¹ Article 62, Paragraph 2 of the Labour Code

According to data collected from the Statistical and Fiscal Declarations (DSF) of 2022, the monthly charges per employee for industrial enterprises fluctuate around an average of CFAF 250,000.

In Cameroon, social security contributions are paid to and managed by the National Social Insurance Fund (NSIF). They include three branches of benefits:

- a) Family benefits branch;
- b) Old-age, disability, and death pension insurance branch;
- c) Occupational accidents and occupational diseases branch.

The rates of social security contributions are set by decree and vary depending on the branches of social benefits.

a) Family benefits branch

General scheme	7%
Agricultural scheme	5.65%
Private education scheme	3.70%
Domestic scheme	7%

Contributions for this branch are entirely borne by the employer. They are capped per employee.

b) Occupational risks branch

Group A (low risk)	1.75% of salary
Group B (medium risk)	2.50% of salary
Group C (high risk)	5% of salary

Contributions for this branch are entirely borne by the employer. They are not capped per employee.

c) Old-age, disability, and death pension insurance branch



The contribution rate is 8.4% (since the signing of decree No. 2016/072 of February 15, 2016) for all schemes and is distributed as follows:

- ✓ 4.2% borne by the employer;
- ✓ 4.2% borne by the worker;
- ✓ Voluntary insured individuals fully bear their contributions, i.e., 8.4%.

The contributions to this branch are capped per employee.

Other deductions or withholdings from the salary include:

- Contribution to the Credit Foncier du Cameroun (CFC): 1% for employees on the gross salary amount and 1.5% for employers on the salaries paid;
- Contribution to the National Employment Fund (FNE): 1% of the amount of remuneration paid;
- Audio-visual fee (RAV): it varies from CFAF 0 to 13,000 according to the following table.

Gross monthly salary (in CFAF)	RAV amount (in CFAF)
From 0 to 63,323	0
From 63,323 to 100,000	750
From 100,001 to 200,000	1,950
From 200,001 to 300,000	3,250
From 300,001 to 400,000	4,550
From 400,001 to 500,000	5,850
From 500,001 to 600,000	7,150
From 600,001 to 700,000	8,450
From 700,001 to 800,000	9,750
From 800,001 to 900,000	11,050
From 900,001 to 1,000 000	12,350
Above 1,000,000	13,000



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(Investor's Guide)

P.O. Box: 20771 Yaoundé | Tel: (+237) 222 21 89 70 Fax: 222 21 89 72 | Site web : www.investincameroon.net



Tel.: +237 242 09 03 00 ■ E-mail: cabinet.bg@gmail.com
Rue CEPER, Face Eglise ADNA ■ P.O. Box 13 170 Yaoundé ■ R.C.C.M: RC/YAE/2018/B/1212

INTEREST RATES AND OVERALL EFFECTIVE RATE

The tables below provide an overview of the average lending interest rates charged by banks in 2019 by sector of activity and company size.

Table1 Average lending interest rates charged by banks by sector of activity in 2019

No.	Sector of Activity	Minimum (in %)	Maximum (in %)
1	Agriculture	6.0	15.1
2	Rearing	10.2	16.1
3	Forestry	12.2	14.9
4	Food industry	4.8	15.5
5	Other industries	4.9	15.5
6	Sanitation	13.1	14.3
7	Energy	8.9	17.9
8	BTP	7.5	17.9
9	Wholesale trade	7.1	19.7
10	Retail trade	6.6	17.9
11	Interurban transport	7.8	17.9
12	Urban transport	4.9	17.9
13	ICTs	8.2	15.8
14	Hotels	9.5	15.5
15	Restaurants	12.0	16.7
16	Education	9.2	19.7
17	Health	9.0	19.7

Source: BG-FINANCE, Survey on the Costs of Industrial Production Factors in Cameroon (December 2021)

Table 2 Average bank lending rates by company size in 2019

No.	company size	Minimum (in %)	Maximum (in %)
1	Large Enterprises	4.6	14.0
2	Small and Medium-sized Enterprises	3.6	19.7
3	Very Small Enterprises	7.8	21.8

Source: BG-FINANCE, Survey on the Costs of Industrial Production Factors in Cameroon (December 2021)



The cost of credit is also reflected in the Annual Percentage Rate (APR) charged by banks. Tables 3 and 4 show these values in 2022 by customer category and business sector.

Table 3. Banks' Annual Percentage Rate in 2022 (in %) by customer category

Categories	2022
1. Loans to individuals	15.74
Consumer loans other than overdrafts	18.01
Overdrafts	22.18
Discounted bills of exchange	-
Medium-term loans*	13.66
Long-term loans*	13.19
Property loans	13.70
Leasing	30.05
Guarantees	1.58
2. Loans to SMEs	11.86
Cash credit, other than overdraft	13.24
Overdrafts	12.75
Discounted bills of exchange	11.03
Medium-term credits	12.77
Long-term credits	8.25
Leasing	28.13
Factoring	9.53
Guarantees	2.17
3. Loans to Large Enterprises (LC)	6.51
Cash credit, other than overdraft	7.63
Overdrafts	8.99
Discounted bills of exchange	7.46
Medium-term credits	8.84
Long-term credits	7.83
Leasing	19.10
Factoring	6.65
Guarantees	0.90
4. Loans to legal entities other than SMEs and LEs	14.57
Consumer loans other than overdrafts	12.09
Overdrafts	19.00
Discounted bills of exchange	-
Medium-term loans*	20.86

Categories	2022
Long-term loans*	-
Property loans	-
Leasing	31.13
Guarantees	2.36
5. Loans to public authorities and LRAs	6.11
Cash credit, other than overdraft	9.65
Overdrafts	15.79
Medium-term credits	7.16
Long-term credits	-
Leasing	25.77
Guarantees	1.93

*These are loans other than mortgages.

Source: CNEF Report (2023)

Table 4. Banks' Annual Percentage Rate in 2022 (in %) by sector of activity

Sectors of activity	2022
Agriculture, hunting and forestry	6.70
Fishing, fish farming, aquaculture	8.60
Mining and quarrying	9.09
Manufacturing activities	9.07
Electricity, gas and water production and distribution	8.35
Construction	7.26
Trade, repair of vehicles and household goods	6.47
Hotels and restaurants	12.50
Transport, auxiliary transport activities and communications	8.25
Financial activities	7.51
Real estate, rentals and business services	12.66
Public administration activities	15.40
Education	17.38
Health and social activities	16.16
Group and personal activities	11.54
Activities of households as employers of domestic staff.	13.69
Activities of offshore organisations	8.71

Source: Report by the French National Economic and Financial Committee (CNEF) (2023)

RENTAL OF LAND AND BUILDINGS

a) Land Rental

The table below provides an overview of the rental rates per square meter per year for land in the industrial zones managed by the Industrial Zone Development and Management Mission (MAGZI).

Table 5 Rental rates for land in MAGZI's industrial zones

No.	Industrial Zone	Rate (price per square metre per year)
1	Bonabéri	CFAF 1,000
2	Bassa	CFAF 1,000
3	Yaoundé South	CFAF 600
4	Ombe	CFAF 500
5	Ngaoundéré	CFAF 400
6	Garoua	CFAF 350
7	BAFOUSSAM	CFAF 300/CFAF 350
8	Bamenda	CFAF 400

Source: MAGZI website (October 24, 2023)

b) Building Rentals

In industrial and urban areas, rents range from CFAF 15,000 to 40,000 per square meter per year.

c) Other Real Estate Transactions

Real estate transactions in Cameroon are governed by three rules:

- Prohibition of real estate transactions on unregistered properties;
- The obligation to conclude real estate transactions (mortgages, sales, etc.) before a notary;



- visa requirements for real estate transactions on behalf of foreigners, diplomatic or consular missions, and international organisations.

In Cameroon, there are two main categories of land:

- a) Land owned by private individuals (companies, organizations, individuals) included in the "private properties" category.
- b) State-owned lands, themselves subdivided into three subcategories:
 - Lands of the **public domain** ((port, airport, railway, maritime, etc.)
;
 - Lands of the **State's private domain and other public entities** (LRA, Regions, City Halls, District Councils, Municipalities, etc.);
 - Lands of the **national domain**: those that do not fall under any of the categories mentioned above.



COST OF ACCESS TO INPUTS

a) Water

The price of water is CFAF 293 per cubic meter for consumption below 10 cubic meters, in the social bracket where VAT does not apply, and CFAF 264 per cubic meter with VAT for consumption beyond 10 cubic meters.

For paid public fountains, the price is CFAF 293 per cubic meter.

For administrative and municipal clients, the price of water is CFAF 382 per cubic meter.

For industrial clients, there are five brackets based on consumption volume. The applicable price varies from CFAF 322 to 382 per cubic meter.

Overall, it is important to note that water prices vary widely in Cameroon. Water is more expensive in rural areas than in urban areas. This is because in rural areas, prices are not regulated and can vary from 5 to 10 FCFA per 10-liter bucket. Additionally, most water infrastructure in rural areas consists of boreholes and wells equipped with hand pumps, as well as mini drinking water supply systems operated by pumping or gravity.

b) Electricity

Decision No. 00000427/D/ARSEL/DG/DREFT/SDAFT/SDESIR/CST dated December 12, 2022, issued by the Director General of the Electricity Sector Regulation Agency (ARSEL), establishes the electricity selling prices excluding taxes for medium voltage customers and sets the minimum negotiation thresholds for "Large Accounts" customers applicable by the company ENEO for the period 2023 – 2025 and beyond. It came into effect on January 1, 2023, and concerns medium voltage (MT) customers, namely those who receive



energy in large quantities for commercial activities (SMEs and SMIs subscribing to a subscription with a power between 0.036 MW and 4 MW).

The new pricing categorises customers into nine well-defined bands, whereas the previous one only distinguished between those with power lower and higher than 1 MW.

The prices excluding taxes are set according to consumption bands as follows:

I. For customers - Medium voltage excluding Large accounts

A. Customers in the band [0; 0,05 MW]

Number of consumption hours	Fixed price (CFAF/KW)	Off-peak rate Between 11 p.m. and 6 p.m. (CFAF/KWh)	Peak rate Between 6 p.m. and 11 p.m. (CFAF/KWh)
From 0 to 200 hours	0	95	125
From 201 to 400 hours		85	125
Over 400 hours		80	125

B. Customers in the range of [0.05; 0.5 MW]

Number of consumption hours	Fixed price (CFAF/KW)	Off-peak rate Between 11 p.m. and 6 p.m. (CFAF/KWh)	Peak rate Between 6 p.m. and 11 p.m. (CFAF/KWh)
From 0 to 200 hours	4,700	75	95
From 201 to 400 hours		65	95
Over 400 hours		60	95

C. Customers in the range of [0.5; 1 MW]

Number of consumption hours	Fixed price (CFAF/KW)	Off-peak rate Between 11 p.m. and 6 p.m. (CFAF/KWh)	Peak rate Between 6 p.m. and 11 p.m. (CFAF/KWh)
From 0 to 200 hours	5,500	70	95
From 201 to 400 hours		60	95
Over 400 hours		55	95

II. For customers known as Large Accounts

A. Customers in the range of [1; 2 MW]

Number of consumption hours	Fixed price (CFAF/KW)	Off-peak rate Between 11 p.m. and 6 p.m. (CFAF/KWh)	Peak rate Between 6 p.m. and 11 p.m. (CFAF/KWh)
From 0 to 200 hours	6,000	65	95
From 201 to 400 hours		60	95
Over 400 hours		55	95

B. Customers in the range of [2; 3 MW]

Number of consumption hours	Fixed price (CFAF/KW)	Off-peak rate Between 11 p.m. and 6 p.m. (CFAF/KWh)	Peak rate Between 6 p.m. and 11 p.m. (CFAF/KWh)
From 0 to 200 hours	6,500	60	95
From 201 to 400 hours		55	95
Over 400 hours		50	95

C. Customers in the range of [3; 4 MW]

Number of consumption hours	Fixed price (CFAF/KW)	Off-peak rate Between 11 p.m. and 6 p.m. (CFAF/KWh)	Peak rate Between 6 p.m. and 11 p.m. (CFAF/KWh)
From 0 to 400 hours	8,200	40	40
Over 400 hours	7000	35	35

D. Customers in the range of [4; 5 MW]

Number of consumption hours	Fixed price (CFAF/KW)	Off-peak rate Between 11 p.m. and 6 p.m. (CFAF/KWh)	Peak rate Between 6 p.m. and 11 p.m. (CFAF/KWh)
From 0 to 400 hours	9,350	36	36
Over 400 hours	8,000	30	30

E. Customers in the range of [5; 6 MW]

Number of consumption hours	Fixed price (CFAF/KW)	Off-peak rate Between 11 p.m. and 6 p.m. (CFAF/KWh)	Peak rate Between 6 p.m. and 11 p.m. (CFAF/KWh)
From 0 to 400 hours	10,750	31	31
Over 400 hours	9200	24	24

F. Customers in the range of [6; 7 MW]

Number of consumption hours	Fixed price (CFAF/KW)	Off-peak rate Between 11 p.m. and 6 p.m. (CFAF/KWh)	Peak rate Between 6 p.m. and 11 p.m. (CFAF/KWh)
From 0 to 400 hours	12,290	25	25
Over 400 hours	10,500	18	18

G. Customers in the range of [7; 8 MW]

Number of consumption hours	Fixed price (CFAF/KW)	Off-peak rate Between 11 p.m. and 6 p.m. (CFAF/KWh)	Peak rate Between 6 p.m. and 11 p.m. (CFAF/KWh)
From 0 to 400 hours	14,050	19	19
Over 400 hours	12,000	14	14

H. Customers in the range of [8; 9 MW]

Number of consumption hours	Fixed price (CFAF/KW)	Off-peak rate Between 11 p.m. and 6 p.m. (CFAF/KWh)	Peak rate Between 6 p.m. and 11 p.m. (CFAF/KWh)
From 0 to 400 hours	15,795	16	16
Over 400 hours	13,500	11	11

I. Customers in the range of [9; 10 MW]

Number of consumption hours	Fixed price (CFAF/KW)	Off-peak rate Between 11 p.m. and 6 p.m. (CFAF/KWh)	Peak rate Between 6 p.m. and 11 p.m. (CFAF/KWh)
From 0 to 400 hours	18,090	14	14
Over 400 hours	15,500	9	9

Beyond 2023, the following growth rates will be applied to the tariffs of the previous year.

1) Customers in the consumption range between [0; 3 MW]

January 1, 2024	January 1, 2025	January 1, 2026
+ 5%	+ 5%	+ 5%

2) Customers in the consumption range between [3; 10 MW]

January 1, 2024	January 1, 2025	January 1, 2026
+ 10%	+ 10%	+ 10%

From the above, it emerges that the set prices will increase by 5% each year until 2026 for customers in the consumption range of 0 MW-3 MW and by 10% for those in the 3 MW -10 MW range. With this increase, the regulator (ARSEL) encourages companies to "adjust the subscribed power to their actual needs".

c) Gas

Since July 1, 2014, the price of domestic gas is CFAF 6,500 for a 12-kilogram bottle and CFAF 3,200 for a 6-kilogram bottle. It has remained unchanged since then. As a reminder, it is subsidized by the State of Cameroon.

In 2023, the price of natural gas purchased from the company Gaz du Cameroun ranges between 9 and 16 dollars per million tonnes of liquefied natural gas.

D) Petroleum Products

Since February 1, 2023, the prices of petroleum products at the pump are as follows:

- SUPER: CFAF 730 per litre;
- DIESEL/GASOIL: CFAF 720 per litre;
- PETROLEUM LAMP: CFAF 350 per litre.

E) Telecommunications and ICT

The telecommunications network in Cameroon consists of four competing telephony sub-networks managed by four different operators, namely: CAMTEL (the incumbent operator), MTN, Orange, and Nexttel. For the sake of simplicity to facilitate understanding, only the lowest tariffs are considered in this summary.

✓ Fixed Telephony (CAMTEL)

- Call rates: from CFAF 20 to 60 per minute;
- Intra-regional call rates: CFAF 20 per minute;
- National call rates: CFAF 82 per minute;



- Fixed to mobile call rates: CFAF 85 per minute

✓ **Mobile telephony (Orange-Mtn-Nextel)**

- National call rates: CFAF 60 per minute;
- National SMS rates: CFAF 50 per minute;
- International SMS rates: from CFAF 125 to 200 per SMS;
- International call rates: CFAF 350 per minute

✓ **Internet (CAMTEL)**

- CFAF 30 MO

At the outset, it should be noted that the internet sector in Cameroon is under the monopoly of the state-owned company CAMTEL in managing the fibre optic network. Acting as both wholesaler and retailer, its activities have a decisive and considerable impact on the evolution, even the development, of the local telecommunications market. Regarding the specific components of internet tariffs in Cameroon, sources close to the Telecommunications Regulatory Agency (TRA) indicate that internet offers take into account the cost of acquiring the license, which amounts to CFAF 75 billion and is renewable after a period of 15 years. Additionally, there are the costs of investments made by the company. In total, to set its internet rates, the company ultimately considers the investments it has initiated as well as those required by the state through CAMTEL; the latter not always being profitable.

Several surveys conducted in recent years have revealed that Cameroon is among the African countries with the lowest internet rates on the continent, although it remains relatively expensive. Indeed, Cameroon is listed among the African countries where internet prices are among the lowest, with an average of US\$2.2 per gigabyte compared to the African average price of 5 US dollars. From the cheapest to the most expensive, at the top of the list is Sudan with

US\$0.9 per gigabyte of high-speed data. Egypt follows with 1.3 US dollars. Then Morocco US\$2, Rwanda US\$2.1, Cameroon US\$2.2, Algeria US\$2.3, Senegal US\$3.28 and Côte d'Ivoire US\$4.8.

Among the African countries with the highest Internet rates is Equatorial Guinea, where a gigabyte of mobile data costs US\$35, the most expensive rate in the world. Next comes Libya, with a gig of mobile data costing US\$11.4, followed by CAR US\$10.4, Chad US\$8.64, Congo Brazzaville US\$8.67, Togo US\$8.4 and the DRC US\$8. However, this ranking should be nuanced according to the United Nations criterion, which considers internet access affordable when the cost of one gigabyte is less than 2% of the gross monthly income. These rates, although affordable in Africa, remain very high compared to the average gigabyte price in Europe. It should also be noted that even though Cameroon offers rates considered affordable compared to other African countries, they are still relatively high.

f) Transportation of Goods

✓ Road Transport

In Cameroon, land transportation of goods is liberalised. Each transport company applies its own rates.

However, on the Douala-Bangui and Douala-N'Djamena corridors, the freight transport tariff was consensually fixed in February 2023 by the respective unions of road transporters at CFAF 3.852 million and CFAF 3.795 million.

✓ Air Freight:

- Douala-Paris: CFAF 2,600 per Kilogramme;
- Douala-Tokyo : CFAF 8,900 per Kilogramme;



✓ **Solid or containerized freight by river and sea:**

CFAF 113 to CFAF 226 per cubic meter or per ton per kilometre

- Boarding rates from CFAF 267 to CFAF 1,350 per tonne
- Landing rates from CFAF 717 to CFAF 7,550 per tonne



PURCHASE COSTS OF INPUTS

Customs tariff for imported products: from 0 to 81%.

Transit fees: CFAF 50,000 up to a maximum of CFAF 940,000. Beyond CFAF 10 million, the rate is 0.5% per additional million.

Financial charges related to purchase costs: between CFAF (29,000 + 2.35%) and CFAF (39,000 + 4.85%).



TAXES AND DUTIES

There are three main tax regimes:

- **Discharge tax regime:** Applicable to individuals or entities whose annual turnover, excluding taxes, is less than CFAF 10,000,000.
- **Simplified tax regime (RSI):** Applicable to individuals and entities whose annual turnover, excluding taxes, is equal to or greater than CFAF 10,000,000 and less than CFAF 50,000,000.
- **Actual tax regime:** Applied automatically to liberal professions and forest operators.

a) Value Added Tax (VAT)

The general VAT rate is 19.25%, including the communal additional cents (CAC) since 2005.

b) Corporate Income Tax (CIT)

The corporate income tax (CIT) rate is:

- 27.5% with CAC for companies with a turnover equal to or less than three billion CFAF;
- 33% with CAC for companies with a turnover exceeding three billion CFAF;
- 27.5% with CAC for companies that own shares on the Central African Stock Exchange (BVMAC).

c) Personal Income Tax (IRPP)



The rates of Personal Income Tax (IRPP) are provided in the following table:

Monthly Gross Salary (MGS)	Rate	Formula for calculating IRPP
Up to 62,000	0	0
62,001 to 310,000	10%	$(MGS * 70\% - MGS * 2,8\% - 41,667) * 10\%$
310,001 to 429,000	15%	$16,693 + (MGS - 310,000) * 70\% * 15\%$
429,001 to 667,000	25%	$29,188 + (MGS - 429,000) * 70\% * 25\%$
667,001 and above	35%	$70,830 + (MGS - 667,000) * 70\% * 35\%$

Source: General Tax Code (October 2021)

d) Registration fees

The list of the most important contracts and their rates are as follows:

- **Commercial urban real estate lease contract:** 15% of the total projected rents
- **Residential urban real estate lease contract:** 5% of the total projected rents
- **Sale of motor vehicle:** 5% of the sale amount
- **Public contracts exceeding CFAF 5,000,000:** 2% of the contract amount
- **Transactions on real estate properties:** 15% of the transaction amount
- **Transactions on undeveloped real estate lands:** 5% of the transaction amount
- **Marriage contracts without contributions:** fixed fee of CFAF 20,000
- **Testament :** fixed fee of CFAF 12,000
- **Transactions on securities:** 2% of the transaction amount

e) Specific taxation**⇒ Private investment incentives**

The law of April 18, 2013, on incentives for private investment in Cameroon provides fiscal and customs benefits to companies during both the installation and operation phases, depending on their nature (new or already operational) and the volume of their investment.

During the installation phase and for a maximum duration of five years, new companies benefit from the following exemptions:

- Registration fees for lease agreements of buildings
- Transfer taxes on the acquisition of buildings
- Registration fees for supply contracts and concession contracts
- Registration fees for the creation or increase of capital
- VAT on services provided from abroad and on the importation of equipment and materials.

In terms of import taxation, during the same period, they are entitled to exemption from taxes and customs duties on all imported equipment and materials, as well as direct removal of equipment and materials related to the investment programme. Additionally, these companies benefit from exemption from "patente," which is a local tax.

Once the installation phase is completed, new companies benefit from certain exemptions and reductions during the operational phase for a maximum duration of 10 years. The reduction rates vary depending on the investment volume and decrease over time. For Corporate Income Tax (IS), Industrial and Commercial Profit Tax (BIC), and Tax on Income from Movable Capital (IRCM), the reduction percentages are as follows:



Table 6 Percentage tax reduction by investment category

Investment amount (in CFAF)	Taxes	Period	
		1st- 5th year	6th-10th year
Less than 01 billion	IS-BIC-IRCM	50%	0
Between 01 and 05 billion	IS-BIC-IRCM	50%	25%
Over 05 billion	IS-BIC	75%	50%
	IRCM	50%	25%

Source: Law of April 18, 2013 on Incentives for Private Investment in Cameroon

Furthermore, new enterprises are exempt from registration fees related to loans, advances, and guarantees, as well as stamp duties on capital-related transactions for five years if the investment volume is less than or equal to CFAF 5 billion, or for 10 years if it exceeds this threshold. They are also allowed to carry forward any deficits during the same periods and according to the same investment tiers. Additionally, they benefit from a 50% reduction in registration duties on property transfer or lease agreements for 5 years.

In terms of import taxation, they are subject to the reduced rate of 5% customs duties on the importation of equipment, tools, spare parts, intermediate products, and consumable supplies that do not have locally manufactured equivalents.

For existing enterprises, access to the scheme is conditioned by two alternative criteria. The planned investments must result in either a production increase of at least 20% or an increase in Cameroonian personnel of at least 20%. Under these conditions, these enterprises benefit from a reduction in IS or BIC based on 25% of the investment amount without exceeding half of the declared profit. In case of insufficiency, a negative result can be carried forward for up to four fiscal years. In terms of import taxation, they have access to a reduced rate of 5% on imports of project-related equipment.

⇒ **Article 122 of the 2023 Finance Law**



- Article 5 stipulates that:
 - Imported equipment intended for the pharmaceutical industry is subject to a reduced customs duty or Common External Tariff of 5% and is exempt from Value Added Tax (VAT);
 - Imported equipment intended for agriculture, livestock, and fishing is exempt from all customs duties and taxes.
- Article 122 stipulates that:
 - Production enterprises in the sectors of agriculture, livestock, and fishing benefit from VAT exemption on the purchase of pesticides, fertilizers, and inputs, as well as equipment and materials for agriculture, livestock, and fishing.

⇒ **Article 122 of the 2023 Finance Law**

- Article 122 stipulates that:
 - Enterprises operating in the agricultural, livestock, and fisheries production sectors benefit from the following tax advantages:
 - a. During the investment phase:
 - Waiver of tax and employer charges on salaries paid to seasonal agricultural workers;
 - Exemption from VAT on the purchase of pesticides, fertilizers, and inputs, as well as **equipment and materials** for agriculture, livestock, and fishing;
 - Exemption from registration duties on the transfer of land allocated to agriculture, livestock, and aquaculture;
 - Exemption from registration fees for loan agreements intended for financing agricultural, livestock, and fisheries activities.
 - Exemption from property tax for properties owned by agricultural, livestock, and fisheries companies, and allocated to these activities, excluding office buildings.
 - b. During the operational phase:
 - Individual operators, including those organized as cooperatives or joint initiative groups (GIC), engaged in agricultural, livestock, and fisheries production, benefit from the following advantages:



- During the first five (05) years of operation:
 - Exemption from patent contributions;
 - Exemption from advance payments and minimum income tax collection;
 - Exemption from income tax.
- Beyond the fifth year:
 - Exemption from patent contributions;
 - Payment of a lump-sum levy for income tax at a rate of 0.5% of turnover, plus a 10% increase for municipal additional cents.
- Companies operating in the agricultural, livestock, and fisheries sectors, not falling under the category mentioned above, may benefit from the tax incentives provided by the law of April 18, 2013, on private investment incentives, subject to compliance with the substantive and formal conditions provided by said law.

⇒ ***Economic Partnership Agreement Regime***

In the framework of the implementation of the Bilateral Economic Partnership Agreement (EPA) with the European Union (EU), Cameroon initiated on August 4, 2023, the 8th phase of tariff dismantling at the following rates:

- 100% for goods in GROUP 1;
- 100% for goods in GROUP 2;
- 40% for goods in GROUP 3.

For all intents and purposes, products in GROUP 1, for which dismantling began on August 4, 2016, at a rate of 25% reduction per year on the applicable customs duty, include pharmaceutical products, fertilizers, pesticides, computers, special-purpose motor vehicles, tractors, motorcycle parts & accessories, laboratory equipment, etc. Since August 4, 2019, all products in GROUP 1 have been completely exempt. As for products in GROUP 2, for which dismantling



began on August 4, 2017, at a rate of 15% reduction per year on applicable customs duties, they include plaster, marble, clinkers, inputs for food or beverage industries, generators, commercial vehicles, machinery, trailers, vehicle parts & accessories, etc. Products in GROUP 2 have been completely exempt since August 4, 2023. Finally, regarding products in GROUP 3, which were supposed to start dismantling on August 4, 2020, but were postponed to January 1, 2021, due to the Covid-19 pandemic, they experience a reduction rate of 10% per year on applicable customs duties and include ornamental and construction products, personal vehicles, etc. They will be completely exempt starting from August 4, 2029.

Table 7 Table 7. Tariff dismantling schedule for the Cameroon-European Union bilateral EPA

GROUPE PRODUITS	04/08/2016	04/08/2017	04/08/2018	04/08/2019	01/01/2021	04/08/2021	04/08/2022	04/08/2023	04/08/2024	04/08/2025	04/08/2026	04/08/2027	04/08/2028	04/08/2029
GROUPE 1	25%	50%	75%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
GROUPE 2	0%	15%	30%	45%	60%	75%	90%	100%	100%	100%	100%	100%	100%	100%
GROUPE 3	0%	0%	0%	0%	10%	20%	30%	40%	50%	60%	70%	80%	90%	100%

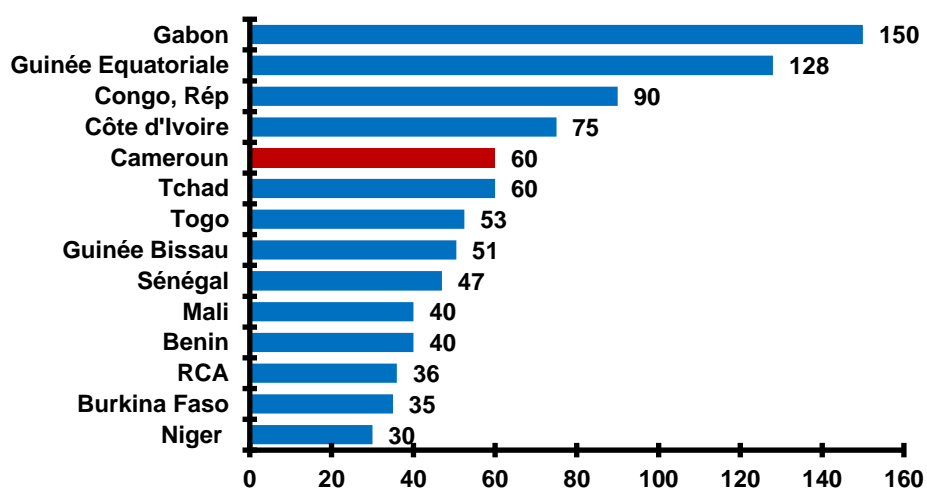
Source: Cameroon - EU bilateral EPA

CAMEROON'S RANKING

a) The Guaranteed Interprofessional Minimum Wage (SMIG)

Despite the increase implemented in 2023, Cameroon still has one of the lowest SMIGs in the Franc Zone (see Graph 1.).

Graph 1. SMIG in Franc Zone countries (in thousands of CFAF)



Source: Website of the governments of the countries concerned



b) Electricity

The cost of electricity for businesses in Cameroon is the highest in Sub-Saharan Africa.

Table 8 Electricity costs (in US dollars per kWh) in a selection of seven African countries in March 2023

Country	Households	Businesses
Cameroon	0.081	0.171
DRC	0.066	0.077
Kenya	0.175	0.149
Ghana	0.098	0.112
Morocco	0.114	0.104
Nigeria	0.030	0.047
Ethiopia	0.006	0.022

Source: Global Petrol Price

c) Petroleum Products

Table 9 presents the pump prices of gasoline and diesel per litre in 2022 in some African countries.

The prices of gasoline and diesel per litre are among the lowest in sub-Saharan Africa.

Table 9 Price per litre of petrol and diesel 2022

Country	Gasoline prices (in US dollars)	Diesel prices (in US dollars)
Cameroon	1.206	1.190
Côte d'Ivoire	1.347	1.082
Ethiopia	1.139	1.251
Ghana	1.218	1.250
Morocco	1.409	1.238
Nigeria	0.574	1.820
Rwanda	1.386	1.402

Source: Alliance for Affordable Internet (A4AI)

d) Telecommunications



Table 10 presents the average tariffs of telephone calls for some African countries. The average price of a local call minute in Cameroon was 0.12 USD in 2022. It appears that Cameroon ranks among the countries with the highest average prices per minute for local calls.

Table 10 Average price of a local call minute in selected countries in 2022

Country	Cost (in US\$)
Cameroon	0.12
Morocco	0.13
Ghana	0.03
Côte d'Ivoire	0.15
Ethiopia	0.01
Rwanda	0.08

Source: <https://www.combien-coute.net/>

The Alliance for Affordable Internet publishes annually a ranking of countries according to the cost of one Gigabyte (GB) of high-speed internet. In the 2022 ranking below, Cameroon is ranked 20th in Africa, with a cost of 3.68 USD.

Table 11 Cost of one Gigabyte (GB) of mobile broadband in 2022

Country	Cost (in US\$)	Ranking in Africa
Cameroon	3.68	20th
Morocco	2.25	9th
Ghana	2.11	6th
Nigeria	2.49	11th
Côte d'Ivoire	3.86	25th
Ethiopia	1.88	3th
Sudan	0.52	1st
Rwanda	2.03	5th

Source: Alliance for Affordable Internet (A4AI)

Brief inventory of the main factors of production and their classification according to their function or nature (investment, labour, raw materials, other inputs, etc.) as well as their suppliers and/or users.

N o.	Nature/Function	Production factor	Supplier/User	Priority	Observations
1	Investment	Financial services	APECCAM CNEF ANEMCAM ASAC BVMAC/COSUMAF MINFI BEAC Etc.		
2		Land	MINDCAF PAMOCCA MAGZI MINH DU MAETUR Etc.		
3		Real estate/Construction	MINH DU SIC CFC MAETUR ONIG National Order of Architects National Order of Surveyors National Order of Town Planners MINTP Etc.		
5		Cars	SOTRABUS Etc.		
6		Industrial and agro-industrial machinery	NEXA INDUSTRIES 2COM APPRO Sarl BSTP CENEEMA		



STUDIES ON THE COSTS OF INDUSTRIAL PRODUCTION FACTORS IN CAMEROON: UPDATING REPORTS 1 AND 2

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N o.	Nature/Function	Production factor	Supplier/User	Priority	Observations
			MINMIDT MINPMEESA SYNDUSTRICAM CCIMA DGI DGD IPA Professional groups Etc.		
7	Labour force	Technical and vocational training	MINEFOP MINESEC MINESUP GICAM CCIMA CAPEF FNE BSTP CCIMA CAPEF Private technical and vocational training centres in certain sectors and/or fields Interprofessions Etc.		
8		Wages	Industrial companies (DSF) DGI INS MINTSS APECCAM ANEMCAM Etc.		
9		Social security contributions and other payroll taxes	NSIF CFC FNE CRTV Town halls Etc.		
10	Renewable plant-based raw materials	Cereals (wheat, rice, maize, millet, sorghum, etc.)	MINADER MINCOMMERCE CAPEF UNDVA Importing companies Yagoua rice Ndop rice MINEPAT/Agropoles PIDMA SODEBLE MAISCAM SABC/CFC Etc.		
11		Wood (rough, sawn, etc.)	MINFOF GFBC Other professional organisations in the sector Etc.		
12		Rubber	MINADER HEVECAM Etc.		
13		Cotton/Textile/Confection	MINADER MINCOMMERCE		



Tel.: +237 242 09 03 00 ■ E-mail: cabinet.bg@gmail.com

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N o.	Nature/Function	Production factor	Supplier/User	Priority	Observations
			MINMIDT SODECOTON CICAM ICOTEC Etc.		
14		Fruit and vegetables	MINADER RHORTICAM RESEC IRD IRAD		
15		Tubers (cassava, macabo, potato, yam, sweet potato, carrot, turmeric, ginseng, ginger, turnip, etc.)	MINADER CAPEF IRAD Etc.		
16		Palm oil	MINADER SOCAPALM SAFACAM SOCIETE DES FERMES SUISSES DU CAMEROUN (SFSC)		
17		Refined oil	SCR MAYA SODECOTON ASROC Oilseed Sector Regulation Committee Etc.		
18	Renewable animal materials raw	Hides and skins	MINEPIA SODEPA TANICAM MINPMEESA MINMIDT Etc.		
19		Meat	MINEPIA SODEPA Etc.		
20		Fish and shellfish	MINEPIA DGD PAD IPAC CONGELCAM Etc.		
21		Animal fats	MINEPIA SODEPA Etc.		
22	Non-renewable energy raw materials	Electricity	MINEE ENEO AER SONATREL ARSEL GLOBELEQ KPDC DPDC Etc.		
23		Fuel (super, petrol and diesel) and petroleum products	MINEE SNH SONARA CSPH SCDP MARKETERS		



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N o.	Nature/Function	Production factor	Supplier/User	Priority	Observations
			Etc.		
24		Gas	MINEE Gaz du Cameroun CSPH GLOBELEG KPDC Etc.		
25		Solar energy	MINEE PRIVATE OPERATORS IN THE SECTOR Etc.		
26		Wind energy	MINEE Etc.		
28	Non-renewable metal raw materials	Iron	MINMIDT G-STONES RESSOURCES Hardware stores PROMETAL Acieries du Cameroun Etc.		
29		Aluminium	ALUCAM/SOCATRAL Etc.		
30		Gold	MINMIDT SOCAMINES Etc.		
31	Non-renewable mineral raw materials	Water	MINEE CAMWATER Etc.		
32		Building materials (sand, gravel, clay, stone, wood, etc.)	MINTP MIPROMALO ONIG ONAC Private operators Quarries Etc.		
33	Non-renewable chemical raw materials	Fertilizers	MINADER IRAD IRD Etc.		
34	Other inputs	Telecommunications and ICT	MINPOSTEL TRA ANTIC CAMTEL MTN ORANGE NEXTELL CAMRAIL Other private operators in the sector		



Tel.: +237 242 09 03 00 ■ E-mail: cabinet.bg@gmail.com

Rue CEPER, Face Eglise ADNA ■ P.O. Box 13 170 Yaoundé ■ R.C.C.M: RC/YAE/2018/B/1212

N o.	Nature/Function	Production factor	Supplier/User	Priority	Observations
35		Transport	MINTRANSPORT APN GUCE Comité FAL PAD PAK CAMRAIL CAMAIR CO CCAA CNCC ROAD TRANSPORT UNIONS PROFESSIONAL GROUPS		
36		Taxation	DGI DGD INS IPA APME ONZFI BVMAC Etc.		

NB: Inventory conducted in March 2022 by Cabinet Bureau Gestion-Finance following field visits and surveys related to the study

ORDER OF PRIORITY (logical sequence to be followed to fill in the "Priority" column in the matrix above)

In general, the income statement of an industrial production company is structured as follows:

REVENUE (selling price x quantities produced and sold)

Minus

MATERIALS AND SUPPLIES CONSUMED (for production)

Minus

TRANSPORTATION EXPENSES CONSUMED

Minus

SERVICES (EXTERNAL) CONSUMED OR INTERMEDIATE CONSUMPTIONS

The result of this operation represents the value added, also called "wealth," created at the end of the operation.



This wealth is then used to cover other expenses of the company, including:

PERSONNEL EXPENSES

FINANCIAL EXPENSES

OTHER MISCELLANEOUS EXPENSES

DEPRECIATION

Consequently, with the aim of improving overall well-being, it is necessary to constantly seek to increase the wealth created by the industrial production company by reducing as much as possible the materials and supplies consumed, the transportation consumed, and the services consumed (referred to as intermediate consumption). The costs of these factors will have the highest degree of priority in the analysis, either at priority level 1, with others ranked either at priority level 2 or priority level 3.



USEFUL ADDRESSES

Investment Promotion Agency (IPA) Head office: Yaoundé, Centre Administratif Telephone: +237 233 42 59 16/233 43 31 11 Email: apiyde2010@yahoo.com Web: https://prc.cm/fr/investir/api	Prime Minister's Office (PMO) Head office: Yaoundé, Boulevard du 20 mai, Immeuble étoile Telephone: +237 222 238 005 Fax: +237 222 235 735 Email: contact@spm.gov.cm Web : Error! Hyperlink reference not valid.
GAZ DU CAMEROUN Head office: Douala Telephone: +237 233 42 82 09 Email: info@gazducameroun.com Web : www.gazducameroun.com P.O. Box: 4312 Douala	Ministry of Justice, Keeper of Seals Head office: Yaoundé, Centre Administratif Telephone: +237 222 23 26 23 Email: contact@minjustice.gov.cm Web : www.minjustice.cm P.O. Box: 1000 Yaoundé
Ministry of Economy, Planning and Regional Development (MINEPAT) Head office: Yaoundé Telephone: +237 222 22 09 22/222 23 65 07 Email: admin@minepat.gov.cm/webmaster@minepat.gov.cm Web: www.minepat.gov.cm P.O. Box: 660 Yaoundé	Ministère des Finances (MINFI) Head office: Yaoundé, Centre Administratif Telephone: +237 222 22 20 95 Web: https://www.minfi.gov.cm P.O. Box: 35 Yaoundé
Ministry of Agriculture and Rural Development (MINADER) Head office: Yaoundé Telephone: +237 222 22 64 63 Web: www.minader.cm P.O. Box: 57 Yaoundé	Ministry of Commerce (MINCOMMERCE) Head office: Yaoundé, Immeuble rose, Avenue Marchand Telephone: +237 222 23 36 06 Email: contact@mincommerce.gov.cm Web: www.mincommerce.cm P.O. Box: 27 Yaoundé
Ministry of State Property and Land Tenure (MINDCAF) Head office: Yaoundé Telephone: +237 222 22 25 47/222 22 12 22 Email: mindcaf.gov@gmail.com Web: www.mindcaf.gov.cm	Ministry of Water and Energy (MINEE) Head office: Yaoundé, Immeuble ministériel N ° 1 Telephone: +237 222 22 34 00 Email: cabinet.minee@gmail.com Web: www.minee.cm
Ministry of Livestock, Fisheries and the Animal Industry (MINEPIA) Head office: Yaoundé, centre administratif Telephone: +237 222 22 45 34/222 23 11 72 Web: www.minepia.cm	Ministry of Employment and Vocational Training (MINEFOP) Head office: Yaoundé, Rue Albert Ateba EBE Telephone: +237,222 20 28 07 Web: www.minefop.gov.cm P.O. Box: 16273 Yaoundé
Ministry of Mines, Industry and Technological Development (MINMIDT) Head office: Yaoundé, centre-ville Email: info@minmidt-gov.cm Web: www.minmidt.cm	Ministry of Small and Medium-sized Enterprises, Social Economy and Handicrafts (MINPMEESA) Head office: Yaoundé. Immeuble ministériel N°1 Telephone: +237 222 22 45 28 Email: minpmeesainfos@gmail.com Web: www.minpmeesa.gov.cm P.O. Box: 6096 Yaoundé
Ministry of Posts et Telecommunications (MINPOSTEL)	Ministry of Transport (MINT) Head office: Yaoundé, Centre Administratif



<p>Head office: Yaoundé, centre-ville Telephone: +237 222 230 615 Fax: +237 222 232 055 Email: contact@minpostel.gov.cm Web: www.minpostel.gov.cm</p>	<p>Telephone: +237 222 23 92 25/222 23 10 30 Web: https://mintransport.net/en/</p>
<p>Ministry of Public Works (MINTP) Head office: Yaoundé, centre-ville, immeuble ministériel N°1 Telephone: +237 222 22 19 18 Web: www.minpostel.gov.cm</p>	<p>National Facilitation Committee (COMITE FAL) Head office: Douala Telephone: +237 33 43 67 67 Fax: +237 33 43 70 17 Email: info@comitefal.cm Web: https://conafe.cm/v/contact/index.php</p>
<p>Competitiveness Committee (COCOM) Head office: Yaoundé, Avenue Foch, immeuble ex-CNR 3^{ème} étage Email: info@cocom.cm Web: https://cocom.cm P.O. Box: 14417 Yaoundé</p>	<p>Small and Medium-sized Enterprise Promotion Agency (APME) Head office: Yaoundé-Tsinga Telephone: +237 222 219 296 Email: contact@apme.cm Web: www.apme.cm</p>
<p>National Investment Corporation (SNI) Head office: Yaoundé, centre-ville Fax: +237 222 23 13 32 Email: sni@sni.cm Web: www.spm.cm P.O. Box: 423 Yaoundé</p>	<p>National Hydrocarbons Corporation (SNH) Head office: Yaoundé, Rue dragages Telephone: +237 222 201 910 Fax: +237 222 209 869 Web: www.snh.cm</p>
<p>Hydrocarbons Prices Stabilization Fund (CSPH) Head office: Yaoundé, Avenue Warda Telephone: +237 222 20 30 00 / 222 50 30 10 Email: contact@cspn.cm P.O. Box 501, Yaoundé</p>	<p>National Refining Company (SONARA) Head office: Limbe Telephone: Fax: +237 233 33 21 88/233 42 34 44 Email: contact@sonara.cm P.O. Box: 365 Limbé</p>
<p>Kribi Power Development Corporation (KPDC) Head office: Bali, Rue Bertaut, Douala Telephone: +237 243 421 553/243 422 306 243 Fax: +237 243 428 637 Email: info@globeleq.com Web: www.dibambapower.cm P.O. Box: 12063 Douala</p>	<p>Industrial Free zones National Office (ONZFI) Head office: Bonanjo-Douala Fax: +237 233 43 33 17 Email: onzfi@onzfi.org Web: www.onzfi.org P.O. Box: 925 Douala</p>
<p>Standards and Quality Agency (ANOR) Head office: Yaoundé, Ancien immeuble Banque Mondiale Telephone: 692 257 777 Email: contact@anorcameroun.info Web: www.anor.cm P.O. Box: 14966 Yaoundé</p>	<p>National upgrading office (BNM) Head office: Nlongkak/Yaoundé, derrière les services de la Région du Centre Telephone: + 237 222 208 823 Web: https://www.bmncameroon.org/fr/ P.O. Box: 12278 Yaoundé</p>
<p>National Agency for Information and Communication Technology (ANTIC) Head office: Yaoundé-Bastos, Rue Ambassade de Chine Telephone: 694 405 866 Web: http://www.antic-cm P.O. Box: 6170 Yaoundé</p>	<p>Crédit Foncier du Cameroun (CFC) Head office: Yaoundé-Boulevard du 20 mai Telephone: + 237 222 235 215 Fax: 222 235 221 Web: https://creditfoncier.cm/index.php/fr/ P.O. Box: 1531 Yaoundé</p>
<p>National Social Insurance Fund (NSIF) Head office: Yaoundé, place de l'indépendance Telephone: + 237 222 22 46 01 Email: cnps.cameroun@cnps.cm</p>	<p>Chamber of Commerce, Industry, Mines and Crafts (CCIMA). Head office: Douala Telephone: +237 699 809 526/675 218 881</p>



<p>Web: www.cnps.cm P.O. Box: 441 Yaoundé</p>	<p>Email: siège@ccima.net Web: www.ccima.net P.O. Box: 4011 Douala</p>
<p>Chamber of Agriculture, Fisheries, Livestock and Forests (CAPEF) Head office: Yaoundé, 218 Rue Parc Répique Telephone: +237,222 23 09 77 Email: capef@capef.cm Web: www.capef.cm P.O. Box: 287 Yaoundé</p>	<p>Telecommunications Regulatory Agency (TRA) Head office: Rond point Hilton Telephone: +237 222 23 03 30/222 23 03 08 Fax: +237,222 23 37 48 Web: www.art.cm P.O. Box: 6132 Yaoundé</p>
<p>Cameroon Petroleum Depots Company (SCDP). Head office: Yaoundé Telephone: +237 233 40 54 45/233 40 38 32 Email: courrier@scdp.cm Web: www.scdp.cm P.O. Box: Yaoundé</p>	<p>Industrial Zone Development and Management Mission (MAGZI) Head office: Mvan-Yaoundé Telephone: +237243620726 Email: info@magzicameroun.com Web: www.gazducameroun.com P.O. Box: 1431 Yaoundé</p>
<p>Cameroon Water Utilities Corporation (CAMWATER) Head office: Douala Telephone: +237,243 42 96 84 Fax: +237 243 43 72 70 Web: www.camwater.cm P.O. Box: 524, Koumassi, Douala</p>	<p>National Centre for Studies and Experimentation in Agricultural Machinery (CENEEMA) Head office: Yaoundé, nouvelle route Nkolbisson Telephone: +237 222 22 33 54 Email: ceneema@gmail.com Web: https://ceneema-cm/contact/ P.O. Box: 1040 Yaoundé</p>
<p>Directorate General of Taxation (DGT) Head office: 2 Rue de Narvik Yaoundé Telephone: +237,222 22 23 15 Email: dgi@dgi.cm Web : https://www.impots.cm</p>	<p>Directorate General of Customs (DGD) Head office: Yaoundé-Bastos, en face Ambassade de Chine Telephone: +237 22 20 25 31/22 20 25 32 Fax: + 237 237 22 20 71 Email: sic@douanescustoms-cm.net Web: www.douanes.cm</p>
<p>National Port Authority (APN) Head office: Yaoundé Telephone: +237 222 23 73 16/222 23 73 17 Fax: +237 222 23 73 14 Web: www.apn.cm P.O. Box: 11538 Yaoundé</p>	<p>National Port Authority (APN) Head office: Akwa-Douala, 8^{ème} étage, immeuble KASSAP Telephone: +237 233 43 67 67 Fax: +237 233 43 70 17 Email: info@cncc.cm Web : https://www.impots.cm</p>
<p>Cameroon Airlines Company (CAMAIR-CO) Head office: Douala, Avenue du Général De Gaulle-Bonanjo Web: https://www.camair-co.cm P.O. Box: Douala</p>	<p>National Institute of Statistics (INS) Head office: Yaoundé, en face Immeuble rose Telephone: (+237) 22 22 04 45/22 22 54 21 Web: www.statistics-cameroon.org P.O. Box: 134 Yaoundé</p>
<p>Cameroon Radio Television (CRTV) Head office: Yaoundé-Mballa II Telephone: +237 2 22 21 40 77 Email: infos@crtv.cm Web: http://www.crtv.cm/</p>	<p>Cameroon Surveillance Company (SCS) Head office: Douala, Akwa, Beach Email: edith.bebey@sgs.com P.O. Box: 13144 Douala</p>
<p>Cameroon Civil Aviation Authority (CCAA) Telephone: +237 222 30 30 90/222 30 26 92 Fax: +237 222 30 33 62 Email: contact@ccaa.aero Web: www.ccaa.aero P.O. Box: 6998 Yaoundé</p>	<p>Small and Medium-Sized Enterprises Bank of Cameroon (BC-PME) Head office: Nlongkak-Yaoundé Telephone: +237 222 510 303 Email: contact@bc-pme.cm Web: https://bc-pme.com</p>

National Electricity Transport Corporation (SONATREL) Head office: Yaoundé, 3 ^{ème} étage immeuble CAA Telephone: +237 222 22 53 55 Email: contact@sonatrel.co.cm Web: https://sonatrelcm.com/contacter-nous/	Rural Electrification Agency (AER) Head office: Bastos-Yaoundé Telephone: +237 222 22 22/222 12 38 42 Fax: +237,222 21 23 81 Web: https://www.aer.cm/ P.O. Box: 30704 Yaoundé
Cameroon Real Estate Company (SIC) Head office: Yaoundé Telephone: +237 22 06 01 98 Fax: +237 22 22 51 19 Email: sic@sicameroun.com Web: www.sic.cm P.O. Box: 387 Yaoundé	Urban and Rural Land Development and Equipment Mission (MAETUR) Head office: Yaoundé Telephone: +237 677 22 31 13/222 50 09 29 Fax: +237,222 23 31 90 Web: https://maetur-cameroun.com/presentation/ P.O. Box: 1248 Yaoundé
National Employment Fund (FNE) Head office: Yaoundé Telephone: +237 222 22 51 81 Email: contact@fnecm.org Web: www.fnecm.org P.O. Box: 10079 Yaoundé	Institute of Agricultural Research for Development (IRAD) Head office: Nkolbisson-Yaoundé Telephone: +237,222 23 26 44 Fax: +237,222 23 33 62 Email: direction-generale@irad.cm Web: https://irad.cm/index.php/fr/nous-contacter P.O. Box: 2123, Messa, Yaoundé
Central African Stock Exchange (BVMAC) Head office: Douala Telephone: +237 233 43 85 83 Fax: +237 233 43 85 85 Email: bvmac@bvmac.cm Web: www.bvm-ac.org P.O. Box: 442 Douala	Financial Market Surveillance Commission (COSUMAF) Head office: Libreville-Gabon, Avenue Savorgnan de Brazza. Telephone: +241 011 74 75 91 Fax: +241 011 74 75 88 Email: f.bimogo@cosumaf.org Web: https://cosumaf.org/contacter-nous/ P.O. Box: 1724 Libreville
National Association of Microfinance Institutions in Cameroon (ANEMCAM) Head office: Bastos-Yaoundé, rue Aurelia palace Telephone: +237 222 20 23 45/222 01 18 10 Email: gabriel.nzoyem@yahoo.com	Association of Insurance Companies of Cameroon (ASAC) Head office: Douala, 3 ^{ème} étage immeuble SOCAR Telephone: +237,243 42 06 68 Fax: 233 42 44 99 Email: asac_douala@yahoo.fr Web: www.asac-cameroun.com P.O. Box: 1136 Douala
Professional Association of Credit Institutions of Cameroon (APECCAM) Head office: Yaoundé Telephone: +237,222 23 54 01 Fax: +237,222 23 54 02 Email: apeccam@camnet.cm Web: www.apeccam.com P.O. Box: 133 Yaoundé	National Order of Cameroonian Architects (ONAC) Head office: Yaoundé, en face du cimetière Omnisport Telephone: +237 242 03 05 22 Email: onac2008archi@yahoo.com Web: www.onac.org.co
National Order of Civil Engineers (ONIGC) Head office: Elig-Essono-Yaoundé Telephone: +237 222 214 258/655 010 203 Email: contact@onigc.cm Web: www.onigc.cm	Inter-employer Group of Cameroon (GICAM) Head office: Bonanjo-Douala Telephone: +237 233 42 31 41/233 42 64 99 Email: gicam@legicam.cm Web: https://www.legicam.cm P.O. Box: 829 Douala/1134 Yaoundé
National Order of Rural Engineering Engineers (ONIGR)	Cameroon Enterprises (ECAM) Head office: Immeuble ZENITH Bonanjo-DOUALA Telephone: +237 675 42 62 82/233 48 66 41

<p>Head office: Yaoundé, Immeuble MONTANA, Montée Ane Rouge, face BGFI BANK Telephone: +237 699 818 214 Web: https://www.onigr.org P.O. Box: 3647 Yaoundé</p>	<p>Email: info@patronat-ecam.cm Web: www.patronat-ecam.cm</p>
<p>National Union of Industrialists of Cameroon Head office: Douala, 433, Immeuble ENTRELEC, Bali Telephone: +237 233.423.058/222.206.438 Email: syndustriacamyaounde@yahoo.fr P.O. Box: 673 Douala</p>	<p>National Order of Cameroonian Architects (ONAC) Head office: Yaoundé, en face du cimetière Omnisport Telephone: +237 242 03 05 22 Email: onac2008archi@yahoo.com Web: www.onac.org.co</p>
<p>Cameroon Timber Industry Association (GFBC) Head office: Bastos-Yaoundé, derrière hôtel le DIPLOMAT Telephone: +237 222 202 157 / 679 270 960 Fax: +237 222 202 158 Email: ouoguia@yahoo.fr/gfbcam@yahoo.fr Web: https://gfbcam.com/ P.O. Box: 495 Yaoundé</p>	<p>United Municipalities and Cities of Cameroon (CVUC) Head office: Yaoundé, Quartier Bastos, Rue 1.771 à côté de l'hôtel Indra Telephone: (+237) 677 773 473/222 220 683 Fax: + (237) 222 220 174 Email : cvuc-uccc@cvuc-uccc.com / tchebonsou@cvuc-uccc.com info@gazducameroun.com Web : www.gazducameroun.com P.O. Box: 158 Yaoundé</p>
<p>Single Window of Foreign Trade Operations (GUCE) Head office: Centre des affaires maritimes, Bonanjo Telephone: +237 233 41 03 12/233 43 77 54 Fax: +237,233 43 77 54 Email: hotline@guichetunique.org Web: www.guichetunique.org P.O. Box: 12679 Douala</p>	<p>Institute of Research for Development (IRD) Head office: Yaoundé, Elig-Essono, rue Joseph Essono Mballa Email: Cameroun@ird.fr Web: www.cameroun.ird.fr P.O. Box: 1857 Yaoundé</p>
<p>SOLEVO CAMEROUN Head office: Bonassama-Douala Fax: +237 233 39 16 38/39 Email: helene.dimene@solevogroup.com Web: www.ldcommodities.com P.O. Box: 2368 Douala</p>	<p>PROMETAL Head office: Douala-Bassa, zone industrielle Telephone: 233 37 85 85 Fax: +237 233 37 85 80 Email: info@prometal-cm.com Web: http://www.prometal-cm.com P.O. Box: 3061 Douala</p>
<p>Subcontracting and Partnership Exchange (BSTP) Head office: 3^{ème} étage, immeuble à grande hauteur, centre des Affaires maritime, Bonanjo, Yaoundé Telephone: +237 673 391 150/673 444 795 Web: Error! Hyperlink reference not valid. P.O. Box: 2899 Douala</p>	<p>Aciéries du Cameroun Head office: Douala Telephone: +237 222 231 117 P.O. Box: 695 Yaoundé</p>
<p>Energy Of Cameroon (ENEO) Head office: Douala, Bonanjo, avenue Charles de Gaulle Telephone: +237 233 43 00 33/233 43 00 35 Fax: +237 233 42 22 35 Web: www.eneocameroon.cm P.O. Box: 4077 Douala</p>	<p>Cameroon Aluminium (ALUCAM) Head office: Edéa-Cameroun Telephone: +237 233 50 44 00 Fax: +237 233 50 44 20/233 50 47 25 Email: communicatio.alucam@groupealucam.com Web : https://www.groupealucam.com/qui-sommes-nous/les-entreprises-dugroupe-alucam P.O. Box: 54 Edéa</p>
<p>ORANGE Head office: Akwa-Douala, Boulevard de la Liberté</p>	<p>MTN Head office: 360, Rue Drouot, Douala</p>

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P.O. Box: 20771 Yaoundé | Tel: (+237) 222 21 89 70 Fax: 222 21 89 72 | Site web : www.investincameroon.net

Fax: +237 233 42 74 3 Web: www.orange.cm P.O. Box: 1864 Douala	Fax: 677 90 90 40 Web: www.mtn.cm P.O. Box: 15574 Douala
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WORK CARRIED OUT BY BG FINANCE:

Supervision:	Mr EBE-EVINA, Jean-Claude
Head of Mission:	Mr NGOUANG, Jean-Jacques
Industrial Engineer:	Mr HAND BAHIOU, Magloire
Statistics Team Head:	Mr CHASSEM Narcisse

