

Cameroon

A. Progress in the implementation of the minimum standard

Cameroon has six tax agreements in force, as reported in its response to the Peer Review questionnaire. Four of those agreements comply with the minimum standard.

Cameroon signed the MLI in 2017 and deposited its instrument of ratification on 21 April 2022, listing its non-compliant agreements. The MLI entered into force for Cameroon on 1 August 2022. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Cameroon is implementing the minimum standard through the inclusion of the preamble statement and the PPT.²⁵

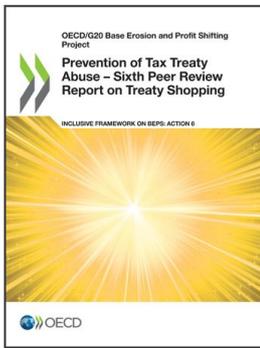
B. Conclusion

No jurisdiction has raised any concerns about their agreements with Cameroon.

Summary of the jurisdiction response – Cameroon

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Canada	Yes MLI		PPT
2	France	Yes MLI		PPT
3	Morocco	No	Yes MLI	PPT
4	South Africa	Yes MLI		PPT
5	Tunisia	No	Yes MLI	PPT
6	United Arab Emirates	Yes MLI		PPT

²⁵ For its agreements listed under the MLI, Cameroon is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).



From:
**Prevention of Tax Treaty Abuse – Sixth Peer
Review Report on Treaty Shopping**
Inclusive Framework on BEPS: Action 6

Access the complete publication at:
<https://doi.org/10.1787/36cebf8e-en>

Please cite this chapter as:

OECD (2024), "Cameroon", in *Prevention of Tax Treaty Abuse – Sixth Peer Review Report on Treaty Shopping: Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/30f2529d-en>

This document, as well as any data and map included herein, are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area. Extracts from publications may be subject to additional disclaimers, which are set out in the complete version of the publication, available at the link provided.

The use of this work, whether digital or print, is governed by the Terms and Conditions to be found at <http://www.oecd.org/termsandconditions>.