**CUSTOMS/TAXATION COOPERATION IN CAMEROON**

The Directorate General of Taxation (DGT) and the Director General of Customs (DGC) have developed a platform of collaboration since 2017 focusing on information sharing and joint controls. This has contributed to the mitigation of common risks such as VAT fraud, broadening the tax base and fighting evasion. The platform is composed of senior officials of both administrations and it meets on a monthly basis with the venue alternating between the two administrations.

Particular emphasis has been laid on the following actions:

• the mastery and overhaul of a shared taxpayer index;

• the harmonisation and simplification of procedures;

• the rationalisation of tax incentive measures;

• the exchange of information between both administrations;

• the organisation of joint audits;

• communication and training.

With regards to the overhaul of the taxpayer index, customs, SGS, the one-stop import/export clearance shop and the National Shippers Council now use the active taxpayers index of the DGT for all clearance procedures. The customs administration has since September 2018 systematically suspended all taxpayers not found on this index from all clearance operations.

Concerning the harmonization and simplification of procedures, the reform of the tax registration procedure for imported used cars has been rolled out throughout the country in 2018. Likewise, the possibility for tax revenue collectors to forward external writs to customs revenue collectors, for the collection of internal taxes and duties has been instituted. A joint DGT/DGC circular defining the practical implementation modalities of this measure has been signed by the two Directors-General.

With regard to tax incentives, the 2017 and 2018 tax expenditure reports for indirect and direct taxes have been drafted with the help of FERDI experts through the GIZ partnership. Both administrations are working together for the reduction of these expenditures.

The monthly exchange of information has allowed permanent cross-referencing for more efficient search of taxpayers who import/export without the knowledge of the tax administration.

In addition, the DGT and the DGC have carried out joint investigations of twenty-four (24) companies in the LTO and joint audits of sixty (60) companies, thirty-nine (39) of which belong to the portfolio of the LTO and twenty-one (21) to Medium-size Taxpayer Offices. These actions have enabled the DGT to mobilize close to 26.7 billion FCFA.

Joint communication actions include the publication of lists of taxpayers who are inactive in the DGT’s tax index, but at the same time realising customs operations at the level of the customs department. This action has raised the awareness levels of the taxpayers involved.