

# 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. None 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 will 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.<sup>31</sup>

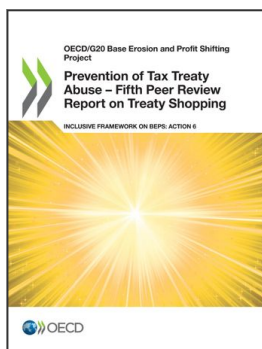
## B. Conclusion

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	No	Yes MLI	PPT
2	France	No	Yes MLI	PPT
3	Morocco	No	Yes MLI	PPT
4	South Africa	No	Yes MLI	PPT
5	Tunisia	No	Yes MLI	PPT
6	United Arab Emirates	No	Yes MLI	PPT

<sup>31</sup> 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).



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