

Cameroon

Cameroon has met all aspects of the terms of reference (OECD, 2017^[3]) (ToR) for the calendar year 2018 (year in review).

In the prior year review, Cameroon received two recommendations. These recommendations have been addressed and are removed, as noted below.

Cameroon does not issue any type of ruling within the scope of the transparency framework. Theoretically, there is no impediment for Cameroon to issue rulings, but in practice Cameroon does not issue any rulings. In the prior year peer review report, it was noted that it was not known whether Cameroon has implemented the transparency framework. However, it has since been confirmed that Cameroon does not issue in practice rulings to which the transparency framework applies. The two recommendations from the prior year report, relating to the identification and exchange of information on rulings, are no longer applicable. In the event that Cameroon put in place the administrative process or develop the administrative capacity to issue rulings, Cameroon notes that it would implement the transparency framework obligations.

As no exchanges were required to take place, no peer input was received in respect of the exchanges of information on rulings received from Cameroon.

Introduction

This peer review covers Cameroon's implementation of the BEPS Action 5 transparency framework for the year 2018. The report has four parts, each relating to a key part of the ToR. Each part is discussed in turn. A summary of recommendations is included at the end of this report.

A. The information gathering process

As no rulings are issued, this section is not assessed.

B. The exchange of information

As no rulings are issued, this section is not assessed.

C. Statistics (ToR IV)

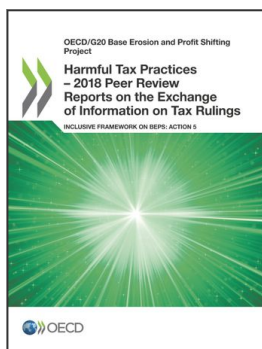
As no rulings are issued, no statistics can be reported.

D. Matters related to intellectual property regimes (ToR I.4.1.3)

Cameroon does not offer an intellectual property regime for which transparency requirements under the Action 5 Report (OECD, 2015^[5]) were imposed.

Summary of recommendations on implementation of the transparency framework

Aspect of implementation of the transparency framework that should be improved	Recommendation for improvement
	No recommendations are made.



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