

# 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 listed its non-compliant agreements.<sup>33</sup> 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>34</sup>

## B. Conclusion

### Recommendation

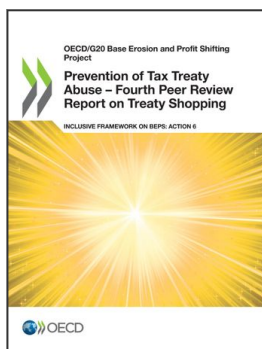
It is recommended that Cameroon completes the steps to have the MLI take effect with respect to its agreements listed under the MLI as those agreements will only be modified by the MLI (and come into compliance with the minimum standard) once the provisions of the MLI take effect.

## 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>33</sup> The agreement with the United Arab Emirates is included in Cameroon's draft definitive list of reservations and notifications under the MLI, to be deposited upon the deposit of Cameroon's instrument of ratification of the MLI.

<sup>34</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).



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

**Access the complete publication at:**

<https://doi.org/10.1787/3dc05e6a-en>

**Please cite this chapter as:**

OECD (2022), “Cameroon”, in *Prevention of Tax Treaty Abuse – Fourth Peer Review Report on Treaty Shopping : Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/700222e8-en>

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