

# Cameroon

## A. Progress in the implementation of the minimum standard

Cameroon has four tax agreements in force, as reported in its response to the Peer Review questionnaire.

Cameroon signed the MLI in 2017, listing its non-compliant agreements.

Cameroon is implementing the minimum standard through the inclusion of the preamble statement and the PPT.<sup>28</sup>

The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

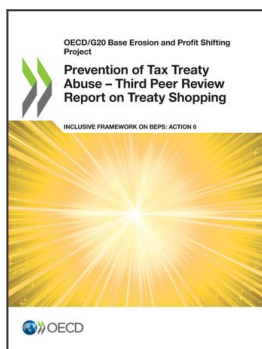
## B. Implementation issues

Cameroon's listed agreements under the MLI will start to be compliant after Cameroon's ratification of the MLI. Cameroon is encouraged to ratify the MLI as soon as possible. Cameroon's National Assembly had approved a draft bill for the ratification of the MLI on 20 November 2020. Cameroon is expected to deposit its instrument of ratification of the MLI early in 2021.

## Summary of the jurisdiction response - Cameroon

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Canada	No	N/A	Yes	N/A	
2	France	No	N/A	Yes	N/A	
3	South Africa	No	N/A	Yes	N/A	
4	Tunisie	No	N/A	Yes	N/A	

<sup>28</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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