

DECREE N° 2025 / 01085 /PM OF 23 JUN 2025

to lay down procedures for implementing the Authorized Economic Operator Status in Cameroon.

THE PRIME MINISTER, HEAD OF GOVERNMENT,

Mindful of the Constitution;
Mindful of the Trade Facilitation Agreement, concluded in Bali on 7 December 2013;
Mindful of Ruling No. 05/19-UEAC-010 A-CM-33 of 8 April 2019 to review the Customs Code of the Central African Economic and Monetary Community (CEMAC);
Mindful of CEMAC Ruling No. 03/22-CEMAC-UEAC-010A-CM-38 of 10 November 2022, to lay down the Authorized Economic Operator Status (AEO) and the conditions for mutual acknowledgement in the CEMAC Zone;
Mindful of Law No. 2018/018 of 14 December 2016 - Finance Law of the Republic of Cameroon for the 2017 Financial Year;
Mindful of Decree No. 92/089 of 4 May 1992 to specify the duties of the Prime Minister as amended and supplemented by Decree No. 95/145 of 4 August 1995;
Mindful of Decree No. 2011/408 of 9 December 2011 to organize the Government, as amended and supplemented by Decree No. 2018/190 of 2 March 2018;
Mindful of Decree No. 2019/001 of 4 January 2019 to appoint a Prime Minister, Head of Government,

HEREBY DECREES AS FOLLOWS:

CHAPTER I
GENERAL PROVISIONS

Article 1.- (1) This Decree lays down procedures for implementing the Authorized Economic Operator Status, abbreviated and hereinafter referred to as "AEO".

(2) It shall apply to all enterprises carrying out activities on the national territory, regardless of their field of action on the international supply chain.

Article 2.- (1) The Authorized Economic Operator status seeks to:

- simplify formalities and procedures of external trade;
- ensure the voluntary respect of national regulations;
- promote security and safety rules with regard to trade.

(2) Obtaining AEO status shall be voluntary but strongly recommended for economic operators that are heavily involved in foreign trade or play a key role in the international supply chain.

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SECRETARIAT GENERAL
DIRECTION DES AFFAIRES ADMINISTRATIVES
ET DES REQUETES

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ARTICLE 3.- Within the context of this Decree, the following definitions shall apply:

mutual acknowledgement agreement: arrangement concluded between Cameroon and another country, for the reciprocal recognition of duly granted AEO status;

authorization: Decision of the Customs Administration granting an AEO status to a company;

exporter: corporate body carrying out export and shipping operations of manufactured goods or local products out of the country;

importer: corporate body carrying out import operations of goods into the national territory;

authorized economic operator: company involved in the international movement of goods in whatever capacity and certified by the Customs Administration as compliant with regulations with regard to imports, exports, taxation, security and safety of the supply chain;

transporter: corporate body authorized by the competent authority, to carry out activities involving the movement of goods from one point of the national territory to another, or outside the national territory, in compliance with the rules laid down by the regulations in force.

CHAPTER II **TYPES OF AUTHORIZATIONS FOR THE AEO STATUS**

Article 4.- The following authorization may be issued to AEO:

- simplified authorization;
- security-safety authorization;
- combined authorization.

SECTION I **SIMPLIFIED AUTHORIZATION**

Article 5.- The simplified authorization seeks to promote anticipation and accelerate customs clearance formalities of goods.

Article 6.- (1) The simplified authorization may be granted to economic operators or their representatives who comply with the laws and regulations in force, particularly with regard to external trade and who implement the trade facilitation measures.

(2) The economic operators referred to in paragraph 1 above include:

- importers;
- exporters;

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SECRÉTARIAT GÉNÉRAL
DIRECTION DES AFFAIRES ADMINISTRATIVES
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- approved customs agents;
- freight forwarders

SECTION II **SECURITY-SAFETY AUTHORIZATION**

Article 7.- The security-safety authorization seeks to guarantee the respect of security and safety standards in the supply chain.

Article 8.- (1) The security-safety authorization may be granted to actors in the supply chain who comply with national and international security and safety standards in the management of their trade and supply operations.

(2) The actors of the supply chain referred to in paragraph 1 above include:

- international transporters of goods by land, sea or air;
- the operators of customs warehouses, shops and customs clearance areas and economic zones;
- stevedore and cargo handling service providers;
- the operators of sea port, airport or railway terminals.

SECTION III **COMBINED AUTHORIZATION**

Article 9.- The combined authorization seeks to promote anticipation and accelerate customs clearance procedures, while guaranteeing the security and safety rules in the sealing, handling, transport and storage of goods.

Article 10.- The combined authorization aggregates the simplified and security-safety authorization.

CHAPITRE III **CONDITIONS AND PROCEDURES FOR OBTAINING AEO STATUS**

SECTION I **CONDITIONS FOR AUTHORIZATION**

Article 11.- Any company requesting for an AEO status must fulfil the following common conditions:

1. be established in Cameroon;
2. be registered under the real tax regime;
3. be duly certified in one's area of activity and registered in the database of professionals in the sector;
4. must have exercised one's activity continuously for a period of at least three (3) years;
5. show proof of respect for commitments and compliance with customs, tax or specific regulations during the past three (3) years;

6. have a secure computerized accounting management system and a transparent archiving system to ease customs, tax and any other control carried out by a relevant technical administrative organ;
7. provide sufficient proof of financial solvency to meet commitments;
8. have an administrative organization which corresponds with the type and size of company and is adapted to the management of the flow of goods;
9. have an internal control system through which irregular transactions can be detected and risks managed;
10. respect the labour legislation and collective agreements.

Article 12.- Any company which solicits the simplified authorization must, in addition to the common conditions provided for in Article 11 above, fulfil the following specific conditions:

- show proof of a huge volume of activities;
- show proof of the absence of serious or repeated offences to tax, customs or trade legislation.

Article 13 Any company which solicits the security-safety authorization, or the combined authorization must, in addition to the common conditions provided for in Article 11 above, fulfil the following specific conditions:

1. provide proof of application of security and safety standards adapted to the international supply chain;
2. show proof of the respect for the standards in force with regard to protection against intrusion into buildings in general and storage facilities for goods in particular;
3. have secured access for staff and visitors which guarantees protection against intrusions, particularly at the reception and during the loading of goods;
4. have a system to control the transport and freight units during the reception and dispatch of goods;
5. have a differential system for the identification and management of goods subjected to restriction and prohibition measures;
6. have a system for the management of staff which help in the control of the profile and backgrounds of employees considered for sensitive positions with regard to security;
7. show proof that dedicated staff benefit from training or are sensitized on safety issues;
8. have premises that provide safety and security guarantees for supply and post-supply control;
9. show proof of no offences or breaches related to one's economic activity as well as that of persons in charge of the company or who exercise control over its management.

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 DIRECTION DES AFFAIRES ADMINISTRATIVES
 ET DES REQUÊTES
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SECTION II

REQUEST FOR AUTHORIZATION

Article 14.- (1) The application file to obtain an AEO status shall be addressed to the Director General of Customs and shall comprise the following documents:

1. an authorization application form stamped at the current rate;
2. a duly filled self-assessment questionnaire;
3. an attestation of the regularity of the tax and customs situation, particularly a tax clearance certificate and a customs receipt, issued by the competent services;
4. financial statements of the last three (3) years;
5. proof of registration into the importers or exporters database and into the Trade and Personal Property Credit Register;
6. documents showing proof of the respect of the other conditions stated in Article 11 and where necessary, in Articles 12 and 13 above.

(2) The physical file referred to in paragraph 1 above, shall be deposited at the Directorate General of Taxation or forwarded via the computerized platform set up to that effect, against a receipt or an acknowledgement of receipt.

Article 15 - (1) Upon receipt of the authorization application file, the Customs Administration shall examine the admissibility of the application within a period of fourteen (14) calendar days.

(2) This examination shall consist in verifying conformity of the files, particularly its completeness and the authenticity of the required documents.

Article 16.- (1) In case the examination of the documents attests to the conformity of the file, the application shall be deemed admissible.

(2) In case the examination of the documents reveals irregularities, the application shall be deemed inadmissible.

(3) The Customs Administration may, however, when the examination of the documents reveals that the file does not contain all required documents, notify the applicant of the necessity to provide useful information within a period of seven (7) calendar days following receipt of the notification. In such a case, the period of admissibility provided for in Article 15, paragraph 1 above, shall be suspended pending the receipt of requested items.

(4) The Customs Administration shall notify the applicant of the admissibility or inadmissibility of the application within a period of fourteen (14) calendar days following the decision.

(5) All decisions to reject must be informed.

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SECRETARIAT GENERAL
DIRECTION DES AFFAIRES ADMINISTRATIVES
ET DES REQUETES
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SECTION III **COMPLIANCE AUDIT**

Article 17.- (1) As part of the review of the application to obtain the AEO status, the Customs Administration, in liaison with the technical administrative organs involved in the applicant's sector of activity, shall conduct a compliance audit.

(2) The compliance audit referred to in paragraph 1 above seeks to:

- ensure the exactness of information communicated prior by the applicant;
- identify potential risks;
- make proposals for solutions, where necessary.

Article 18.- (1) The period and procedures to conduct the compliance audit, shall be decided by mutual agreement with the applicant.

(2) The compliance audit shall be conducted within a period of one (1) month as from the date notification of the admissibility of the request for authorization. It shall be sanctioned by a report of the verifications done and the major conclusions arrived at by the Customs Administration.

Article 19.- The compliance audit shall be produced no later than fifteen (15) calendar days following the close of the audit.

SECTION IV **EXAMINATION OF REQUEST FOR AUTHORIZATION**

Article 20.- The examination of the request to obtain the AEO status shall be done by the Customs Administration.

Article 21.- The conditions for the examination of the request and granting of the authorization for the AEO status shall be laid down by a particular instrument of the Minister in charge of Finance, at the request of the Director General of Taxation.

Article 22.- (1) The authorization for the AEO status shall be granted by decision of the Director General of Taxation.

(2) The authorization decision shall be notified to the beneficiary by the Customs Administration, who shall equally inform the technical administrative organs concerned, as well as the customs administrative organs of the other States, parties to the mutual acknowledgement agreement.

(3) Any refusal to grant an authorization shall be informed and the applicant notified.

Article 23.- (1) Authorization for the AEO status shall be issued for a limited duration.

(2) The authorization for the AEO status may be suspended or withdrawn under conditions laid down in Chapter VI below.

CHAPTER IV **RIGHTS AND DUTIES OF AEO**

SECTION I **FACILITIES GRANTED TO AEO**

Article 24.- The AEO status offers the company:

- common facilities;
- specific facilities, as the case may be.

Article 25.- The common facilities granted to the three types of authorizations:

- the preferential treatment of applications at the level of technical administrative organs;
- reduced administrative and technical control;
- reduced controls during transit of goods;
- a low rate of material inspection and examination;
- mutual acknowledgement with the possibility of it becoming community, regional or international

Article 26.- (1) In addition to common facilities, companies with AEO status under the simplified and security-safety authorizations shall benefit from the following specific facilities:

a) For AEO under the simplified authorization:

- the possibility of anticipated detailed declaration of goods;
- progressive benefits from facilitation channels in the customs information system, in accordance with the regulations in force;
- customs and tax credits as well as goods clearance credit under conditions defined by the CEMAC Customs Code;
- the use of global guarantees in the suspensive and economic customs regime;
- the rapid discharge of these guaranties;
- the clearance of goods in private premises or any other place approved by the Customs Administration;
- the accelerated processing of applications for refund;
- pre-selection for new customs clearance simplified procedures.

b) For AEO under security-safety authorization :

- Priority access to areas for the storage, verification and unloading of goods;
- National-level labelling.

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SECRETARIAT GENERAL
DIRECTION DES AFFAIRES ADMINISTRATIVES
ET DES REQUETES

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(2) The AEO under combined authorization shall benefit from all the specific measures listed in paragraph 1 above.

Article 27.- Additional facilities may be arranged where necessary by competent administrative organs and bodies, in accordance with the regulations in force.

SECTION II **DUTIES RELATED TO AEO STATUS**

Article 28.- AEO shall be subject to the following obligations:

- fulfilment of the eligibility requirements for the status;
- compliance with the regulations governing the sector of activity;
- the dematerialization of the management procedures of the operations;
- the anticipation of tax and customs procedures;
- the accelerated payment of taxes, customs duties and taxes as well as possible penalties;
- contribution to the reduction of the deadlines for the completion of procedures for clearance and removal of goods;
- contribution to the security and safety of the supply chain.

CHAPTER V **MONITORING AND EVALUATION OF AEO**

Article 29.- (1) The monitoring and evaluation of AEO shall be carried out by the Directorate General of Customs.

(2) It shall particularly seek to:

- support AEO in the implementation of the facilities attached to their status;
- ensure the correction of possible faults identified during the compliance audit;
- ensure that AEO continues to fulfil the requirements for benefiting from this status;
- identify the possible constraints and risks in the exercise of the activity of AEO;
- suggest corrective measures, where necessary.

CHAPTER VI **SUSPENSION AND WITHDRAWAL OF AEO STATUS**

SECTION I **SUSPENSION OF AEO STATUS**

Article 30.- (1) The AEO status may be suspended:

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SECRETARIAT GENERAL
DIRECTION DES AFFAIRES ADMINISTRATIVES
ET DES REQUETES
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8

- when there is no longer compliance with requirements for its granting;
- at the request of the AEO, when the latter is temporarily unable to fulfil obligations. In such a case, the AEO shall state in the application, addressed to the Director General of Taxation, the date for the fulfilment of the obligations and the schedule for implementation.

(2) The suspension decision shall be notified the economic operator concerned and shall go into effect forthwith. Where necessary, the latter may resort to the right to appeal provided for by the provisions of Article 358 of the CEMAC Customs Code.

(3) The Director General of Taxation shall immediately inform the customs administrations of other States, members of the CEMAC Commission, of any suspension of the AEO status.

Article 31: In the event the AEO takes necessary measures to comply with the requirements, the Customs Administration shall notify the lifting of the suspension to the concerned, to the customs administrations of Member States and to the CEMAC Commission.

SECTION II **WITHDRAWAL OF AEO STATUS**

Article 32: (1) The AEO status may be withdrawn:

- in the event the suspended AEO, within a period of ninety (90) days fails to take necessary measures to restore the authorization;
- in case the AEO commits a serious offence to the customs regulations with no means of recourse;
- in case of failure to meet all engagements undertaken;
- in case the AEO makes the request.

(2) The withdrawal shall go into effect upon notification.

(3) The Director General of Taxation shall immediately inform the customs administrations of other States, members of the CEMAC, of any suspension of the AEO status.

(4) The concerned AEO may submit a new request to obtain the AEO status within three (3) years after the withdrawal date.

CHAPTER VII **MUTUAL ACKNOWLEDGEMENT**

Article 33.- Bilateral or multilateral Mutual Acknowledgement Agreements may be concluded between Cameroon and other countries, in accordance with international agreements and national regulations.

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SECRETARIAT GENERAL
DIRECTION DES AFFAIRES ADMINISTRATIVES
ET DES REQUETES

CHAPTER VIII **MISCELLANEOUS AND FINAL PROVISIONS**

Article 34.- (1) The Directorate general of Taxation shall place at the disposal of authorities in charge of civil aviation security, port and railway authorities, the main information regarding the AEO status under the security-safety authorization and the combine authorization namely:

- the authorizations issued and where necessary, the withdrawal and suspension of these, as well as the reasons for these sanctions;
- the inspection reports of the AEO installations.

Article 35.- The authorization application form, the self-assessment questionnaire the audit report and the authorization to the AEO status shall be drafted in accordance with the templates annexed to the CEMAC Regulation No. 03/22-CEMAC-UEAC-010A-CM-38 of 10 November 2022.

ARTICLE 36.- Specific texts shall specify, where necessary, the procedures for the application of this decree.

ARTICLE 37.- This decree shall be registered, published according to the procedure of urgency, and inserted in the Official Gazette in English and in French. /-

Yaounde, 23 JUN 2025

JOSEPH DION NGUTE
PRIME MINISTER,
HEAD OF GOVERNMENT



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