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DECREE No. 2026/01007 /PM OF 12 MAI 2026  
to lay down conditions for the centralization,  
distribution and transfer of equalization tax revenue  
at the regional and inter-regional cooperation level.

**THE PRIME MINISTER, HEAD OF GOVERNMENT,**

- Mindful of the Constitution;
- Mindful of the General Tax Code;
- Mindful of Law No. 2018/011 of 11 July 2018 to lay down the Cameroon Code of Transparency and Good Governance in public finance management;
- Mindful of Law No. 2018/012 of 11 July 2018 relating to Fiscal Regime of the State and other Public Entities;
- Mindful of Law No. 2019/024 of 24 December 2019 to Institute the General Code of Regional and Local Authorities;
- Mindful of Decree No. 92/089 of 4 May 1992 to specify the duties of the Prime Minister, Head of Government, as amended and supplemented by Decree No. 95/145-bis 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. 2018/635 of 31 October 2018 to reorganize the Special Council Support Fund for Mutual Assistance;
- 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.**- This decree lays down conditions for the centralization, distribution and transfer of equalization tax revenue at the regional and inter-regional cooperation level.

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SECRETARIAT GÉNÉRAL  
DIRECTION DES AFFAIRES ADMINISTRATIVES  
ET DES REQUÊTES  
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**CHAPTER II**  
**CONDITIONS FOR THE CENTRALIZATION, DISTRIBUTION AND TRANSFER OF**  
**EQUALIZATION TAX REVENUE AT THE REGIONAL AND INTER-REGIONAL**  
**COOPERATION LEVEL**

**SECTION I**  
**CENTRALIZATION OF EQUALIZATION TAX REVENUE**

**ARTICLE 2.**- The tax revenue of regions referred to in Article 3 below shall be centralized by the body in charge of centralization and equalization within the framework of inter-regional cooperation, and distributed to regions based on solidarity, harmonization of development, and reduction of inequalities.

**ARTICLE 3.**- The following shares of tax revenue intended to finance the regions shall be subject to equalization:

- 50% share of oil and gas royalties;
- 50% share of mining royalty;
- 70% share of the special tax on petroleum products;
- 70% share of the resources of the Sustainable Development Fund for the Financing of Water and Sanitation Projects;
- 70% of airport stamp duty proceeds;
- 70% share of radio frequency usage fees;
- 70% share of the resources derived from the annual gaming fee.

**SECTION II**  
**CONDITIONS FOR THE DISTRIBUTION OF THE EQUALIZATION TAX REVENUE**

**ARTICLE 4.**- At the beginning of each year, the Minister in charge of regional and local authorities shall issue an order to lay down shares of the above-mentioned equalization tax revenue to be transferred to the regions.

**ARTICLE 5.**- Equalization tax revenue at the regional level shall be distributed based on the following criteria and shares:

- minimum allocation: 80%;
- demography: 10%;
- surface area: 5%;
- poverty rate: 5%.

**ARTICLE 6.**- The minimum allocation of 80% (eighty per cent) shall be distributed equally to all the regions.

**ARTICLE 7.**- The 10% (ten per cent) allocation based on demography shall be distributed to the regions in proportion to their population size, based on the results of the last official census.

**ARTICLE 8.-** The 5% (five per cent) allocation based on surface area shall be distributed to the regions based on the size of their respective areas as reported by the public body in charge of mapping.

**ARTICLE 9.-** The 5% (five per cent) allocation based on the poverty rate shall be distributed to the regions in proportion to official data provided by the public body in charge of statistics.

**ARTICLE 10.-** (1) For the financing of emergency measures in the event of regional disasters and for the implementation of certain special initiatives in the field of decentralization and local development, the Minister in charge of regional and local authorities may order the deduction of a share of equalization tax revenue at the regional level, without this exceeding 4% (four per cent) of the said revenue, after deduction of the minimum allocation.

(2) The Minister in charge of regional and local authorities and the accounting officer of the body in charge of centralization and equalization within the framework of inter-regional cooperation shall be the authorizing officer and accounting officer for the said share respectively.

### **SECTION III**

#### **CONDITIONS FOR THE TRANSFER OF EQUALIZATION TAX REVENUE**

**ARTICLE 11.-** Equalization tax revenue shall be transferred to the regions on a monthly basis following the shares determined annually by the Minister in charge of regional and local authorities, as provided for in Article 4 above.

**ARTICLE 12.-** To monitor the transfer of equalization tax revenue to the regions, the body in charge of centralization and equalization within the framework of inter-regional cooperation shall send to the Minister in charge of regional and local authorities a monthly statement of the status of such transfers to the regions.

### **CHAPTER III**

#### **CONDITIONS FOR THE CENTRALIZATION, DISTRIBUTION AND TRANSFER OF INTER-REGIONAL COOPERATION TAX REVENUE**

### **SECTION I**

#### **CONDITIONS FOR THE CENTRALIZATION OF INTER-REGIONAL COOPERATION TAX REVENUE**

**ARTICLE 13.-** The tax revenue of regions provided for in Article 14 below shall be centralized by the body in charge of centralization and equalization within the framework of inter-regional cooperation.

**ARTICLE 14.-** (1) Thirty per cent (30%) of the tax revenue listed below shall be allocated on an inter-regional cooperation basis:

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SECRETARIAT GÉNÉRAL  
DIRECTION DES AFFAIRES ADMINISTRATIVES  
ET DES REQUÊTES

COPIE CERTIFIÉE CONFORME

- Share of the transferable balance of oil and gas royalties;
- Share of mining royalty;
- Share of the special tax on petroleum products;
- Share of the resources of the Sustainable Development Fund for the Financing of Water and Sanitation Projects;
- Airport stamp duty;
- Share of radio frequency usage fees;
- Share of the resources derived from the annual gaming fee.

(2) The share referred to in paragraph 1 above shall be used for funding:

- regional projects;
- the body in charge of centralization and equalization within the framework of inter-regional cooperation.

**SECTION II**  
**CONDITIONS FOR THE DISTRIBUTION OF INTER-REGIONAL COOPERATION TAX REVENUE**

**ARTICLE 15.**- A share of 5% (five per cent) of regional tax revenue referred to in Article 14 above shall be levied, prior to any distribution, to finance the body in charge of centralization and equalization within the framework of inter-regional cooperation.

**ARTICLE 16.**- The centralized balance, after deduction of the withholdings referred to in Article 15 above, shall be distributed to the regions.

**ARTICLE 17.**- An order issued by the Minister in charge of regional and local authorities shall establish annually the distribution of a 50% (fifty per cent) share of the centralized balance referred to in Article 16 above.

**ARTICLE 18.**- The 50% (fifty per cent) share referred to in Article 17 above shall be distributed to the regions based on the following criteria and shares:

- minimum allocation: 45%;
- demography: 30%;
- surface area: 15%;
- poverty rate: 10%.

**ARTICLE 19.**- The minimum allocation of 45% (forty-five per cent) shall be distributed equally to all the regions.

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SECRETARIAT GÉNÉRAL  
DIRECTION DES AFFAIRES ADMINISTRATIVES  
ET DES REQUÊTES  
COPIE CERTIFIÉE CONFORME

**ARTICLE 20.-** The 30% (thirty per cent) allocation based on demography shall be distributed to the regions in proportion to their population size, based on the results of the last official census.

**ARTICLE 21.-** The 15% (fifteen per cent) allocation based on surface area shall be distributed to the regions based on the size of their respective areas as reported by the public body in charge of mapping.

**ARTICLE 22.-** The 10% (ten per cent) allocation based on the poverty rate shall be distributed to the regions in proportion to official data provided by the public body in charge of statistics.

**ARTICLE 23.-** The remaining 50% (fifty per cent) share of the centralized balance referred to in Article 16 above shall be allocated to the regional solidarity and mutual assistance fund to finance projects of the said local authorities, in accordance with the mechanisms put in place by the body in charge of centralization and equalization within the framework of inter-regional cooperation.

### **SECTION III**

#### **CONDITIONS FOR THE ALLOCATION OF INTER-REGIONAL COOPERATION TAX REVENUE**

**ARTICLE 24.-** (1) The amounts distributed as 50% (fifty per cent) share of the centralized balance of inter-regional cooperation tax revenue referred to in Article 18 above shall be set aside by the body in charge of centralization and equalization within the framework of inter-regional cooperation.

(2) The amount set aside for a region shall be allocated when it submits investment projects to the body in charge of centralization and equalization within the framework of inter-regional cooperation.

(3) It shall ensure the settlement, from the resources referred to in paragraph 1 above, of the expenses submitted by the region.

(4) The resources provided for in paragraph 1 above may not be allocated as loans to the region.

**ARTICLE 25.-** (1) The remaining 50% (fifty per cent) share of the centralized balance referred to in Article 23 above shall be used primarily to finance income-generating projects.

(2) It shall also contribute to the financing of solidarity and mutual assistance actions between regions.

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SECRETARIAT GÉNÉRAL  
DIRECTION DES AFFAIRES ADMINISTRATIVES  
ET DES REQUÊTES

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(3) It shall be granted to regions as subsidy or loans in accordance with the mechanisms put in place by the body in charge of centralization and equalization within the framework of inter-regional cooperation.

(4) The reimbursement of loans granted pursuant to paragraph 3 above shall be made either from equalization revenue, from the region's other own revenue, or from the inter-regional cooperation revenue referred to in Articles 17 and 18 above, in accordance with the provisions of the loan agreements signed between the region concerned and the body in charge of centralization and equalization within the framework of inter-regional cooperation.

**ARTICLE 26.-** (1) To monitor the allocation of inter-regional cooperation tax revenue, the body in charge of centralization and equalization within the framework of inter-regional cooperation shall send to the Minister in charge of regional and local authorities an updated half-yearly statement on the status of the said revenue.

(2) The statement referred to in paragraph 1 above shall be sent every six months to all the regions, each insofar as it concerns them.

(3) Copies of the files and decisions granting to the regions the resources provided for in Articles 24 and 25 above shall be sent to the Minister in charge of regional and local authorities and to the Minister in charge of finance.

#### **CHAPTER IV** **MISCELLANEOUS AND FINAL PROVISIONS**

**ARTICLE 27.-** The deductions from equalization revenues and the revenues intended for inter-regional cooperation, made by an order of the Minister in charge of regional and local authorities shall be subject to the prior approval of the Prime Minister, Head of Government.

**ARTICLE 28.-** The region shall act as project owner for the investment projects it submits for financing using the inter-regional cooperation tax revenue referred to in Article 25 above.

**ARTICLE 29.-** The body in charge of centralization and equalization within the framework of inter-regional cooperation shall provide its technical support to the region in the design, implementation and monitoring of investment projects.

**ARTICLE 30.-** The body in charge of centralization and equalization within the framework of inter-regional cooperation shall send to the Minister in charge of regional and local authorities a monthly statement of the collection of tax revenue subject to equalization, as well as that for inter-regional cooperation by type.

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DIRECTION DES AFFAIRES ADMINISTRATIVES  
ET DES REQUÊTES

  
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**ARTICLE 31.-** The Minister in charge of regional and local authorities and the Minister in charge of finance shall each in their own sphere, be responsible for the implementation of this decree, which shall be registered, published according to the procedure of urgency, and inserted in the Official Gazette in English and French. /-

Yaounde, 12 MAI 2026

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**JOSEPH DION NGUTE**

**PRIME MINISTER, HEAD OF  
GOVERNMENT**

