

DECREE No. 2026 / 00201 /PM OF 02 FEB 2026

to lay down the rate, methods for collecting, distributing, and allocating fees and taxes applicable to activities, practices, and facilities involving exposure to ionizing radiations.

THE PRIME MINISTER, HEAD OF GOVERNMENT,

- Mindful of the Constitution;
- Mindful of Law No.2018/011 of 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. 2019/012 of 19 July 2019 to lay down the general framework for radiological and nuclear safety, nuclear security, civil liability and safeguards enforcement;
- 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-a 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;
- Mindful of Decree No. 2024/599 of 19 November 2024, to change the name of and reorganize the National Radiation Protection Agency;
- Mindful of Decree No. 2024/00163/PM of 22 January 2024, setting out the terms of application of certain provisions of Law No. 2019/012 of 19 July 2019, to lay down the general framework for radiological and nuclear safety, nuclear security, civil liability and safeguards enforcement,

HEREBY DECREES AS FOLLOWS:

CHAPTER I
GENERAL PROVISIONS

ARTICLE 1.- (1) This decree lays down the rate, the methods for collecting, distributing, and allocating the fee and taxes applicable to activities, practices, and facilities involving exposure to ionizing radiations.

(2) It is issued pursuant to the provisions of Sections 75, 76, and 77 of Law No. 2019/012 of 19 July 2019, to lay down the general framework for radiological and nuclear safety, nuclear security, civil liability and safeguards enforcement.

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ARTICLE 2.- The fee and taxes referred to in Article 1 above shall be:

- the fee based on the annual turnover of authorization holders;
- the hazardousness tax for source categorization;
- the radiological tax for all import and export operations.

CHAPTER II
FEE AND TAXES

ARTICLE 3.- (1) The fee levied on the turnover shall be based on the annual turnover of authorization holders and shall be applicable to activities, practices, and facilities involving exposure to ionizing radiations.

(2) The fee rate shall be set at 0.25% of the annual turnover of industrial and extractive companies with authorizations applicable to activities, practices, and facilities involving exposure to ionizing radiations.

(3) For hospitals and laboratories with authorizations applicable to activities, practices, and facilities involving exposure to ionizing radiations, the amount of the fee shall be set by the Radiological Safety and Nuclear Security Authority, based on the number of sources used by the organization concerned.

ARTICLE 4.- (1) The tax on the hazardous nature of ionizing radiations sources shall be levied on taxable profits, up to a maximum limit of 5%, based on the hazardous nature of the activities of the authorization holders related to the categorization of sources.

(2) The tax rate shall be set at:

- 0.5% of taxable profits after a 75% reduction of the taxable base, for authorization holders of activities using Category V sources;
- 0.75% of taxable profits after a 50% reduction of the taxable base, for authorization holders of activities using Category III and IV sources;
- 1% of taxable profits after a 25% reduction of the taxable base, for authorization holders of activities using Category I and II sources;

ARTICLE 5.- (1) The radiological tax shall arise from any import or export of equipment or materials involving exposure to ionizing radiations.

(2) The rate of the tax referred to in paragraph 1 above shall be set at 0.2% of the taxable base for any import or export transaction.

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CHAPTER III
COLLECTION OF FEES AND TAXES

ARTICLE 6.- (1) The assessment and collection of fees and taxes shall be the responsibility of the tax and customs authorities.

(2) Control operations shall be carried out by the tax and customs authorities in conjunction with the Radiological Safety and Nuclear Security Authority, in accordance with the legislation in force.

(3) The procedures for implementing the provisions of paragraphs 1 and 2 shall be determined in a memorandum of understanding signed between the Authority and the tax and customs authorities.

CHAPTER IV
DISTRIBUTION AND ALLOCATION OF FEES AND TAXES

ARTICLE 7.- The revenue from the fees on the annual turnover of authorization holders shall be distributed and allocated as follows:

- 40% to the Public Treasury;
- 20% to cover costs related to the decontamination and rehabilitation of facilities contaminated by radioactive materials;
- 20% to the Authority responsible for regulation and regulatory control;
- 10% to the Local Authorities, with 3% for the Regions and 7% for the Municipalities;
- 10% for assessment and collection costs.

ARTICLE 8.- The proceeds from the hazard tax shall be distributed and allocated as follows:

- 45% to the Public Treasury;
- 35% to the Radiological Safety and Nuclear Security Authority;
- 10% to the Local Authorities, with 3% for the Regions and 7% for the Municipalities;
- 10% for assessment and collection costs.

ARTICLE 9.- The proceeds from the radiological tax shall be distributed and allocated as follows:

- 45% to the Public Treasury;
- 35% to the Radiological Safety and Nuclear Security Authority;
- 10% to the Local Authorities, with 3% for the Regions and 7% for the Municipalities;
- 10% for assessment and collection costs.

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CHAPTER V
TRANSITIONAL, MISCELLANEOUS, AND FINAL PROVISIONS

ARTICLE 10.- The penalties for non-compliance with the obligations to declare and pay the annual turnover tax for authorization holders, the hazardousness tax, and the radiological tax shall be those provided for by the laws in force.

ARTICLE 11.- Natural or legal persons subject to payment of the annual turnover tax for authorization holders, the hazardousness tax for ionizing radiation sources, and the radiological tax shall be required to comply with the provisions of this Decree within six (6) months from its date of publication.

ARTICLE 12.- This decree shall be registered, published according to the procedure of urgency, and inserted in the Official Gazette in English and French.

Yaounde, 02 FEB 2026

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Joseph DION NGUTE
PRIME MINISTER,
HEAD OF GOVERNMENT

