DECREE No. 2024 / 05250 /PM OF 19 NOV 2024

To lay down the terms and conditions for carrying out the alloying, refining and manufacturing of articles made from precious and semi-precious substances.-

THE PRIME MINISTER, HEAD OF GOVERNMENT,

Mindful of the Constitution;

Mindful of Act No. 8/65-UDEAC-37 of 14 December 1965 relating to the CEMAC Customs Code and its subsequent amendments;

Mindful of Law No. 96/12 of 5 August 1996 on the framework law relating to environmental management;

Mindful of Law No. 98/015 of 14 July 1998 relating to establishments classified as dangerous, unhealthy and inconvenient;

Mindful of Law No. 2002/003 of 19 April 2002 on the General Tax Code and its subsequent amendments;

Mindful of Law No. 2023/014 of 19 December relating to the Mining Code;

Mindful of Ordinance No. 74/1 of 6 July 1974 to establish rules governing land tenure;

Mindful of Ordinance No. 74/2 of 6 July 1974 to establish rules governing State lands;

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

SERVICES DU PREMIER MINISTRE SECRÉTARIAT GÉNÉRAL DIRECTION DES AFFAIRES ADMINISTRATIVES ET DES REQUÉTES

ARTICLE 1.- This decree lays down the terms and conditions for carrying out the alloying, refining and manufacturing of articles made from precious and semi-precious substances.

ARTICLE 2.- For the purposes of this decree, the following definitions shall apply:

Address: Complete contact details, residence, post office box number, telephone number, fax number and e-mail address belonging to a person, who provides them to the Ministry in charge of mines, and through which any official communication may be channelled to him/her;

Mining licence: An administrative instrument that confers on its holder or beneficiary the exclusive right to carry out the mining works or activities for which it has been issued, within the allocated perimeter, whose following categories are provided for in the Mining Code:

- artisanal mining licence, semi-mechanized artisanal mining licence and mining waste processing licence, which are mining titles;
- semi-mechanized artisanal quarry substance licence and public interest quarry licence;

Industrial site licence: A legal document by which a company or an organisation obtains the necessary permission to establish an industrial facility on a specific site;

Operating licence: An administrative document which confers on its beneficiary, duly authorised to carry out the activity for which it has been issued, the right to set up a plant for the processing of mineral substances. This decree provides for three types of operating licences: an alloying plant licence, a refining plant licence and a licence to open a manufacturing workshop for articles made from precious and semi-precious metals;

Registration: Entry of data into the Mining Titles Register;

Permit: A legal instrument that confers on its holder or beneficiary the exclusive or non-exclusive right, where appropriate, to carry out the mining activities or works for which it is issued, within the allotted perimeter, whose following four categories are defined in the Mining Code:

exploration permit, small-scale mining permit and industrial mining permits, which are mining titles;

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- reconnaissance permit, which is not a mining title and may be granted for the reconnaissance of deposits of mineral substances classified as mines or quarries and for the reconnaissance of geothermal deposits or deposits of spring, mineral or thermomineral water:
- spring water, mineral and thermo-mineral water operating permit;
- industrial quarry permit.

It should be specified that the term "permit" refers to permits other than mining titles when it appears together with the terms "mining titles" and "licences";

Precious and semi-precious metal titles: minimum alloying element content indicated, expressed in thousandths of the weight of the alloy;

Protected area: an area where mining and use are subject to rules designed to preserve its quality.

CHAPTER II ALLOYING PRECIOUS AND SEMI-PRECIOUS SUBSTANCES

SECTION I ALLOYING PLANT ACCREDITATION

ARTICLE 3.- (1) Any natural or legal person under Cameroonian law may be accredited to alloy precious and semi-precious substances.

- (2) The accreditation shall be granted by order of the Minister in charge of mines for a period of four (4) years, renewable for the same period, upon presentation of a file containing the following documents:
 - three (3) copies of an application, with the original stamped at the rate in force, stating:
 - the name and surname, filiation, residence, nationality, address, for a natural person;
 - the name or corporate name, head office, names, attributes and nationalities of its main officials and address, in the case of a legal entity;
 - a certificate of non-bankruptcy issued by the court of first instance of the place where the head office is located, if applicable;
 - a list of the names of the person(s) responsible for alloying, specifying the SECRÉTAFIAT GÉNÉRAL technical expertise of each of them; SECRETABILAT GENERAL SECRETARIAL SECRETARI

- a training certificate or any other document proving competence in the field, including, where appropriate, reference to experience acquired;
- a guarantee on the protection and safety of staff, the neighbouring populations and the environment.
- (3) The Minister in charge of mines shall have 15 days from the date of submission of the application to issue a decision.
- ARTICLE 4.- (1) The order granting the accreditation shall specify all the obligations incumbent on the operator.
- (2) The accreditation shall be personal, non-transferable and may not be leased.
- ARTICLE 5.- The application for renewal of the accreditation shall be submitted following the same procedure as the original application. It must be submitted to the Minister in charge of mines three months prior to the expiry date of the accreditation.
- ARTICLE 6.- In the event of replacement of qualified staff on the basis of which an accreditation was granted to a legal entity, the latter must notify the Ministry in charge of mines of the new change. The Minister in charge of mines shall ensure that the staff taken on as replacement has the required skills and qualifications.

SECTION II **ALLOYING PLANT LICENCE**

- ARTICLE 7.- (1) Any natural or legal person may be granted a licence to operate an alloying plant for precious and semi-precious substances.
- (2) The licence shall be granted by order of the Minister in charge of mines for a period of four (4) years, renewable upon presentation of a file SECRÉTAFIAT GÉNÉRAL containing the following documents: DIRECTION DES AFFAIRES ADMINISTRATIVES

a. for a natural person:

- COPIE CERTIFIÉE CONFORME - three (3) copies of an application, with the original stamped at the rate in force;
- a copy of the applicant's national identity card or residence permit;
- an alloying plant accreditation issued by the Ministry in charge of mines;
- a certificate of non-conviction less than three (3) months old;

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- a passport size photograph;
- type of substances concerned:
- a facilities inspection report prepared by officials of the Ministry in charge of mines appointed for this purpose;
- the unique identification number:
- proof of payment of fixed duties as provided for by law;
- a site plan.

b. for a legal entity:

- a copy of the manager's national identity card or residence permit;
- a certificate of non-conviction of the manager less than three (3) months old;
- a passport size photograph of the manager;
- a smelting licence issued by the Ministry in charge of mines;
- type of substances concerned;
- articles of association and all documents proving the legal existence of the legal entity;
- a facilities inspection report prepared by officials of the Ministry in charge of mines appointed for this purpose;
- the unique identification number:
- a description of the alloying equipment, scientific apparatus and technical documentation which the applicant intends to use;
- proof of technical capability:
- tax compliance certificate;
- proof of payment of fixed duties as provided for by law cretariat général an environmental and social impact assessment reported DES REQUÉTES

 a site plan
- COPIE CERTIFIEE CONFORME
- a site plan.

ARTICLE 8.- (1) The holder of an alloying plant licence shall submit an activity report to the Ministry in charge of mines every six (6) months from the date of issue of the licence.

- (2) The report provided for in paragraph 1 above shall indicate:
- the address of the accreditation and licence holder;
- the quantities of precious and semi-precious metals alloyed each month during the last six (6) months, including the turn over.

- (3) A copy of the report shall be submitted to the National Mining Corporation.
- ARTICLE 9.- The Minister in charge of mines, without prejudice to the civil and/or criminal penalties provided for by the regulations in force, may, after a 30-day formal notice remains unanswered, proceed as to:
- a) suspend the licence or accreditation, for a period not exceeding six (6) months in the case of:
 - failure to submit an activity report;
 - failure to pay duties, taxes and fees;
 - inactivity for a period of six (6) months that is not justified by a response statement;
 - inaccurate, late or incomplete declarations;
 - concealment of precious and semi-precious substances;
 - fraud in the trade of precious and semi-precious substances.
- b) withdraw the licence or accreditation in the event of repeated offence of any of the offences referred to in (a) above.

CHAPTER III REFINING PRECIOUS AND SEMI-PRECIOUS SUBSTANCES

SECTION I REFINING PLANT ACCREDITATION

- **ARTICLE 10.-** (1) Any natural or legal person under Cameroonian law may be accredited to refine precious and semi-precious metals.
- (2) The accreditation shall be granted by order of the Minister in charge of mines for a period of four (4) years, renewable for the same period, upon presentation of a file containing the following documents:
 - three copies of an application, with the original stamped at the rate in force, stating:
 - the name and surname, filiation, residence, nationality, address, for a natural person;
 - the name or corporate name, head office, names, attributes and nationalities of its main officials and address, in the case of a legal entity;
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- a certificate of non-bankruptcy issued by the court of first instance of the place where the head office is located, if applicable;
- a list of the names of the person(s) responsible for the refining, specifying the technical expertise of each of them;
- a receipt attesting payment of the processing fee;
- a training certificate or any other document proving competence in the field, including, where appropriate, reference to experience acquired;
- a guarantee on the protection and safety of staff, the neighbouring populations and the environment.
- a technical report drawn up by the Ministry in charge of mines;
- a guarantee on the protection and safety of staff, the neighbouring populations and the environment.
- (3) The Minister in charge of mines shall have 15 days from the date of submission of the application to issue a decision.
- ARTICLE 11.- (1) The order granting the accreditation shall specify all the obligations incumbent on the operator.
- (2) The accreditation shall be personal, non-transferable and may not be leased.
- ARTICLE 12.- The application for renewal of the accreditation shall be submitted following the same procedure as the original application. It must be submitted to the Minister in charge of mines three months prior to the expiry date of the accreditation.
- ARTICLE 13.- (1) In the event of replacement of qualified staff on the basis of which an accreditation was granted to a legal entity, the latter must notify the Ministry in charge of mines of the new change.
- (2) The Minister in charge of mines shall assess the qualifications of the staff taken on as replacement in accordance with the labour law in force.
- (3) The Minister in charge of mines may approve or reject the replacement of staff.
- (4) If the assessment is unsuccessful, the legal entity shall be requested to make new proposals under the conditions listed above.

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SECTION II

REFINING PLANT LICENCE

ARTICLE 14.- (1) Any natural or legal person may be granted a licence to operate a refining plant.

(2) The licence shall be granted by Order of the Minister in charge of mines for a period of four (4) years, renewable upon presentation of a file containing the following documents:

a. for a natural person:

- a copy of the applicant's national identity card, residence permit or any document in lieu thereof;
- a certificate of non-conviction less than three (3) months old;
- a refining plant accreditation issued by the Ministry in charge of mines;
- a passport size photograph;
- type of substances concerned;
- a facilities inspection report, prepared by officials of the Ministry in charge of mines appointed for this purpose;
- the unique identification number;
- proof of payment of fixed duties as provided for by law;
- a list of rates to be applied in the refining activity;
- a site plan;
- a licence to set up an industrial plant, containing a risk assessment report.

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b. for a legal entity:

- a copy of the manager's national identity card, residence permit or any document in lieu thereof;
- a certificate of non-conviction of the manager less than three (3) months old;
- a passport size photograph of the manager;
- Type of substances concerned;
- articles of association and all documents proving legal existence;
- a facilities inspection report, prepared by officials of the Ministry in charge of mines appointed for this purpose;
- the unique identification number;

- tax compliance certificate;
- proof of payment of fixed duties as provided for by law;
- a description of the alloying equipment, scientific apparatus and technical documentation which the applicant intends to use;
- proof of technical capability:
- list of rates to be applied in the refining activity;
- a site plan;
- a licence to set up an industrial plant, containing a risk assessment report;
- an environmental and social compliance certificate.

ARTICLE 15.- (1) Any holder of a refining plant licence shall submit an activity report to the Ministry in charge of mines, with a copy to the National Mining Corporation, every six (6) months from the date of issue of the licence.

- (2) The report provided for in paragraph 1 above shall indicate:
- the address of the permit holder;
- the quantities of precious and semi-precious metals alloyed each month during the last six (6) months, including the turn over.

ARTICLE 16.- The Minister in charge of mines, without prejudice to the civil and/or criminal penalties provided for by the regulations in force, may, after a 30-day formal notice remains unanswered, proceed as to:

suspend the licence or accreditation, for a period not exceeding six a) SERVICES DU PREM SECRÉTARIAT GÉNÉRAL (6) months in the case of: DIRECTION DES AFFAIRES ADMINISTRATIVES ET DES REQUÈTES

failure to submit an activity report;

- failure to pay duties, taxes and fees;

COPIE CERTIFIÉE CONFORME - inactivity for a period of six (6) months that is not justified by a response

- statement;
- inaccurate, late or incomplete declarations;
- concealment of precious and semi-precious substances;
- fraud in the trade of precious and semi-precious substances.
- withdraw the licence or accreditation in the event of repeated b) offence of any of the offences referred to in (a) above.

CHAPTER IV

MANUFACTURING WORKSHOP FOR ARTICLES MADE FROM PRECIOUS AND SEMI-PRECIOUS SUBSTANCES

SECTION I

ACCREDITATION TO OPEN A MANUFACURING WORKHOP FOR ARTICLES MADE FROM PRECIOUS AND SEMI-PRECIOUS SUBSTANCES

- ARTICLE 17.- (1) Any natural or legal person under Cameroonian law may be accredited to open a manufacturing workshop for articles made from precious and semi-precious substances.
- (2) The accreditation shall be granted by order of the Minister in charge of mines for a period of four (4) years, renewable for the same period, upon presentation of a file including:
 - three (3) copies of an application, with the original stamped at the rate in force;
 - a copy of the national identity card of the applicant or of the manager, in the case of a legal entity;
 - a certificate of non-conviction of the applicant or of the manager less than three (3) months old, in the case of a legal entity;
 - a copy of articles of association and any other document proving legal existence, where applicable;
 - a certificate of residence;
 - a certificate of non-bankruptcy, for legal entities;
 - three copies of a site plan of the proposed establishment;
 - a tax compliance certificate;
 - a workshop inspection report prepared by the Ministry in charge of mines:
 - a receipt attesting payment of the processing fee;
 - a training certificate or any other document proving competence in the field, including reference to experience acquired.
- (3) The Minister in charge of mines shall have 15 days from the date of submission of the application to issue a decision.

ARTICLE 18.- (1) The order granting the accreditation shall specify all the SERVICES DU PREMIER MINISTRE obligations incumbent on the operator. SECRÉTARIAT GÉNÉRAL

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CHAPTER IV

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SECTION I

ACCREDITATION TO OPEN A MANUFACURING WORKHOP FOR ARTICLES MADE FROM PRECIOUS AND SEMI-PRECIOUS SUBSTANCES

ARTICLE 17.- (1) Any natural or legal person under Cameroonian law may be accredited to open a manufacturing workshop for articles made from precious and semi-precious substances.

- (2) The accreditation shall be granted by order of the Minister in charge of mines for a period of four (4) years, renewable for the same period, upon presentation of a file including:
 - three (3) copies of an application, with the original stamped at the rate in force:
 - a copy of the national identity card of the applicant or of the manager, in the case of a legal entity;
 - a certificate of non-conviction of the applicant or of the manager less than three (3) months old, in the case of a legal entity;
 - a copy of articles of association and any other document proving legal existence, where applicable;
 - a certificate of residence;
 - a certificate of non-bankruptcy, for legal entities;
 - three copies of a site plan of the proposed establishment;
 - a tax compliance certificate;
 - a workshop inspection report prepared by the Ministry in charge of mines:
 - a receipt attesting payment of the processing fee;
 - a training certificate or any other document proving competence in the field, including reference to experience acquired.
- (3) The Minister in charge of mines shall have 15 days from the date of submission of the application to issue a decision.

ARTICLE 18.- (1) The order granting the accreditation shall specify all the SERVICES DU PREMIER MINISTRE obligations incumbent on the operator. SECRÉTARIAT GÉNÉRAL

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- (2) The accreditation shall be personal, non-transferable and non-assignable.
- (3) A copy of the accreditation shall be sent to the National Mining Corporation.

ARTICLE 19.- The application for renewal of the accreditation shall be submitted following the same procedure as the original application. It must be submitted to the Minister in charge of mines three months prior to the expiry date of the accreditation.

SECTION II

LICENCE TO OPEN A MANUFACTURING WORKSHOP FOR ARTICLES MADE FROM PRECIOUS AND SEMI-PRECIOUS SUBSTANCES

ARTICLE 20.- (1) Any natural or legal person may be granted a licence to open a manufacturing workshop for articles made from precious and semi-precious substances.

(2) The licence to open a manufacturing workshop for articles made from precious and semi-precious substances shall be granted by order of the Minister in charge of mines for a period of four (4) years, renewable upon presentation of a file containing the following documents:

a. for a natural person:

- a copy of the applicant's national identity card or residence permit or any other document in lieu thereof;
- a certificate of non-conviction less than three (3) months old;
- a passport size photograph;
- type of substances concerned;
- an accreditation to open a manufacturing workshop for articles made from precious and semi-precious substances issued by the Ministry in charge of mines;
- a facilities inspection report, prepared by officials of the Ministry in charge of mines appointed for this purpose;
- the unique identification number;
- proof of payment of fixed duties as provided for by law;
- a site plan of the workshop.

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b. for a legal entity:

- a copy of the manager's national identity card, residence permit or any other document in lieu thereof;
- a certificate of non-conviction of the manager less than three (3) months old;
- a passport size photograph of the manager;
- type of substances concerned;
- an accreditation to open a manufacturing workshop for articles made of precious and semi-precious substances issued by the Ministry in charge of mines;
- articles of association and all documents proving legal existence;
- a facilities inspection report on the legal entity, prepared by officials of the Ministry in charge of mines appointed for this purpose;
- the unique identification number;
- tax compliance certificate;
- proof of payment of fixed duties as provided for by law;
- a site plan of the workshop.
- (3) The file shall be submitted to the relevant Divisional Delegation of the Ministry in charge of mines for onward transmission to the Minister by the Divisional Delegate.
- (4) A copy of the licence shall be sent to the National Mining Corporation.
- **ARTICLE 21.-** (1) The operator of a manufacturing workshop for articles made from precious and semi-precious substances shall display a sign identifying his facility.
- (2) The sign referred to in paragraph 1 shall indicate the reference given to the accreditation.
- (3) The letters and figures on the sign referred to in (1) and (2) above shall be at least ten (10) centimetres high and fifteen (15) millimetres wide.
- ARTICLE 22.- (1) The operator of a manufacturing workshop for articles made from precious and semi-precious substances shall keep a register initialled by the competent services of the Ministry in charge of mines.
- (2) The register referred to in (1) above shall indicate, in SERVICES DU PREMIER MINISTRATIVES SECRÉTARIAT GÉNÉRAL DIRECTION DES AFFAIRES ADMINISTRATIVES ET DES REQUÈTES 12

- the quantities of precious and semi-precious metals alloyed each month during the last six (6) months, including the turnover;
- for each type of ore, the quantity of metals purchased and the value paid, the quantity of metals sold and the value received, as well as the quantity in stock.
- (3) The register shall be subject to inspection by sworn officials of the Ministry in charge of mines. It may be consulted by the National Mining Corporation, on first request.

ARTICLE 23.- Manufacturers shall be required to declare to the relevant service of the Ministry in charge of mines, within a maximum of one week, the stock of unprocessed gold, silver or platinum material held at the end of each month. A precision scale shall be available for this purpose.

CHAPTER V STAMPING OF ARTICLES MADE FROM PRECIOUS AND SEMI-PRECIOUS SUBSTANCES

<u>ARTICLE 24.-</u> (1) With the exception of dental prostheses, all articles made from precious and semi-precious substances manufactured in Cameroon must have titles that comply with the laws and regulations in force.

(2) The titles referred to in (1) above shall include:

a) for gold:

- - first title: 920 thousandths;

- - second title: 840 thousandths;

- - third title: 750 thousandths.

b) for platinum:

- - first title: 950 thousandths;

- second title: 850 thousandths. SERVICES DU PREMIER MINISTRE SECRÉTARIAT GÉNÉRAL DIRECTION DES AFFAIRES ADMINISTRATIVES ET DES REQUÈTES

c) for silver:

- - first title: 925 thousandths;

- - second title: 800 thousandths.

(2) Tolerance shall be three thousandths for gold, ten thousandths for platinum and five thousandths for silver.

- (4) Manufacturers of articles made from precious and semiprecious substances may use any of the regulatory titles, regardless of the size or type of the article.
- ARTICLE 25.- Any article made from precious or semi-precious substances manufactured on national territory must bear the manufacturer's stamp and the control stamp.
- ARTICLE 26.- (1) The manufacturer's stamp shall be his signature. It shall be imprinted on all articles produced by him before it is put up for sale.
- (2) The manufacturer's stamp shall be diamond-shaped, enclosing the letter "C", initial for Cameroon, and the serial number assigned to the manufacturer.
- ARTICLE 27.- (1) The title of articles made from gold, platinum and silver shall be checked by means of stamps applied to each article after the quality has been tested.
- (2) The control stamp which guarantees compliance, shall be affixed by the National Mining Corporation after ascertaining the title and confirming the amount of the control fee.
- ARTICLE 28.- Articles made from precious and semi-precious metals submitted for inspection shall be subject to the payment of an inspection fee and a testing fee to be paid to the National Mining Corporation.
- ARTICLE 29.- (1) Only articles that meet the following conditions shall be stamped:
 - a) articles manufactured in the Republic of Cameroon and stamped with the seal of the manufacturer, who himself shall submit them for inspection, or presented in accordance with the provisions of this decree;
 - **b)** articles containing no gold alloy less than 750 thousandths, no silver alloy less than 800 thousandths and no platinum alloy less than 850 thousandths in the case of articles made of gold, silver or platinum;
 - c) articles whose value is equal to or exceeds the value of the metal.
- (2) Articles found to be stuffed during the inspection process shall be seized and confiscated.

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- ARTICLE 30.- Trade in articles made from gold, silver and platinum bearing Cameroonian or foreign stamps shall be free throughout the country.
- ARTICLE 31.- (1) The manufacturing of articles made from precious or semiprecious metals that do not comply with the conditions set out in this decree shall be prohibited throughout the national territory.
 - (2) The following shall also be prohibited:
 - the remelting of gold and silver coins, irrespective of their type, title or date of issue;
 - the remelting and transformation of jewellery and objects made of gold or silver that do not bear a stamp or are not declared in accordance with the regulations in force.
- ARTICLE 32.- (1) No one shall manufacture any article made from gold, silver or platinum for sale in the Republic of Cameroon unless he owns a manufacturer's stamp.
- (2) The manufacturer's stamp shall be issued, by decision of the Minister in charge of mines, to operators of manufacturing workshops who apply for it and who can prove their technical skills and knowledge of the instruments regulating the practice of the profession.
- (3) In the event of death of the manufacturer, cessation of his activity or his absence for more than six (6) months, the stamp must be returned to the competent structure of the Ministry in charge of mines.
- ARTICLE 33.- Stamping shall be carried out at the request of any natural or legal person under Cameroonian law who holds a licence to open a manufacturing workshop for articles made from precious and semi-precious substances.
- ARTICLE 34.- Stamping shall be carried out by the Ministry in charge of mines, upon presentation of an application accompanied by the following:
 - a photocopy of the national identity card or residence permit or any document in lieu thereof;
 - proof of the manufacturer's stamp on the article(s) to be stamped;
 - the article(s) to be stamped;

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- a photocopy of the licence to open a manufacturing workshop for articles made from precious and semi-precious metals, where applicable;
- proof of payment of stamping and expertise fees established in accordance with the regulations in force.

ARTICLE 35.- (1) The export of articles made from precious metals that do not bear the stamp of Cameroon or the stamp of a foreign country shall be prohibited.

- (2) Counterfeiting, the use of a counterfeit, the fraudulent use of a manufacturer's or control stamp and the misuse of stamps shall be punishable by the penalties set out in the instruments in force. In the case of a licensed manufacturer, the manufacturer's stamp shall be permanently withdrawn.
- ARTICLE 36.- (1) Imported articles made from gold, platinum and silver must be presented at the customs border posts to be declared, weighed and forwarded, at the holder's expense, to the Ministry in charge of mines or the National Mining Corporation, as the case may be, for expert valuation and stamping, against payment of the relevant duties by the holder.
- (2) The following shall be exempted from the provisions outlined above:
 - a) articles made of precious metal bearing a control stamp;
 - b) jewellery intended for the traveller's personal use. In this case, the person concerned must sign a declaration, a copy of which must be stamped by the customs authorities and presented with the article when it is taken out of the country;
 - c) dental prostheses belonging to their owner.
- (3) Where articles made from precious metal sent for conformity in accordance with (1) above do not meet the provisions set out in this decree, they shall be held by the customs authorities on behalf of the holders who presented them, to be returned on their departure from Cameroon.

CHAPTER VI: MISCELLANEOUS AND FINAL PROVISIONS

ARTICLE 37.- Licence holders referred to in Articles 3, 10 and 17 of this decree shall be subject to the duties, taxes and fees provided for by the regulations in force.

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ARTICLE 38.- All previous provisions repugnant to this decree, particularly those of Decree No. 2002/648/PM of 26 March 2002 to lay down conditions for the application of Law No. 001 of 16 April 2001 and its subsequent amendments, are hereby repealed.

ARTICLE 39.- This decree shall be registered, published according to the procedure of urgency and inserted in the Official Gazette in English and French./-

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THE PRIME MINISTER, HEAD OF GOVERNMENT,

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