European International University

MBA in Logistics and Supply Chain Management

Action Research Paper

The Impact of Importers' Disregard for Importation Regulations of Cameroon: Its Repercussions on the Nation's Local Market Pricing of Imported Goods, and on the Government's Resolve to Address the Rising Cost of Living in the Country.

Forename: **NJI**

Surname: **FELIX NGWAMACHOM**

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E-SIGNATURE: NJI FELIX NGWAMACHOM

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DEDICATION

I dedicate my research article to my family, who provided unwavering motivation and support during the project.

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Abstract

Cameroon's economic crises in the 1980s and 1990s led the country to a shift from a production to an importing economy. In response, Cameroon's government enforced strict importation rules to safeguard the local industry, curbing dumping, and meeting financial donor organizations' demands. The disregard for the rules was and is still seriously penalized today.

The study examines the impact of breaking regulations on importation costs, and import commodity pricing, identifying knowledge of acceptable practices, mandatory documents, stakeholders, and their supposed roles as key sources of deviation from the norm by importers. The research used the MIXED METHODS methodology to gather qualitative and quantitative data from stakeholders on the legal framework for importation and clearing of goods in Cameroon.

The study found that Over 70% of importers faced penalties/ fines, and demurrages for disregarding importation and clearing rules due to inexperience, lack of expertise, and knowledge of import and clearing procedures, mandatory documents, stakeholders, and roles, resulting in increased importation costs and consequently, price instability.

It revealed the legal framework for importation and clearing; from stakeholders, stages, requirements, mandatory documentation, penalties for violations, and categories of imports, highlighting problematic ones.

It also revealed that sole proprietorship businesses involved in importation were less organized and incurred more penalties. Retail businesses' tax regime upgrades by the government also increased prices.

The study further revealed that 74% of imports were funded from home through commercial bank cash transfers, 16% from abroad by Cameroonian residents there, and 10% through letters of credit. 16% of goods paid for from abroad by Cameroonian residents proved that they used their income earned abroad to import goods as a means to repatriate their funds home, despite ignorance of importation rules at home.

I INTRODUCTION

1.0.0 Rationale for Research

Imported goods prices are becoming more expensive, and unstable in Cameroon due to importers' non-compliance with importation rules due to a lack of expertise in the importation and customs clearance processes of goods.

Cameroon, is a West African nation, a member of the CEMAC free trade zone alongside Gabon, Tchad, Equatorial Guinea, the Central African Republic, and the Congo.

Cameroon, a less industrialized country, heavily relies on imports and requires importers to adhere to government rules to protect local industries and check dumping to conform to financial donors' demands. Violations lead to penalties that increase import costs and hinder government efforts to reduce living costs and improve living standards.

1987, Cameroon experienced its worst economic crisis, causing a drop in export commodity prices. According to WIKIPEDIA, the economic crisis was due to poor government management.

In 1994, CEMAC's regional currency, the FCFA, which was pegged to the French Franc at a normal exchange rate, saw its value cut by 50%. Denis, Janvier, and François 1995 claim that the initiative's goal was to draw in foreign capital to stimulate the economy.

Economic recovery in Cameroon began years later when most local enterprises had closed, causing uncertainty and reinvestment difficulties for investors. Business owners prioritized importation for immediate cash recovery and employee burden relief. Cameroon's foreign trade statistics taken from the World Trade Organization (WTO), Lloyds Bank, 2024, show an increasing importation trend:

Foreign trade values	**2019**	**2020**	**2021**	**2022**	**2023**
Import of goods(Million USD)	6,583	5,521	6,981	7,800	9,000

Table 1: Cameroon's foreign trade statistics for the past 5 years.

Importation escalated again when Cameroon's government signed a temporal economic partnership agreement No 2009/152/EU with the European Union in 2009, which took effect in 2014 to reduce 80% of customs duties for EU imports over 15 years.

The Cameroon government enforces strict laws to protect local industries from imports, with fines to attain 50% of FOB value, as per law No 2016/004 of April 18, 2016.

Defaulters pay fines, and shift them to the consumer through wholesale and retail prices causing price hikes and rising living expenses. The research aims to elaborate and clarify legal and compliant practices to reverse the trend.

1.1.0 The Thesis Statement

More than 70% of importers into Cameroon violate import laws, which carry Penalties/fines that drive up import expenses, the pricing of import commodities, and living expenses, causing suffering to Cameroonians.

According to Emma Systems, compliance involves respecting laws, regulations, and international trade procedures, including proper documentation, payment of duties and taxes, and compliance with country and international organization demands.

-Administrative obligations are spelled out by Law No. 2016/004, of April 18, 2016, governing the foreign trade in Cameroon,

-Financial obligations by Instruction No 07/GR/2019, of June 10, 2019, from the Governor of the Bank of Central African States (BEAC),

-Technical and Customs regulations are spelled out by the CEMAC's Customs Code, decrees, and regulatory service notes from government departments charged with controls.

1.2.0 The Research Question(s)

The research delved into the origins, impact, and potential solutions to tackle the rising import prices and high living costs in Cameroon.

Main research Question:

How is the pricing of imported goods in Cameroon affected when importers disregard the importation and clearing rules instated by the government of Cameroon?

Further questions helped define and clarify certain aspects of the main research question and opened up possibilities for problem-solving:

i. What are the administrative, financial, technical, and customs regulations that Cameroon's importers should follow?
ii. Who are the stakeholders involved in regulating the importation and clearing of goods in Cameroon and their roles?
iii. What are the legal steps and mandatory documentation involved?
iv. Why do certain importers disregard the law on importation?
v. What are the penalties and fines for disregard of rules?
vi. How does noncompliance impact local market prices for imported goods?

vii. What are the various categories of goods imported?

viii. What are the exceptional cases when applying the law on importation?

These were the leading questions that guided the data collection to reveal insights into the study.

1.3.0 Relevance of the research

In February 2008, Cameroon experienced the "Hunger Riot," due to price hikes of basic commodities resulting in numerous deaths, jails, and property damage. Hervé 2016, reassessed eight years after the riots, revealing that price hikes remained the relevant cause, and forecasted a potential future riot for the same reason.

The Cameroon government has attempted to address rising commodity prices through short-term solutions like homologated pricing, Ammandeh 2019, reduced customs duties and offered subsidies to some essential goods, Eulia 2022. However, these measures proved ineffective and unsustainable.

The research aims to clarify legal importation and clearing procedures, address ignorance, prevent defaults and related penalties/fines, to stabilize importation costs and import commodity prices.

1.4.0 The Research Goals

The research goals were to identify various stakeholders involved in regulating the importation and clearing process, the roles they play, the mandatory documents involved, the stages of the process, assess the non-compliance reasons, the impact of non-compliance on import commodities pricing, identify other factors potentially causing price hikes, and evaluate Cameroon's government's fight against high living costs.

II. LITERATURE REVIEW

2.0.0 An overview of the research topic

In the late 1980s, Cameroon's economic crises led to deindustrialization and import reliance. The government enforces strict import regulations to protect the local industry, consumers, and the economy. Reprisal measures were instituted for defaulters.

Penalties/fines increase importation costs, leading to inflation and product stock-outs, despite government efforts to reduce living costs and make life easier for citizens.

The study examined the impact of noncompliance with rules on imported commodity pricing. It identified stakeholders, outlined mandatory steps and documentation for legal importation and clearing, guiding documents to the process like the CEMAC customs code,

import controls service notes, and provisions of the World Customs Organization governing foreign trade.

A comprehensive study of the CEMAC's Customs code version ISBN 2-911208-36-X of November 2003 provided a holistic view.

2.1.0 General provisions of the CEMAC's customs code on legal importation and clearing procedures of goods.

Legal importation and clearing of goods in Cameroon is regulated by the articles of the CEMAC's customs code;

Article 2. The customs law and regulations apply to all persons within the customs territory without regard for the quality of persons.

Article 110 of the code recommends detailed customs declarations on imports. only Customs brokers, public administrations, diplomatic missions, and organizations of UN systems are eligible to declare goods.

Articles 127 to 129 permit customs offices to inspect warehouse consignments, with importer's agents incurring the cost. Handling agents for the process must obtain authorization from the customs agency.

Articles 132 to 136 of the CEMAC Customs Code outline procedures for collecting and paying customs duties and taxes on imports, payable in cash and requiring a cash receipt.

Articles 150,211,217 and 226 of the CEMAC customs code allow an "Active Transformation" economic customs regime, allowing raw material importation with suspended duties and taxes, and collecting duties only after transformation to finished goods.

Article 298 allows customs officers and public administration agents to detect customs fraud, which must be linked to violating an article in the CEMAC code.

Articles 395 to 402 classify customs violations into different levels, (1st, 2nd, 3rd, and 4th classes) with penalties ranging from fines to imprisonment, depending on the severity of the violation.

Articles 403 to 405 classify customs offenses into 1^{st}, 2^{nd}, and 3^{rd} class offenses with their corresponding penalties which also range from fines, confiscation of goods and the means of the offense and up to a prison term.

2.2.0 Laws regulating the importation and clearing of goods in Cameroon.

Law No. 88/007 of July 15, 1988, instituted an inspection tax, and import control.

Presidential order 95/004 of December 7, 1995, established the customs revenue security program, mandating SGS Cameroon to conduct inspections of goods, value, origin, and documentary details.

Importation in Cameroon is also regulated by prescriptions and recommendations of the World Customs Organization (WCO) of June 1983, 2006, and 2008.

Law No. 2003/003 of 21/04/2023 lays down the principles and rules governing phytosanitary protection in Cameroon.

Articles 8 and 9 of the law prohibit the importation of quarantine organisms, harmful organism-contaminated plants, soils, and crops, recommending phytosanitary certificates and permit conditions.

Its Articles 33, 34, and 35 outline penalties of 50000FCFA for non-reporting phytosanitary effectiveness, failure to report plants, products, and obsolete health products. Imprisonment, and a fine range of 1 000 000FCFA to 3 000 000 for illegal importation of regulated plants and the commercialization of illegal phytosanitary products.

Law No. 2016/004 guides Cameroon's foreign trade practices, outlining importation and customs clearance best practices. It recommends importer licenses for all imports, and prohibits importation of products affecting morality, public safety, hygiene, health, environment, fauna, flora, and cultural heritage, except on the Minister's authorization.

Instruction No 07/GR/2019 of June 10, 2019, by the Governor of the Bank of Central African States, outlines procedures for declaring, registering, domiciliation, and paying for imports, recommending import declarations, identification of importers, and ensuring pre-import formalities are strictly respected.

Law No. 2000/017 of December 2000 regulates veterinary health inspection, and importation/exportation of animals, products, or by-products. Any importation or exportation of these products without health clearance certificates is fined ranging from 50 000FCFA to 5 000 000FCFA, with prison term if need be, or banning the Importer/exporter.

2.3.0 Administrative Service notes regulating the importation and clearing of goods in Cameroon

Circular No. 000803/ANOR, issued on October 6, 2010, outlines the certification process for foodstuffs, raw materials, additives, and imported ingredients.

It outlines binding standards for labeling pre-packaged foods and conformity assessment conditions for economic operators, food importers, raw materials, additives, and ingredients.

The Circular 00000454/MINFI/DGD of 30 December 2021 outlines the list of devices, consumables, and medical equipment eligible for exemption from customs duties and taxes on importation for 2022.

Circular 00000455 OF 30 DEC 2021 establishing the list of equipment, appliances, equipment, and tools for hardwood processing eligible for exemption from import duties for 2022

Circular No 00002138/MINFI/GDG of March 13, 2024, establishing a list of materials and equipment for livestock, fishing, and fish farming eligible for import duties exemption for 24 months.

2.4.0 Detection of offenses and violations.

Offenses and violations are detected at various control levels, including rule enforcement departments, First-line Customs inspectors, and different controls, and articles of the CEMAC customs code violated must be mentioned in reports.

2.5.0 Penalties/fines/ sanctions for violations and offenses

Article 395 of the CEMAC customs code outlines 5 classes of violations and 3 classes of offenses. These are corrected with penalties, fines, seizure of goods, and even imprisonment

.2.5.1 Customs violations and corresponding fines.

The summary of customs violations with corresponding penalties and fines:

Violations and sections of the CEMAC customs code violated	**Summary Description of the violation**	**Positions (articles of the CEMAC customs Code violated)**	**Amount of penalty (FCFA)**
First Class Violation (article 397)	Import goods information omissions that do not impact customs duty and taxes paid on the goods.	Article 397	50,000 to 200,000
Second class violation (article 399)	- The refusal to communicate/lack of necessary importation documents insulting in resistance from customs officers in executing duty.	Articles 71, 76, 88, 112,115, and 116.	500,000 to 2,000,000
Third class violations (Article 400)	Violation of government rules and regulations, compromise of customs duty and taxes, deficits in bonded warehouses, and non-respect of customs engagements.	Violation of any rule or, a provision of the CEMAC customs code that leads to	Penalty/fine is 3x the amount of

		compromising duty to be collected on imports	compromised custom duty.
Fourth class violations (Article 401)	Importation without SGS declaration, false declarations, quantity omissions leading to duty reductions, and presentation of goods without seals or broken seals without justification.	Articles 1, 2, 276	Penalty/fine is equal to the goods' value.
Fifth class violations (Article 402)	-importation of prohibited or restricted goods without respecting the rules.	Article 400	Penalty/fine is 3x the value of the goods.

Table 2: Customs violations with corresponding Penalties/fines

2.5.2 Customs offenses and sanctions

Customs offenses are violations of the CEMAC customs code, with three classes:

First-class involves illegal importations without declaration, second-class involves 3-6 individuals conspiring, and third-class involves fraud using simple transport methods, including fake goods. Penalties include confiscation of goods, a fine of 4x the value, and a prison term of 6 months to 3 years.

2.6.0 Summary

Cameroon's importers' lack of expertise led to increased commodity prices, increased importation costs, scarcity, and stock-outs due to fines and penalties for violations.

. This has exacerbated high living costs, triggering the 2008 "hunger revolt" and risking repeating itself.

III RESEARCH DESIGN

The research was carried out in the municipalities of Douala I and Douala II, the economic capital of Cameroon.

The study investigated Cameroon's rising import prices, examining legal framework, stakeholders, mandatory documents, stages, other factors affecting prices, and rule violations' impact on market prices. Noncompliance and disregard of rules are due to the neglect of these.

3.0.0 Research Methods

The research method used was the Mixed Method and involved collecting both Qualitative and Quantitative data.

- Qualitative data collected identified stakeholders, mandatory documents, and mandatory process steps usually neglected during importation clearing, leading to penalties.
- Quantitative data collected identified noncompliance issues affecting importers and other issues susceptible to affecting local market prices.

3.1.0 The population sample, sampling methods, and targeted objectives.

The table below shows a cross-section of all stakeholders that constituted the population sample, the sampling methods, the data collection tools, and targeted objectives.

These provided answers to all the research questions to attain the research objectives.

Stakeholders /regulatory agencies	**Department concerned**	**Relevant manager(s) concerned / representative**	**No of participants**	**Research & Sampling Method**	**Data collection tools**	**Objectives**
Regional Delegation of Commerce of Littoral Region	Foreign trade department	Regional delegate of commerce for littoral	01	Qualitative research Purposive sampling	One-on-one Interview	-To identify external trade requirements, for importing, best practices involved, and mandatory import documents issued by the department
SGS Cameroun (Société Général de Suiveillance)	Import department	Head of the import department	01	Qualitative research Purposive sampling	One-on-one Interview	-To identify pre-import requirements, documents to be submitted by importer, processing, and the final pre-import legal issued by SGS to authorize importation.
Regional delegation of taxes for littoral	Department of statistics, simulations, and matriculation	Regional director of matriculation, simulation, and statistics department	01	Qualitative research Purposive sampling or qualitative sampling	One-on-one Interview	-To identify the required documentation and tax clearance requirements for importation or business operations in Cameroon, along with the tax department-

						issued documents.
The phytosanitary police department for the littoral	Phytosanitary police post of GUCE ("Guichet Unique de Commerce Extérieur") office.	The Assistant Chief of the phytosanitary policy (GUCE) office.	01	Qualitative research Purposive sampling	One-on-one Interview	To determine the necessary documents for importing plant-based products into Cameroon, including those from the supplier for verification and those issued by the department to justify regularity.
The national agency for norms and quality (ANOR)	Douala branch office	The Chief of Centre of the Douala Branch office	01	Qualitative research Purposive sampling or qualitative sampling	One-on-one Interview	The task involves identifying pre-import standards and quality requirements for imports, presenting them to the agency for verification, and providing necessary documents to justify their conformity.
Customs sector of Littoral 1	Port 1 Customs office.	Chief of Bureau, port office of Douala Port 1	01	Qualitative research Purposive sampling	One-on-one Interview	The aim is to identify the necessary documentation for the clearance of imported goods and the best practices for customs clearance.
10 Licensed Customs brokers that treated over 2000 import files annually	Import departments	Transit Managers	10	Qualitative research Purposive sampling	One-on-one interview,	-To identify importers, identify penalties and fines they pay, identify importation and clearing weaknesses, and identify profitable customs regimes for importers

						focusing on the last quarter of 2023.
50 importers	Transit department	Transit managers	50	Quantitative research Simple random sampling	Questionnaire	To identify importer issues, reasons for non-compliance with regulations during importation, and the impact of non-compliance on their businesses.
Retail shops			50	Quantitative research Random sampling	Questionnaire,	To get reasons for commodities price increases.
Total number of participants of the study			**116**			

Table 3: The population sample (stakeholders, objectives, methods, and tools)

3.2.0 Data collection

The research topic involved gathering data from various sources, including government institutions, customs brokers, importers, and retailers, following specific steps to answer the research question.

Some difficulties were encountered during the process. Government institutions and customs brokers needed extensive protocols before releasing qualitative data, while retailers and importers hesitated to deliver quantitative data through questionnaires.

3.2.1 Data collection tools/materials (Qualitative and Quantitative Data)

The study used one-on-one interviews for qualitative data collection and questionnaires to collect quantitative data. Writing Materials used were notebooks, pens, pencils questionnaire forms, and My Handset for recordings.

a. Qualitative data collection

Applications were submitted to participating institutions. Qualitative data was collected from one-on-one interviews. Interview guides were prepared, and appointment dates were set. Open-ended questions were asked, answers noted but recording was refused.

Qualitative Data was also collected from the CEMAC's Customs code ISBN 2-911208-36-X of November 2003.

Qualitative research aimed at identifying stakeholders, mandatory steps for importing and clearing goods, and documents. Answers to the research questions revealed the qualitative data required.

b. <u>Quantitative data collection</u>

50 importers and 50 retail shops in Douala I&II municipalities were surveyed using closed-ended questionnaires to identify factors contributing to rising prices.

IV DATA ANALYSIS AND PRESENTATION OF RESULTS AND FINDINGS

The study examined importers' non-compliance with Cameroon's government regulations on importation and clearing, the legal framework, stakeholders, mandatory documents, and pricing issues using the Mixed Methods methodology.

4.0.0 Qualitative data analysis (Thematic Analysis)

Theme: **stakeholders** **Subtheme: stakeholders of Pre-import formalities**: - The delegation of Commerce, - SGS Cameroon - commercial banks - ANOR (standard & norms agency) **Subtheme: stakeholders of post-import controls.** - The customs department - The phytosanitary department -Customs brokers -importers	**Theme: Mandatory documents for importation.** **Subtheme: Pre-import mandatory documentation/ payments/activities:** -An importer's license -proforma invoice -An import Declaration -Bill of lading/airway bill -domiciliation of import declaration at a commercial bank -Payment of SGS inspection fees(0.95% of FOB) **Subtheme: Post-import Mandatory documents for clearing of goods**: -Quality Certificate -A Clean report of findings on goods -Phytosanitary certificate -Commercial invoice -Packing list. -Customs declaration	**Theme: The bottom line for the application of Mandatory measures:** - Mandatory Measures that apply to goods for commercial purposes - Goods with FOB value over 1,000,000 FCFA	**Theme: special cases (Exemptions from obligatory measures)**: - Importations by international organizations under the United Nations organization system, - Imports by the presidency of the Republic, - Imports by diplomatic missions - Imports with FOB less than 1000000FCFA	**Theme: Information sources and free training available to importers:** -Seminars organized by the Cameroon shippers' counsel, -Customs brokers -The CEMAC's CUSTOMS CODE Service notes

Theme: corrective measures for non-compliance with obligations. **Subtheme: Sanctions** - Fines predefined by CEMAC customs code, - Seizure of goods, **Subtheme: Corrective measures:** Obligatory fulfillment of requirements by the importer				

Table 4: Thematic Analysis

4.0.1 Thematic Map

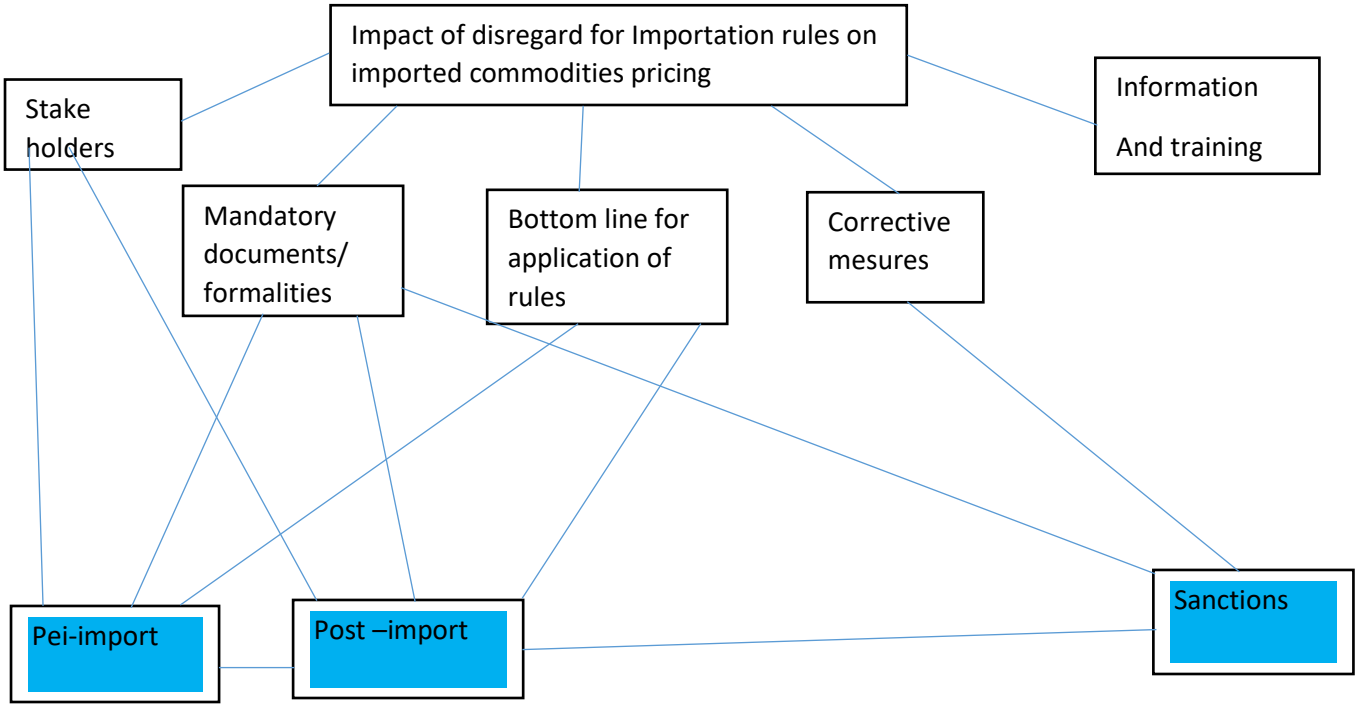


Figure 1: Thematic map

4.1.0 Quantitative Data Analysis

Importers' survey analysis

1. Legal forms of businesses of the 50 importers

Legal forms of businesses	Number of participants	Percentage
Sole proprietorship	41	82%
Partnership	08	16%
Corporation	0	0%
Limited liability	01	2%

Table 5: Analysis of 50 importers Legal forms of businesses.

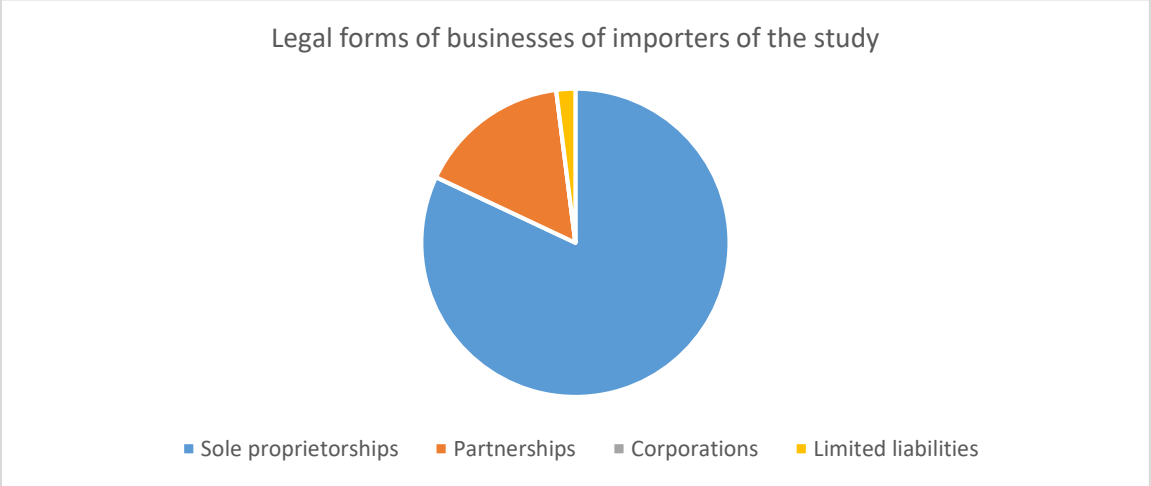


Figure 2: Pie Chart data representation of legal businesses forms of the study

2. Summary of the Categories of Goods imported by 50 importers as per business legal form

Category of imports and customs duty rate.	Sole proprietors	partnerships	Limited liabilities	Total Number importers	percentage
Raw material 5%	04	02	01	7	14%
Goods of primary necessity 5%	02	04	0	6	12%

Semi-finished goods 20%	2	01	0	3	06%
Finished products ready for consumption 30%	33	01	0	34	68%
total	**41**	**08**	**01**	**50**	**100%**

Table 6: Analysis of imported goods categories

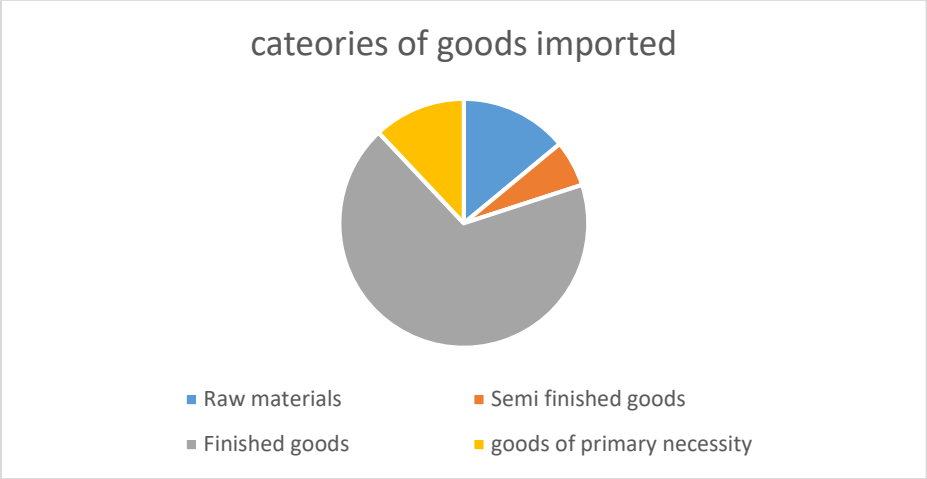


Figure 2.1: Pie chart representation of imported goods categories data

Further analysis of the 34 (68%) importers of finished goods ready for consumption at a 30% import duty rate according to the various business forms:

33(97.1%) are sole proprietors, and 01 (0.9%) are a partnership.

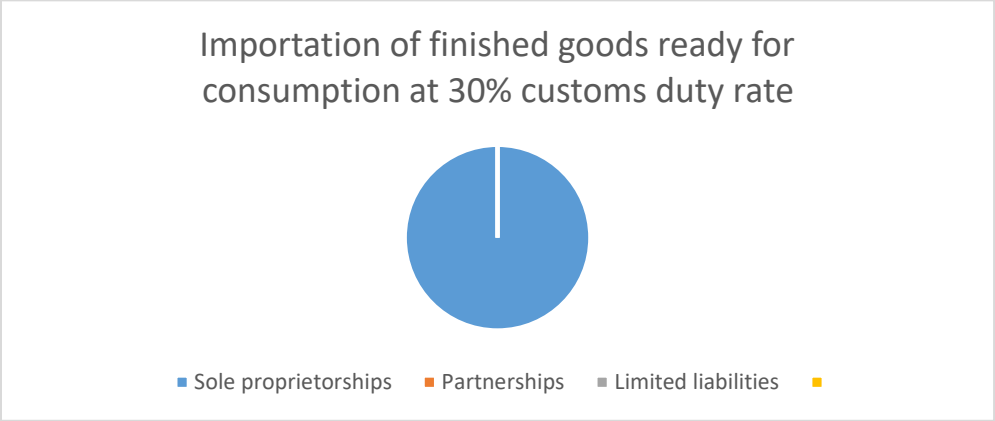


Figure 2.2 Pie Chart representation of importers of finished goods

3. Analysis of penalties payment during the previous fiscal year by the 50 participants on violation of importation rules

Cumulated penalties and fines paid during the past financial year	Number of participants out of the population sample	percentage
First-class violations	05	10%
Second class violations	34	68%
Third Class violations	01	02%
Fourth Class Violations	0	0
None	10	20%

Table 7: Analysis of violation penalties/fines payment for the previous year by importers

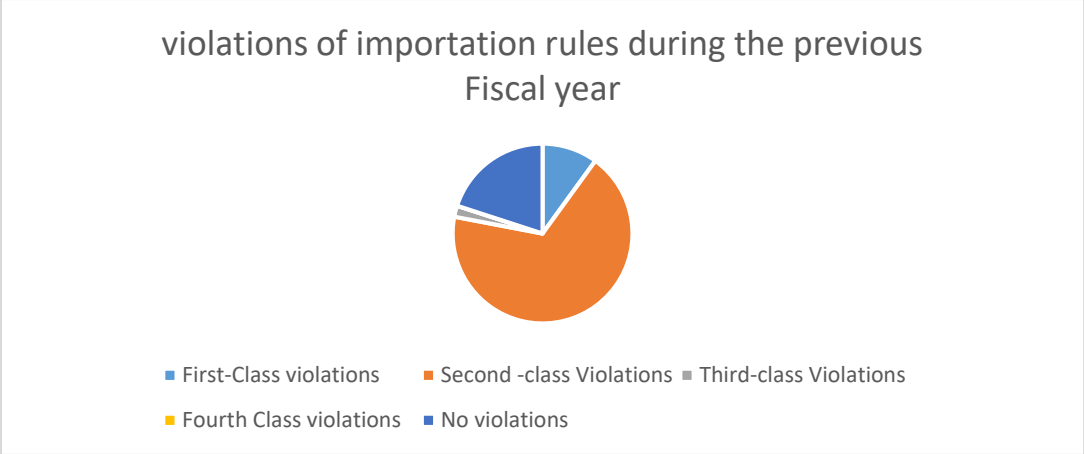


Figure 3: pie chart representation of penalties/fines paid by importers during the previous year

Further Analysis of 40 participants that violated rules according to their various legal forms of businesses

Legal form of business	Number of participants out of the population sample	percentage	Category of goods concerned
Sole proprietorship	39	97.5%	Finished goods at a 30% import duty rate
Partnership	01	2.5%	Finished goods at a 30% import duty rate
Limited liability	0	0%	

Table 8: Analysis of rules violations by the various legal business form



Figure 4: pie chart representation of rules violations by operators of the various legal business forms

4. Analysis of the mode of payment of foreign suppliers of imports by the 50 importers of the study

Mode of payment	No of participants	percentage
Bank Transfer	37	74%
Letters of Credit	5	10%
Electronic money Transfer	0	0%
Goods paid for by Relatives living abroad	08	16%

Table 9: Analysis of foreign supplier payment methods by the importers

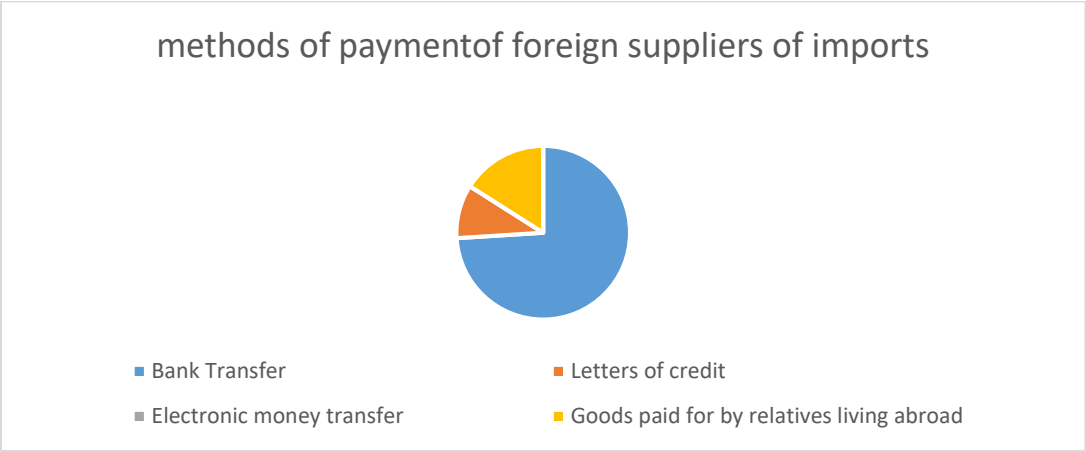


Figure 5: pie chart presentation of foreign purchases payment methods by Cameroon's importer

5. Analysis of other factors influencing prices of commodities in the local markets (information from retailers).

Influence of tax regime upgrading of retail shops (a study of 40 retail shops)

Tax Regime upgrade during the last 2 financial years	Number of participants out of the sample population	Percentage
YES	12	30%
NO	28	70%

Impact of tax regime upgrade on prices of commodities (analysis of 12 retail shops upgraded)

Impact of tax regime upgrade in 12 shops upgraded	Number of participants out of the sample population	Percentage
No influence on pricing	0	00%
Increase in commodity pricing as per the new tax rate	12	100%

Table 10: Analysis of the impact of tax regime upgrading on retail shops and commodities prices

4.2.0 Research Results and Findings

4.2.1 Results and Findings from Qualitative Research (Thematic Analysis):

The legal Stages involved in the importation and clearing of goods and the stakeholders concerned include:-

-Pre-import stage.

Stakeholders involved

- The delegation of Commerce,
- SGS Cameroon
- Commercial banks
- ANOR (standard & norms agency)
- Customs brokers
- Importers

-post-import stage

Stakeholders

- The customs department

- The phytosanitary department
- Customs brokers

Mandatory document involved in the process

- An importer’s license
- An import Declaration
- A domiciled import declaration.
- Quality Certificate
- A Clean report of findings on goods
- Phytosanitary certificate
- Proforma invoice
- Commercial invoice
- Bill of Lading or airway bill
- Packing list.
- Customs declaration

The baseline for the application of the importation rules

- Measures apply to goods for commercial purposes, and,
- Goods with FOB value over 1,000,000 FCFA

Exemptions from the rules:

- Imports of International organizations under the United Nations organization system,
- Imports under the presidency of the Republic of Cameroon,
- Goods with FOB value less than 1,000,000FCFA
- Imports by diplomatic missions

Available learning Resources to foster compliance:

- Seminars organized by the Cameroon shippers' counsel,
- Customs brokers
- The CEMAC CUSTOMS CODE, laws, and service notes.

Sanctions and corrective measures:

-fines

-Forced accomplishment of the mandatory formality

4.2.2 Results and Findings from Quantitative Data Analysis (survey)

Quantitative Analysis reveals that 82% of 50 importers were sole proprietors, 68% imported finished goods, 14% imported raw materials, 12% primary necessities, and 6% semi-finished goods.

The analysis of 34 importers of finished goods revealed that 97.1% are sole proprietors and 0.97% are partnerships.

It further reveals that 80% of participants in the last fiscal year committed violations, were importers of finished products, 97.5% were sole proprietors, and 2.5%, were partnerships.

It was also found that 74% of payments from foreign suppliers were through bank transfers, 10% through letters of credit, and 16% by importers resident in the exporting countries.

Tax regime upgrading by the government was found to lead to retail price increases.

V CONCLUSION, IMPLICATIONS, AND RECOMMENDATIONS FOR IMPROVEMENT/FUTURE RESEARCH

5.0.0 Implications of Findings

Qualitative and quantitative data reveal professional, economic, and socio-political implications.

Most importers, mostly sole-proprietorship businesses, disregard laws and face fines, raising prices to recover losses. Some, into partnerships and limited liability import at cost-effective prices but raise prices to follow the price trend of defaulters to profit more.

Economically, 16% of the importers, Cameroonians living abroad repatriated their earnings by buying goods and shipping them home to sell and recover, despite their ignorance of importation and clearing laws, to avoid funds repartration barriers.

Yearly tax regime upgrading of retailers by the government leads to increased retail prices to recover additional taxes paid to the state.

Socio-politically, strict import controls and high penalties lead to corruption in importation processes, causing social collapse, high living costs, compromising the fight against the high cost of living, and putting the country at risk of political upheavals like the 2008 hunger riot.

5.1.0 Recommendations for improvement:

I. Sole proprietors should establish logistics departments, hire skilled customs brokers, invest in raw materials importation, and utilize economic customs regimes, and utilize learning resources(seminars and CEMAC's customs code).

II. Cameroonians living abroad should constitute themselves and create a legal company at home that caters to their imports appropriately.

III. Cameroon's government should establish a computerized one-stop-shop platform for all import and clearing formalities, ensuring distance-based transactions to prevent corruption through physical contact.

5.2.0 Future research questions

The research underscores the substantial impact of corruption resulting from rule violations in the importation and clearing chain, urging for further investigation

Future research can be on the following research questions:

i. What is the impact of professional misconduct and corruption on the prices of import commodities?

ii. How do the Cameroon government's legislation/finance laws trigger price hikes?

iii. What are the reasons behind the government of Cameroon's failure in the fight against price hikes and high cost of living?

5.3.0 Conclusion

The study aimed to identify stakeholders and roles, mandatory documents, and legal stages in the importation and clearing processes, assess the non-compliance impact on pricing, seek reasons for non-compliance with rules, identify other factors causing price hikes, and evaluate the Cameroon government's fight against high living costs.

According to the study, to legally import goods into Cameroon, importers must obtain an importer license from the Ministry of Commerce, submit a supplier's proforma invoice, and subscribe for an import declaration (D.I) from SGS. They must also pay an inspection fee, which is equivalent to 0.95% of the FOB value of the goods, and domicile the D.I. in a commercial bank to transfer funds to the foreign supplier. Finally, after physical and documentary controls, SGS issues a clean report of findings on the goods. Importers must contact technical departments like ANOR for quality certification/certificates and Phytosanitary for certificates, depending on the requirements of the goods. Customs brokers are able to help with this entire process on both ends.

After accomplishing payment obligations with the foreign supplier, commercial documents including the Commercial invoice, Bill of Lading, packing list, and technical certificates are released to the importer.

In the Post-import stage, importers declare with a customs broker, while government departments or international organizations declare on their account. Declarations are submitted to the concerned customs office for verification and liquidation. Customs duties are paid by the importer, and the goods are authorized for pickup.

Non-compliance with rules and mandatory documents leads to penalties/fines, which increase importation costs, causing price instability, and stock-outs in the local market as the study found that compliance with rules directly correlates with commodity prices.
Government tax increases, strict import control measures, and corruption lead to price hikes.

By adhering to importation protocols and respecting CEMAC's customs code, import prices will be considerably reduced, increasing affordability and fostering social, political, and economic stability in Cameroon.

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6.1.0 Appendices

Appendix 1: Qualitative Data Collection from Government Import Controls Departments

Participants

PARTICIPATING ORGANIZATION	**CONTACT PERSON (PARTICIPANT)**	**PARTICIPANT IDENTIFICATION NUMBER FOR THE RESEARCH**
The Regional Delegation of Commerce for the Littoral,	Administrative personnel from the General secretariat	**1**
SGS Cameroun (Société Général de surveillance)	An import declaration processing operator	**2**
The banks (NFC Bank).	A representative from the accounts management department	**3**
The Customs sector of Littoral.	A First Line customs inspector from Douala Port I	**4**
ANOR (Agence de Norme et de Qualité). Norms quality control agency.	A representative of the general secretariat	**5**
The Phytosanitary Police Department:	An Assistant of the phytosanitary police chief of the GUCE post.	**6**

Appendix 2: One-on-one interview questions

The open-ended questions asked to the participants during the research to collect qualitative data.

I. Sir/madam, what is the duration of your employment in this department?

II. What part does your Delegation/department play in the importation and/or clearing process of goods imported to Cameroon?

III. What is the required conformity documentation that your organization provides to importers as evidence that the importer or the goods comply with your organization's function during importation?

IV. What is the non-compliance penalty or sanctions for defaulters?

V. What requirements, documentation(s), or preconditions must an importer provide/fulfill to your organization to be evaluated for compliance with the mandatory control, before your organization's issuance of the conformity document?

VI. Does your organization organize workshops and seminars to educate importers about their requirements, business opportunities, etc? If so, how frequently are the workshops and seminars held?

VII. From your experience, how often are changes and modifications in the role that your institution has to implement and how do you inform users of your institution of the changes?

VIII. What is the minimum quantity or financial value of goods that attract the implementation of the control measures of your institution?

IX. Does your institution charge processing fees? If yes what is the mechanism of billing?

X. Under what conditions can imports be exonerated from the control measures of your institution?

Appendix 3: customs brokerage companies that were contacted during the research for Qualitative Data collection.

Participant	Participant Identification Number
CEPATRANS	**1**
TACAM S.A	**2**
SITRASER	**3**
UNIVERSAL TRANSIT AND LOGISTICS (UTL)	**4**
FORTRANS	**5**

Appendix 4: one-on-one interview questions with transit Managers of Customs Brokerage companies for Qualitative Data collection.

i. Madam/sir, for how long have you been in customs brokerage?

ii. What are the difficulties that importers face when importing and clearing their goods?

iii. Do you have regular clients, and do you assist your clients in processing their importation documents on their behalf?

iv. From your experience what are the recurring importation problems that you face with importers in clearing their goods, and how do you resolve them?

v. Do you have cases where some of your customers do not comply with the importation rules and regulations of the government and have to pay fines? How do you help your customers to overcome this challenge?

vi. What is the mechanism put in place by your company to stay up-to-date with ever-changing government rules and regulations on imports? How do you inform your clients of the changes?

Appendix 5: The survey questionnaire to 50 importers for quantitative data collection

A SURVEY TO OBTAIN PERTINENT INFORMATION ON IMPORTATION DIFFICULTIES CAUSING PRICE HIKES (FOR ACADEMIC PURPOSES ONLY**)**

Identification of Importer----------Date----------

Location----------Contact----------

Instructions:

Mark an X across the round dot against the appropriate Answer. In case of a mistake, bar across the wrong answer and mark the appropriate one.

1. What is the legal form of your business?
    - Sole proprietorship
    - Partnership
    - Corporation
    - Limited Liability company
2. For how long have you been in importation:
    - 1 to 3year
    - 4 to 6 years
    - 7 years and above
3. Does your business own an importer's license?
    - Yes
    - No
4. Do you always inquire and acquire all obligatory documents required by the law on the different items in the consignments of goods you import?
    - Yes
    - No
5. How do you pay your foreign suppliers?
    - Bank transfer
    - Letters of credit
    - Money transfer
    - Goods are paid by family members living abroad

6. Below is a list of the various categories of goods imported to Cameroon with their corresponding customs duty rates from HS codes of the customs tariff. To which category do your imports correspond?
    - Raw materials, 5%
    - Goods of primary necessity 5%
    - Equipment for production 10%
    - Semi-finished products 20%
    - Finished goods ready for consumption 30%
7. What is the financial worth of the importations you made during the last financial year 2023?
    - 10 to 20 Million FCFA
    - 21 to 30million FCFA
    - 31 to 40million FCFA
    - Above 40 million FCFA
8. Besides the customs duties and port clearance charges what is the cumulated financial value of penalties and fines that you paid during the period on your imports?
    - None
    - 0 to 1 000 000FCFA
    - 1001 000 to 2 000 000FCFA
    - 2 000 000 to 3 000 000FCFA
    - Above 3 000 000FCFA
9. Under which of the following categories of customs violations were you penalized
    - First class violations
    - Second class violations
    - Third class violations
    - Fourth class violations
    - Fifth class violations
    - None
10. What percentage of all your imports for the previous were redirected for physical inspections by the customs?
    - None
    - 25%
    - 50%
    - 75%

- 100%

11. Do you belong to an importers syndicate?
    - Yes
    - No
12. Does your company partake in seminars organized by the National Shippers Council and the customs department to educate importers on innovations in customs and importation processes each year?
    - Yes
    - No

Appendix 6: The Collection of quantitative data from retail shops.

A SURVEY TO OBTAIN PERTINENT INFORMATION THE CAUSES OF PRICE INCREASES IN THE LOCAL MARKET (FOR ACADEMIC PURPOSES ONLY)

Identification of retail shop----------Date----------

Location----------Contact----------

Instructions:

Mark an X across the round dot against the appropriate Answer. In case of a mistake, bar across the wrong answer and mark the appropriate one.

1. For how long have you been in the retail business?
    - 0-1year
    - 1 – 2 years
    - Over 2years
2. What is the approximate yearly turnover of your business
    - 1 to 9million FCFA
    - 10 to 19 million FCFA
    - 20 to 29 million
    - 30 to 39 million
    - 40 to 49 million
    - 50 Million FCFA and above.
3. On what tax regime do you pay business taxes for your shop?
    - The discharge tax regime
    - The simplified tax regime
    - Real tax regime
4. How do you acquire the items that you retail in your shop?
    - I import the items myself
    - purchase from wholesalers that import
    - Other means
5. What is the main reason for price increases on items that you retail?
    - Increase in wholesale prices
    - Increase in the demand of the items

- Increases in the clearing cost of goods
- I follow the general price trend from other retailers

6. Has your tax regime been upgraded by the taxation department during the last 2 financial years?
    - Yes
    - No
7. How does the tax regime change affect the prices of the commodities that you sell?
    - Prices of commodities increase as per tax rate,
    - Taxes do not influence our pricing.

Appendix 7: One-on-one interview with representatives of the Government import controls departments (Data collected)

QUALITATIVE DATA COLLECTION EXCEL SHEET A

ONE-ON-ONE INTERVIEW WITH THE IMPORT CONTROL DEPARTMENTS OF THE GOVERNMENT OF CAMEROON

participant identification number	question I	Question II	Question III	Question IV	Question V	Question VI	Question VII	Question VIII	Question IX	Question X
THE REGIONAL DELEGATION OF COMMERCE	10 year	we organize international trade fairs and facilitate international trade nagotiations for importers	Importer's license	The delegation of Commerce doesn't penalize importers and collect penalties. Enforcemment of the contrôle measure is done at the level of the customs sectors were penalties are collected.	Copies of business license, Taxe payer identification number and tax clearance certificate	Yes, twice a year and when ever need arises	Changes and modifications are done when need arises and importers are informed of through minsterial orders, radio and on the ministry's website	Goods with Free On Bord (FOB) value of more than 1000000fcfa	The Ministry of Commerce charges a unique rate of 25000fcfa for importer's license processing fees per year	International organizations and diplomatic missions from the United Nations system are exonerated, while importers can be exonerated through special authorizations from the Finance ministry.

SGS CAMEROO	7 year	The role of SGS is to carry out Pre-shipment inspection of goods to ascertain conformity with norms and importer's order. SGS also carry out non-intrusive inspection of goods on arrival, and evaluation and giving opinion on duties to be paid on on goods.	SGS delivers import declaration, and a clean report on findings on the consignment with details of value, quantity, quality, weight, and pr-evaluated customs duty to be paid.	SGS doesn't penalize importaers and collect penalties. Enforcemment of the controle measure is done at the level of the customs sectors.	The imported must posses an importer's license along with an up to date tax clearance that permit him/his enterprise to appear on the SGS ELECTRONIC PLATFORM for online submission and treatment of the import file	SGS doesn't organize workshops and training seminars but participates in seminars organized by customs and the Cameroon Shippers Council to educate importers on innovation.	Changes and modifications arise as need may be, they are not programmed,	All goods with FOB value less than 1000000FCFA are exonerated from Import Declaration, and all goods with FOB value over 1000000fcfa must declare the importation	Import declarations for goods with FOB values less than 2000000fcfa are free of charge but all goods with FOB values from 2000000fcfa and above are charged 0.95% of the FOB value as processing fees	Goods with FOB value above 2000000fcfa can be exonerated from import declaration of the belong to deplomatic missions and international organizations of the UN system or the benefit special authorization form the minister of Finance

NFC BANK	10 years	We handle client import declarations, facilitate interbank transfers for suppliers, and pay custom duties upon client request, provided cash is available.	Domiciliated import declaration, prove of payment of foreigh supplier, and receipts to prove the payment of customs duty	Refusal to render service for future transactions	Importers must provide a Bill of Lading (BL), customs declarations, and proof of duty payment for goods whose import declarations were domiciled and foreign suppliers paid via bank.	No, but we can some times give counseling as guest speaker during seminars organised by other departments/organization involved in importation and foreign trade.	Changes and modifications occur once a year prescribed by the country's finance law, with state responsibility for publishing changes. However, notices are posted in offices for information.	SGS financial values for import declarations are applicable, notwithsatanding, the bank has no upper or lower limit for foreign mayments.	we charge processing fees and the it is a perentage of the amount in question	The law doesn't exempt importers from utilizing banks for international transactions, but it doesn't forbid the entry of goods paid for and acquired outside of Cameroon.

CUSTOMS SECTOR LITTORAL 1	8 years	Customs is responsible for verification of importated goods, clearance, evaluation, verification of declarations, authenticity, penalization of defaulters, duty collection, tax enforcement, and post-clearance controls.	The custom department issue duty payment receipts after the patment of duties, and the signle exit document to justify regular payment of duty and taxes,	Penalties are many and varied as prescribed by articles 397,399,400,401 and 402 of the CEMAC customs code	Importers must submit a customs declaration, supporting documents such as import declaration, clean report of findings, commercial invoices, packing lists, and regulatory documents from other departments.	Customs organize seminars alongside the national shippers council atleast 4times a year	Changes are made and implemented when the need arises and users are notified through service notes distributed to customs brokers and international trade syndicates for widespread publicity.	all goods imported into cameroon must be subject to the control measure of customs.	customs charge processing fees for inspection of goods that are imported without the respect of importation obligations, out of working hours assesments of goods, liquidation of duties, and evaluation of requests for special service by importers. Fees are comprised of fixed ratesper consignment or container of varying sizes,	Only goods belonging to deplomatic missions, organizations of United nations (UN) system, the head of state, or those that are benefiting from special authorization of the ministry of finance can be exonerated.

ANOR	10 years	we are incharge of norms and quality control of goods imported to cameroon	we issue Quality attestation to importers for goods tthat are tested and confirm to conform to norms and quality defined by the state	Goods that are not in conformity to Cameroon's norms and quality are not accepted for importation and sometimes the non-conformed goods are confiscated and distroyed especiall food products	The importer has to provide proforma invoices and technical detaails of the goods	ANOR doesn't organize seminars but actively participates and give educative talks on it domain during seminars organized by the national shipper's council and the ciustoms department	modifications usually comes in the form of additional goods included in the list of iterms under norms and quality control and services notes and media publicity is usually done.	All goods imported for commercial purpose must be conformed to the norms and quality defined by the government	Yes, we charge processing fees depending on the quality and norms control tests needed for the goods	only goods belonging to deplomatic missions and organizations under the United nations System are exonerated from the control measures
PHYTO DEPARTMENT	7 year	The pytosanitary deparment supervices and , certify and implement phyosanitary treatments	We issue pytosantitary approvals after verification of pytosanitary documents from origin of goods	Goods that are not in conformity to with phytosanitary treatment standards are treated at the importers cost, or rejected to be returned to the shipper at the country oforigin.	The importer must provide import authorizations, phytosanitary certificates from country of origin, commercial invoices and parking lists.	We rarely organize seminars but actively participate in those organized by other organization to sensitize importers on our domain	changes occure if here is the need, and if they do, the public is informed through service notes and through the basic communiaction channels like raadio and television	All goods imported for commercial purpose must be conformed to thepytosanitary measures defined by the government	Yes, we charge processing fees at 10fcfa per kilogram of goods	no imports are exonerated from the control measures

Appendix 8: One-on-one interview with Transit managers of customs brokerage companies (Data collected)

QUALITATIVE DATA COLLECTION EXCEL SHEET B

QUALITATIVE DATA COLLECTED FROM CUSTOMS BROKERS

Participant	Question I	Question II	Question III	Question IV	Question V	Question VI
1	8 years	The main problems we face with importation and clearing of goods are those concerned with insufficient finances to clear their goods, secondly that of non-respect of importation procedures	we have regular clients and occasionnal clients but we can assist only some of the regular customers who do not master importation process but willing to pay for our assistance in importation process	The main problems faced with importers are those of false commercial invoices which importer present wich do not reprsent the real valeu of the goods, the ansence of obligatory technical decuments for some goods	Yes,almost on regular bases especially occasionnal customers who do importation by themselves without the assistance of a custom broker and most often some are beginners in importation. The only way to help them out of this is to advice them to start their importation process with a customs broker	we are a member of Customs broker syndicates and the syndicates always keep its members updated on changes,

2	11 years	insufficient financing and ignorance or none respect of rules wich leads to payment of fines making bugeted finances for the process insufficient	we have both regular and occasional customs. We assist our loyal customers in the importation process and we charge them for the services	we face problems of none respect of importation proceduress especially with customers who import before coming to us for clearing of goods, we advise that the only way out of the problems is to start the importation procedure with a customs broker	payment of fines is a recurring problem just becuase some imports want to carry out importation by themselves and end up not respecting of the rules. Non-respect is punishable	we belong to a customs broker syndicate which keeps us updated. We also atend seminars organized by the shipper council for updates. We apply updates on imports of our loyal customers who confer their importation to us
3	8 years	insussficient funding	we have regular and occasional customers on our database and we assist those who start the importation process with us and pay extra service fees for procesing of obligatory importion documents of goods.	delays due to non-respect of importation process and exceeded budgets due to fines payment. We can only assist to negotiate payment, and advise to start importation process wit a customs broker who masters the process	Payment of fines is a recurring problem and the way out that we propose to our clients to get out of the problem is to start the importation process with an expert.	our syndicate regularly updates us

4	15 years	Funding is always a big problem, and mastery of the importation process is even a bigger one because most of them involve into the importation without adequate knowled of the rules and regulions to follow.	we have regular customers and occasionnal custms. Most of the occasional clients are those who always do not master the government rules and regulations. They do not sart their importation process with us but only come for clearing of goods that were already imported with all the errors. we assist our regular clients in their importation and clearing process though on payment of extra service fees to process mandatory documents on their behalf.	Non-respect of government's rules is a major problem that we face in clearing of goods. This problems is resolved by payment of default penalties for the consignment on process.	Fines payment is a recurrent issues, especially with occasion clients that cometo us. we advise and encourage to start the next importion process with our company to avoid penalties and fines. we also face the problem of payment of demurage for some clients due to delays in clearing time due to extra processing time required for penalty payments	We participate in seminars to be updated and we are also affiliated to customs brokers syndicates so we are regularly updated.

5	9 years	Insufficient financing due to wrong budgeting	we have regular customers and those that come to us once in a while, We follow up documents that are obligatory for import for our regular customs	we always face the problem of the absence of some mandatory documents required for clearing of goods due the the fact that the import didn't process them as required. At that stage only fines can be paid for the defaults and we advise the importer to start the process for importing the next consignment with us for support	Yes, we advise them to get the assistance of professionals for subsequent importations	we get updates for oursyndicate which is in direct contact with all stakeholders in the importation and clearing process

Appendix 9 : Data collected from survey with 50 importers

QUANTITATIVE DATA COLLECTION EXCEL SHEET C

QUANTITATIVE DATED COLLECTED FROM SOME IMPORTERS IDENTIFIED WITHIN DOUALA 1&2 MUNICIPALITIES

Participants	Question 1	Question 2	Question 3	Question 4	Question 5	Question 6	Question 7	Question 8	Question 9	Question 10	Question 11	Question 12
1	sole proprietorship	1-3years	Yes	No	Bank transfer	Finished goods ready for consumption 30%	10 to 20 million FCFA	1,001,000 to 2,000,000 FCFA	second class violations	100%	No	No
2	sole proprietorship	4-6years	Yes	Yes	Bank transfer	Goods of primary necessity 5%	31 to 40million FCFA	None	None	None	Yes	Yes
3	sole proprietorship	1-3years	Yes	No	Bank transfer	Finished goods ready for consumption 30%	10 to 20 millionFCFA	1,001,000 to 2,000,000 FCFA	second class violations	100%	No	No
4	sole proprietorship	1-3yaers	Yes	No	Bank transfer	Finished goods ready for consumption 30%	10 to 20 millionFCFA	1,001,000 to 2,000,000 FCFA	second class violations	100%	No	No
5	partnership	7years and above	Yes	Yes	letters of credit	Finished goods ready for consumption 30%	Above 40 million FCFA	None	None	None	Yes	Yes

6	sole proprietorship	1-3years	Yes	No	Bank transfer	Finished goods ready for consumption 30%	10 to 20 millionFCFA	1,001,000 to 2,000,000 FCFA	second class violations	100%	No	No
7	sole proprietorship	1-3years	Yes	No	Bank transfer	Finished goods ready for consumption 30%	10 to 20 millionFCFA	1,001,000 to 2,000,000 FCFA	second class violations	100%	No	No
8	sole proprietorship	4-6years	Yes	Yes	Bank transfer	Goods of primary necessity 5%	Above 40 million FCFA	0 to 1,000,000 FCFA	First class violations	25%	Yes	Yes
9	sole proprietorship	1-3years	No	No	Goods are paid by family members living abroad	Finished goods ready for consumption 30%	10 to 20 millionFCFA	1,001,000 to 2,000,000 FCFA	second class violations	100%	No	No
10	sole proprietorship	1-3years	Yes	No	Bank transfer	Finished goods ready for consumption 30%	10 to 20 millionFCFA	1,001,000 to 2,000,000 FCFA	second class violations	100%	No	No
11	partnership	7years and above	Yes	Yes	letters of credit	Goods of primary necessity 5%	Above 40 million FCFA	0 to 1,000,000 FCFA	First class violations	25%	Yes	Yes
12	sole proprietorship	1-3years	Yes	No	Bank transfer	Finished goods ready for consumption 30%	10 to 20 millionFCFA	1,001,000 to 2,000,000 FCFA	second class violations	100%	No	No

13	sole proprietorship	1-3years	Yes	No	Bank transfer	Finished goods ready for consumption 30%	10 to 20 millionFCFA	1,001,000 to 2,000,000 FCFA	second class violations	100%	No	No
14	sole proprietorship	1-3years	Yes	No	Bank transfer	Finished goods ready for consumption 30%	10 to 20 millionFCFA	1,001,000 to 2,000,000 FCFA	second class violations	100%	No	No
15	sole proprietorship	7years and above	Yes	Yes	Bank transfer	Finished goods ready for consumption 30%	31 to 40million FCFA	None	None	50%	Yes	Yes
16	sole proprietorship	1-3years	Yes	No	Bank transfer	Finished goods ready for consumption 30%	10 to 20 millio	1,001,000 to 2,000,000 FCFA	second class violations	100%	No	No
17	sole proprietorship	1-3years	Yes	No	Bank transfer	Finished goods ready for consumption 30%	10 to 20 millionFCFA	1,001,000 to 2,000,000 FCFA	second class violations	100%	No	No
18	sole proprietorship	1-3years	Yes	No	Bank transfer	Finished goods ready for consumption 30%	21 to 30 million FCFA	Above 3,000,000 FCFA	Third class violations	100%	No	No
19	partnership	7years and above	Yes	Yes	Bank transfer	Raw materials 5	31 to 40million FCFA	None	None	None	Yes	Yes

20	sole proprietorship	1-3years	No	No	Goods are paid by family members living abroad	Finished goods ready for consumption 30%	to 40million FC	1,001,000 to 2,000,000 FCFA	second class violations	100%	No	No
21	sole proprietorship	4-6years	Yes	Yes	Bank transfer	semi-finished products 20%	21 to 30 million FCFA	0 to 1,000,000 FCFA	First class violations	25%	Yes	Yes
22	sole proprietorship	1-3years	Yes	No	Bank transfer	Finished goods ready for consumption 30%	21 to 30 millio	1,001,000 to 2,000,000 FCFA	second class violations	100%	No	No
23	partnership	7years and above	Yes	Yes	letters of credit	Goods of primary necessity 5%	21 to 30 million FCFA	0 to 1,000,000 FCFA	First class violations	None	Yes	Yes
24	sole proprietorship	1-3years	Yes	Yes	Bank transfer	Raw materials 5%	10 to 20 millionFCFA	1,001,000 to 2,000,000 FCFA		100%	No	No
25	sole proprietorship	1-3years	Yes	No	Goods are paid by family members living abroad	Finished goods ready for consumption 30%	10 to 20 millionFCFA	1,001,000 to 2,000,000 FCFA	second class violations	100%	No	No
26	sole proprietorship	1-3years	No		Bank transfer	Finished goods ready for consumption 30%	10 to 20 millionFCFA	1,001,000 to 2,000,000 FCFA	second class violations	100%	No	No

27	sole proprietorship	7years and above	Yes	Yes	Bank transfer	Finished goods ready for consumption 30%	Above 40 million FCFA	1,001,000 to 2,000,000 FCFA	second class violations	50%	Yes	Yes
28	sole proprietorship	1-3years	Yes	No	Bank transfer	Raw materials 5%	10 to 20 millionFCFA	1,001,000 to 2,000,000 FCFA	second class violations	100%	No	No
29	sole proprietorship	1-3years	Yes	No	Bank transfer	Finished goods ready for consumption 30%	10 to 20 millionFCFA	1,001,000 to 2,000,000 FCFA	second class violations	100%	No	No
30	partnership	7years and above	Yes	Yes	letters of credit	Raw materials 5%	Above 40 million FCFA	None	None	None	Yes	Yes
31	sole proprietorship	1-3years	Yes	No	Bank transfer	Finished goods ready for consumption 30%	10 to 20 millionFCFA	1,001,000 to 2,000,000 FCFA	second class violations	100%	No	No
32	sole proprietorship	1-3years	Yes	No	Bank transfer	Finished goods ready for consumption 30%	10 to 20 millionFCFA	1,001,000 to 2,000,000 FCFA	second class violations	100%	No	No
33	partnership	4-6years	Yes	Yes	Bank transfer	Goods of primary necessity 5%	21 to 30 million FCFA	0 to 1,000,000 FCFA	First class violations	25%	Yes	No

34	sole proprietorship	1-3years	No	No	paid by family members living abroad	Finished goods ready for consumption 30%	10 to 20 millionFCFA	1,001,000 to 2,000,000 FCFA	second class violations	100%	No	No
35	sole proprietorship	1-3years	Yes	No	Goods are paid by family members living abroad	Finished goods ready for consumption 30%	10 to 20 millionFCFA	1,001,000 to 2,000,000 FCFA	second class violations	100%	No	No
36	sole proprietorship	7years and above	Yes	yes	Bank transfer	Finished goods ready for consumption 30%	21 to 30 million FCFA	None	None	None	Yes	Yes
37	sole proprietorship	1-3years	Yes	No	Bank transfer	Raw materials 5%	10 to 20 millionFCFA	1,001,000 to 2,000,000 FCFA	second class violations	100%	No	No
38	sole proprietorship	1-3years	Yes	No	Bank transfer	Finished goods ready for consumption 30%	10 to 20 millionFCFA	1,001,000 to 2,000,000 FCFA	second class violations	100%	No	No
39	sole proprietorship	1-3years	Yes	No	letters of credit	Finished goods ready for consumption 30%	10 to 20 millionFCFA	1,001,000 to 2,000,000 FCFA	second class violations	100%	No	No

40	sole proprietorship	1-3years	Yes	No	Goods are paid by family members living abroad	Finished goods ready for consumption 30%	10 to 20 millionFCFA	1,001,000 to 2,000,000 FCFA	second class violations	100%	No	No
41	sole proprietorship	1-3years	Yes	No	Bank transfer	Finished goods ready for consumption 30%	10 to 20 millionFCFA	1,001,000 to 2,000,000 FCFA	second class violations	100%	No	No
42	partnership	7years and above	Yes	Yes	Bank transfer	semi-finished products 20%	21 to 30 million FCFA	None	None	None	Yes	Yes
43	sole proprietorship	1-3years	Yes	No	Goods are paid by family members living abroad	Finished goods ready for consumption 30%	10 to 20 millionFCFA	1,001,000 to 2,000,000 FCFA	second class violations	100%	No	No
44	sole proprietorship	1-3years	Yes	No	paid by family members living abroad	Finished goods ready for consumption 30%	10 to 20 millionFCFA	1,001,000 to 2,000,000 FCFA	second class violations	100%	No	No
45	sole proprietorship	4-6years	Yes	Yes	Bank transfer	semi-finished products 20%	21 to 30 million FCFA	None	None	None	Yes	Yes
46	sole proprietorship	1-3years	Yes	No	Bank transfer	Raw materials 5%	21 to 30 million FCFA	1,001,000 to 2,000,000 FCFA	second class violations	100%	No	No

47	Limited liability company	7years and above	Yes	Yes	Bank transfer	Raw materials 5%	Above 40 million FCFA	None	None	None	Yes	Yes
48	sole proprietorship	1-3years	Yes	No	Bank transfer	Finished goods ready for consumption 30%	10 to 20 millionFCFA	1,001,000 to 2,000,000 FCFA	second class violations	100%	No	No
49	sole proprietorship	1-3years	Yes	No	Bank transfer	Finished goods ready for consumption 30%	10 to 20 millionFCFA	1,001,000 to 2,000,000 FCFA	second class violations	100%	No	No
50	partnership	4-6years	Yes	Yes	Bank transfer	Goods of primary necessity 5%	31 to 40million FCFA	None	None	None	Yes	Yes

Appendix 10: Data collected from survey with retailer shops

QUANTITATIVE DATA COLLECTION EXCEL SHEET D

QUANTITATIVE DATA COLLECTED FROM RETAIL SHOPS WITHIN DOUALA 1&2 MUNICIPALITIES

participant	Question 1	Question 2	Question 3	Question 4	Question 5	Question 6	Question 7
1	over 2years	1 to 9 Million FCFA	Discharge tax regime	purchasefrom wholesalers that import	I Follow the price trend of other retailers	No	Taxes do not influece our pricing
2	over 2years	1 to 9 Million FCFA	Discharge tax regime	purchasefrom wholesalers that import	I follow the price trend of other retailers	No	Taxes do not influece our pricing
3	over 2years	50 Million FCFA and above	Real tax regime	I import the items myself	increases in the clearing cost of goods	No	Prices of commodities increses as per tax rate
4	over 2years	10 to 19 Million FCFA	Simplified tax regime	purchasefrom wholesalers that import	Increases in wholesale prices	Yes	Prices of commodities increses as per tax rate
5	over 2years	1 to 9 Million FCFA	Simplified tax regime	purchasefrom wholesalers that import	Increases in wholesale prices	Yes	Prices of commodities increses as per tax rate
6	over 2years	30 to 39 Million FCFA	Simplified tax regime	purchasefrom wholesalers that import	Increases in wholesale prices	No	Taxes do not influece our pricing
7	over 2years	1 to 9 Million FCFA	Discharge tax regime	purchasefrom wholesalers that import	I follow the price trend of other retailers	no	Taxes do not influece our pricing
8	over 2years	1 to 9 Million FCFA	Discharge tax regime	purchasefrom wholesalers that import	I follow the price trend of other retailers	No	Taxes do not influece our pricing
9	over 2years	10 to 19 Million FCFA	Simplified tax regime	purchasefrom wholesalers that import	Increases in wholesale prices	No	Prices of commodities increses as per tax rate

10	over 2years	1 to 9 Million FCFA	Discharge tax regime	purchasefrom wholesalers that import	I follow the price trend of other retailers	No	Taxes do not influece our pricing
11	over 2years	30 to 39 Million FCFA	Simplified tax regime	purchasefrom wholesalers that import	Increases in wholesale prices	Yes	Prices of commodities increses as per tax rate
12	over 2years	1 to 9 Million FCFA	Discharge tax regime	purchasefrom wholesalers that import	I follow the price trend of other retailers	No	Taxes do not influece our pricing
13	over 2years	1 to 9 Million FCFA	Discharge tax regime	purchasefrom wholesalers that import	I follow the price trend of other retailers	No	Taxes do not influece our pricing
14	over 2years	1 to 9 Million FCFA	Discharge tax regime	purchasefrom wholesalers that import	I follow the price trend of other retailers	No	Taxes do not influece our pricing
15	over 2years	1 to 9 Million FCFA	Discharge tax regime	purchasefrom wholesalers that import	I follow the price trend of other retailers	No	Taxes do not influece our pricing
16	over 2years	1 to 9 Million FCFA	Discharge tax regime	purchasefrom wholesalers that import	I follow the price trend of other retailers	No	Taxes do not influece our pricing
17	over 2years	50 Million FCFA and above	Real tax regime	I import the items myself	increases in the clearing cost of goods	Yes	Prices of commodities increses as per tax rate
18	over 2years	10 to 19 Million FCFA	Discharge tax regime	purchasefrom wholesalers that import	I follow the price trend of other retailers	No	Taxes do not influece our pricing
19	over 2years	1 to 9 Million FCFA	Discharge tax regime	purchasefrom wholesalers that import	I follow the price trend of other retailers	No	Taxes do not influece our pricing
20	over 2years	30 to 39 Million FCFA	Simplified tax regime	purchasefrom wholesalers that import	Increases in wholesale prices	Yes	Prices of commodities increses as per tax rate

21	over 2years	1 to 9 Million FCFA	Discharge tax regime	purchasefrom wholesalers that import	I follow the price trend of other retailers	No	Taxes do not influece our pricing
22	over 2years	30 to 39 Million FCFA	Simplified tax regime	purchasefrom wholesalers that import	Increases in wholesale prices	Yes	Prices of commodities increses as per tax rate
23	over 2years	1 to 9 Million FCFA	Discharge tax regime	purchasefrom wholesalers that import	I follow the price trend of other retailers	No	Taxes do not influece our pricing
24	over 2years	40 to 49 Million	Simplified tax regime	purchasefrom wholesalers that import	Increases in wholesale prices	Yes	Taxes do not influece our pricing
25	over 2years	1 to 9 Million FCFA	Discharge tax regime	purchasefrom wholesalers that import	I follow the price trend of other retailers	No	Taxes do not influece our pricing
26	over 2years	1 to 9 Million FCFA	Discharge tax regime	purchasefrom wholesalers that import	I follow the price trend of other retailers	No	Taxes do not influece our pricing
27	over 2years	1 to 9 Million FCFA	Discharge tax regime	purchasefrom wholesalers that import	I follow the price trend of other retailers	No	Taxes do not influece our pricing
28	over 2years	10 to 19 Million FCFA	Simplified tax regime	purchasefrom wholesalers that import	Increases in wholesale prices	Yes	Prices of commodities increses as per tax rate
29	over 2years	1 to 9 Million FCFA	Discharge tax regime	purchasefrom wholesalers that import	I follow the price trend of other retailers	No	Taxes do not influece our pricing
30	over 2years	30 to 39 Million FCFA	Simplified tax regime	purchasefrom wholesalers that import	Increases in wholesale prices	Yes	Prices of commodities increses as per tax rate
31	over 2years	1 to 9 Million FCFA	Simplified tax regime	purchasefrom wholesalers that import	Increases in wholesale prices	Yes	Prices of commodities increses as per tax rate
32	over 2years	1 to 9 Million FCFA	Discharge tax regime	purchasefrom wholesalers that import	I follow the price trend of other retailers	No	Taxes do not influece our pricing

33	over 2years	1 to 9 Million FCFA	Discharge tax regime	purchasefrom wholesalers that import	I follow the price trend of other retailers	No	Taxes do not influece our pricing
34	over 2years	10 to 19 Million FCFA	Simplified tax regime	purchasefrom wholesalers that import	Increases in wholesale prices	No	Prices of commodities increses as per tax rate
35	over 2years	1 to 9 Million FCFA	Discharge tax regime	purchasefrom wholesalers that import	I follow the price trend of other retailers	No	Taxes do not influece our pricing
36	over 2years	10 to 19 Million FCFA	Simplified tax regime	purchasefrom wholesalers that import	Increases in wholesale prices	Yes	Prices of commodities increses as per tax rate
37	over 2years	10 to 19 Million FCFA	Simplified tax regime	purchasefrom wholesalers that import	Increases in wholesale prices	No	Prices of commodities increses as per tax rate
38	over 2years	1 to 9 Million FCFA	Discharge tax regime	purchasefrom wholesalers that import	I follow the price trend of other retailers	No	Taxes do not influece our pricing
39	over 2years	40 to 49 Million	Simplified tax regime	purchasefrom wholesalers that import	Increases in wholesale prices	Yes	Prices of commodities increses as per tax rate
40	over 2years	1 to 9 Million FCFA	Discharge tax regime	purchasefrom wholesalers that import	I follow the price trend of other retailers	No	Taxes do not influece our pricing

Abstract

Cameroon's economic crises in the 1980s and 1990s led the country to a shift from a production to an importing economy. In response, Cameroon's government enforced strict importation rules to safeguard the local industry, curbing dumping, and meeting financial donor organizations' demands. The disregard for the rules was and is still seriously penalized today.

The research examines the impact of breaking regulations on importation costs, and import commodity pricing, identifying knowledge of acceptable practices, mandatory documents, stakeholders, and their supposed roles as key sources of deviation from the norm by importers.

The research used the MIXED METHODS methodology to collect qualitative and quantitative data from stakeholders on the legal framework for importation and clearing of goods in Cameroon.

The study found that Over 70% of importers faced penalties/ fines, and demurrages for disregarding importation and clearing rules due to inexperience, lack of expertise, and knowledge of import and clearing procedures, obligatory documents, stakeholders, and roles, resulting in increased importation costs and consequently, price instability.

It revealed the legal framework for importation and clearing; from stakeholders, stages, requirements, mandatory documentation, penalties for violations, and categories of imports, highlighting problematic ones.

It also revealed that sole proprietorship businesses involved in importation were less organized and incurred more penalties. Retail businesses' tax regime upgrades by the government also increased prices.

The study further revealed that 74% of imports were funded from home through commercial bank cash transfers, 16% from abroad by Cameroonian residents there, and 10% through letters of credit. 16% of goods paid for from abroad by Cameroonian residents proved that they used their income earned abroad to import goods as a means to repatriate their funds home, despite ignorance of importation rules at home.

I INTRODUCTION

1.0.0 Rationale for Research

Imported goods prices are becoming more expensive, and unstable in Cameroon due to importers' non-compliance with importation rules due to a lack of expertise in the importation and customs clearance processes of goods.

Cameroon, is a West African nation, a member of the CEMAC free trade zone alongside Gabon, Tchad, Equatorial Guinea, the Central African Republic, and the Congo.

Cameroon, a less industrialized country, heavily relies on imports and requires importers to adhere to government rules to protect local industries and check dumping to conform to financial donors' demands. Violations lead to penalties that increase import costs and hinder government efforts to reduce living costs and improve living standards.

1987, Cameroon experienced its worst economic crisis, causing a drop in export commodity prices. According to WIKIPEDIA, the economic crisis was due to poor government management.

In 1994, CEMAC's regional currency, the FCFA, which was pegged to the French Franc at a normal exchange rate, saw its value cut by 50%. Denis, Janvier, and François 1995 claim that the initiative's goal was to draw in foreign capital to stimulate the economy.

Economic recovery in Cameroon began years later when most local enterprises had closed, causing uncertainty and reinvestment difficulties for investors. Business owners prioritized importation for immediate cash recovery and employee burden relief. Cameroon's foreign trade statistics taken from the World Trade Organization (WTO), Lloyds Bank, 2024, show an increasing importation trend:

Foreign trade values	**2019**	**2020**	**2021**	**2022**	**2023**
Import of goods(Million USD)	6,583	5,521	6,981	7,800	9,000

Table 1: Cameroon's foreign trade statistics for the past 5 years.

Importation escalated again when Cameroon's government signed a temporal economic partnership agreement No 2009/152/EU with the European Union in 2009, which took effect in 2014 to reduce 80% of customs duties for EU imports over 15 years.

The Cameroon government enforces strict laws to protect local industries from imports, with fines to attain 50% of FOB value, as per law No 2016/004 of April 18, 2016.

Defaulters pay fines, and shift them to the consumer through wholesale and retail prices causing price hikes and rising living expenses. The research aims to elaborate and clarify legal and compliant practices to reverse the trend.

1.1.0 The Thesis Statement

More than 70% of importers into Cameroon violate import laws, which carry Penalties/fines that drive up import expenses, the pricing of import commodities, and living expenses, causing suffering to Cameroonians.

According to Emma Systems, compliance involves respecting laws, regulations, and international trade procedures, including proper documentation, payment of duties and taxes, and compliance with country and international organization demands.

-Administrative obligations are spelled out by Law No. 2016/004, of April 18, 2016, governing the foreign trade in Cameroon,

-Financial obligations by Instruction No 07/GR/2019, of June 10, 2019, from the Governor of the Bank of Central African States (BEAC),

-Technical and Customs regulations are spelled out by the CEMAC's Customs Code, decrees, and regulatory service notes from government departments charged with controls.

1.2.0 The Research Question(s)

The research delved into the origins, impact, and potential solutions to tackle the rising import prices and high living costs in Cameroon.

Main research Question:

How is the pricing of imported goods in Cameroon affected when importers disregard the importation and clearing rules instated by the government of Cameroon?

Further questions helped define and clarify certain aspects of the main research question and opened up possibilities for problem-solving:

i. What are the administrative, financial, technical, and customs regulations that Cameroon's importers should follow?
ii. Who are the stakeholders involved in regulating the importation and clearing of goods in Cameroon and their roles?
iii. What are the legal steps and mandatory documentation involved?
iv. Why do certain importers disregard the law on importation?
v. What are the penalties and fines for disregard of rules?
vi. How does noncompliance impact local market prices for imported goods?

vii. What are the various categories of goods imported?

viii. What are the exceptional cases when applying the law on importation?

These were the leading questions that guided the data collection to reveal insights into the study.

1.3.0 Relevance of the research

In February 2008, Cameroon experienced the "Hunger Riot," due to price hikes of basic commodities resulting in numerous deaths, jails, and property damage. Hervé 2016, reassessed eight years after the riots, revealing that price hikes remained the relevant cause, and forecasted a potential future riot for the same reason.

The Cameroon government has attempted to address rising commodity prices through short-term solutions like homologated pricing, Ammandeh 2019, reduced customs duties and offered subsidies to some essential goods, Eulia 2022. However, these measures proved ineffective and unsustainable.

The research aims to clarify legal importation and clearing procedures, address ignorance, prevent defaults and related penalties/fines, to stabilize importation costs and import commodity prices.

1.4.0 The Research Goals

The research goals were to identify various stakeholders involved in regulating the importation and clearing process, the roles they play, the mandatory documents involved, the stages of the process, assess the non-compliance reasons, the impact of non-compliance on import commodities pricing, identify other factors potentially causing price hikes, and evaluate Cameroon's government's fight against high living costs.

II. LITERATURE REVIEW

2.0.0 An overview of the research topic

In the late 1980s, Cameroon's economic crises led to deindustrialization and import reliance. The government enforces strict import regulations to protect the local industry, consumers, and the economy. Reprisal measures were instituted for defaulters.

Penalties/fines increase importation costs, leading to inflation and product stock-outs, despite government efforts to reduce living costs and make life easier for citizens.

The study examined the impact of noncompliance with rules on imported commodity pricing. It identified stakeholders, outlined mandatory steps and documentation for legal importation and clearing, guiding documents to the process like the CEMAC customs code,

import controls service notes, and provisions of the World Customs Organization governing foreign trade.

A comprehensive study of the CEMAC's Customs code version ISBN 2-911208-36-X of November 2003 provided a holistic view.

2.1.0 General provisions of the CEMAC's customs code on legal importation and clearing procedures of goods.

Legal importation and clearing of goods in Cameroon is regulated by the articles of the CEMAC's customs code;

Article 2. The customs law and regulations apply to all persons within the customs territory without regard for the quality of persons.

Article 110 of the code recommends detailed customs declarations on imports. only Customs brokers, public administrations, diplomatic missions, and organizations of UN systems are eligible to declare goods.

Articles 127 to 129 permit customs officers to inspect warehouse consignments, with importer's agents incurring the cost. Handling agents for the process must obtain authorization from the customs agency.

Articles 132 to 136 of the CEMAC Customs Code outline procedures for collecting and paying customs duties and taxes on imports, payable in cash and requiring a cash receipt.

Articles 150,211,217 and 226 of the CEMAC customs code allow an "Active Transformation" economic customs regime, allowing raw material importation with suspended duties and taxes, and collecting duties only after transformation to finished goods.

Article 298 allows customs officers and public administration agents to detect customs fraud, which must be linked to violating an article in the CEMAC code.

Articles 395 to 402 classify customs violations into different levels, (1st, 2nd, 3rd, and 4th classes) with penalties ranging from fines to imprisonment, depending on the severity of the violation.

Articles 403 to 405 classify customs offenses into 1st, 2nd, and 3rd class offenses with their corresponding penalties which also range from fines, confiscation of goods and the means of the offense and up to a prison term.

2.2.0 Laws regulating the importation and clearing of goods in Cameroon.

Law No. 88/007 of July 15, 1988, instituted an inspection tax, and import control.

Presidential order 95/004 of December 7, 1995, established the customs revenue security program, mandating SGS Cameroon to conduct inspections of goods, value, origin, and documentary details.

Importation in Cameroon is also regulated by prescriptions and recommendations of the World Customs Organization (WCO) of June 1983, 2006, and 2008.

Law No. 2003/003 of 21/04/2023 lays down the principles and rules governing phytosanitary protection in Cameroon.

Articles 8 and 9 of the law prohibit the importation of quarantine organisms, harmful organism-contaminated plants, soils, and crops, recommending phytosanitary certificates and permit conditions.

Its Articles 33, 34, and 35 outline penalties of 50000FCFA for non-reporting phytosanitary effectiveness, failure to report plants, products, and obsolete health products. Imprisonment, and a fine range of 1 000 000FCFA to 3 000 000 for illegal importation of regulated plants and the commercialization of illegal phytosanitary products.

Law No. 2016/004 guides Cameroon's foreign trade practices, outlining importation and customs clearance best practices. It recommends importer licenses for all imports, and prohibits importation of products affecting morality, public safety, hygiene, health, environment, fauna, flora, and cultural heritage, except on the Minister's authorization.

Instruction No 07/GR/2019 of June 10, 2019, by the Governor of the Bank of Central African States, outlines procedures for declaring, registering, domiciliation, and paying for imports, recommending import declarations, identification of importers, and ensuring pre-import formalities are strictly respected.

Law No. 2000/017 of December 2000 regulates veterinary health inspection, and importation/exportation of animals, products, or by-products. Any importation or exportation of these products without health clearance certificates is fined ranging from 50 000FCFA to 5 000 000FCFA, with prison term if need be, or banning the Importer/exporter.

2.3.0 Administrative Service notes regulating the importation and clearing of goods in Cameroon

Circular No. 000803/ANOR, issued on October 6, 2010, outlines the certification process for foodstuffs, raw materials, additives, and imported ingredients.

It outlines binding standards for labeling pre-packaged foods and conformity assessment conditions for economic operators, food importers, raw materials, additives, and ingredients.

The Circular 00000454/MINFI/DGD of 30 December 2021 outlines the list of devices, consumables, and medical equipment eligible for exemption from customs duties and taxes on importation for 2022.

Circular 00000455 OF 30 DEC 2021 establishing the list of equipment, appliances, equipment, and tools for hardwood processing eligible for exemption from import duties for 2022

Circular No 00002138/MINFI/GDG of March 13, 2024, establishing a list of materials and equipment for livestock, fishing, and fish farming eligible for import duties exemption for 24 months.

2.4.0 Detection of offenses and violations.

Offenses and violations are detected at various control levels, including rule enforcement departments, First-line Customs inspectors, and different controls, and articles of the CEMAC customs code violated must be mentioned in reports.

2.5.0 Penalties/fines/ sanctions for violations and offenses

Article 395 of the CEMAC customs code outlines 5 classes of violations and 3 classes of offenses. These are corrected with penalties, fines, seizure of goods, and even imprisonment

.2.5.1 Customs violations and corresponding fines.

The summary of customs violations with corresponding penalties and fines:

Violations and sections of the CEMAC customs code violated	**Summary Description of the violation**	**Positions (articles of the CEMAC customs Code violated)**	**Amount of penalty (FCFA)**
First Class Violation (article 397)	Import goods information omissions that do not impact customs duty and taxes paid on the goods.	Article 397	50,000 to 200,000
Second class violation (article 399)	- The refusal to communicate/lack of necessary importation documents insulting in resistance from customs officers in executing duty.	Articles 71, 76, 88, 112,115, and 116.	500,000 to 2,000,000
Third class violations (Article 400)	Violation of government rules and regulations, compromise of customs duty and taxes, deficits in bonded warehouses, and non-respect of customs engagements.	Violation of any rule or, a provision of the CEMAC customs code that leads to	Penalty/fine is 3x the amount of

		compromising duty to be collected on imports	compromised custom duty.
Fourth class violations (Article 401)	Importation without SGS declaration, false declarations, quantity omissions leading to duty reductions, and presentation of goods without seals or broken seals without justification.	Articles 1, 2, 276	Penalty/fine is equal to the goods' value.
Fifth class violations (Article 402)	-importation of prohibited or restricted goods without respecting the rules.	Article 400	Penalty/fine is 3x the value of the goods.

Table 2: Customs violations with corresponding Penalties/fines

2.5.2 Customs offenses and sanctions

Customs offenses are violations of the CEMAC customs code, with three classes:

First-class involves illegal importations without declaration, second-class involves 3-6 individuals conspiring, and third-class involves fraud using simple transport methods, including fake goods. Penalties include confiscation of goods, a fine of 4x the value, and a prison term of 6 months to 3 years.

2.6.0 Summary

Cameroon's importers' lack of expertise led to increased commodity prices, increased importation costs, scarcity, and stock-outs due to fines and penalties for violations.

. This has exacerbated high living costs, triggering the 2008 "hunger revolt" and risking repeating itself.

III RESEARCH DESIGN

The research was carried out in the municipalities of Douala I and Douala II, the economic capital of Cameroon.

The study investigated Cameroon's rising import prices, examining legal framework, stakeholders, mandatory documents, stages, other factors affecting prices, and rule violations' impact on market prices. Noncompliance and disregard of rules are due to the neglect of these.

3.0.0 Research Methods

The research method used was the Mixed Method and involved collecting both Qualitative and Quantitative data.

- Qualitative data collected identified stakeholders, mandatory documents, and mandatory process steps usually neglected during importation clearing, leading to penalties.
- Quantitative data collected identified noncompliance issues affecting importers and other issues susceptible to affecting local market prices.

3.1.0 The population sample, sampling methods, and targeted objectives.

The table below shows a cross-section of all stakeholders that constituted the population sample, the sampling methods, the data collection tools, and targeted objectives.

These provided answers to all the research questions to attain the research objectives.

Stakeholders /regulatory agencies	**Department concerned**	**Relevant manager(s) concerned / representative**	**No of participants**	**Research & Sampling Method**	**Data collection tools**	**Objectives**
Regional Delegation of Commerce of Littoral Region	Foreign trade department	Regional delegate of commerce for littoral	01	Qualitative research Purposive sampling	One-on-one Interview	-To identify external trade requirements, for importing, best practices involved, and mandatory import documents issued by the department
SGS Cameroun (Société Général de Suiveillance)	Import department	Head of the import department	01	Qualitative research Purposive sampling	One-on-one Interview	-To identify pre-import requirements, documents to be submitted by importer, processing, and the final pre-import legal issued by SGS to authorize importation.
Regional delegation of taxes for littoral	Department of statistics, simulations, and matriculation	Regional director of matriculation, simulation, and statistics department	01	Qualitative research Purposive sampling or qualitative sampling	One-on-one Interview	-To identify the required documentation and tax clearance requirements for importation or business operations in Cameroon, along with the tax department-

						issued documents.
The phytosanitary police department for the littoral	Phytosanitary police post of GUCE ("Guichet Unique de Commerce Extérieur") office.	The Assistant Chief of the phytosanitary policy (GUCE) office.	01	Qualitative research Purposive sampling	One-on-one Interview	To determine the necessary documents for importing plant-based products into Cameroon, including those from the supplier for verification and those issued by the department to justify regularity.
The national agency for norms and quality (ANOR)	Douala branch office	The Chief of Centre of the Douala Branch office	01	Qualitative research Purposive sampling or qualitative sampling	One-on-one Interview	The task involves identifying pre-import standards and quality requirements for imports, presenting them to the agency for verification, and providing necessary documents to justify their conformity.
Customs sector of Littoral 1	Port 1 Customs office.	Chief of Bureau, port office of Douala Port 1	01	Qualitative research Purposive sampling	One-on-one Interview	The aim is to identify the necessary documentation for the clearance of imported goods and the best practices for customs clearance.
10 Licensed Customs brokers that treated over 2000 import files annually	Import departments	Transit Managers	10	Qualitative research Purposive sampling	One-on-one interview,	-To identify importers, identify penalties and fines they pay, identify importation and clearing weaknesses, and identify profitable customs regimes for importers

						focusing on the last quarter of 2023.
50 importers	Transit department	Transit managers	50	Quantitative research Simple random sampling	Questionnaire	To identify importer issues, reasons for non-compliance with regulations during importation, and the impact of non-compliance on their businesses.
Retail shops			50	Quantitative research Random sampling	Questionnaire,	To get reasons for commodities price increases.
Total number of participants of the study			**116**			

Table 3: The population sample (stakeholders, objectives, methods, and tools)

3.2.0 Data collection

The research topic involved gathering data from various sources, including government institutions, customs brokers, importers, and retailers, following specific steps to answer the research question.

Some difficulties were encountered during the process. Government institutions and customs brokers needed extensive protocols before releasing qualitative data, while retailers and importers hesitated to deliver quantitative data through questionnaires.

3.2.1 Data collection tools/materials (Qualitative and Quantitative Data)

The study used one-on-one interviews for qualitative data collection and questionnaires to collect quantitative data. Writing Materials used were notebooks, pens, pencils questionnaire forms, and My Handset for recordings.

a. Qualitative data collection

Applications were submitted to participating institutions. Qualitative data was collected from one-on-one interviews. Interview guides were prepared, and appointment dates were set. Open-ended questions were asked, answers noted but recording was refused.

Qualitative Data was also collected from the CEMAC's Customs code ISBN 2-911208-36-X of November 2003.

Qualitative research aimed at identifying stakeholders, mandatory steps for importing and clearing goods, and documents. Answers to the research questions revealed the qualitative data required.

b. <u>Quantitative data collection</u>

50 importers and 50 retail shops in Douala I&II municipalities were surveyed using closed-ended questionnaires to identify factors contributing to rising prices.

IV DATA ANALYSIS AND PRESENTATION OF RESULTS AND FINDINGS

The study examined importers' non-compliance with Cameroon's government regulations on importation and clearing, the legal framework, stakeholders, mandatory documents, and pricing issues using the Mixed Methods methodology.

4.0.0 Qualitative data analysis (Thematic Analysis)

Theme: **stakeholders** **Subtheme: stakeholders of Pre-import formalities**: - The delegation of Commerce, - SGS Cameroon - commercial banks - ANOR (standard & norms agency) **Subtheme: stakeholders of post-import controls.** - The customs department - The phytosanitary department -Customs brokers -importers	**Theme: Mandatory documents for importation.** **Subtheme: Pre-import mandatory documentation/ payments/activities:** -An importer's license -proforma invoice -An import Declaration -Bill of lading/airway bill -domiciliation of import declaration at a commercial bank -Payment of SGS inspection fees(0.95% of FOB) **Subtheme: Post-import Mandatory documents for clearing of goods**: -Quality Certificate -A Clean report of findings on goods -Phytosanitary certificate -Commercial invoice -Packing list. -Customs declaration	**Theme: The bottom line for the application of Mandatory measures:** - Mandatory Measures that apply to goods for commercial purposes - Goods with FOB value over 1,000,000 FCFA	**Theme: special cases (Exemptions from obligatory measures)**: - Importations by international organizations under the United Nations organization system, - Imports by the presidency of the Republic, - Imports by diplomatic missions - Imports with FOB less than 1000000FCFA	**Theme: Information sources and free training available to importers:** -Seminars organized by the Cameroon shippers' counsel, -Customs brokers -The CEMAC's CUSTOMS CODE Service notes

Theme: corrective measures for non-compliance with obligations. **Subtheme: Sanctions** - Fines predefined by CEMAC customs code, - Seizure of goods, **Subtheme: Corrective measures:** Obligatory fulfillment of requirements by the importer				

Table 4: Thematic Analysis

4.0.1 Thematic Map

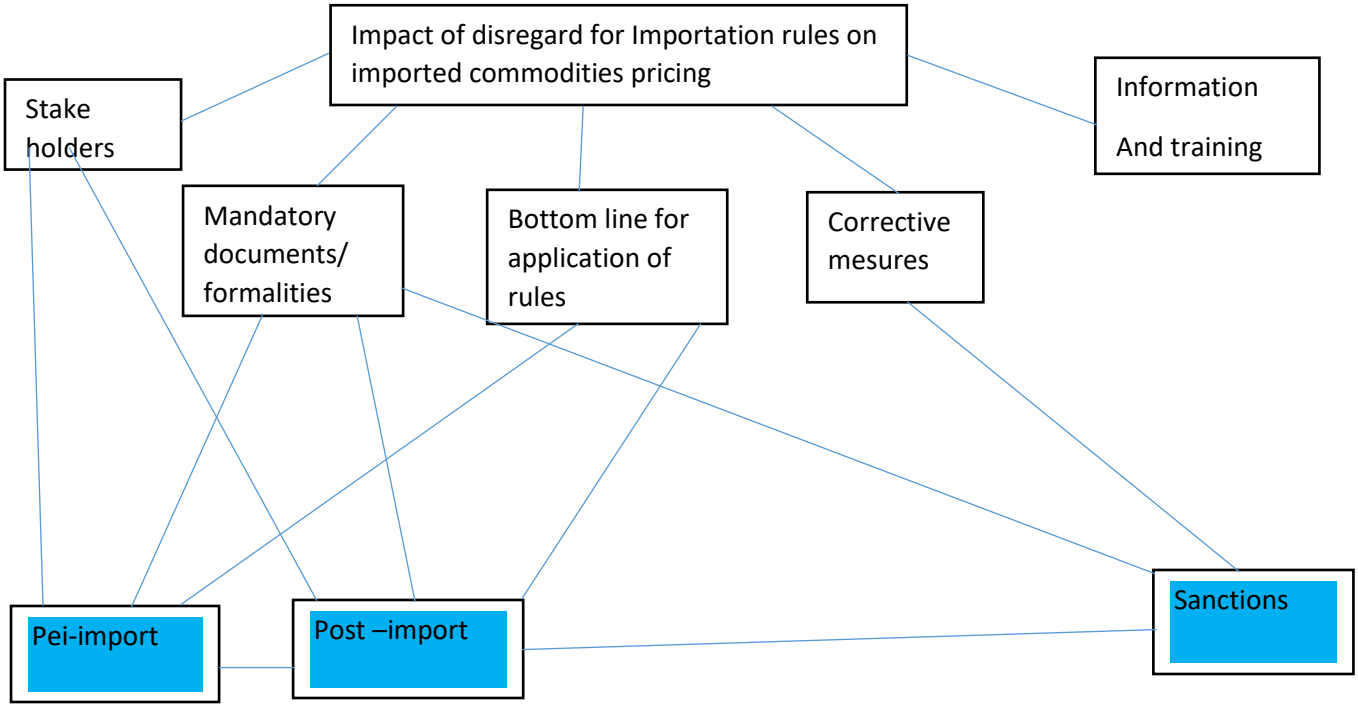


Figure 1: Thematic map

4.1.0 Quantitative Data Analysis

Importers' survey analysis

1. Legal forms of businesses of the 50 importers

Legal forms of businesses	Number of participants	Percentage
Sole proprietorship	41	82%
Partnership	08	16%
Corporation	0	0%
Limited liability	01	2%

Table 5: Analysis of 50 importers Legal forms of businesses.

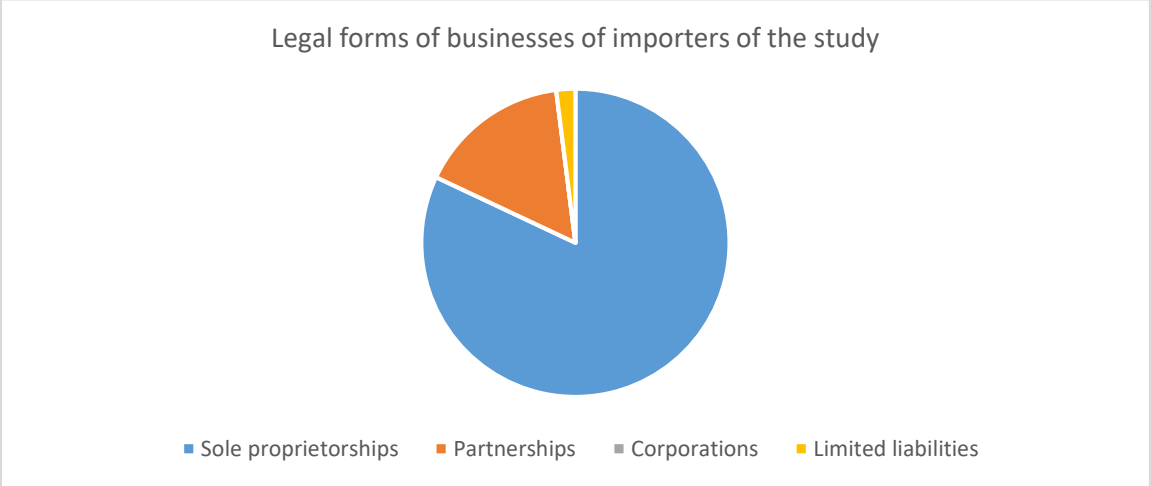


Figure 2: Pie Chart data representation of legal businesses forms of the study

2. Summary of the Categories of Goods imported by 50 importers as per business legal form

Category of imports and customs duty rate.	Sole proprietors	partnerships	Limited liabilities	Total Number importers	percentage
Raw material 5%	04	02	01	7	14%
Goods of primary necessity 5%	02	04	0	6	12%

Semi-finished goods 20%	2	01	0	3	06%
Finished products ready for consumption 30%	33	01	0	34	68%
total	**41**	**08**	**01**	**50**	**100%**

Table 6: Analysis of imported goods categories

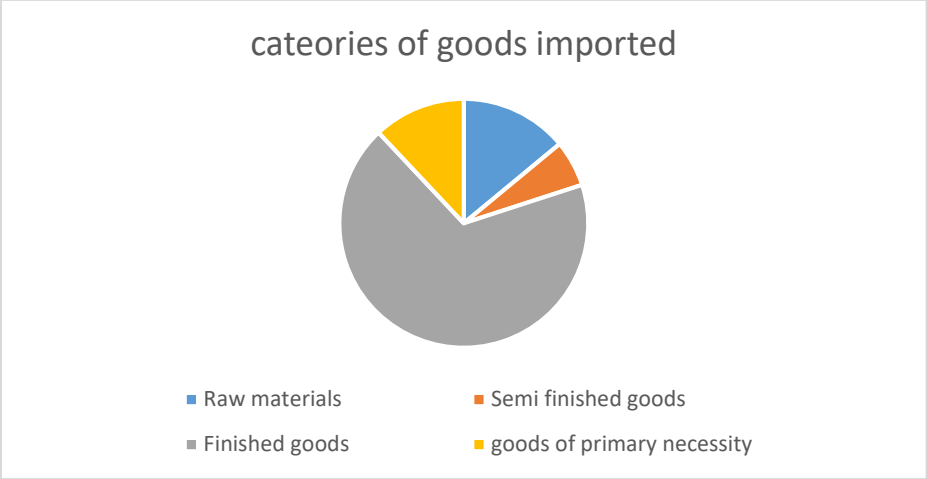


Figure 2.1: Pie chart representation of imported goods categories data

Further analysis of the 34 (68%) importers of finished goods ready for consumption at a 30% import duty rate according to the various business forms:

33(97.1%) are sole proprietors, and 01 (0.9%) are a partnership.

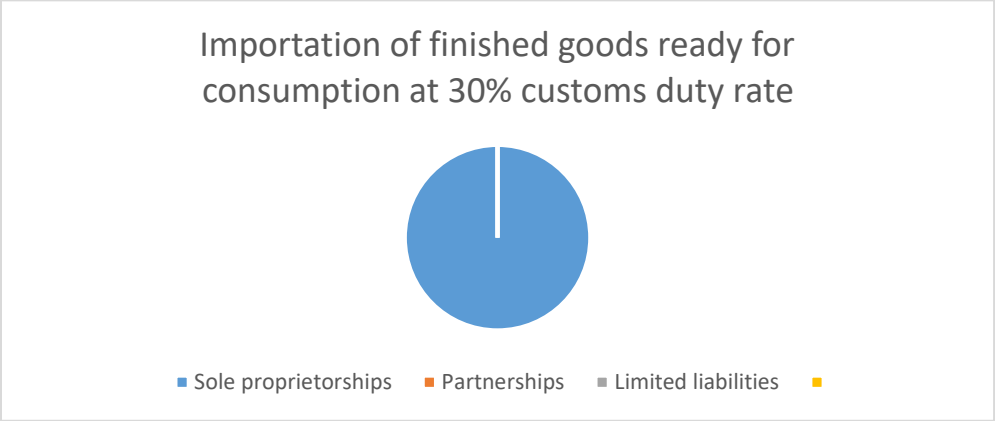


Figure 2.2 Pie Chart representation of importers of finished goods

3. Analysis of penalties payment during the previous fiscal year by the 50 participants on violation of importation rules

Cumulated penalties and fines paid during the past financial year	Number of participants out of the population sample	percentage
First-class violations	05	10%
Second class violations	34	68%
Third Class violations	01	02%
Fourth Class Violations	0	0
None	10	20%

Table 7: Analysis of violation penalties/fines payment for the previous year by importers

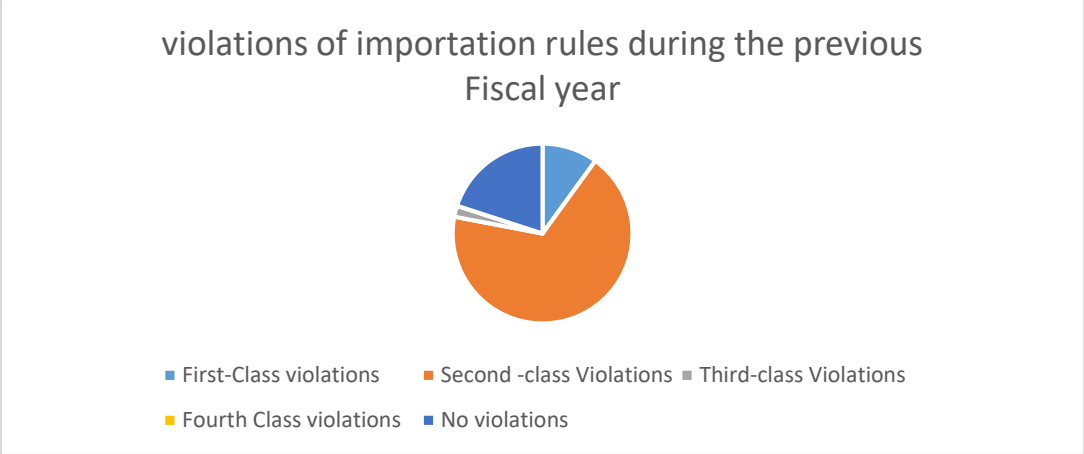


Figure 3: pie chart representation of penalties/fines paid by importers during the previous year

Further Analysis of 40 participants that violated rules according to their various legal forms of businesses

Legal form of business	Number of participants out of the population sample	percentage	Category of goods concerned
Sole proprietorship	39	97.5%	Finished goods at a 30% import duty rate
Partnership	01	2.5%	Finished goods at a 30% import duty rate
Limited liability	0	0%	

Table 8: Analysis of rules violations by the various legal business form



Figure 4: pie chart representation of rules violations by operators of the various legal business forms

4. Analysis of the mode of payment of foreign suppliers of imports by the 50 importers of the study

Mode of payment	No of participants	percentage
Bank Transfer	37	74%
Letters of Credit	5	10%
Electronic money Transfer	0	0%
Goods paid for by Relatives living abroad	08	16%

Table 9: Analysis of foreign supplier payment methods by the importers

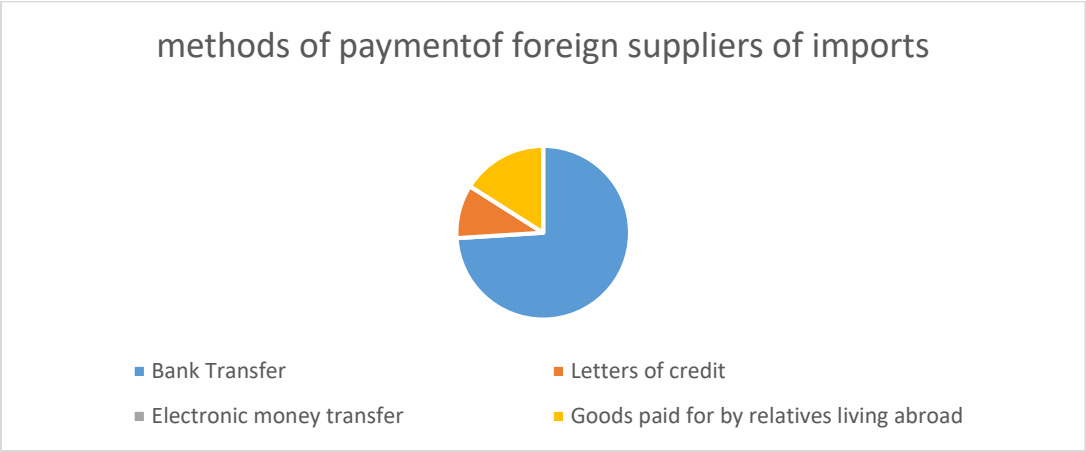


Figure 5: pie chart presentation of foreign purchases payment methods by Cameroon's importer

5. Analysis of other factors influencing prices of commodities in the local markets (information from retailers).

Influence of tax regime upgrading of retail shops (a study of 40 retail shops)

Tax Regime upgrade during the last 2 financial years	Number of participants out of the sample population	Percentage
YES	12	30%
NO	28	70%

Impact of tax regime upgrade on prices of commodities (analysis of 12 retail shops upgraded)

Impact of tax regime upgrade in 12 shops upgraded	Number of participants out of the sample population	Percentage
No influence on pricing	0	00%
Increase in commodity pricing as per the new tax rate	12	100%

Table 10: Analysis of the impact of tax regime upgrading on retail shops and commodities prices

4.2.0 Research Results and Findings

4.2.1 Results and Findings from Qualitative Research (Thematic Analysis):

The legal Stages involved in the importation and clearing of goods and the stakeholders concerned include:-

-Pre-import stage.

Stakeholders involved

- The delegation of Commerce,
- SGS Cameroon
- Commercial banks
- ANOR (standard & norms agency)
- Customs brokers
- Importers

-post-import stage

Stakeholders

- The customs department

- The phytosanitary department
- Customs brokers

Mandatory document involved in the process

- An importer’s license
- An import Declaration
- A domiciled import declaration.
- Quality Certificate
- A Clean report of findings on goods
- Phytosanitary certificate
- Proforma invoice
- Commercial invoice
- Bill of Lading or airway bill
- Packing list.
- Customs declaration

The baseline for the application of the importation rules

- Measures apply to goods for commercial purposes, and,
- Goods with FOB value over 1,000,000 FCFA

Exemptions from the rules:

- Imports of International organizations under the United Nations organization system,
- Imports under the presidency of the Republic of Cameroon,
- Goods with FOB value less than 1,000,000FCFA
- Imports by diplomatic missions

Available learning Resources to foster compliance:

- Seminars organized by the Cameroon shippers' counsel,
- Customs brokers
- The CEMAC CUSTOMS CODE, laws, and service notes.

Sanctions and corrective measures:

-fines

-Forced accomplishment of the mandatory formality

4.2.2 Results and Findings from Quantitative Data Analysis (survey)

Quantitative Analysis reveals that 82% of 50 importers were sole proprietors, 68% imported finished goods, 14% imported raw materials, 12% primary necessities, and 6% semi-finished goods.

The analysis of 34 importers of finished goods revealed that 97.1% are sole proprietors and 0.97% are partnerships.

It further reveals that 80% of participants in the last fiscal year committed violations, were importers of finished products, 97.5% were sole proprietors, and 2.5%, were partnerships.

It was also found that 74% of payments from foreign suppliers were through bank transfers, 10% through letters of credit, and 16% by importers resident in the exporting countries.

Tax regime upgrading by the government was found to lead to retail price increases.

V CONCLUSION, IMPLICATIONS, AND RECOMMENDATIONS FOR IMPROVEMENT/FUTURE RESEARCH

5.0.0 Implications of Findings

Qualitative and quantitative data reveal professional, economic, and socio-political implications.

Most importers, mostly sole-proprietorship businesses, disregard laws and face fines, raising prices to recover losses. Some, into partnerships and limited liability import at cost-effective prices but raise prices to follow the price trend of defaulters to profit more.

Economically, 16% of the importers, Cameroonians living abroad repatriated their earnings by buying goods and shipping them home to sell and recover, despite their ignorance of importation and clearing laws, to avoid funds repartration barriers.

Yearly tax regime upgrading of retailers by the government leads to increased retail prices to recover additional taxes paid to the state.

Socio-politically, strict import controls and high penalties lead to corruption in importation processes, causing social collapse, high living costs, compromising the fight against the high cost of living, and putting the country at risk of political upheavals like the 2008 hunger riot.

5.1.0 Recommendations for improvement:

I. Sole proprietors should establish logistics departments, hire skilled customs brokers, invest in raw materials importation, and utilize economic customs regimes, and utilize learning resources(seminars and CEMAC's customs code).

II. Cameroonians living abroad should constitute themselves and create a legal company at home that caters to their imports appropriately.

III. Cameroon's government should establish a computerized one-stop-shop platform for all import and clearing formalities, ensuring distance-based transactions to prevent corruption through physical contact.

5.2.0 Future research questions

The research underscores the substantial impact of corruption resulting from rule violations in the importation and clearing chain, urging for further investigation

Future research can be on the following research questions:

i. What is the impact of professional misconduct and corruption on the prices of import commodities?

ii. How do the Cameroon government's legislation/finance laws trigger price hikes?

iii. What are the reasons behind the government of Cameroon's failure in the fight against price hikes and high cost of living?

5.3.0 Conclusion

The study aimed to identify stakeholders and roles, mandatory documents, and legal stages in the importation and clearing processes, assess the non-compliance impact on pricing, seek reasons for non-compliance with rules, identify other factors causing price hikes, and evaluate the Cameroon government's fight against high living costs.

According to the study, to legally import goods into Cameroon, importers must obtain an importer license from the Ministry of Commerce, submit a supplier's proforma invoice, and subscribe for an import declaration (D.I) from SGS. They must also pay an inspection fee, which is equivalent to 0.95% of the FOB value of the goods, and domicile the D.I. in a commercial bank to transfer funds to the foreign supplier. Finally, after physical and documentary controls, SGS issues a clean report of findings on the goods. Importers must contact technical departments like ANOR for quality certification/certificates and Phytosanitary for certificates, depending on the requirements of the goods. Customs brokers are able to help with this entire process on both ends.

After accomplishing payment obligations with the foreign supplier, commercial documents including the Commercial invoice, Bill of Lading, packing list, and technical certificates are released to the importer.

In the Post-import stage, importers declare with a customs broker, while government departments or international organizations declare on their account. Declarations are submitted to the concerned customs office for verification and liquidation. Customs duties are paid by the importer, and the goods are authorized for pickup.

Non-compliance with rules and mandatory documents leads to penalties/fines, which increase importation costs, causing price instability, and stock-outs in the local market as the study found that compliance with rules directly correlates with commodity prices.
Government tax increases, strict import control measures, and corruption lead to price hikes.

By adhering to importation protocols and respecting CEMAC's customs code, import prices will be considerably reduced, increasing affordability and fostering social, political, and economic stability in Cameroon.

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7.0.0 Appendices

Appendix 1: List of Abbreviations

Abbreviations	Definition(in French)	Meaning (in English)
SGS	Société Generale de Suiveillance	General Monitoring Company
ANOR	Agence de Normalisation et de la qualité	Standards and Quality Agency
BEAC	Banque Des Etats de L'Afrique Centrale	Bank of Central African States
CEMAC	Communauté Economique et Monétaire de L'Afrique Centrale	Economic monetry community of Central African States
D.I	Declaration d'importation	Import Declaration

Appendix 2: Literature review table

Provisions of the CEMAC's Customs code, laws and circulars that regulate the importation and clearing of goods in Cameroon.

Provision of the CEMAC's customs code

Document reference	Reference/version	Chapter/ article	Provisions	Objective	Findings
CEMAC's Customs code	ISBN 2-911208-36-X, 2003	Chapter 1 article 2	General principles	Legal Framework	The law applies to all persons irrespective of status
CEMAC's Customs code	ISBN 2-911208-36-X, 2003	Chapter 1, articles 110, 111	Eligibility to declare imported goods	To identify those eligible to submit customs declarations	Licensed Customs brokers, public Administrations and diplomatic mission are eligible to declare
CEMAC's Customs code	ISBN 2-911208-36-X, 2003	Chapter II, articles 127 to 129	The inspection of imports by custom officers	Requirements for legal inspection by customs officers	Inspection of imports is recommended if the need arises and the importer or his agents bear the cost. Those to assist the customs must be authorised by the customs authority
CEMAC's Customs code	ISBN 2-911208-36-X, 2003	Articles 150, 211, 217 and 226	Economic customs regimes	To Identify profitable and less expensive import customs regimes	Active transformation customs regime is more profitable for importers to import raw materials and transform to finished goods in the national territory
CEMAC's Customs code	ISBN 2-911208-36-X, 2003	Title XII – Litigation:	Detection of customs offences	To identify those responsible for	Customs officers and public administrations

		Chapter 1Articles 298		identifications of customs offences and what it takes ascertain an offence	are responsible for detecting offences. For an offence to be retained, it musts be in violation of an article of the CEMAC's customs code.
CEMAC's Customs code	ISBN 2-911208-36-X, 2003	Title XII – Litigation. Chapter VI. Articles 395 to 402	Detection and classification of customs violations	Identify various classes of violations	Violations are classified as 1st,2nd,3rd and 4th class
CEMAC's Customs code	ISBN 2-911208-36-X, 2003	Title XII – Litigation. Chapter VI, article 403	Repressive provisions	Identify the various ways of reprimanding offences and violations	Offences and Violations are reprimanded with fines/penalties and imprisonment

Laws and circular letters

Law	**Date/year**	**Origin of the law**	**Objectives**
Law No 88/007	July 15, 1988	Proposed by the Cameroon National assembly and promulgated by the president of the Republic	Institution Imports inspection tax and imports controls
Law No. 2003/003	April 21,2003	Proposed by the Cameroon National assembly and promulgated by the president of the Republic	Phytosanitary protection and control on plant products
LAW NO. 2000/017	December 19, 2000	Proposed by the Cameroon National assembly and	Veterinary health inspection and controls

		promulgated by the president of the Republic	on animals and animal products
Presidential order No. 95/004 (1995	December 7, 1995	Presidency of the Republic	Securing customs revenue
CIRCULAR No 00000454/MINFI/DGD	December, 2021	The Ministry of Finance through The Directorate general of Customs	List of devices, consumables and medical equipment exempted from import duties and taxes
Circular No 00000455	December 30, 2021	The Ministry of Finance through The Directorate general of Customs	The exemption of certain Equipment, appliances and tools for home production from import duties and taxes
Circular No 00002138/MINFI/GDG	March 13, 2024	The Ministry of Finance through The Directorate general of Customs	The exemption of certain materials and equipment for livestock, fishing, and fish farming from import duties exemption for 24 months
Circular No 00002138/MINFI/GDG	March 13, 2024	The Ministry of Finance through The Directorate general of Customs	Exemption of materials and equipment for livestock, fishing, and fish farming from import duties exemption for 24
Instruction No. 07/GR/2019	June 10, 2019	The Governor of the Bank of Central African States (BEAC)	To elaborate procedures for registration, domiciliation, and payment of imports and services

Appendix 3: One-on-one open-ended interview questions with government import controls agencies

The open-ended questions asked to the participants during the research to collect qualitative data.

I. Sir/madam, what is the duration of your employment in this department?

II. What part does your Delegation/department play in the importation and/or clearing process of goods imported to Cameroon?

III. What is the required conformity documentation that your organization provides to importers as evidence that the importer or the goods comply with your organization's function during importation?

IV. What is the non-compliance penalty or sanctions for defaulters?

V. What requirements, documentation(s), or preconditions must an importer provide/fulfill to your organization to be evaluated for compliance with the mandatory control, before your organization's issuance of the conformity document?

VI. Does your organization organize workshops and seminars to educate importers about their requirements, business opportunities, etc? If so, how frequently are the workshops and seminars held?

VII. From your experience, how often are changes and modifications in the role that your institution has to implement and how do you inform users of your institution of the changes?

VIII. What is the minimum quantity or financial value of goods that attract the implementation of the control measures of your institution?

IX. Does your institution charge processing fees? If yes what is the mechanism of billing?

X. Under what conditions can imports be exonerated from the control measures of your institution?

Appendix 4: customs brokerage companies that were contacted during the research for

Qualitative Data collection.

Participant	Participant Identification Number
CEPATRANS	**1**
TACAM S.A	**2**
SITRASER	**3**
UNIVERSAL TRANSIT AND LOGISTICS (UTL)	**4**
FORTRANS	**5**

Appendix 5: One-on-One open-ended interview questions with transit Managers of Customs

Brokerage companies for Qualitative Data collection.

i. Madam/sir, for how long have you been in customs brokerage?

ii. What are the difficulties that importers face when importing and clearing their goods?

iii. Do you have regular clients, and do you assist your clients in processing their importation documents on their behalf?

iv. From your experience what are the recurring importation problems that you face with importers in clearing their goods, and how do you resolve them?

v. Do you have cases where some of your customers do not comply with the importation rules and regulations of the government and have to pay fines? How do you help your customers to overcome this challenge?

vi. What is the mechanism put in place by your company to stay up-to-date with ever-changing government rules and regulations on imports? How do you inform your clients of the changes?

Appendix 6: The survey questionnaire to 50 importers for quantitative data collection

A SURVEY TO OBTAIN PERTINENT INFORMATION ON IMPORTATION DIFFICULTIES CAUSING PRICE HIKES (FOR ACADEMIC PURPOSES ONLY**)**

Identification of Importer----------Date----------

Location----------Contact----------

Instructions:

Mark an X across the round dot against the appropriate Answer. In case of a mistake, bar across the wrong answer and mark the appropriate one.

1. What is the legal form of your business?
    - Sole proprietorship
    - Partnership
    - Corporation
    - Limited Liability company
2. For how long have you been in importation:
    - 1 to 3year
    - 4 to 6 years
    - 7 years and above
3. Does your business own an importer's license?
    - Yes
    - No
4. Do you always inquire and acquire all obligatory documents required by the law on the different items in the consignments of goods you import?
    - Yes
    - No
5. How do you pay your foreign suppliers?
    - Bank transfer

- Letters of credit
- Money transfer
- Goods are paid by family members living abroad

6. Below is a list of the various categories of goods imported to Cameroon with their corresponding customs duty rates from HS codes of the customs tariff. To which category do your imports correspond?
    - Raw materials, 5%
    - Goods of primary necessity 5%
    - Equipment for production 10%
    - Semi-finished products 20%
    - Finished goods ready for consumption 30%
7. What is the financial worth of the importations you made during the last financial year 2023?
    - 10 to 20 Million FCFA
    - 21 to 30million FCFA
    - 31 to 40million FCFA
    - Above 40 million FCFA
8. Besides the customs duties and port clearance charges what is the cumulated financial value of penalties and fines that you paid during the period on your imports?
    - None
    - 0 to 1 000 000FCFA
    - 1001 000 to 2 000 000FCFA
    - 2 000 000 to 3 000 000FCFA
    - Above 3 000 000FCFA
9. Under which of the following categories of customs violations were you penalized
    - First class violations
    - Second class violations
    - Third class violations
    - Fourth class violations
    - Fifth class violations
    - None
10. What percentage of all your imports for the previous were redirected for physical inspections by the customs?
    - None

- 25%
- 50%
- 75%
- 100%

11. Do you belong to an importers syndicate?
    - Yes
    - No
12. Does your company partake in seminars organized by the National Shippers Council and the customs department to educate importers on innovations in customs and importation processes each year?
    - Yes
    - No

Appendix 7: Survey question for Collection of quantitative data from retail shops.

A SURVEY TO OBTAIN PERTINENT INFORMATION THE CAUSES OF PRICE INCREASES IN THE LOCAL MARKET (FOR ACADEMIC PURPOSES ONLY)

Identification of retail shop----------Date----------

Location----------Contact----------

Instructions:

Mark an X across the round dot against the appropriate Answer. In case of a mistake, bar across the wrong answer and mark the appropriate one.

1. For how long have you been in the retail business?
    - 0-1year
    - 1 – 2 years
    - Over 2years
2. What is the approximate yearly turnover of your business
    - 1 to 9million FCFA
    - 10 to 19 million FCFA
    - 20 to 29 million
    - 30 to 39 million
    - 40 to 49 million
    - 50 Million FCFA and above.
3. On what tax regime do you pay business taxes for your shop?
    - The discharge tax regime
    - The simplified tax regime
    - Real tax regime
4. How do you acquire the items that you retail in your shop?
    - I import the items myself
    - purchase from wholesalers that import
    - Other means

5. What is the main reason for price increases on items that you retail?
    - Increase in wholesale prices
    - Increase in the demand of the items
    - Increases in the clearing cost of goods
    - I follow the general price trend from other retailers
6. Has your tax regime been upgraded by the taxation department during the last 2 financial years?
    - Yes
    - No
7. How does the tax regime change affect the prices of the commodities that you sell?
    - Prices of commodities increase as per tax rate,
    - Taxes do not influence our pricing.

Appendix 8: One-on-one interview with representatives of the Government import controls departments (Data collected)

QUALITATIVE DATA COLLECTION EXCEL SHEET A

ONE-ON-ONE INTERVIEW WITH THE IMPORT CONTROL DEPARTMENTS OF THE GOVERNMENT OF CAMEROON

participant identification number	question I	Question II	Question III	Question IV	Question V	Question VI	Question VII	Question VIII	Question IX	Question X
THE REGIONAL DELEGATION OF COMMERCE	10 year	we organize international trade fairs and facilitate international trade nagotiations for importers	Importer's license	The delegation of Commerce doesn't penalize importers and collect penalties. Enforcemment of the contrôle measure is done at the level of the customs sectors were penalties are collected.	Copies of business license, Taxe payer identification number and tax clearance certificate	Yes, twice a year and when ever need arises	Changes and modifications are done when need arises and importers are informed of through minsterial orders, radio and on the ministry's website	Goods with Free On Bord (FOB) value of more than 1000000fcfa	The Ministry of Commerce charges a unique rate of 25000fcfa for importer's license processing fees per year	International organizations and diplomatic missions from the United Nations system are exonerated, while importers can be exonerated through special authorizations from the Finance ministry.

SGS CAMEROO	7 year	The role of SGS is to carry out Pre-shipment inspection of goods to ascertain conformity with norms and importer's order. SGS also carry out non-intrusive inspection of goods on arrival, and evaluation and giving opinion on duties to be paid on on goods.	SGS delivers import declaration, and a clean report on findings on the consignment with details of value, quantity, quality, weight, and pr-evaluated customs duty to be paid.	SGS doesn't penalize importaers and collect penalties. Enforcemment of the controle measure is done at the level of the customs sectors.	The imported must posses an importer's license along with an up to date tax clearance that permit him/his enterprise to appear on the SGS ELECTRONIC PLATFORM for online submission and treatment of the import file	SGS doesn't organize workshops and training seminars but participates in seminars organized by customs and the Cameroon Shippers Council to educate importers on innovation.	Changes and modifications arise as need may be, they are not programmed,	All goods with FOB value less than 1000000FCFA are exonerated from Import Declaration, and all goods with FOB value over 1000000fcfa must declare the importation	Import declarations for goods with FOB values less than 2000000fcfa are free of charge but all goods with FOB values from 2000000fcfa and above are charged 0.95% of the FOB value as processing fees	Goods with FOB value above 2000000fcfa can be exonerated from import declaration of the belong to deplomatic missions and international organizations of the UN system or the benefit special authorization form the minister of Finance

NFC BANK	10 years	We handle client import declarations, facilitate interbank transfers for suppliers, and pay custom duties upon client request, provided cash is available.	Domiciliated import declaration, prove of payment of foreigh supplier, and receipts to prove the payment of customs duty	Refusal to render service for future transactions	Importers must provide a Bill of Lading (BL), customs declarations, and proof of duty payment for goods whose import declarations were domiciled and foreign suppliers paid via bank.	No, but we can some times give counseling as guest speaker during seminars organised by other departments/organization involved in importation and foreign trade.	Changes and modifications occur once a year prescribed by the country's finance law, with state responsibility for publishing changes. However, notices are posted in offices for information.	SGS financial values for import declarations are applicable, notwithsatanding, the bank has no upper or lower limit for foreign mayments.	we charge processing fees and the it is a perentage of the amount in question	The law doesn't exempt importers from utilizing banks for international transactions, but it doesn't forbid the entry of goods paid for and acquired outside of Cameroon.

CUSTOMS SECTOR LITTORAL 1	8 years	Customs is responsible for verification of importated goods, clearance, evaluation, verification of declarations, authenticity, penalization of defaulters, duty collection, tax enforcement, and post-clearance controls.	The custom department issue duty payment receipts after the patment of duties, and the signle exit document to justify regular payment of duty and taxes,	Penalties are many and varied as prescribed by articles 397,399,400,401 and 402 of the CEMAC customs code	Importers must submit a customs declaration, supporting documents such as import declaration, clean report of findings, commercial invoices, packing lists, and regulatory documents from other departments.	Customs organize seminars alongside the national shippers council atleast 4times a year	Changes are made and implemented when the need arises and users are notified through service notes distributed to customs brokers and international trade syndicates for widespread publicity.	all goods imported into cameroon must be subject to the control measure of customs.	customs charge processing fees for inspection of goods that are imported without the respect of importation obligations, out of working hours assesments of goods, liquidation of duties, and evaluation of requests for special service by importers. Fees are comprised of fixed ratesper consignment or container of varying sizes,	Only goods belonging to deplomatic missions, organizations of United nations (UN) system, the head of state, or those that are benefiting from special authorization of the ministry of finance can be exonerated.

ANOR	10 years	we are incharge of norms and quality control of goods imported to cameroon	we issue Quality attestation to importers for goods tthat are tested and confirm to conform to norms and quality defined by the state	Goods that are not in conformity to Cameroon's norms and quality are not accepted for importation and sometimes the non-conformed goods are confiscated and distroyed especiall food products	The importer has to provide proforma invoices and technical detaails of the goods	ANOR doesn't organize seminars but actively participates and give educative talks on it domain during seminars organized by the national shipper's council and the ciustoms department	modifications usually comes in the form of additional goods included in the list of iterms under norms and quality control and services notes and media publicity is usually done.	All goods imported for commercial purpose must be conformed to the norms and quality defined by the government	Yes, we charge processing fees depending on the quality and norms control tests needed for the goods	only goods belonging to deplomatic missions and organizations under the United nations System are exonerated from the control measures
PHYTO DEPARTMENT	7 year	The pytosanitary deparment supervices and , certify and implement phyosanitary treatments	We issue pytosantitary approvals after verification of pytosanitary documents from origin of goods	Goods that are not in conformity to with phytosanitary treatment standards are treated at the importers cost, or rejected to be returned to the shipper at the country oforigin.	The importer must provide import authorizations, phytosanitary certificates from country of origin, commercial invoices and parking lists.	We rarely organize seminars but actively participate in those organized by other organization to sensitize importers on our domain	changes occure if here is the need, and if they do, the public is informed through service notes and through the basic communiaction channels like raadio and television	All goods imported for commercial purpose must be conformed to thepytosanitary measures defined by the government	Yes, we charge processing fees at 10fcfa per kilogram of goods	no imports are exonerated from the control measures

Appendix 9: One-on-one interview with Transit managers of customs brokerage companies (Data collected)

QUALITATIVE DATA COLLECTION EXCEL SHEET B

QUALITATIVE DATA COLLECTED FROM CUSTOMS BROKERS

Participant	Question I	Question II	Question III	Question IV	Question V	Question VI
1	8 years	The main problems we face with importation and clearing of goods are those concerned with insufficient finances to clear their goods, secondly that of non-respect of importation procedures	we have regular clients and occasionnal clients but we can assist only some of the regular customers who do not master importation process but willing to pay for our assistance in importation process	The main problems faced with importers are those of false commercial invoices which importer present wich do not reprsent the real valeu of the goods, the ansence of obligatory technical decuments for some goods	Yes,almost on regular bases especially occasionnal customers who do importation by themselves without the assistance of a custom broker and most often some are beginners in importation. The only way to help them out of this is to advice them to start their importation process with a customs broker	we are a member of Customs broker syndicates and the syndicates always keep its members updated on changes,

2	11 years	insufficient financing and ignorance or none respect of rules wich leads to payment of fines making bugeted finances for the process insufficient	we have both regular and occasional customs. We assist our loyal customers in the importation process and we charge them for the services	we face problems of none respect of importation proceduress especially with customers who import before coming to us for clearing of goods, we advise that the only way out of the problems is to start the importation procedure with a customs broker	payment of fines is a recurring problem just becuase some imports want to carry out importation by themselves and end up not respecting of the rules. Non-respect is punishable	we belong to a customs broker syndicate which keeps us updated. We also atend seminars organized by the shipper council for updates. We apply updates on imports of our loyal customers who confer their importation to us
3	8 years	insussficient funding	we have regular and occasional customers on our database and we assist those who start the importation process with us and pay extra service fees for procesing of obligatory importion documents of goods.	delays due to non-respect of importation process and exceeded budgets due to fines payment. We can only assist to negotiate payment, and advise to start importation process wit a customs broker who masters the process	Payment of fines is a recurring problem and the way out that we propose to our clients to get out of the problem is to start the importation process with an expert.	our syndicate regularly updates us

4	15 years	Funding is always a big problem, and mastery of the importation process is even a bigger one because most of them involve into the importation without adequate knowled of the rules and regulions to follow.	we have regular customers and occasionnal custms. Most of the occasional clients are those who always do not master the government rules and regulations. They do not sart their importation process with us but only come for clearing of goods that were already imported with all the errors. we assist our regular clients in their importation and clearing process though on payment of extra service fees to process mandatory documents on their behalf.	Non-respect of government's rules is a major problem that we face in clearing of goods. This problems is resolved by payment of default penalties for the consignment on process.	Fines payment is a recurrent issues, especially with occasion clients that cometo us. we advise and encourage to start the next importion process with our company to avoid penalties and fines. we also face the problem of payment of demurage for some clients due to delays in clearing time due to extra processing time required for penalty payments	We participate in seminars to be updated and we are also affiliated to customs brokers syndicates so we are regularly updated.

5	9 years	Insufficient financing due to wrong budgeting	we have regular customers and those that come to us once in a while, We follow up documents that are obligatory for import for our regular customs	we always face the problem of the absence of some mandatory documents required for clearing of goods due the the fact that the import didn't process them as required. At that stage only fines can be paid for the defaults and we advise the importer to start the process for importing the next consignment with us for support	Yes, we advise them to get the assistance of professionals for subsequent importations	we get updates for oursyndicate which is in direct contact with all stakeholders in the importation and clearing process

Appendix 10: Data collected from survey with 50 importers

QUANTITATIVE DATA COLLECTION EXCEL SHEET C

QUANTITATIVE DATED COLLECTED FROM SOME IMPORTERS IDENTIFIED WITHIN DOUALA 1&2 MUNICIPALITIES

Participants	Question 1	Question 2	Question 3	Question 4	Question 5	Question 6	Question 7	Question 8	Question 9	Question 10	Question 11	Question 12
1	sole proprietorship	1-3years	Yes	No	Bank transfer	Finished goods ready for consumption 30%	10 to 20 million FCFA	1,001,000 to 2,000,000 FCFA	second class violations	100%	No	No
2	sole proprietorship	4-6years	Yes	Yes	Bank transfer	Goods of primary necessity 5%	31 to 40million FCFA	None	None	None	Yes	Yes
3	sole proprietorship	1-3years	Yes	No	Bank transfer	Finished goods ready for consumption 30%	10 to 20 millionFCFA	1,001,000 to 2,000,000 FCFA	second class violations	100%	No	No
4	sole proprietorship	1-3yaers	Yes	No	Bank transfer	Finished goods ready for consumption 30%	10 to 20 millionFCFA	1,001,000 to 2,000,000 FCFA	second class violations	100%	No	No
5	partnership	7years and above	Yes	Yes	letters of credit	Finished goods ready for consumption 30%	Above 40 million FCFA	None	None	None	Yes	Yes

6	sole proprietorship	1-3years	Yes	No	Bank transfer	Finished goods ready for consumption 30%	10 to 20 millionFCFA	1,001,000 to 2,000,000 FCFA	second class violations	100%	No	No
7	sole proprietorship	1-3years	Yes	No	Bank transfer	Finished goods ready for consumption 30%	10 to 20 millionFCFA	1,001,000 to 2,000,000 FCFA	second class violations	100%	No	No
8	sole proprietorship	4-6years	Yes	Yes	Bank transfer	Goods of primary necessity 5%	Above 40 million FCFA	0 to 1,000,000 FCFA	First class violations	25%	Yes	Yes
9	sole proprietorship	1-3years	No	No	Goods are paid by family members living abroad	Finished goods ready for consumption 30%	10 to 20 millionFCFA	1,001,000 to 2,000,000 FCFA	second class violations	100%	No	No
10	sole proprietorship	1-3years	Yes	No	Bank transfer	Finished goods ready for consumption 30%	10 to 20 millionFCFA	1,001,000 to 2,000,000 FCFA	second class violations	100%	No	No
11	partnership	7years and above	Yes	Yes	letters of credit	Goods of primary necessity 5%	Above 40 million FCFA	0 to 1,000,000 FCFA	First class violations	25%	Yes	Yes
12	sole proprietorship	1-3years	Yes	No	Bank transfer	Finished goods ready for consumption 30%	10 to 20 millionFCFA	1,001,000 to 2,000,000 FCFA	second class violations	100%	No	No

13	sole proprietorship	1-3years	Yes	No	Bank transfer	Finished goods ready for consumption 30%	10 to 20 millionFCFA	1,001,000 to 2,000,000 FCFA	second class violations	100%	No	No
14	sole proprietorship	1-3years	Yes	No	Bank transfer	Finished goods ready for consumption 30%	10 to 20 millionFCFA	1,001,000 to 2,000,000 FCFA	second class violations	100%	No	No
15	sole proprietorship	7years and above	Yes	Yes	Bank transfer	Finished goods ready for consumption 30%	31 to 40million FCFA	None	None	50%	Yes	Yes
16	sole proprietorship	1-3years	Yes	No	Bank transfer	Finished goods ready for consumption 30%	10 to 20 millio	1,001,000 to 2,000,000 FCFA	second class violations	100%	No	No
17	sole proprietorship	1-3years	Yes	No	Bank transfer	Finished goods ready for consumption 30%	10 to 20 millionFCFA	1,001,000 to 2,000,000 FCFA	second class violations	100%	No	No
18	sole proprietorship	1-3years	Yes	No	Bank transfer	Finished goods ready for consumption 30%	21 to 30 million FCFA	Above 3,000,000 FCFA	Third class violations	100%	No	No
19	partnership	7years and above	Yes	Yes	Bank transfer	Raw materials 5	31 to 40million FCFA	None	None	None	Yes	Yes

20	sole proprietorship	1-3years	No	No	Goods are paid by family members living abroad	Finished goods ready for consumption 30%	to 40million FC	1,001,000 to 2,000,000 FCFA	second class violations	100%	No	No
21	sole proprietorship	4-6years	Yes	Yes	Bank transfer	semi-finished products 20%	21 to 30 million FCFA	0 to 1,000,000 FCFA	First class violations	25%	Yes	Yes
22	sole proprietorship	1-3years	Yes	No	Bank transfer	Finished goods ready for consumption 30%	21 to 30 millio	1,001,000 to 2,000,000 FCFA	second class violations	100%	No	No
23	partnership	7years and above	Yes	Yes	letters of credit	Goods of primary necessity 5%	21 to 30 million FCFA	0 to 1,000,000 FCFA	First class violations	None	Yes	Yes
24	sole proprietorship	1-3years	Yes	Yes	Bank transfer	Raw materials 5%	10 to 20 millionFCFA	1,001,000 to 2,000,000 FCFA		100%	No	No
25	sole proprietorship	1-3years	Yes	No	Goods are paid by family members living abroad	Finished goods ready for consumption 30%	10 to 20 millionFCFA	1,001,000 to 2,000,000 FCFA	second class violations	100%	No	No
26	sole proprietorship	1-3years	No		Bank transfer	Finished goods ready for consumption 30%	10 to 20 millionFCFA	1,001,000 to 2,000,000 FCFA	second class violations	100%	No	No

27	sole proprietorship	7years and above	Yes	Yes	Bank transfer	Finished goods ready for consumption 30%	Above 40 million FCFA	1,001,000 to 2,000,000 FCFA	second class violations	50%	Yes	Yes
28	sole proprietorship	1-3years	Yes	No	Bank transfer	Raw materials 5%	10 to 20 millionFCFA	1,001,000 to 2,000,000 FCFA	second class violations	100%	No	No
29	sole proprietorship	1-3years	Yes	No	Bank transfer	Finished goods ready for consumption 30%	10 to 20 millionFCFA	1,001,000 to 2,000,000 FCFA	second class violations	100%	No	No
30	partnership	7years and above	Yes	Yes	letters of credit	Raw materials 5%	Above 40 million FCFA	None	None	None	Yes	Yes
31	sole proprietorship	1-3years	Yes	No	Bank transfer	Finished goods ready for consumption 30%	10 to 20 millionFCFA	1,001,000 to 2,000,000 FCFA	second class violations	100%	No	No
32	sole proprietorship	1-3years	Yes	No	Bank transfer	Finished goods ready for consumption 30%	10 to 20 millionFCFA	1,001,000 to 2,000,000 FCFA	second class violations	100%	No	No
33	partnership	4-6years	Yes	Yes	Bank transfer	Goods of primary necessity 5%	21 to 30 million FCFA	0 to 1,000,000 FCFA	First class violations	25%	Yes	No

34	sole proprietorship	1-3years	No	No	paid by family members living abroad	Finished goods ready for consumption 30%	10 to 20 millionFCFA	1,001,000 to 2,000,000 FCFA	second class violations	100%	No	No
35	sole proprietorship	1-3years	Yes	No	Goods are paid by family members living abroad	Finished goods ready for consumption 30%	10 to 20 millionFCFA	1,001,000 to 2,000,000 FCFA	second class violations	100%	No	No
36	sole proprietorship	7years and above	Yes	yes	Bank transfer	Finished goods ready for consumption 30%	21 to 30 million FCFA	None	None	None	Yes	Yes
37	sole proprietorship	1-3years	Yes	No	Bank transfer	Raw materials 5%	10 to 20 millionFCFA	1,001,000 to 2,000,000 FCFA	second class violations	100%	No	No
38	sole proprietorship	1-3years	Yes	No	Bank transfer	Finished goods ready for consumption 30%	10 to 20 millionFCFA	1,001,000 to 2,000,000 FCFA	second class violations	100%	No	No
39	sole proprietorship	1-3years	Yes	No	letters of credit	Finished goods ready for consumption 30%	10 to 20 millionFCFA	1,001,000 to 2,000,000 FCFA	second class violations	100%	No	No

40	sole proprietorship	1-3years	Yes	No	Goods are paid by family members living abroad	Finished goods ready for consumption 30%	10 to 20 millionFCFA	1,001,000 to 2,000,000 FCFA	second class violations	100%	No	No
41	sole proprietorship	1-3years	Yes	No	Bank transfer	Finished goods ready for consumption 30%	10 to 20 millionFCFA	1,001,000 to 2,000,000 FCFA	second class violations	100%	No	No
42	partnership	7years and above	Yes	Yes	Bank transfer	semi-finished products 20%	21 to 30 million FCFA	None	None	None	Yes	Yes
43	sole proprietorship	1-3years	Yes	No	Goods are paid by family members living abroad	Finished goods ready for consumption 30%	10 to 20 millionFCFA	1,001,000 to 2,000,000 FCFA	second class violations	100%	No	No
44	sole proprietorship	1-3years	Yes	No	paid by family members living abroad	Finished goods ready for consumption 30%	10 to 20 millionFCFA	1,001,000 to 2,000,000 FCFA	second class violations	100%	No	No
45	sole proprietorship	4-6years	Yes	Yes	Bank transfer	semi-finished products 20%	21 to 30 million FCFA	None	None	None	Yes	Yes
46	sole proprietorship	1-3years	Yes	No	Bank transfer	Raw materials 5%	21 to 30 million FCFA	1,001,000 to 2,000,000 FCFA	second class violations	100%	No	No

47	Limited liability company	7years and above	Yes	Yes	Bank transfer	Raw materials 5%	Above 40 million FCFA	None	None	None	Yes	Yes
48	sole proprietorship	1-3years	Yes	No	Bank transfer	Finished goods ready for consumption 30%	10 to 20 millionFCFA	1,001,000 to 2,000,000 FCFA	second class violations	100%	No	No
49	sole proprietorship	1-3years	Yes	No	Bank transfer	Finished goods ready for consumption 30%	10 to 20 millionFCFA	1,001,000 to 2,000,000 FCFA	second class violations	100%	No	No
50	partnership	4-6years	Yes	Yes	Bank transfer	Goods of primary necessity 5%	31 to 40million FCFA	None	None	None	Yes	Yes

Appendix 11

QUANTITATIVE DATA COLLECTION EXCEL SHEET D

PERIOD: 01/03/2024 TO 01/04/2024

QUANTITATIVE DATA COLLECTED FROM RETAIL SHOPS WITHIN DOUALA 1&2 MUNICIPALITIES

participant	Question 1	Question 2	Question 3	Question 4	Question 5	Question 6	Question 7
1	over 2years	1 to 9 Million FCFA	Discharge tax regime	purchasefrom wholesalers that import	I Follow the price trend of other retailers	No	Taxes do not influece our pricing
2	over 2years	1 to 9 Million FCFA	Discharge tax regime	purchasefrom wholesalers that import	I follow the price trend of other retailers	No	Taxes do not influece our pricing
3	over 2years	50 Million FCFA and above	Real tax regime	I import the items myself	increases in the clearing cost of goods	No	Prices of commodities increses as per tax rate
4	over 2years	10 to 19 Million FCFA	Simplified tax regime	purchasefrom wholesalers that import	Increases in wholesale prices	Yes	Prices of commodities increses as per tax rate
5	over 2years	1 to 9 Million FCFA	Simplified tax regime	purchasefrom wholesalers that import	Increases in wholesale prices	Yes	Prices of commodities increses as per tax rate
6	over 2years	30 to 39 Million FCFA	Simplified tax regime	purchasefrom wholesalers that import	Increases in wholesale prices	No	Taxes do not influece our pricing
7	over 2years	1 to 9 Million FCFA	Discharge tax regime	purchasefrom wholesalers that import	I follow the price trend of other retailers	no	Taxes do not influece our pricing
8	over 2years	1 to 9 Million FCFA	Discharge tax regime	purchasefrom wholesalers that import	I follow the price trend of other retailers	No	Taxes do not influece our pricing
9	over 2years	10 to 19 Million FCFA	Simplified tax regime	purchasefrom wholesalers that import	Increases in wholesale prices	No	Prices of commodities increses as per tax rate

10	over 2years	1 to 9 Million FCFA	Discharge tax regime	purchasefrom wholesalers that import	I follow the price trend of other retailers	No	Taxes do not influece our pricing
11	over 2years	30 to 39 Million FCFA	Simplified tax regime	purchasefrom wholesalers that import	Increases in wholesale prices	Yes	Prices of commodities increses as per tax rate
12	over 2years	1 to 9 Million FCFA	Discharge tax regime	purchasefrom wholesalers that import	I follow the price trend of other retailers	No	Taxes do not influece our pricing
13	over 2years	1 to 9 Million FCFA	Discharge tax regime	purchasefrom wholesalers that import	I follow the price trend of other retailers	No	Taxes do not influece our pricing
14	over 2years	1 to 9 Million FCFA	Discharge tax regime	purchasefrom wholesalers that import	I follow the price trend of other retailers	No	Taxes do not influece our pricing
15	over 2years	1 to 9 Million FCFA	Discharge tax regime	purchasefrom wholesalers that import	I follow the price trend of other retailers	No	Taxes do not influece our pricing
16	over 2years	1 to 9 Million FCFA	Discharge tax regime	purchasefrom wholesalers that import	I follow the price trend of other retailers	No	Taxes do not influece our pricing
17	over 2years	50 Million FCFA and above	Real tax regime	I import the items myself	increases in the clearing cost of goods	Yes	Prices of commodities increses as per tax rate
18	over 2years	10 to 19 Million FCFA	Discharge tax regime	purchasefrom wholesalers that import	I follow the price trend of other retailers	No	Taxes do not influece our pricing
19	over 2years	1 to 9 Million FCFA	Discharge tax regime	purchasefrom wholesalers that import	I follow the price trend of other retailers	No	Taxes do not influece our pricing
20	over 2years	30 to 39 Million FCFA	Simplified tax regime	purchasefrom wholesalers that import	Increases in wholesale prices	Yes	Prices of commodities increses as per tax rate

21	over 2years	1 to 9 Million FCFA	Discharge tax regime	purchasefrom wholesalers that import	I follow the price trend of other retailers	No	Taxes do not influece our pricing
22	over 2years	30 to 39 Million FCFA	Simplified tax regime	purchasefrom wholesalers that import	Increases in wholesale prices	Yes	Prices of commodities increses as per tax rate
23	over 2years	1 to 9 Million FCFA	Discharge tax regime	purchasefrom wholesalers that import	I follow the price trend of other retailers	No	Taxes do not influece our pricing
24	over 2years	40 to 49 Million	Simplified tax regime	purchasefrom wholesalers that import	Increases in wholesale prices	Yes	Taxes do not influece our pricing
25	over 2years	1 to 9 Million FCFA	Discharge tax regime	purchasefrom wholesalers that import	I follow the price trend of other retailers	No	Taxes do not influece our pricing
26	over 2years	1 to 9 Million FCFA	Discharge tax regime	purchasefrom wholesalers that import	I follow the price trend of other retailers	No	Taxes do not influece our pricing
27	over 2years	1 to 9 Million FCFA	Discharge tax regime	purchasefrom wholesalers that import	I follow the price trend of other retailers	No	Taxes do not influece our pricing
28	over 2years	10 to 19 Million FCFA	Simplified tax regime	purchasefrom wholesalers that import	Increases in wholesale prices	Yes	Prices of commodities increses as per tax rate
29	over 2years	1 to 9 Million FCFA	Discharge tax regime	purchasefrom wholesalers that import	I follow the price trend of other retailers	No	Taxes do not influece our pricing
30	over 2years	30 to 39 Million FCFA	Simplified tax regime	purchasefrom wholesalers that import	Increases in wholesale prices	Yes	Prices of commodities increses as per tax rate
31	over 2years	1 to 9 Million FCFA	Simplified tax regime	purchasefrom wholesalers that import	Increases in wholesale prices	Yes	Prices of commodities increses as per tax rate
32	over 2years	1 to 9 Million FCFA	Discharge tax regime	purchasefrom wholesalers that import	I follow the price trend of other retailers	No	Taxes do not influece our pricing

33	over 2years	1 to 9 Million FCFA	Discharge tax regime	purchasefrom wholesalers that import	I follow the price trend of other retailers	No	Taxes do not influece our pricing
34	over 2years	10 to 19 Million FCFA	Simplified tax regime	purchasefrom wholesalers that import	Increases in wholesale prices	No	Prices of commodities increses as per tax rate
35	over 2years	1 to 9 Million FCFA	Discharge tax regime	purchasefrom wholesalers that import	I follow the price trend of other retailers	No	Taxes do not influece our pricing
36	over 2years	10 to 19 Million FCFA	Simplified tax regime	purchasefrom wholesalers that import	Increases in wholesale prices	Yes	Prices of commodities increses as per tax rate
37	over 2years	10 to 19 Million FCFA	Simplified tax regime	purchasefrom wholesalers that import	Increases in wholesale prices	No	Prices of commodities increses as per tax rate
38	over 2years	1 to 9 Million FCFA	Discharge tax regime	purchasefrom wholesalers that import	I follow the price trend of other retailers	No	Taxes do not influece our pricing
39	over 2years	40 to 49 Million	Simplified tax regime	purchasefrom wholesalers that import	Increases in wholesale prices	Yes	Prices of commodities increses as per tax rate
40	over 2years	1 to 9 Million FCFA	Discharge tax regime	purchasefrom wholesalers that import	I follow the price trend of other retailers	No	Taxes do not influece our pricing