

REPUBLIQUE DU CAMEROUN

Paix – Travail – Patrie

REPUBLIC OF CAMEROON

Peace – Work – Fatherland

**LAW N° 2011 / 010 OF 06 MAY 2011
TO ORGANIZE AND LAY DOWN CONDITIONS FOR THE PRACTICE
OF THE PROFESSION OF TAX CONSULTANT IN CAMEROON**

The National Assembly deliberated and adopted,
The President of the Republic hereby enacts the law set out below:

SECTION 1.- This law and its implementing instruments regulate the practice of the profession of Tax Consultant and lay down the organization and functioning of the Cameroon National Association of Tax Consultants, abbreviated CNATC.

**PART I :
GENERAL PROVISIONS**

SECTION 2. - (1) A Tax Consultant shall mean any person whose usual occupation is to assist and advise the taxpayer on tax-related issues.

(2) In accordance with Rule No. 13/09-UEAC-051-CM-20 of 11 December 2009 to revise the statute of the profession of Tax Consultant, the Tax Consultant is approved to:

- provide consulting services in taxation matters;
- draw up various types of private agreements directly or indirectly related to taxation matters for his clients;
- help taxpayers to file various types of tax returns and draft replies required by Government services;
- provide assistance to taxpayers during tax control operations, taxation disputes and in procedures for collecting taxes, duties and levies;
- represent his clients, when so duly mandated, before tax and administrative authorities as well as before public and semi-public bodies in taxation matters;
- undertake tax audit missions.

(3) The Tax Consultant shall equally be approved to perform the duties of court expert in taxation.

(4) The provisions of Section 2 (2) above notwithstanding, any natural person or corporate body may file their tax returns and fulfil their tax obligations without the assistance of a tax consultant.

(5) The profession of Tax Consultant shall be independent and liberal.

SECTION 3.- The Tax Consultant shall be bound:

- by the statutory provisions of the Cameroon National Association of Tax Consultants (CNATC) provided for hereunder;
- to compliance with the code of professional ethics approved by the General Assembly of the Association and validated by the supervisory authority;
- by the standing orders of the profession as adopted by the Association;
- by professional standards adopted by the Association;
- to professional and further training quality control.

PART II

PRACTICE OF THE PROFESSION OF TAX CONSULTANT IN CAMEROON

CHAPTER 1

REQUIREMENTS FOR ENTRY INTO THE PROFESSION OF TAX CONSULTANT

SECTION 4.- No one may bear the title of Tax Consultant in Cameroon unless granted prior approval by the Council of Ministers of the Central African Economic Union (UEAC).

1- CONDITIONS FOR APPROVAL

SECTION 5.- (1) The following persons may be approved:

- tax officials with at least the rank of Tax Inspector and 10 (ten) years of seniority in actual service in the said rank and in the post within the taxation department of a member State of the Central African Economic and Monetary Community (CEMAC);
- natural persons who are holders of at least a post-graduate diploma in taxation, or an equivalent qualification, and who have at least 5 (five) years work experience acquired in a taxation consultancy recognized by the UEAC Council of Ministers;
- natural person who are holders of at least a post-graduate diploma in taxation, or an equivalent qualification with at least 10 (ten) years work experience acquired upon obtaining the qualification, by serving as a senior executive in charge of taxation matters in a large enterprise in a CEMAC member-State;
- professional accountants approved by the UEAC Council of Ministers who have at least 10 (ten) years work experience and have ceased practising their liberal profession as professional accountant;
- professional accountants not approved by the UEAC Council of Ministers with at least 5 (five) years work experience acquired in a tax consultancy, after obtaining the required qualification.

(2) For the purposes of this law, the expression "equivalent qualification" shall mean a certificate obtained after at least 5 (five) years of university studies, and covering the relevant course content in taxation, whose subjects and minimum hour-load shall be determined by the CNATC.

SECTION 6.- (1) To be approved to practice the profession of tax consultant, the natural persons referred to in Section 5 above must fulfil the following conditions:

- be a national of a CEMAC member-State;

- enjoy their civic rights;
- not have been convicted in a criminal or criminal or civil matter in a manner as a blight their honour;
- be at least 30 (thirty) years old;
- show the guarantees of moral rectitude deemed necessary by the supervisory authority.

(2) For nationals of non-CEMAC countries, the approval may be granted subject to reciprocity and presentation of a valid Cameroon permanent residence permit.

SECTION 7.- The application file for approval as tax consultant shall comprise:

- a hand-written application bearing a stamp of the applicable rate in Cameroon;
- a certified true copy of the birth certificate or the birth declaratory court judgment;
- evidence of payment of file processing fee;
- a certificate of non-conviction no more than 3 (three) months old;
- a certificate of nationality;
- a curriculum vitae;
- a certified copy (ies) of the certificate (s) referred to in Section 5 above;
- a service certificate issued by the competent authorities or an internship certificate issued by a tax consultancy;
- the instrument to withdraw an approval for professional accountants already approved and who elect to practise the profession of tax consultant;
- a certified true copy of the permanent residence permit for non-CEMAC nationals.

SECTION 8.- (1) The complete application file for approval as a tax consultant shall be submitted to the seat of CNATC against a receipt and in 2 (two) copies, one original and one photocopy.

(2) The Council of the Association shall decide on the approval file referred to it within 60 (sixty) days of submission of the file. This period shall start running from the date all the enclosures of the file and any additional elements that might have been requested by the Council of the Association are effectively submitted.

(3) The Council of the Association shall forward the original copy of the approval file along with its reasoned opinion to the supervisory authority within 5 (five) working days following such opinion.

(4) The supervisory authority shall have a time-limit of 60 (sixty) days to decide.

(5) The application files shall be forwarded to the CEMAC Commission with an opinion of the minister in charge of finance.

SECTION 9.- (1) Where a natural person or corporate body applying for approval as a tax consultant is engaged in an activity that is repugnant to the provisions of this law, such person must explicitly declare the activity in his approval application, under pain of rejection.

(2) Where the approval is granted, the tax consultant shall have a period of one year with effect from the date of notice of the approval decision to comply with the provisions of this law.

(3) Under no circumstance may this time-limit be extended.
Beyond this time-limit, the approval shall become null and void.

SECTION 10.- Approval as tax consultant shall be granted by the UEAC Council of Ministers for an unspecified period. It shall remain valid throughout the territory of the Community.

SECTION 11.- The CEMAC Commission shall notify the applicant of the decision to grant or refuse the approval. Every refusal of approval must be reasoned. The approval decision shall be published in the Official Journal of the Community

II- WORK EXPERIENCE

SECTION 12: (1) Candidates for the compulsory internship referred to in Section 5 above must pass the examination for the admission of interns organized every 2 (two) years by the Council of the Association, under the administrative supervision of the supervisory authority.

(2) Any person admitted in a tax consultancy to undergo the compulsory professional internship must declare it to the Council of the Association. The declaration, whose template shall be provided by the Association, must be initialled by the internship supervisor.

(3) Tax consultancy interns must be enrolled in the Association in the category of tax consultant interns. The duration of their internship shall run from the date of the above mentioned declaration.

SECTION 13.- (1) The Council of the Association shall oversee the conduct of the internship and its effectiveness.

(2) At the end of the internship, a certificate signed by the internship supervisor and initialled by the Association shall be issued to the intern.

(3) In case of a proven fictitious internship the intern may be struck off the annex of the Roll.

SECTION 14.- The conditions and requirements for undergoing the internship shall be laid down by the Standing Orders of the Association.

CHAPTER II **CONDITIONS FOR THE PRACTICE OF THE PROFESSION OF TAX CONSULTANT**

SECTION 15.- No one may practice the profession of tax consultant unless already enrolled in the Cameroon National Association of Tax Consultants.

1- ENROLMENT IN THE CAMEROON NATIONAL ASSOCIATION OF TAX CONSULTANTS

SECTION 16.- The roll of the Cameroon National Association of Tax Consultants shall comprise:

- the tax consultants' section;
- the tax consultancies' section;

- the list of tax consultancy interns, in the annex.

SECTION 17.- Tax consultants on internship shall be taxation trainees. They may not, under any circumstance whatsoever and under pain of penalties, perform the duties of tax consultants on their own account.

SECTION 18.- (1) Tax consultants and tax consultant interns shall be subject to the obligations of continuing training and compliance with professional norms and standards.

(2) Enrolment shall be done in order of reception of files.

(3) To be enrolled in the CNATC, persons approved by the UEAC Council of Ministers whose approval files have not been submitted by Cameroon shall be bound to show evidence of effective establishment in the first country of use.

SECTION 19.- To be enrolled as a tax consultant in the Association, the candidate must submit to the secretariat of the Council of the Association a file comprising:

- a stamped application;
- a certificate of non-conviction no more than 3 (three) months old;
- an undertaking on his honour not to remain or get into a situation of incompatibility;
- a complete copy of the documents produced towards obtaining the approval;
- a copy of the notice of his approval
- a certificate of residence in Cameroon issued by the competent authority;
- a certificate issued by the Association or the supervisory authority, of effective establishment in the first country of use, for persons whose approval files were not submitted to the UEAC Council of Ministers by Cameroon.

SECTION 20.- To be enrolled in the Association, tax consultant interns must submit to the Council of the Association a file comprising:

- a stamped application;
- a copy of their birth certificate or birth declaratory court judgment instead;
- a certificate of non-conviction no more than 3 (three) months old;
- an attestation of the original required diploma;
- a certificate of admission for internship issued by the internship supervisor;
- a curriculum vitae;
- an undertaking on their honour not to perform the duties of tax consultant on their own account.

SECTION 21.- (1) The application file for enrolment in the Association shall be submitted against a receipt to the Council of the Association.

(2) The Council of the Association shall be bound to decide on the applications for enrolment submitted to it within 60 (sixty) days of submission of the application, and where necessary, of the additional items requested by the Council of the Association.

SECTION 22.- Enrolment in the Association shall be personal and non-transferable.

SECTION 23.- (1) Any decision of the Council of the Association relating to an application for enrolment in the Association must be communicated to the supervisory authority within 10 (ten) days of the said decision.

(2) In any case, beyond the period of 60 (sixty) days following the submission of the complete file, failure by the Council of the Association to reply shall mean acceptance of the application of the applicant, who shall automatically be enrolled in the Association.

(3). Every rejection decision shall be reasoned.

SECTION 24.- (1) Decisions of the Council of the Association made on applications for enrolment or re-enrolment in the Association may, within 15 (fifteen) days of their notification, be appealed before the Appeals Board of the Council of the Association by the applicant, in case of refusal of enrolment, or by any member of the Association with a vested interest to act, in case of enrolment or re-enrolment.

(2) In any case, where the Appeals Board, duly constituted in accordance with the provisions of Section 88 below, fails to decide within 2 (two) months of referral of the matter to it, the applicant shall be considered enrolled in the Association.

(3) The appeal shall not have a suspensive effect, save in case of acceptance.

SECTION 25.- In the event of cessation of activity, the person concerned must make a declaration thereon within 30 (thirty) days to the Council of the Association which shall proceed to cancel his/her enrolment.

SECTION 26.- The roll of the Association shall be updated by the Council of the Association and communicated on a regular basis to the supervisory authority, the offices of Senior Divisional Officers, court legal departments and councils of residence of tax consultants.

11- PRIVATE PRACTICE AND PRACTICE IN A CONSULTANCY

SECTION 27.- (1) No one may, under pain of penalties, practise the profession, nor bear the title of tax consultant, without prior approval by a decision of the UEAC Council of Ministers and enrolment in the Association.

(2) However, tax consultants approved by CEMAC who are not resident but are on ad hoc mission in Cameroon, must inform the President of the Association thereon at the start of each mission.

(3) Nationals of non-CEMAC States shall not be approved to be engaged in private practice of the profession of tax consultant or to set up a tax consultancy between them.

(4) Notwithstanding the provisions of Section 27(3) above and subject to reciprocity and production of a Cameroon residence permit, they may together with CEMAC nationals operating in Cameroon, establish a tax consultancy, on condition that the latter make up a 2/3 (two-thirds) majority of the shareholders and capital.

(5) The provisions of Sections 5, 6, 28 and 29 shall remain applicable mutatis mutandis to the persons referred to in this Section.

SECTION 28.- (1) Tax Consultants shall take the oath of office within 6 (six) months following their enrolment in the Association, as follows: "I swear as a Tax Consultant to perform my duties as consultant and adviser in ail independence, with dignity, duty consciousness and probity, in accordance with the laws and regulations governing my profession".

(2) The oath-taking shall take place in the Court of Appeal of the main place of residence of the tax consultant.

SECTION 29.- The profession of tax consultant may be practised either on a private basis or in a group as within a firm set up in accordance with the provisions of Sections 30 below.

SECTION 30.- For the practice of their profession, tax consultants shall be allowed to form professional non-trading partnerships, limited liability companies or firms, provided such firms further meet the following conditions:

1. have as purpose the exercise of the profession of tax consultant;
2. be a limited liability company, a sole proprietorship or a partnership. In case of a joint-stock company, there must be at least 2 (two) duly approved tax consultants among its partners. In case of a partnership, there must be at least 3 (three) duly approved tax consultants among its shareholders;
3. provide evidence that the majority of their shares are held by approved tax consultants;
4. choose their Board Chair or Managing Director, the Chairman Managing Director, Manager or designated authority from among partners who are approved tax consultants;
5. in case of firms, have their shares in nominal form and, in any event, condition the admission of any new partner on the prior approval of the Board of Directors, the Ordinary General Assembly of shareholders or partners;
6. communicate the list of the shareholders or partners as well as any changes made thereto to their supervisory authorities;
7. must not be dependent, even indirectly, on any person or interest group;
8. must not acquire financial share value above 30 (thirty) percent of the company capital in industrial, commercial, agricultural or banking enterprises, and in non-trading companies.

SECTION 31.- The companies referred to in Section 30 above shall be known as "Tax Consultancies".

SECTION 32.- A shareholder or partner may not serve as Board Chair, Managing Director, Chairman-Managing Director or Manager of more than 3 (three) tax consultancies operating in the CEMAC region.

SECTION 33.- The obligations of approved firms shall not preclude the personal liability of each tax consultant towards the authorities, for any assignments he may carry out on behalf of such firms. Such assignments must bear his signature and the corporate signature.

SECTION 34.- Consultants in private practice may operate only under their real names, to the exclusion of any pseudonym or impersonal title.

111- ILLEGAL PRACTICE OF THE PROFESSION

SECTION 35.- (1) Within the meaning of this law, any natural person or corporate body that, without prior approval by the competent authorities and/or without being enrolled in the Association, habitually or occasionally provides the services which are the preserve of tax consultants as set forth in Section 2 of this law shall be in illegal practice of the profession of tax consultant.

(2) Illegal practice of the profession of tax consultant shall also apply to whoever:

- undeservedly uses the title of tax consultant or the appellation Tax consultancy or any such titles to create similarity or confusion;
- aids and abets any person in illegal practice of the profession.

(3) Whoever knowingly uses the services of persons in illegal practice of the profession of tax consultant shall be considered an accomplice and accordingly, punished as a principal offender.

SECTION 36.- (1) The illegal practice of the profession of tax consultant shall be punishable with a fine of 5 000 000 (five million) CFA francs for corporate bodies and 2 500 000 (two million five hundred thousand) CFA francs for natural persons, without prejudice to the administrative, disciplinary or penal sanctions provided for in the instruments in force in Cameroon.

(2) In case of proven further offence, the amount of the fine shall be doubled. Where the offender holds an approval to practice a profession governed by a CEMAC regulation, such approval may be withdrawn and notification served on the offender. In such case, the offender shall no longer be approved to practice the profession approved in CEMAC.

SECTION 37.- (1) The illegal practice of the profession shall be recorded in a report drawn up by the Association or the Directorate General of Taxation, backed by irrefutable proofs. The report shall be addressed to the Common Market Department of the CEMAC Commission.

(2) The said report shall be submitted following the same procedure as that of approval files and forwarded to the Standing Committee on the Harmonization of Taxation and Accounting, for comment.

SECTION 38.- Decisions to fix fines shall be taken by the UEAC Council of Ministers and notified to the offenders through the Minister in charge of finance.

SECTION 39.- (1) The recovery of fines shall devolve on the competent State services.

(2) Proceeds from fines shall be divided into 3 (three) equal parts between the Association, the Directorate General of Taxation and the CEMAC Commission.

(3) The practical conditions for recovery and remittance of fines shall be laid down in a separate instrument.

SECTION 40.- (1) The Council of the Association may refer matters to either the investigating court or the trial court or, where necessary, associate with the Legal Department in any legal action instituted by the latter against any person accused of or charged with practising the profession illegally.

(2) The court may, where necessary, order the confiscation of the equipment used in committing the offence and the closure of the premises of the consultancy.

IV.- INCOMPATIBILITIES

SECTION 41.- (1) The profession of tax consultant shall be incompatible with any other function likely to undermine its independence, and in particular with:

- any gainful employment;
- a commercial, industrial, artisanal or liberal activity;
- the profession of professionally qualified accountant as defined under the statute of accounting professionals.

(2) However, tax consultants may exercise on the side such activities as:

- company director;
- part-time teacher;
- company liquidator, syndic, judicial administrator.

V.- RESPONSIBILITY OF THE TAX CONSULTANT

SECTION 42.- (1) In the exercise of their profession, tax consultants shall be bound by professional secrecy, under pain of the penalties provided for by the instruments in force.

(2) However, they shall be released from such professional secrecy in case they are under investigation or legal action is being taken against them and their clients by public authorities or by virtue of the right of communication provided for by the General Tax Code.

SECTION 43.- Any written document handed over or addressed to a client or on behalf of the latter shall bear the signature of the tax consultant who drew it up.

SECTION 44.- (1) The tax consultant shall be liable towards his clients and third parties for any tort-causing consequences, errors or acts of negligence committed by him in the performance of his duties.

(2) He shall be civilly liable in case of professional negligence resulting in injuries to third parties.

SECTION 45.- Any tax consultant who employs qualified staff must, under the conditions laid down by the Council of the Association, admit trainee tax consultants, train and pay them.

VI.- INSURANCE OBLIGATION

SECTION 46.- (1) The tax consultant must take out an insurance policy against a receipt with an approved national insurance company to cover his occupational risks. The receipt shall be submitted to the Council of the Association at the beginning of each calendar year.

(2) Failure to take out an insurance policy 24 (twenty-four) hours after formal notice by the Council of the Association, shall lead to the temporary closure of the consultancy on the initiative of the Council of the Association or the supervisory authority to whom the matter had been referred for necessary action. The consultancy shall be reopened only upon presentation of the receipt showing payment of the insurance premium.

(3) Where the party concerned fails to comply within 24 (twenty-four) hours as from the date of the formal notice, it shall be published in the competent newspapers for legal notices, at the behest of the Council of the Association.

VII. PAYMENT FOR THE SERVICES OF THE TAX CONSULTANT

SECTION 47.- For the services he renders within the framework of his duties, the tax consultant shall receive a fee whose amount shall be freely agreed upon with his clients, subject to the standards set by the Association and the legal and regulatory provisions that may be laid down by the relevant authorities.

SECTION 48.- The tax consultant shall be bound to submit to his clients' invoices showing the services rendered and the fees due.

VIII.- RETIREMENT AND VOLUNTARY SUSPENSION

SECTION 49.- The approved tax consultant who, for personal or other reasons, desires to cease practising the profession must notify the Council of the Association of such desire 6 (six) months before the actual date of cessation. The Council of the Association shall forward his cessation notice to the Minister in charge of finance, who shall notify the CEMAC Commission, which shall withdraw his approval and strike him off the roll of the profession kept at the CEMAC headquarters.

SECTION 50.- (1) The approved tax consultant who, for personal or other reasons, desires to suspend his/her exercise of the profession, shall first inform the CEMAC Commission through the Minister in charge of finance of his desire by specifying the effective date of suspension and the reasons for his decision.

(2) Where he suspends his activity without informing the CEMAC Commission or where, in any case, he interrupts activity for a continuous period of more than 2 (two) years, he shall be struck off the roll of the Association. The Council of the Association shall inform the Minister in charge of finance thereof. On the recommendation of the latter, the UEAC Council of Ministers shall declare the withdrawal of the approval.

CHAPTER III

CONTROL OF THE PRACTICE OF THE PROFESSION OF TAX CONSULTANT AND CODE OF PROFESSIONAL CONDUCT

1.- CONTROL OF THE PRACTICE OF THE PROFESSION

SECTION 51.- The Association shall be responsible for overseeing the conditions for the practice of the profession of Tax Consultant in Cameroon.

SECTION 52.- The Association shall ensure respect for the principles of moral rectitude, probity, devotedness, professional secrecy and personal responsibility, which are indispensable for the exercise of this profession which it seeks to promote and whose honour, interests and independence it seeks to defend. To this end, it shall:

- take any action necessary to check the illegal practice of the profession;
- protect the title of tax consultant;
- monitor procedures for tax consultants to renounce activities considered incompatible under this law;
- adopt and ensure compliance with quality control standards;
- provide the Higher Council of the National Association of Tax Consultants with any information necessary for the coordination of the profession in the Community;
- also discharge any duty assigned to it by virtue of this law or by separate instruments.

SECTION 53.- Approved tax consultants who are members of the Association shall be under the obligation to submit to such control, irrespective of the form of their activity.

11.- PROFESSIONAL CODE OF CONDUCT

SECTION 54.- The Council of the Association shall outline the main principles of ethics in a code of conduct. The code shall be adopted by the General Assembly of the Association and approved by the supervisory authority, before its entry into force.

SECTION 55.- The fundamental principles of conduct shall include, notably, general and specific duties of tax consultants as well as the rules governing relations between tax consultants and between them and their clients, the Association and the tax administration.

CHAPTER IV **WITHDRAWAL OF THE APPROVAL**

SECTION 56.- The approval to practise the profession of tax consultant may be withdrawn in the following cases:

- failure to exercise the profession for a consecutive period of 2 (two) years with effect from the date of notification of the approval decision, except in case of force majeure duly established by the relevant authorities or the Association;
- absence from Cameroon for a period of 183 (one hundred and eighty-three) days in a year, except in case of force majeure duly established by the relevant authorities or the Association;
- tax fraud or aiding and abetting tax fraud;
- serious breach of professional ethics and misconduct;
- being sentenced to a distressing and degrading penalty involving loss of civil rights;

- illegal practice of the profession of tax consultant.

SECTION 57.- The withdrawal of approval shall be pronounced by the UEAC Council of Ministers at the instance of the Minister in charge of finance, upon an advisory opinion of the Cameroon National Association of Tax Consultants (CNATC).

SECTION 58.- (1) Decisions relating to the withdrawal of approval shall be notified to the persons concerned by the CEMAC Commission through the Minister in charge of finance and published in the Official Journal.

(2) The persons concerned shall be struck off the roll kept by the CEMAC Commission and that of the Association.

SECTION 59.- The withdrawal of approval shall entail immediate cessation of activity. Where the withdrawal of approval does not result from a sanction, the persons concerned who wish to resume the practice of their profession, must apply for a new approval following the procedure stipulated in Sections 5, 6 and 7 of this law.

PART III

THE CAMEROON NATIONAL ASSOCIATION OF TAX CONSULTANTS

SECTION 60.- (1) Tax consultants shall be grouped into a professional organization known as the Cameroon National Association of Tax Consultants, abbreviated CNATC, under the supervision of the Minister in charge of finance.

(2) The Cameroon National Association of Tax Consultants shall have legal personality.

(3) Its head office shall be located in Douala. However, it may be transferred to any other town in Cameroon by decision of an Extraordinary General Assembly.

SECTION 61.- The resources of the CNATC shall be derived from:

- members' enrolment fees;
- members' contributions;
- proceeds from paid services developed by the CNATC;
- subventions, gifts and legacies.

CHAPTER I

FUNCTIONING OF THE ORGANS OF THE NATIONAL ASSOCIATION OF TAX CONSULTANTS

SECTION 62.- The Cameroon National Association of Tax Consultants (CNATC) shall discharge its duties and exercise its powers through the following two organs:

- the General Assembly; and
- the Council of the Association.

1.- THE GENERAL ASSEMBLY

SECTION 63.- (1) The General Assembly shall comprise all tax consultants enrolled in the Association.

(2) It shall be convened every year in ordinary session by its President and, where necessary, in extraordinary session at the request of an absolute majority of its members, the Council of the Association or the supervisory authority to:

- elect its President and Vice-President for a 3 (three) year term of office renewable once successively;
- elect the President of the Council of the Association, who must be a Cameroonian national, for a term of office of 3 (three) years renewable once successively;
- elect other members of the Council of the Association for a term of office of 3 (three) years renewable;
- elect the members of the Appeals Board for a term of office of 3 (three) years renewable;
- elect the Auditor for a term of office of 3 (three) years renewable once successively;
- give a ruling of the progress report of the council of the Association;
- lay down guidelines likely to ensure the proper conduct of the profession;
- adopt the Professional Code of Conduct and the Standing Orders of the Association.

SECTION 64.- The General Assembly shall adopt the rate of dues. Such dues shall be compulsory under pain of disciplinary action that may entail suspension from the roll of the Association.

SECTION 65.- (1) The General Assembly may validly deliberate only if at least half of its enrolled members are present or represented. 1

(2) The decisions of the General Assembly shall be taken by a simple majority of the members present or represented and up to date with their contributions.

SECTION 66.- The decisions, deliberations and resolutions of the General Assembly shall, under pain of relative nullity, be forwarded to the supervisory authority within 15 (fifteen) days following their adoption.

SECTION 67.- (1) The agenda of General Assembly sessions shall deal exclusively with matters related to the profession. It shall be drawn up by the Council of the Association to which questions may be referred either by the members of the Association or the supervisory authority at least one month before the session.

(2) The agenda shall be submitted at least 15 (fifteen) days before the date of the session to the supervisory authority who shall attend the deliberations of the General Assembly.

SECTION 68.- The organization and functioning of the General Assembly shall be specified in the Standing Orders of the Association.

II.- THE COUNCIL OF THE ASSOCIATION

SECTION 69. – (1) The Council of the Association shall be the executive organ of the Cameroon National Association of Tax Consultants. The members of the Council of the Association shall be natural persons.

(2) The Council of the Association shall comprise 7 (seven) substantive members and 7 (seven) alternate members.

(3) Partners in the same Tax Consultancy may not make up more than 1/3 (one-third) of the substantive and alternate members of the Council of the Association.

(4) The practical conditions for organizing the election of members of the Council of the Association and the rules governing their replacement in the event of default shall be laid down by the Standing Orders.

(5) The substantive members of the Council of the Association shall be entitled to a duty allowance and reimbursement of any expenses incurred in the discharge of their duties. The amount of the allowance shall be fixed by the General Assembly. The reimbursement of expenses shall be decided by the Council of the Association.

SECTION 70.- Apart from the President of the Council of the Association elected in the General Assembly, the Council of the Association shall elect from among its members, for a term of 3 (three) years renewable, the other members of its Bureau namely:

- 2 (two) Vice-Presidents;
- 1 (one) Secretary-General;
- 1 (one) Assistant Secretary-General;
- 1 (one) Treasurer General;
- 1 (one) Assistant Treasurer General.

SECTION 71.- (1) After every election, the minutes shall be forwarded to the supervisory authority within 15 (fifteen) days of the election.

(2) Disputes concerning elections may be referred to the competent courts by any voting member of the Association within a time-limit of 15 (fifteen) days following the failure of conciliation by the supervisory authority.

(3) In this regard, the supervisory authority shall have a time-limit of 60 (sixty) days with effect from the date the complainant referred the matter to it to undertake prior conciliation efforts.

(4) Challenge of elections shall not stay the assumption of duty by newly elected organs.

SECTION 72.- Membership of the Council of the Association shall cease:

- at the end of the term of office;
- in the event of unjustified absence from 3 (three) consecutive meetings of the Council of the Association;

SECTION 73.- (1) The deliberations of the Council of the Association may be valid only if at least half of its members are in attendance. A member of the Council may request another member to represent him. Every proxy shall represent only one member.

(2) The sittings shall be chaired by its President and, where he is unavoidably absent, by the following and in that order: the Vice-President or the eldest member of the Council of the Association present.

SECTION 74.- (1) The Council of the Association shall meet at least once every three months in ordinary session when convened by its President within 20 (twenty) days following the end of the quarter. When necessary, the Council may meet in extraordinary session either on the initiative of its President, at the request of at least half of its members or at the request of the supervisory authority.

(2) The organ convening the meeting shall fix the date, venue and time thereof.

(3) Every member of the Council of the Association shall have the right to vote.

(4) Decisions of the Council of the Association shall be taken by a simple majority of the members present or represented.

(5) In case of a tie, the President shall have a casting vote.

(6) The proceedings of the Council of the Association shall be held in Camera. However, the President may invite any person, by reason of his expertise, to take part in the proceedings of the Council of the Association in an advisory capacity.

SECTION 75.- (1) The Council of the Association shall:

- elect its members into various vacant offices;
- rule on applications for enrolment or re-enrolment;
- make recommendations on applications for approval as tax consultant or tax consultancy before they are forwarded to the UEAC Commission by the supervisory authority;
- ensure the quality control of members' services;
- discharge the duty of disciplinary organ at first instance;
- look for and gather irrefutable evidence of illegal practice of the profession of tax consultant;
- examine, in general, any issue relating to the practice of the profession of tax consultant and the smooth functioning of the Association;
- discharge any duty assigned to it under this law or under separate instruments;
- study all matters submitted to it by the supervisory authority.

(2) Under no circumstances shall the Council of the Association take into account the political, trade union, religious or other activities, actions, attitudes and opinions of the members of the Association.

SECTION 76.- (1) In performing its duties, the Council of the Association may set up technical commissions or ad hoc committees.

(2) Technical commissions shall be chaired by members of the Association designated for this purpose by the President upon consultation with the Council of the Association. The members of the Association may, in addition, put their expertise at the service of several technical commissions concurrently.

(3) Ad hoc committees shall carry out any fixed-term task explicitly assigned to them. They shall end their activity forthwith after the end of their assignment.

SECTION 77.- (1) The President of the Council of the Association shall represent the Association in all acts of public matter and before the law courts. He shall manage the property of the Association by delegation of the Council of the Association.

(2) In the event of unavailability or death of a member of the Association, the President of the Council of the Association shall, upon consultation with the Council, appoint a provisional administrator and define the procedure for controlling his activity.

CHAPTER II **DISCIPLINE**

SECTION 78.- (1) The Council of the Association shall exercise disciplinary competence within the profession and at first instance. As such, it shall constitute a Disciplinary Board made up of its members and 4 (four) other members of the Association who are not members of the Appeals Board referred to in Section 88 below.

(2) The Disciplinary Board shall be chaired by the President of the Council or, where necessary, by the Vice-President or the eldest member.

SECTION 79.- Matters may be brought before the Disciplinary Board by the supervisory authority, the Legal Department or any aggrieved member enrolled in the Association who is up to date with his dues.

SECTION 80.- The following matters may be brought before the Disciplinary Board:

- conviction for whatever offence committed within or outside the national territory and likely to tarnish the image or reputation of the profession;
- conviction for professional misconduct;
- acts governed by criminal justice;
- acts or omissions likely to put the CNATC into disrepute
- non-compliance with professional standards;
- complaints by users.

SECTION 81.- (1) The Disciplinary Board may, at the request of the parties or on its own initiative, order an inquiry into deeds whose establishment it deems necessary for entertaining the matter. The decision ordering the inquiry shall indicate the deeds to which it relates and shall specify, as the case may be, whether it shall take place before the Disciplinary Board or whether it shall be conducted by one of its members who shall be transported on the spot.

(2) Whatever the case, CNATC members must, under pain of penalty, collaborate promptly with the investigators to help establish the truth.

SECTION 82.- Any accused tax consultant may be assisted by an advocate of his choice.

SECTION 83.- (1) No disciplinary sanction may be meted out without hearing the accused or summoning him within no more than 30 (thirty) days of the date of receipt of such summons against a receipt.

(2) The Disciplinary Board may give a ruling where the accused fails to show up following a duly notified summons.

SECTION 84.- (1) The Disciplinary Board may met out any one of the following sanctions:

- warning;
- reprimand;
- suspension from practice for from 3 (three) months to 1 (one) year depending on the seriousness of the offence committed;
- striking off the roll of the Association.

(2) The first two of these sanctions shall lead to ineligibility for election into the Council of the Association for 2 (two) years with effect from the date of notification of the sanction. The third sanction shall lead to ineligibility for 3 (three) years with effect from the date of its notification.

SECTION 85.- (1) The decisions of the Disciplinary Board shall be made, with reasons therefore, by a simple majority of the members present.

(2) Such decisions shall be forwarded on the third working day following their adoption to the supervisory authority, the Legal Department, the Senior Divisional Officer of the place of residence of the accused person, and possibly to the complainant and notified to the accused, against a receipt.

SECTION 86.- (1) Where the decision is delivered in abstentia, the accused person may object within 10 (ten) days with effect from the date he receives the notice, against a receipt.

(2) Where the notice was not served on him in person, the time-limit for objection shall be 30 (thirty) days with effect from the date the notice was delivered at his professional residence.

(3) Receipt of the objection shall be acknowledged through a simple declaration at the General Secretariat of the Council of the Association, which shall issue a receipt.

SECTION 87.-(1) Where the decision was taken after hearing the parties, the accused person may lodge an appeal before the Appeals Board within 60 (sixty) days of notification of the decision of the Disciplinary Board.

(2) Beyond this deadline, the decision shall be deemed final and enforceable.

(3) Final decisions shall be published in the media.

SECTION 88.- The Appeals Board shall comprise the following:

- a Chairperson who is a Supreme Court Judge designated by the President of the said Court;
- a representative of the supervisory authority;
- 3 (three) members of the Association, elected by the General Assembly, one of whom shall be the Vice-Chair of the Appeals Board.

SECTION 89.- Notwithstanding the provisions of Section 84 above, the Appeals Board shall hear appeals from the Council of the Association on disciplinary matters.

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SECTION 90.- (1) Appeals shall be in the form of an explanatory motion submitted to the Secretariat of the Council of the Association, against a receipt.

(2) Appeals may be lodged by the tax consultant concerned, the supervisory authority, the Legal Department of any other aggrieved member of the Association within 30 (thirty) days following the notification of the decision of the Disciplinary Board.

(3) Appeals shall not lead to a stay of execution.

SECTION 91.- (1) The Appeals Board shall give its ruling within 2 (two) months from the date the matter was brought before it. Appeals against its decisions may only be lodged before the Supreme Court following the ordinary law procedure.

(2) Beyond the 2 (two) months deadline, the decision taken at first instance shall be suspended as of right.

(3) The Appeals Board shall give the final ruling at the level of the Association.

SECTION 92.- (1) In case a tax consultant is struck off the roll of the Association, he may, after a period of 5 (five) years, request the Council of the Association to allow him resume practice.

(2) Where such request is granted, the tax consultant shall be re-enrolled into the Association.

(3) Where the request is rejected, he may reapply for enrolment only after another 2 (two) years.

SECTION 93.- Disciplinary action shall not bar:

- legal proceedings which the Legal Department, private individuals or the Association may bring before ordinary law courts;
- disciplinary action which the supervisory authority may take against any member of the Association.

PART IV

PROVISIONS RELATING TO THE EXERCISE OF THE DUTIES OF COURT EXPERT IN TAXATION

SECTION 94.- The court expert in taxation shall be a tax consultant whom the judge requests to examine tax-related issues in order to get some information the judge needs.

SECTION 95.- No one may exercise the profession of court expert in taxation without prior approval as tax consultant by a decision of the UEAC Council of Ministers and without being enrolled in the Association. Moreover he must be registered on a list with the competent courts.

SECTION 96.- The court expert in taxation shall, irrespective of the type of court requiring his services, produce a written report under the conditions laid down in the Standing Orders.

SECTION 97.- (1) Payment for the services of court expert in taxation shall be fixed by mutual agreement.

(2) The payment of the fees and charges of court experts in taxation shall comply with the procedures applicable for court expertise.

PART V
MISCELLANEOUS. TRANSITIONAL AND FINAL PROVISIONS

SECTION 98.- (1) Natural persons on internship in tax consultancies at the time of adoption of Rule No. 13/09-UEAC-051-CM-20 shall have 5 (five) years.

(2) Natural persons on internship in accounting consultancies at the time of adoption of the above mentioned Rule shall also have 5 (five) years, provided the said consultancy has a separate branch headed by an approved tax consultant enrolled in the CNATC during the internship.

(3) Natural persons who are holders of a postgraduate diploma in taxation or an equivalent diploma and who are on internship in an accounting firm at the time of adoption of the above mentioned Rule, but who do not fulfill the requirements set out in Section 98(2) above, shall be approved to continue their internship in such firms in order to reach the 10 (ten) years required under the previous regime.

(4) The persons referred to in Section 98(1), (2) and (3) above must, within 3 (three) months of entry into force of this law, comply with the provisions of Section 20 above.

(5) The provisions of this law shall govern applications for approval under consideration at the time of its enactment.

SECTION 99.- All previous provisions repugnant hereto, in particular, law No 99/99 of 16 July 1999 to define the organization and conditions for the practice of the profession of tax consultant in Cameroon, are hereby repealed.

SECTION 100.- The terms and conditions for the implementation of this law shall, as and when necessary, be laid down by regulation.

SECTION 101.- This law shall be registered, published according to the procedure of urgency and inserted in the Official Gazette in English and French.

Yaounde, 6 Mai 2011
Paul BIYA
President of the Republic