

APPENDICES TO BE FILLED AND SUBMITTED

Appendix 1; VAT due or credit for question 2 (expressed in CFAF)

ELEMENTS	MARCH
VAT INVOICED	_____
On local sales of goods	_____
On exportation	_____
On services rendered in Cameroon	_____
TOTAL VAT INVOICED	_____
VAT RECOVERABLE	_____
On local purchases of goods	_____
On local services	_____
On purchases made abroad	_____
On fixed assets	_____
TOTAL VAT RECOVERABLE	_____
VAT credit brought forward	_____
VAT due for the period	_____
VAT credit for the period	_____

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Appendix 2: VAT RETURN for question 3

VAT RETURN

(page 2 of Tax Return for Business and Liquor Licence, Taxes on Income, Turn Over and Specific Activities).

4-TURNOVER REALISED		Base	Rate	Amt of the Tax
Transactions taxable at stand. rate ¹ (details appended) ³	L17		19,25%	
Amount of Excise Duty (=Principal L16)	L18		19,25%	
Lodging tax for lodging establishments (=L100)	L19		19,25%	
Other taxable transactions (details appended) ⁴	L20			
Exportations (taxable at zero rate) :	L21		0%	
Exempted Turnover:	L22			
Global Turnover Excl. taxes= L17+L18+L19+L20+L21	L23			

5- VAT RECOVERABLE		
Temporary Prorata (partially exempt) : see STR of year n-1	L24	
Previous credit b/f : (L38 of the previous declaration)	L25	
VAT Recoverable on local purchases:	L26	
VAT Recoverable on Local Services	L27	
VAT Recoverable on purchases made abroad	L28	
VAT Recoverable on other services paid abroad	L29	
Total VAT Recoverable: L25+L26+L27+L28+L29	L30	
TVA Recoverable at Temporary Pro rata (partially exempt subjects): L24 x L30	L31	

6- VAT ADJUSTMENT		
- Adjustment of VAT recoverable or VAT already retained at source (-)	L32	
Adjustment of VAT absorbed by the state (-)	L33	
Adjustment on the disposals of fixed assets to be repaid to the state (+)	L34	
Adjustment of VAT to be repaid and others (+)	L35	

7-VAT PAYABLE OR VAT CREDIT		
VAT Collected (L17+L18+L19+L20)	L36	
VAT Recoverable: (L30) ou (L31)	L37	
Adjustment of VAT to be recovered : (L32 +L33)	L38	
Adjustment of VAT to be repaid: (L34 + L35)	L39	
VAT Payable: (L36-L37-L38+L39)	L40	
VAT Credit:	L41	
Reimbursement requested: (indicate the amount)	L42	
Credit to be carried forward: (L41 –L42)	L43	

8-TOTAL OF VAT PAYABLE	PRINCIPAL	ACT	PENALTIES	TOTAL
VAT Payable: (L40)	L44			
VAT Retained at source (approved entreprise) :	L45			
VAT Retained on remuneration paid abroad:	L46			
Amount Payable: (L44 + L45+ L46)	L47			

APPENDIX 3: CF1 for question 7,

Business Name:

Financial year ending 31-12- 20__

Registration Number:

Duration (in months): __

TABLE CF1 (or T6)
TABLE FOR THE ADJUSTMENT OF THE ACCOUNTING PROFIT/LOSS BEFORE TAX TO FISCAL NET INCOME

		Line	Amount
BALANCE OF NET PROFIT OR LOSS BEFORE TAX	NET PROFIT BEFORE TAX		1
	NET LOSS BEFORE TAX		2
REINSTATEMENT OF EXPENSES AND LOSSES NOT OR PARTIALLY DEDUCTIBLE FROM THE TAX POINT OF VIEW	Non-deductible depreciations		3
	Depreciation expenses recorded but deferred because of loss		4
	Non-deductible provisions		5
	Excess interest on shareholders' current accounts		6
	Head office expenses and technical assistance expenses		7
	Non-deductible taxes (other than income tax)		8
	Non-deductible fines and penalties		9
	Non-deductible gifts and donations		10
	Taxes deducted at source on income from securities		11
	Sundry 1:		12
	Sundry 2:		13
	Sundry 3:		14
	REINSTATEMENTS: TOTAL lines 3 to 14		15
Intermediate POSITIVE taxable profit: Line 15 + line 1 or line 15 – line 2		16	
Intermediate NEGATIVE taxable loss: Line 2 + line 15		17	
FISCALLY DEDUCTIBLE EXPENSES OR LOSSES, REVENUES OR PROFITS	Depreciation formerly deferred and allocated for the period		18
	Previously taxed or finally exempted provision reinstated during the period		19
	Non-taxable capital gains from the disposal of non-current assets		20
	Net income from subsidiaries (after the deduction of own part of expenses and losses)		21
	Other deductible income from securities		22
	Deductible head office expenses and technical assistance expenses		23
	Sundry 1:		24
	Sundry 2:		25
	Sundry 3:		26
	TOTAL DEDUCTIONS: SUM lines 18 to 26		27
FISCAL	FISCAL PROFIT OF THE YEAR: Line 16 - Line 27	28	

PROFIT OR LOSS	FISCAL LOSS OF THE YEAR: Line 27 - Line 16 or Line 17 + Line 27			29		
THE FISCAL MINIMUM TAX SITUATION OF THE FIRM TOWARDS	HEADINGS		LINE	BASES OF ASSESSMENT	Rate	Tax principal
	Fiscal minimum tax	Minimum in proportion to turnover	30		2%	
	Company tax		31		30%	
	ICP & PE		32		22%	
	Profits from handicraft		33			
			34		11%	
			35			
			36			
	Agricultural profits		37			
	Proportional tax		38		15%	
	TOTAL lines 32 to 38		39			

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APPENDIX 4: CF 1 BIS for question 8

Business name: _____

Financial Year ended 31 – 12 - _____

Taxpayer Number : _____

Duration (in month): _____

CF1 BIS (or T7)

TABLE FOR THE DETERMINATION OF INCOME TAX: TAX ON NET INCOME

HEADINGS						Line	AMOUNTS	
DETERMINATION OF PROFIT AFTER TAX	TRANSFER OF FISCAL PROFIT OF THE PERIOD					1		
	DEDUCTIONS ON ACCOUNT OF PREVIOUS REINVESTMENT							
	HEADINGS			Year N-3	Year N-2	Year N-1		
	Authorised reinvestment brought forward	2					Total line 4	
	Deductible reinvestment = 50% x line 2	3						
	Reinvestment actually deducted	4						
	Reinvestment to be carried f/d 2 x (line 3 – line 4)	5						
	DEDUCTIONS FROM REINVESTMENTS OF THE PERIOD							
	Reinvestments authorized (for the current period)		6				Total line 8	
	Deductible Reinvestment = 50% x line 6		7					
	Reinvestment deducted		8					
	Reinvestment to be carried f/d = 2 x (line 7- line 8)		9					
	ALLOCATION OF LOSSES BROUGHT FORWARD							
	HEADINGS			N-4	N-3	N-2	N-1	
	Losses brought B/f	10						Total line 11
Losses allocated for the period	11							
Losses to be c/f	12							
FINAL FISCAL PROFIT (Total line 1,4,8 & 11)					13			
CALCULATION OF TAX ON FINAL FISCAL PROFIT								
HEADINGS		Assessment base		Rate	Line	Amounts		
Company tax					14			
TRS not deducted at source					15			
Deduction of TRS deducted at source					16			
Other deductions					17			
Net tax owed (line 14 + line 15) – (line 16 + line 17)						18		
Additional council tax						19		
TOTAL TAX (line 18 + line 19)						20		
Taxes in advance (b/f line 13, Table TF1 QUATER, Col. 6)						21		
Net payable						22		
Tax credit						23		
Account 89: Income tax								
Headings							Amounts	
891	Income tax for the period					24		
892	Income tax arrears for prior periods					25		
895	Fixed minimum tax					26		
899	Tax credit and cancellation of tax on prior profits					27		
Total						28		