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Company formation in Cameroon

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Company formation in Cameroon



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Coat of arms

Common form	SARL (société à responsabilité limitée, OHADA)
Registry	Trade and Personal Property Credit Register (RCCM), via the business creation centre (CFCE)
Minimum capital	Low; set under OHADA and national rules
Directors	1 manager (gérant)
Local director	Not required
Corporate tax	33% including surcharge [1]
VAT / sales tax	19.25% including surcharge [1]
Typical timeline	Usually 3–7 working days
Tax treaties	Domestic rates and treaty list [6]
Currency	Central African CFA franc (XAF)

In short: To set up a company in Cameroon, most founders form an SARL, registered with the Trade and Personal Property Credit Register (RCCM), via the business creation centre (CFCE). Minimum capital: low; set under OHADA and national rules. Corporate tax: 33% including surcharge. Registration: usually 3–7 working days (as of November 2026).

Short guide. Tax figures come from PwC Worldwide Tax Summaries (reviewed 14 August 2026); company-law details summarise official guidance and can change. Confirm requirements with the Trade and Personal Property Credit Register (RCCM), via the business creation centre (CFCE) before filing.

Cameroon applies the OHADA business law shared by 17 African states. Companies such as the **SARL** are registered through the business creation centre (CFCE) in the trade register (RCCM).

Business structures

Most founders in Cameroon form an SARL, registered with the Trade and Personal Property Credit Register (RCCM), via the business creation centre (CFCE). Other forms are listed below.

- **SARL** – limited liability company under the OHADA Uniform Act, the usual choice
- **SAS** – simplified joint-stock company (OHADA)
- **SA** – public limited company (OHADA)

Requirements

Minimum share capital in Cameroon (2026): low; set under OHADA and national rules. Directors required: 1 manager (gérant). Local resident director: not required.

- A company name that is available, checked with the registry.
- Share capital: low; set under OHADA and national rules.
- Directors: 1 manager (gérant).
- Local residency: not required.
- A registered office address in Cameroon.
- Articles of association; standard templates are often available.

Registration process

Typical time to register a company in Cameroon (2026): usually 3–7 working days. The usual steps are:

1. Choose the company form and check that the name is available.
2. Prepare and sign the articles of association.
3. File the registration with the Trade and Personal Property Credit Register (RCCM), via the business creation centre (CFCE).
4. Receive the company's registration number, and pay in the share capital where required.
5. Register for corporate tax and VAT or sales tax with the Directorate General of Taxation.

Taxation

The corporate tax rate in Cameroon in 2026 is 33% including surcharge. [1] **Standard VAT or sales tax: 19.25% including surcharge.** [1]

Tax	Rate and notes
Corporate income tax	33% including surcharge
VAT / indirect tax	19.25% including surcharge
Withholding tax on dividends to non-resident companies	16.5%

Ongoing compliance

Annual compliance in Cameroon: Companies file annual financial statements and tax returns with the Directorate General of Taxation, and keep their details up to date with the Trade and Personal Property Credit Register.

Double tax treaties

Cameroon has a network of double tax treaties. A double tax treaty decides which country may tax cross-border income and usually caps the withholding tax the paying country can charge.

Domestic withholding tax on payments to non-resident companies

Dividends	Interest	Royalties
16.5%	16.5%	15%

The reduced rate for each partner country is set by the treaty concerned; PwC's withholding tax summary for Cameroon lists them.

Domestic rates from the PwC Worldwide Tax Summaries withholding tax quick chart (November 2026). Treaty benefits require proof of tax residence and are subject to anti-abuse rules.

Frequently asked questions

How long does it take to register a company in Cameroon?

Typical registration time in Cameroon: usually 3–7 working days (as of November 2026), once all documents are ready. Opening a bank account and tax registrations can take longer.

What is the minimum share capital for a company in Cameroon?

Minimum share capital in Cameroon: low; set under OHADA and national rules (as of November 2026).

What is the corporate tax rate in Cameroon in 2026?

The corporate tax rate in Cameroon in 2026 is 33% including surcharge. See the Taxation section for reduced rates and other taxes.

Can a foreigner own 100% of a company in Cameroon?

Yes, for most activities, though some sectors restrict foreign ownership or require approval. Local director rule in Cameroon: not required.

What withholding tax applies to dividends paid from Cameroon?

Cameroon withholds 16.5% on dividends paid to non-resident companies under domestic law, often reduced by a tax treaty. See the Double tax treaties section.

Official registries and resources

- Directorate General of Taxation

Figures as of November 2026. Rates, thresholds and procedures change; confirm with the official registry, the

tax authority or a local adviser before filing.

See also

- Comparison of company formation by country
- Company formation in South Africa
- Company formation in Mauritius
- Company formation in Angola
- Company formation in Botswana
- All countries

References

Entries marked **Official** are the registry, government and tax authority sources for this country; footnote numbers in the infobox point to them.

1. Official Directorate General of Taxation . Government of Cameroon. Accessed November 2026.
2. Cameroon: Corporate – Taxes on corporate income (reviewed 14 August 2026) . PwC Worldwide Tax Summaries. Accessed November 2026.
3. Quick charts: Corporate income tax (CIT) rates . PwC Worldwide Tax Summaries. Accessed November 2026.
4. Quick charts: Value-added tax (VAT) rates . PwC Worldwide Tax Summaries. Accessed November 2026.
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6. Cameroon: Corporate – Withholding taxes . PwC Worldwide Tax Summaries. Accessed November 2026.

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