

Accounting and the functioning of the national association of professionally qualified accountants of Cameroon (ONECCA)

(17) Section 6 of Law No. 2011/009 of 06 May 2011 relating to the practice of the accounting profession and the functioning of the national association of professionally qualified accountants of Cameroon (ONECCA)

The independent accounting profession shall include the following three basic occupations, exercised by professionally qualified accountants:

- (i) public accounting,
- (ii) auditing and
- (iii) forensic accounting.

(18) Section 12 of Law No. 2011/009 of 06 May 2011 relating to the practice of the accounting profession and the functioning of the national association of professionally qualified accountants of Cameroon (ONECCA)

(1) Except where there is a convention of reciprocity, non-nationals of CEMAC member States shall not be authorized to exercise the profession of professionally qualified accountant in Cameroon, or constitute an accounting company among them. However, they shall be authorized to:

- be employees in an accounting company; or
- set up an accounting company in partnership with persons of Cameroonian nationality, on condition that the Cameroonian partners constitute at least a 2/3 (two-thirds) majority in terms of number of partners and amount of capital.

(2) Persons intending to set up the company referred to in Paragraph (1) above must fulfil the following conditions:

- produce a certificate of effective residence in Cameroon; and
- must not have been struck off the rolls of the association of professionally qualified accountants of their country of origin or any other country where they had previously practised.

Tax consultancy

(19) Sections 1 and 2 of Rule No. 13/09-UEAC-051-CM-20 of 11 December 2009 to revise the status of the profession of tax consultant

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