

- (21) **Sections 8 and 20 of Rule No. 13/09-UEAC-051-CM-20 of 11 December 2009 to revise the status of the profession of tax consultant**

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. However, 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. The provisions of sections 7, 8, 9, 15 and 16 shall remain applicable *mutatis mutandis* to the persons referred to in this section.

Development of natural resources

- (22) **Law No. 94/01 of 20 January 1994, on forestry, wildlife and fisheries regulations**

Under this law, prior authorization is required for the development of natural resources for scientific, commercial or cultural purposes, in accordance with existing legislation and regulations.

Activities in the downstream gas sector

- (23) **Law No. 2012/006 of 19 April 2012, on a gas code**

This law governs the downstream gas sector, which includes activities related to the transportation, distribution, processing, storage, importation, exportation and sale of natural gas and its by-products within the territory; and requires that persons wishing to engage in such activity obtain prior authorization, in accordance with existing legislation and regulations.

Private investment incentives

- (24) **Law No. 2013/004 of 18 April 2013, to set incentives for private investment in the Republic of Cameroon**

This law sets incentives in the Republic of Cameroon applicable to Cameroonian and foreign, resident and non-resident natural persons and enterprises in respect of their activities or investment in the equity of Cameroonian companies. It stipulates that investors seeking the benefits set out in the law must comply with applicable legislative and regulatory provisions.

Article 4, in addition to requiring compliance with legislative and regulatory provisions applicable to investors, defines the criteria required for eligibility.