

EXECUTIVE OVERVIEW

An Importer's Guide to Clean Energy Equipment in Cameroon

Legal framework, applicable exemptions, and import procedure for solar and clean energy equipment.

English version. Cameroon's National Development Strategy (SND-30) targets 25% renewable energy in the national mix by 2030. This overview summarizes what qualifies for fiscal exemption, what the import process looks like end to end, and where developers most often lose time or money. It is not a substitute for professional customs advice on a specific shipment.

1. Legal Framework

Two statutory instruments anchor the fiscal treatment of clean energy imports: the VAT exemption (2012), which exempts solar and wind energy exploitation equipment from VAT, and the Customs duty exemption (2024), which exempts equipment for potable water, biomass, and solar/wind energy production from customs duties for 24 months from 1 January 2024, renewable at government discretion. Operators are expected to pass the resulting fiscal savings through to end consumers.

Institution	Role
Ministry of Trade (MINCOMMERCE)	Import license; FIMEX importer/exporter registration
Directorate General of Customs (DGD)	Customs clearance; duty exemption attestation
Directorate General of Taxation (DGI)	VAT exemption attestation
Agency for Standards and Quality (ANOR)	Administers PECAE; issues the Certificate of Conformity
SGS / Intertek / TÜV Rheinland	Government-mandated pre-shipment verification bodies (PECAE)
National Shippers' Council (CNCC)	Electronic Cargo Tracking Note (BESC)

2. What Qualifies, and at What Rate

Category	Typical duty / VAT treatment
Solar lanterns (integrated, single HS code 940540)	0% duty / 0% VAT
Solar home systems (integrated, single HS code 854140)	0% duty / 0% VAT
Individual solar kits (components coded separately)	Assessed per component — panels/batteries typically 0%, LED/switchgear 10–20%
Mini-grid components	Largely 0% duty/VAT; shipping containers and diesel gensets are dutiable

2. What Qualifies, and at What Rate

Category	Typical duty / VAT treatment
Productive-use equipment	Mixed — several items exempt from duty but not VAT (up to 19.25%)
Balance-of-system items (breakers, switches, mounting, smart meters)	Generally NOT covered — 10–20% duty typical

Key implication: packaging strategy affects landed cost — an integrated system under a single HS code often clears more favorably than the same components imported and coded separately.

3. The Import Procedure, at a Glance

Stage	What happens
1. Pre-import declaration	FIMEX registration, import license, exemption attestations obtained before ordering
2. Certificate of origin	EUR1 certificate required for shipments originating in the EU
3. Pre-shipment control (PECAE)	Mandatory verification via SGS/Intertek/TÜV; solar assessed under Route A only
4. Customs and technical formalities	Import Declaration (DI), Cargo Tracking Note (BESC), harmonized insurance (CAH), Single Administrative Document (DAU)
5. Import domiciliation	Bank clearance of the transaction within three months of funds transfer

4. Indicative Cost Overview

Cost item	Approximate amount
Import license	90,000 FCFA
FIMEX registration	25,000 FCFA
VAT / duty exemption attestations	25,000 FCFA each; ~15 days processing
PECAE Route A fee	0.45% of FOB value (min EUR 300 / max EUR 7,000)
Cargo Tracking Note (BESC)	~180,000 FCFA if processed in Cameroon
Harmonized insurance (CAH)	Mandatory if FOB value ≥ 500,000 FCFA

5. Common Pitfalls

PECAE Route A is mandatory for solar regardless of shipment frequency. The Certificate of Conformity must exist before arrival — goods can be stranded at port without it. The 24-month customs duty exemption window is time-bound and renewal is not automatic. Solar-adjacent productive-use products are frequently NOT VAT-exempt despite being solar-powered — verify at the product level, not the sector level.

Next Steps

This overview is deliberately high-level. A full procedural guide with the complete HS code reference table and a worked cost example is available on request.