

TIWB Programme N° F2018-0012

Host Administration:
Direction Générale des Impôts (DGI), Cameroon

Expert source:
Direction Générale des Impôts (DGI), Morocco

Programme Dates:
March 2019 – March 2020

Cameroon's DGI indicated its interest for TIWB tax audit assistance in transfer pricing (TP) and international taxation issues in June 2018. As such, DGI Morocco assisted DGI Cameroon to build its auditors' capacity by deploying an official to conduct six onsite missions, as well as ad hoc remote assistance from March 2019 to March 2020. Two audit cases were progressed in the banking and insurance sectors. Tax issues covered under this TIWB programme included assets and depreciation, intangibles, intragroup services, thin capitalisation and transfer pricing (TP).

Impact of the Audit Assistance Programme

The TP audit assistance programme helped DGI Cameroon achieve the following results:

- **Human Resource development - Skills and knowledge transfer:** Ten DGI Cameroon tax officials participated in the TIWB programme and improved their skills for selecting audit cases based on risk assessments. DGI Cameroon officials also learned new skills in information gathering and drafting notifications to taxpayers. The tax officials' confidence increased, and this was reflected in their ability to engage in more effective discussions between team members and other colleagues on relevant case facts.
- **Institutional Development – Legislative changes, tools, process and procedures:** Legislative recommendations were provided by the TIWB Expert to enable more effective assistance and knowledge transfer.
- **Lessons Learned:** A more precisely defined scope of the programme leads to a higher and more specialised impact of the TIWB assistance. Subsequent meetings between Host Administrations and Experts should be conducted to exchange feedback and share experiences.