



CENTRAL REGISTER OF BENEFICIAL OWNERS

Taxpayer User Guide

Republic of Cameroon — Ministry of Finance
Directorate General of Taxation

English translation of the official DGI guide — provided by LeFisk

The **Central Register of Beneficial Owners (RCBE)** is a system set up in Cameroon by the tax administration to collect and store information on the **beneficial owners** of legal entities (companies, trusts, partnerships). The beneficial owner is the **natural person** who ultimately owns, controls or benefits from the assets or income of the entity. The register aims to increase transparency and to prevent money laundering, terrorist financing and other illicit activities.

This step-by-step guide walks you through declaring and then submitting your beneficial owner on the official platform of the Directorate General of Taxation (DGI).

1. Accessing the platform

You can reach the service in several ways:

- Directly at: **<https://bef.harmony2.cm>** ;
- From the official DGI website **www.impots.cm**, by clicking the « Beneficial Owner » menu icon on the right.

The platform works on every device (PC, mobile, tablet) and in both official languages of Cameroon: French and English.

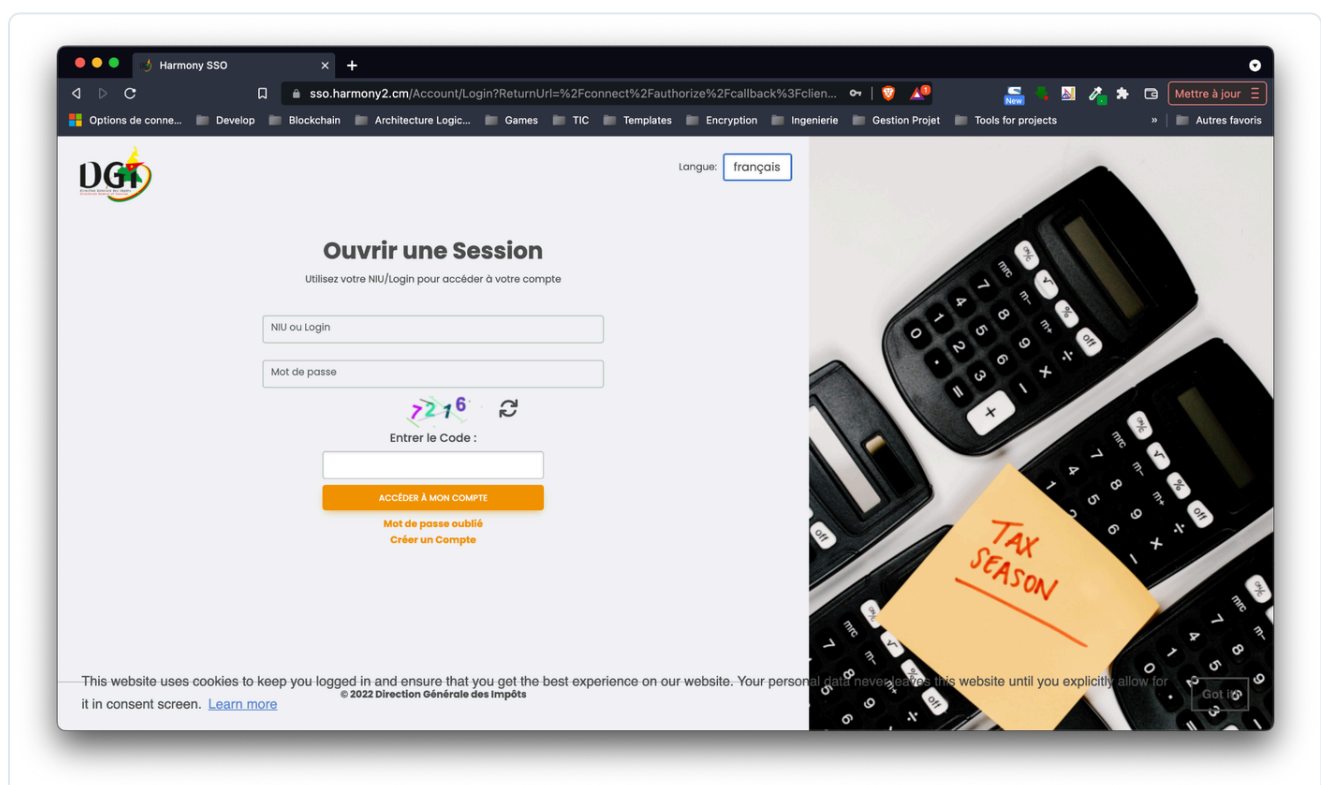


Figure 1 – RCBE login page

On the login page, enter:

- The **username**: your **NIU** (Unique Identification Number) ;
- The **password**: your **Fiscalis** password (e-filing platform) ;
- The **code** shown above the text field (anti-robot check).

Finally, click the orange **ACCESS MY ACCOUNT** button. Once logged in, you land on your **dashboard**, which summarises your assessments and payments made on the tax administration's platforms.

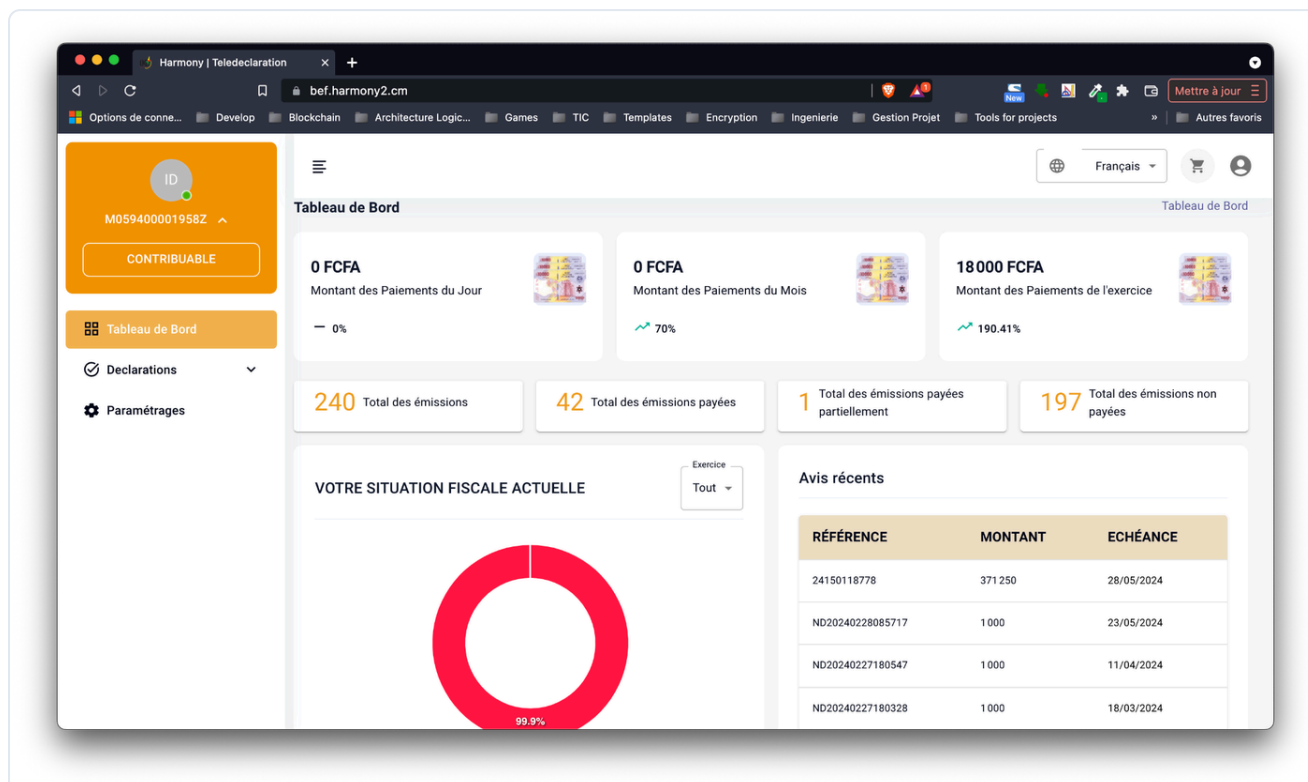


Figure 2 — Dashboard

2. Filing a beneficial owner declaration

From the dashboard, in the left-hand side menu:

1. Click the **Declarations** menu; the sub-menus appear ;
2. Click the **Beneficial owners** sub-menu ;
3. On the new page, click the **NEW DECLARATION** button.

Figure 3 — Declaration form page

Step 1 — Entity information

First choose the **fiscal year** for which you wish to file, then click **Next** (bottom right).

Figure 4 — Choosing the fiscal year

Then provide the declaring company's details. The sub-form has two blocks:

- **Block 1 — Declaring entity** (mandatory): total number of shares (must differ from 0), legal form, business activity ;
- **Block 2 — Manager** (mandatory): title, first and last name, address, ID card number.

Click **Next** to move on to the following form.

Figure 5 — Entity / Manager sub-form

Step 2 — Beneficiary information

A page shows a table for adding the beneficial owner(s) of the declaring company.

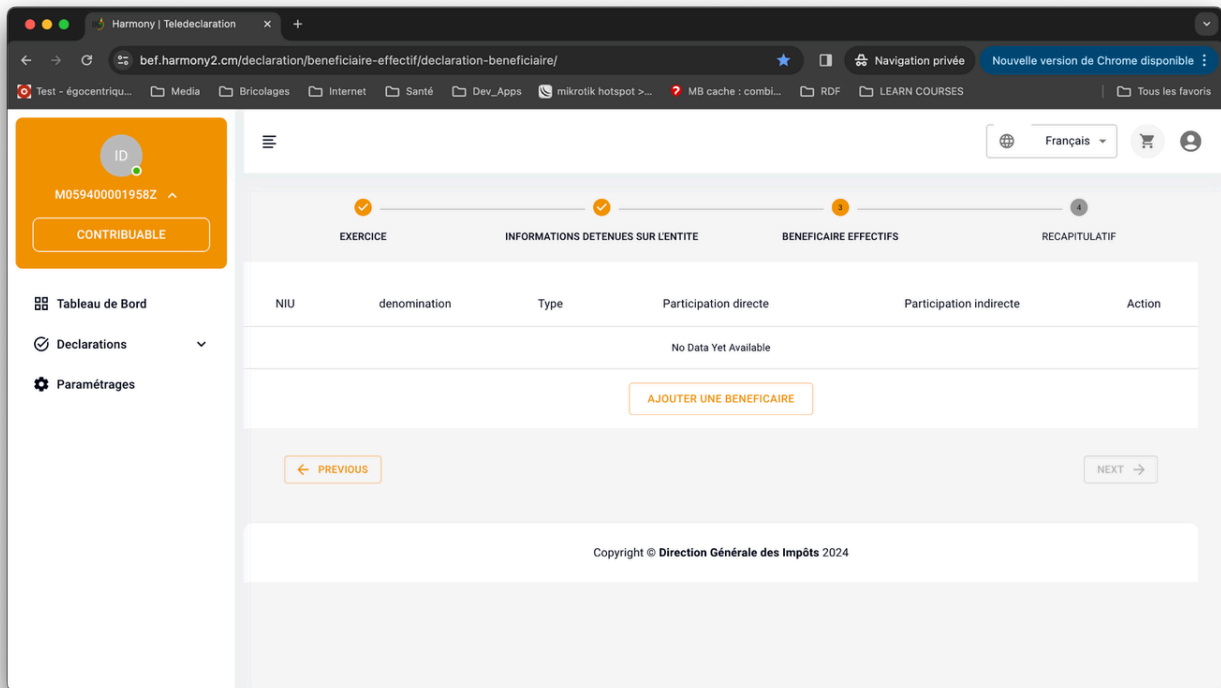


Figure 6 — Add beneficiary page

For each beneficiary, click **Add a Beneficiary** and fill in the sub-form.

Figure 7 — Beneficial owner sub-form

Direct holding

Direct holding is when the beneficial owner (a natural person) is **directly linked** to the company through capital participation. You then:

- Fill in the beneficiary's identification details (especially the mandatory fields) ;
- Enter the capital participations and voting rights: the beneficial-ownership percentage is **computed automatically**.

The screenshot displays a web browser window with the URL `bef.harmony2.cm/declaration/beneficiaire-effectif/declaration-beneficiaire/`. The page title is "Ajouter un bénéficiaire effectif". The form is titled "Informations sur le bénéficiaire effectif" and has three tabs: "PERSONNE PHYSIQUE" (selected), "PERSONNE MORALE", and "TRUST".

The "PERSONNE PHYSIQUE" tab contains the following fields:

- Choose a country:** Cameroon
- NIU*:** P000000000000A
- RECHERCHER** (button)
- Titre*:** M.
- Nom*:** Wajid
- Prénom:** Faouz
- Numero Tel:** 69000000
- Email:** wajid.fauz@gmail.com
- Numero CNI:** 2001100220033
- Type*:** Manager
- Adresse Personelle:** Yaounde
- Adresse Professionnelle:** Yaounde
- Pays professionnelle:** Cameroon
- Numero Passeport:** (empty)
- Pays emetteur passport:** (empty)
- Date expiration Passeport:** jj/mm/aaaa
- Choose Nationality:** Cameroon

At the bottom of the form, it says "Detention directe" and "Copyright © Direction Générale des Impôts 2024".

Figure 8 — Completed beneficiary sub-form

Ajouter un beneficiaire effectif

Email: wajid.fauz@gmail.com | Numero CNI: 2001100220033 | Type*: Manager | Adresse Personelle: Yaounde

Adresse Professionnelle: Yaounde | Pays professionnelle: Cameroon

Numero Passeport: | Pays emetteur passport: | Date expiration Passeport: jj/mm/aaaa

Choose Nationality: Cameroon

Detention directe

Participation au Capital

Nombre de part directes*: 1000 | % part directes*: 20 | Date acquisition de la qualite de beneficiaire: jj/mm/aaaa

Droits de vote

% Droits de vote directes: 10 | % Droits de vote indirectes: 0

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Figure 9 — Entering participations and voting rights

Indirect holding

Indirect holding occurs when the beneficiary holds power (capital participation or other) **through one or several intermediary companies**. You must list the intermediary companies and, for each, its holding percentage over the company directly above it.

Important note. If the beneficiary being entered has no intermediary, leave both the table and the percentage empty: there is none.

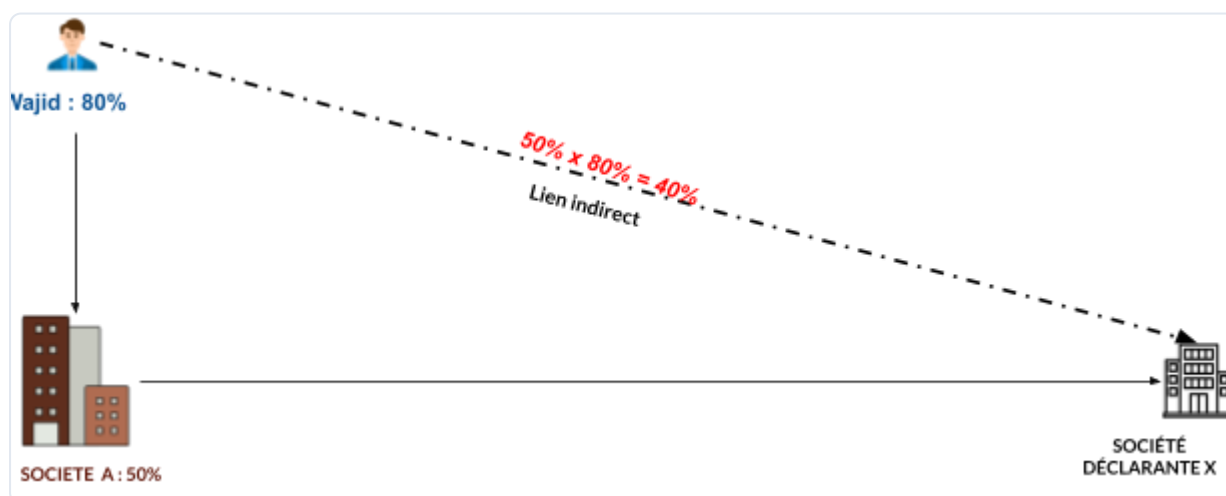


Figure 10 — Diagram of indirect holding through an intermediary

Example: Mr Wajid holds shares in the declaring company X through company A. To enter this:

1. Click **+ Add Record**: an entry row appears in the table ;
 2. Enter the company name, NIU and country of the intermediary company, plus its holding percentage over the declaring company (e.g. 50%) ;
 3. Below, enter the beneficiary's own holding percentage over the last company in the table (e.g. 80%) ;
 4. The application automatically computes the beneficiary's indirect holding over the declaring company.
- 1st row (1st intermediary): the percentage of that company over the **declaring company** ;
 - Following rows: the percentage of the intermediary over the **intermediary company directly above it**.

Figure 11 — Entering indirect participations

Uploading supporting documents

After entering the beneficiary and their direct and/or indirect holding, upload the identity and residence supporting documents:

- 1st **Choose a file** button (left): the beneficiary's **identity** proof ;
- 2nd **Choose a file** button (right): the beneficiary's **residence** proof ;
- Each file name is displayed to confirm the selection.

Ajouter un bénéficiaire effectif

Justificatifs

Copie de la carte nationale d'identité camerounaise ou du passeport du bénéficiaire effectif, en cours de validité

Choisir un fichier: cni-wajid.png

Justificatif de domicile au Cameroun ou à l'étranger du bénéficiaire effectif datant de moins de trois mois

Choisir un fichier: residence-wajid.png

Sont Considérés Comme Bénéficiaires effectifs :

Pour les personnes morales classiques:

- Toute personne physique qui détient au moins 20% des actions ou du capital en dernier lieu (indépendamment de structures intermédiaires)
- Toute personne physique solidairement et indéfiniment responsable du passif indépendamment du pourcentage
- Toute personne responsable de droit ou de fait de l'entité

Pour les constructions juridiques (trusts et fiducie):

- Tout settlor constituant ou fondateur
- Tout trustee, administrateur, fiduciaire ou gestionnaire
- Tout protecteur ou tuteur
- Tout bénéficiaire
- Toute personne exerçant un contrôle effectif en dernier ressort sur le trust ou la fiducie

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Figure 12 — Uploading identity and residence proofs

Then click **Validate** (bottom right of the sub-form). You return to the beneficiaries table, where you can add more via the **Add a beneficiary** button.

Bénéficiaire Effectifs

NIU	denomination	Type	Participation directe	Participation indirecte	Action
P000000000000A	Wajid	Manager	20%	40%	EDITER VISUALISER

[AJOUTER UNE BÉNÉFICIAIRE](#)

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Figure 13 — Table with one beneficiary already added

Step 3 — Reviewing the summary

Once all beneficiaries are entered (direct holding, optionally indirect holding, and supporting documents), click **Next** to reach the summary and review all information before validation.

The screenshot displays the 'ReCAPITULATIF' (Summary) page in the Harmony | Teledéclaration system. The page features a progress bar at the top with four steps: EXERCICE, INFORMATIONS DETENUES SUR L'ENTITE, BENEFICIAIRE EFFECTIFS, and RECAPITULATIF. The RECAPITULATIF section includes a dropdown for 'Exercice de la déclaration sélectionnée' (2010), and three expandable sections: 'Informations sur l'entité concernée' (Recapitulatif des Informations détenues sur l'entité), 'Informations sur les dirigeants sociaux / représentants', and 'BENEFICIAIRE EFFECTIFS'. Navigation buttons 'PREVIOUS' and 'VALIDER DECLARATION' are at the bottom.

Figure 14 — Declaration summary

Expand each information group to check it. If everything is correct, click **Validate Declaration**. If an error occurs, a red message bubble appears at the bottom right; otherwise you are redirected to your declarations list.

3. Listing declarations

After validation you are automatically redirected to your declarations list. The new declaration appears with a reference and the **DRAFT** status: it must now be submitted.

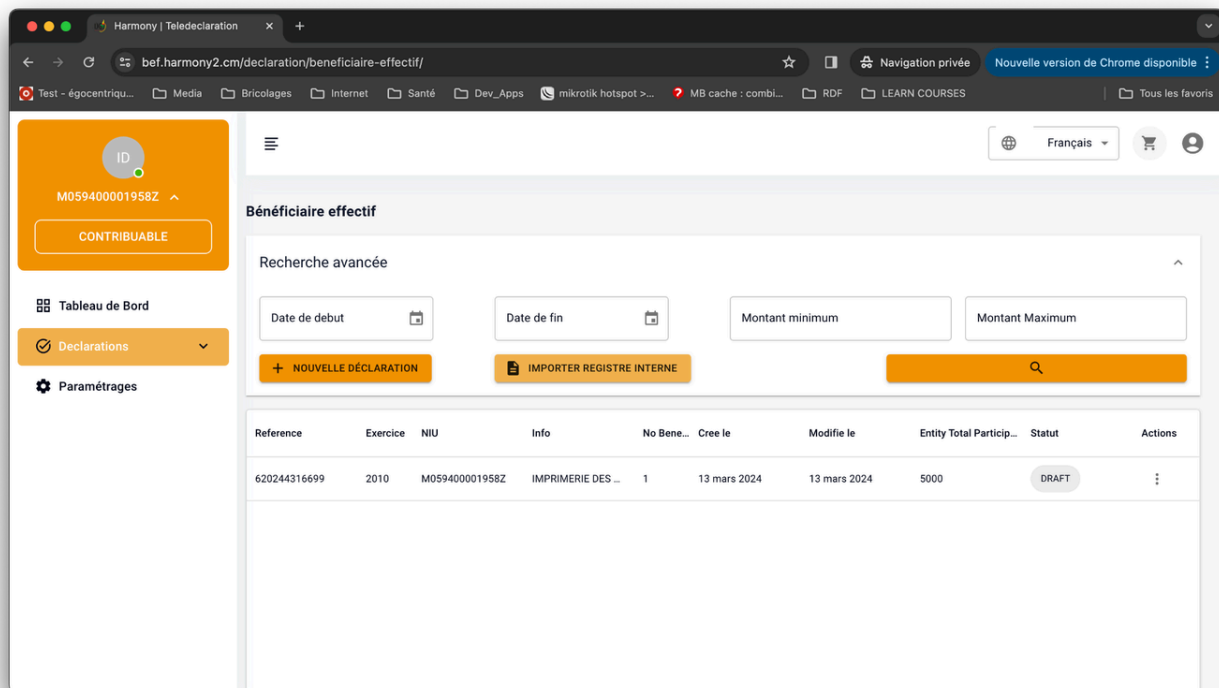


Figure 15 — Declarations list (DRAFT status)

4. Submitting your declaration

A declaration in **DRAFT** status can be submitted to the tax administration:

1. Go to the declarations list (**Declarations** › **Beneficial owners** menu) ;
2. On the declaration row, click the **3 dots** on the right, then **Submit** ;
3. Confirm the dialog box by clicking **Submit** ;
4. The declaration then moves to the **SUBMITTED** status.

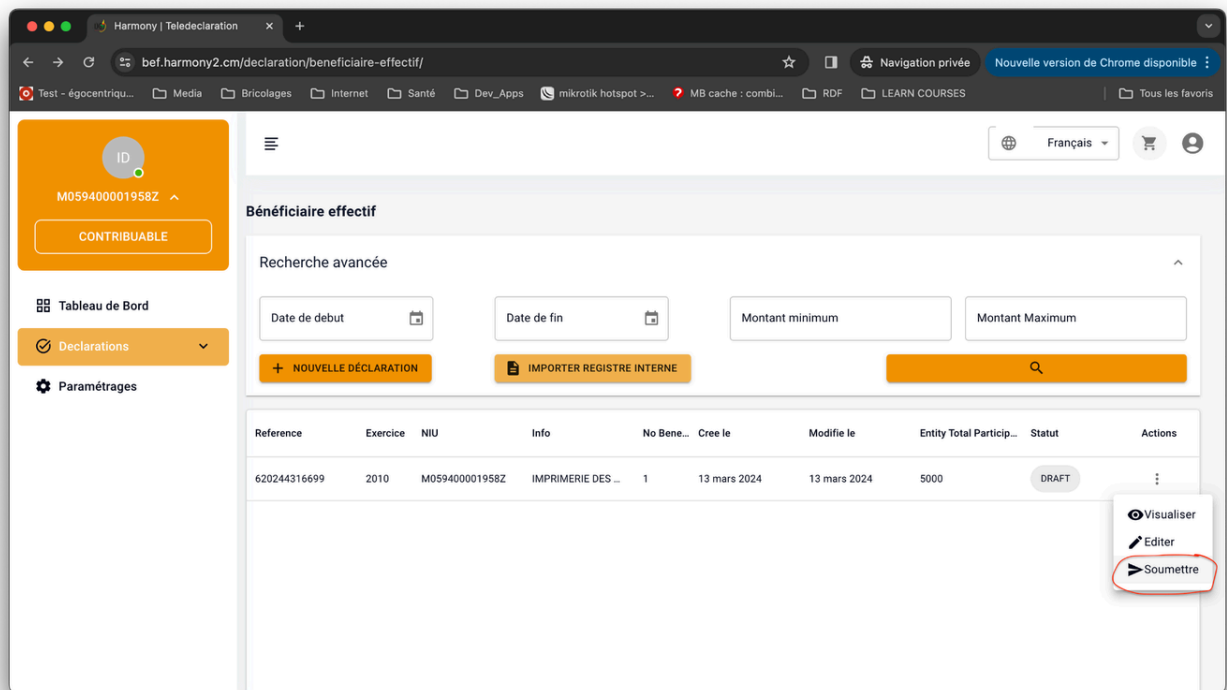


Figure 16 — Submitting a declaration

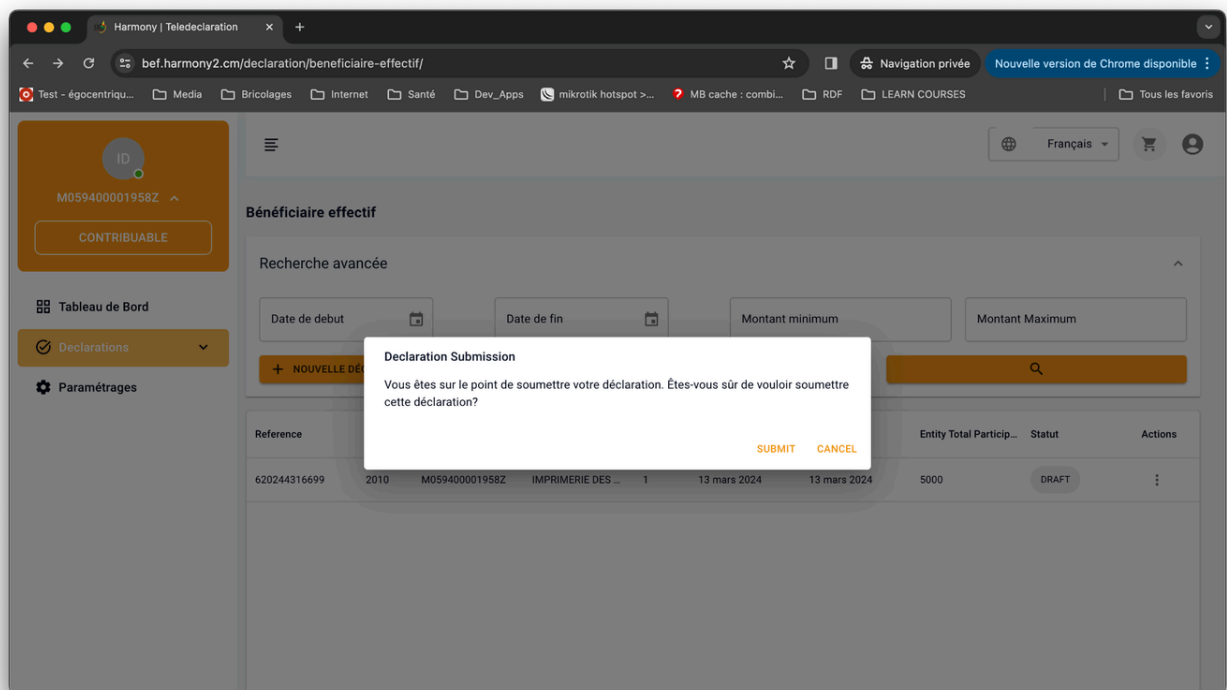


Figure 17 — Submission confirmation

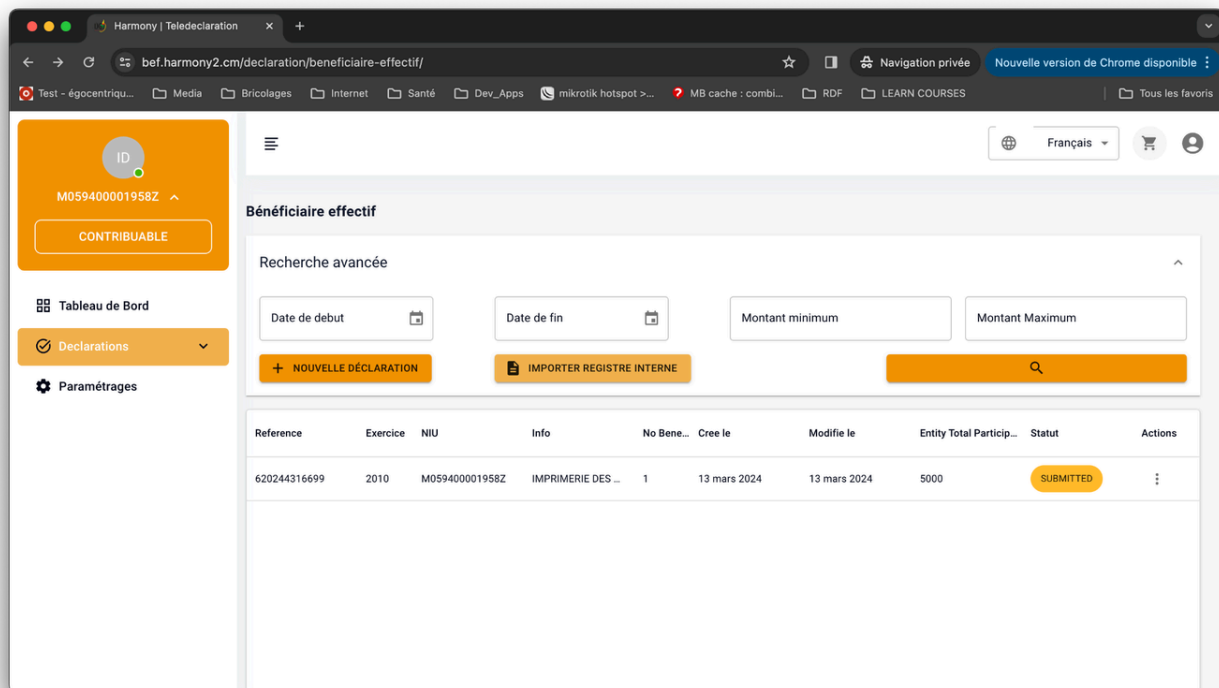


Figure 18 — Declarations list with a submitted declaration