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Tobacco in Cameroon: From Farming to Control

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Executive Summary

Though the prevalence of daily smokers is comparatively low in Cameroon at 4%, the prevalence of occasional (~18%) and young smokers (~14%) is known to be higher and increasing across most social groups. There are already a number of tobacco control measures in Cameroon, including some limited smoke-free provisions, an advertising ban and some labeling requirements, but improved implementation and enforcement, and a comprehensive national tobacco control bill remain central goals of the tobacco control community. Though Cameroon has ratified the FCTC, none of the existing measures is FCTC-compliant.

There is evidence of support for tobacco control at the level of the President of the Republic, and at the ministerial level. The establishment of a Group of Experts on Tobacco Use (2007) by the national government is evidence of government interest and support. This group is charged with developing new legislation. Civil society action on tobacco control is still nascent in Cameroon.

Currently, the ATSA team is working to promote smoke-free policies in the Mfoundi Department (which includes Yaoundé) in the hope that this pilot phase will serve as a model that can be replicated at the national level. Major priorities for the tobacco control community include fine-tuning the existing regulations, generating new and improved tobacco control legislation (either comprehensive legislation or piecemeal by area), and developing strategies to implement and enforce these new rules.

Cameroon¹

2009 Population (World & Africa Ranking):	18,879,301 (59, 13)
Geographical Size (Ranking):	475,440 sq. km (60)
2008 GDP by Purchasing Power Parity (Rank):	\$42.75 Billion US Dollars (94)
GDP Real Growth Rate – 2006-08:	2.5%
2008 GDP per Capita (Ranking):	\$2,300 US Dollars (177)
Main Industries:	Petroleum Production and Refining, Aluminum Production, Food Processing, Light Consumer Goods, Textiles, Lumber, Ship Repair, coffee, cocoa, cotton, rubber, bananas, oilseed, grains, root starches, livestock timber
Languages:	270 African languages, 24 major African languages including Pidgin, Fulfulde, Ewondo, English (Official), French (Official)
2007 Official Development Assistance – total commitments/disbursements (gross):	2074.9/1964.8 Current USD Millions
ODA as a percent of GDP:	9.5%
Largest Donors (disbursements):	Germany 756.7, France 750.1, Belgium 87.8, EC 74.9, Sweden 73.6, UK 51.7, Switzerland 32.5, US 30.7, Global Fund 27.8
2007 Tobacco Production in Volume:	4500 tons
2007 Tobacco Exports:	Tobacco Unmanufactured: 274 tons at \$2,905 per ton, # 17 export
2007 Tobacco Imports:	Tobacco Products NES: 1138 tons at \$14,207 per ton #10 import; Tobacco Unmanufactured: 751 Tons at \$12,614 per ton, # 13 import; cigarettes: 908 tons at \$7,700 per ton, #18 import

Brief Description of Political System

Type:	Cameroon is a multiparty presidential regime, with a large state bureaucracy.
Executive:	The president is Paul Biya. Prime Minister Philemon Yang was appointed by the president on June 30, 2009, though he has limited executive power.
Cabinet:	Appointed by President
Legislature:	Comprised of a unicameral National Assembly with 180 seats, elected by popular vote every five years. The Assembly is dominated by the RDCP political party (140/180 seats in 2009). The constitution calls for an upper legislative chamber called the Senate, but it has yet to be established.
Judiciary:	The Supreme Court is appointed by the president. The High Court is elected by the National Assembly.

¹ Sources: CIA World Factbook <https://www.cia.gov/index.html>; except Organization of Economic Cooperation and Development for development assistance statistics, and FAOSTAT for tobacco production.

Prevalence

Summary: According to a recent government survey, 8% of men and 1% of women are daily smokers. Over one third of those surveyed are exposed to second-hand smoke. The GYTS reported that 8.8% of 13-15 year-old boys and 3% of girls smoke cigarettes. In this age group, 9.5% of respondents consume one or more other tobacco products. Youth demonstrated strong support for banning smoking in public places. The Global School Personnel Survey showed particularly high rates of smoking amongst administrative personnel in contrast to teachers.

Recent adult prevalence data have been collected by the government for both occasional and daily smokers. The Ministry of Public Health estimates that 17.5% of the population—28.8% of all men and 8.1% of all women—smoke occasionally (MoPH, 2007). According to the same study, approximately 4% of adults (8% of men and 1% of women) describe themselves as regular or daily smokers (HoPiT, 2008). Over one third of Cameroonians report being affected by second-hand tobacco smoke (SHS): in 1994, 35.7% of the population was exposed to SHS (Shafey et al., 2003), while the MoPH reports a slightly higher percentage of 37% in a study executed in 2006 (MoPH, 2007).

With regard to young smokers, the Global Youth Tobacco Survey (GYTS), conducted in 2008 among students 13 to 15 years of age, generated the following statistics: 13.4% of students (17.3% of boys and 9.7% of girls) currently consume a tobacco product; 5.7% of students (8.8% of boys and 3.0% of girls) currently smoke cigarettes; and 9.5% of respondents (11.6% of boys and 7.3% of girls) currently consume one or more other tobacco products. Banning smoking in public places is popular with 87.6% reporting that they are in favour of such a policy. The reasons cited for consuming tobacco are numerous, including peer pressure, advertising and curiosity. These statistics illustrate a genuine problem with tobacco use amongst school-aged children.

Data on tobacco use among school personnel were generated by the Global School Personnel Survey (GSPS 2008): 25.3% of all school personnel (22.6% of teachers and 39.5% of administrative personnel) have tried smoking; 26.6% of all school personnel (24.0% of teachers and 39.0% of administrative personnel) currently consume a tobacco product; 19.3% of all school personnel (17.3% of teachers and 30.3% of administrative personnel) currently smoke cigarettes, and 14.0% of all school personnel (12.2% of teachers and 19.1% of administrative personnel) currently consume other tobacco products. Interestingly, this study shows that rates of tobacco use are systematically higher among administrative personnel (all personnel other than teachers) than among teachers. It is also interesting to note that in contrast to the trend among students, cigarettes are a more popular product (19.3%) than other tobacco products (14%).

Politics of Tobacco

Summary: There appears to be support for tobacco control at the level of both the President and Prime Minister. This support is consistent with the National Health Sector Strategy and the Poverty Reduction Strategy. The Ministry of Public Health has

established a Tobacco Control Focal Point who takes a lead on tobacco control-related issues. The government has also established a 15-person, multi-sectoral Tobacco Experts Group. In 2008-2009, these individuals have helped to draft Cameroon's national bill on tobacco control. Several Ministries are represented on the Expert Group. The Ministries of Finance, Secondary Education and Transportation have shown their support by banning smoking in Ministry buildings, schools and public transportation respectively. The ATSA team pursued a smoke-free campaign in the Department of Mfoundi (the City of Yaoundé) and is working to engage the support of various sectors.

There is an emerging political view that curbing tobacco consumption is important so that it is no longer either a public health or a development issue in the country. The general political context of tobacco control is consistent with the implementation of the national health sector strategy and the poverty reduction strategy (Document de stratégies de réduction de la pauvreté or DSRP).

Beginning with the head of state, the President of the Republic, Paul Biya, has demonstrated overt support for tobacco control when he signed and ratified the WHO Framework Convention on Tobacco Control (FCTC) in 2006. Although the President has the greatest executive authority, the mixed regime also includes a Prime Minister. The President clearly has decision-making authority but before a bill is sent to him it must go through the Prime Minister's Office; a certain importance is therefore attached to the position of Prime Minister. Tobacco control advocates believe that the PM's office is supportive of tobacco control.

The Ministry of Public Health (MoPH) is openly supportive of tobacco control and has been pivotal in recent efforts to reform tobacco control policy. In 2002, a reorganization of the Ministry of Public Health created the Community Action and Prevention Sub-Directorate in the Health Promotion Directorate that includes, among other things, the Tobacco Control Focal Point, which as of early 2010, was Mr. Daniel Sibetcheu. This department is responsible for defining and implementing tobacco control strategies and action plans; developing tobacco legislation and regulations; promoting the creation of tobacco treatment and healing centres; and defining and implementing recovery strategies for tobacco users. On October 7th, 2009, ATSA team leaders and IDRC staff met with the focal point who demonstrated great support for tobacco control and is an active participant in the drafting of the proposed national bill. Similarly, Dr. Virginie Owono Longang, a public health physician in the faculty of medicine at Université de Yaoundé 1, is Head of Tobacco and Alcohol Control at the sub-directorate. Though she has not held this position for very long, she has informed herself about tobacco control issues, openly supports it, and has made her office available if advocates require specific information.

Under Decision No. 00615/D/MSP/DPS of February 11, 2004, the government formed a 15-person, multi-sectoral Tobacco Experts Group; the Health Promotion Directorate worked on the creation and implementation of the group. The group's mission was to lead brainstorming sessions and conduct studies on smoking and its impact on public health, and group members were chosen by their respective ministries or sectors. Over the course of 2008–2009, in order to consolidate existing regulations and legislation, these experts have helped to draft Cameroon's national bill on tobacco control. The proposed bill considers all aspects of tobacco control as prescribed by the FCTC, and

particularly focuses on public health protection. Adoption and promulgation of this legislation will constitute a strong foundation for starting the fight to reduce and regulate production, marketing, and consumption of tobacco products, thereby also preventing exposure to second-hand smoke and saving more lives.

The MoPH has played other key roles in tobacco control. In 2006, the minister of public health openly encouraged the other ministers to support the FCTC, and his position against the tobacco industry is well known. Also, the National committee for the fight against drugs and tobacco (Comité national de lutte contre la drogue et le tabagisme) is another initiative within the Ministry of Public Health. Dr. Flore Ndembiyembe is the committee's Permanent Secretary, is an active participant in the anti-tobacco campaign including the ATSA initiative, and is a member of the Tobacco Experts Group.

Beyond the MoPH, the tobacco control community believes that all relevant national ministries support tobacco control measures. For example, a number of ministries have passed regulations to prohibit smoking on their premises. The Ministry of Finance adopted a by-law banning smoking in ministry offices to protect people from SHS. The Ministry also has a representative on the Tobacco Experts Group. The Ministry of Secondary Education has also recently signed a by-law banning smoking on school premises and establishing anti-tobacco groups. As of 2010, however, school programs do not include tobacco issues in the curriculum. The Ministry of Education is also represented on the Expert Panel. The Ministry of Transport has a *de facto* smoking ban on all public transportation, which anecdotally is thought to be well observed, especially in taxis, on coaches, buses and trains, and aboard air transport. Other ministries involved in the Expert Group include the Ministry of the Environment, and the Ministry of Justice, which has appointed some judges to the Group. These judges can preside over legal action in the event of infringement of regulatory measures. However, to date, no tobacco regulation cases have been reported to the judges or the Minister of Justice.

Other ministries, including Youth Affairs, Women's Empowerment and the Family, Social Affairs, and Territorial Administration and Decentralization (which ensures community governance) are regarded as potential key partners. Also, because of ongoing tobacco leaf cultivation, the Ministry of Agriculture is an important stakeholder. Before the signing of the FCTC, the Ministry cancelled funding to tobacco farming programs in the eastern part of the country, but there is no evidence that this had a tobacco control-related motivation. Tobacco control advocates continue to explore the positions of and potential for partnerships and/or support with all of these ministries.

ATSA non-smoking campaign

In 2009-10, the ATSA team pursued a smoke-free campaign in the Department of Mfoundi (the City of Yaoundé). The team's activities have affected a variety of sectors, and have included both work and public spaces. The sectors include education (all levels), health (hospitals, dental and other clinics, etc.), transportation (taxis, travel agents, etc.), tourism (mainly hotels, restaurants and bars), businesses (supermarkets, hardware stores, bakeries, etc.) and administrative and community buildings (municipal halls, prefectures,

national security, ministries, etc.). A memorandum (regulatory measure) on smoking in municipal buildings (the delegate offices and the seven town halls) is currently in effect. Part of the effort has been to pursue actual enforcement of this regulation. The team hopes that the pilot project will serve as a model for the rest of the country.

As in most countries, support from local authorities is essential to making public spaces smoke-free. Their support is especially important in ensuring regulatory compliance; support from each community's mayor can, for example, help with enforcement in town halls. The government delegate to the Yaoundé urban community recently adopted a regulatory measure banning smoking in community-owned buildings in the town. This delegate has authority over Yaoundé's seven urban communities. He is appointed by the President, and his post is similar to that of a minister. Mayors are elected by their fellow citizens. Currently, all mayors belong to the same political party (the governing party), which eases policy adoption and enforcement.

The ATSA team has identified civil society organizations as potential key partners in their efforts for smoke-free policies. In particular, these organizations can be especially helpful in social mobilization, education, general public awareness, information dissemination, and monitoring. However, participation of civil society groups in tobacco control programs is just beginning. In an encouraging sign, some women's groups have started integrating tobacco control into their general mandates. Also, as of 2010, there was no representative from civil society on the Tobacco Expert Group. The team identified the following non-governmental organizations as potential partners: the African Humanitarian and Economic Foundation, the Association de santé communautaire et de communication sociale sur le tabagisme [Association for community health and social communication on tobacco], the Fédération des organisations non gouvernementales de la santé [Federation of non-governmental health organizations], the Coalition camerounaise de lutte contre le tabac [Cameroon tobacco control coalition], the Association camerounaise de santé publique [Cameroon public health association], and the Association camerounaise de défense des droits des consommateurs [Cameroon association for the defence of consumer rights].

The team also recognizes the potential for help or support offered by professional associations and organizations. In the health sector, the team believes that it can count on doctors, pharmacists, nurses and public health professionals. In other sectors, the team is soliciting support from journalists', lawyers', judges' and teachers' organizations. These groups can also assist greatly in establishing initiatives that are not limited to promoting smoke-free spaces. However, as of early 2010, none of these groups had yet been successfully engaged.

In the labour sector, the team identifies the important influence of associations that organize labourers, taxi drivers, urban and intercity bus drivers, hotel employees, and restaurant and bar workers. Specifically, the team would like to be able to turn to these organizations to inform and raise worker awareness of smoke-free work spaces. Though these groups have yet to participate in tobacco control-related discussions and/or activities, the ATSA team does not anticipate their opposition. Similarly, the ATSA team

identified a need to mobilize industry associations (i.e. owners' associations), especially in transport, the hotel business, restaurants and bars, health and education.

Tobacco control advocates believe that the public and private media must participate in promoting smoke-free environments. But the challenge to get coverage is very high. Though Cameroon has a national radio and television network and a public newspaper, in order to obtain print media coverage, it is necessary to reimburse journalists' travel expenses and even to remunerate them. Furthermore, health-related issues do not tend to receive a lot of media coverage. There is, however, a network of health journalists that is represented in most of the media. Though no particular tobacco control training has been conducted by advocates, Mr. Rodrigue Bertrand Tueno, a journalist, is an active member of the ATSA-Cameroon team, and the team believes that Mr. Tueno's participation, contacts and interactions are useful to the project. For example, the project received major coverage during the recent visit of the program leader and program officer of the International Development Research Centre (IDRC) ATSA initiative, and anecdotally it seems that many journalists are aware of tobacco control measures and demonstrate knowledge of the issues.

Support from law enforcement agencies will be essential to ensuring compliance with tobacco legislation. Local and national police forces must therefore be made aware of any new legislation.

The team anticipates that the tobacco industry will be vehemently opposed to smoke-free policies. It also expects that some restaurant, bar and hotel owners and some media outlets to be against them. The position of tobacco growers has not been determined, but the advocates stress the need to offer concrete ways of making a living through alternative crops.

Tobacco industry

Summary: *Cameroon has a long history of tobacco farming, and management of the tobacco industry has changed hands many times over the years. Estimates for unmanufactured tobacco leaf production have been steady at around 4500 tons per year between 1999 and 2008. Though large-scale industrial tobacco leaf production no longer exists in Cameroon, smallholder farmers maintain small-scale production. The identification of viable alternative crops would assist these farmers in transitioning from tobacco. On the manufacturing side, in 2007, BAT closed its Cameroon manufacturing subsidiary and SITABAC became the sole large manufacturer. Available data indicate that manufactured tobacco production has decreased steadily since 1999. Cameroon is designated as both a tobacco importer and exporter, and the only reliable data indicate that tobacco imports and exports varied considerably from 1999 to 2003. Cameroon's predominantly young population and low female smoking rate have resulted in vigorous marketing campaigns by the tobacco industry.*

The national tobacco industry consists mainly of raw tobacco leaf production, the industrial production of cigarettes and tobacco product imports. Historical data concerning tobacco production and importation may be inaccurate because of the shortcomings of the country's statistical system. Furthermore, official import statistics do not accurately reflect the illicit trade.

Historical data from the Ministry of Agriculture and Rural Development indicate that tobacco farming was introduced in Cameroon by the Germans in 1907 for cigar wrapping, particularly in the Mungo area. Dutch technicians pursued this farming after World War I, and it continued uninterrupted until World War II. In 1945, tobacco farming was resumed in Batschenga, in the Centre-South Region, by the French company, SEITA. The Batschenga station long served as a research and tobacco seed production centre for various training companies. In the early 1950s, tobacco farming expanded further and was popularized particularly in rural areas of the East Region.

The industrialization of tobacco farming developed steadily after World War II. Farming increased from 25 tonnes in 1945 to 950 tonnes in 1962. In 1963, a Franco-Cameroonian company (SFCT) took over from SEITA. On January 30, 1974, the Société Camerounaise des Tabacs (Cameroon tobacco corporation or SCT), with the government as a majority interest holder, resumed all of the former SFCT's operations. Under the SCT's supervision, production reached 2,400 tonnes in 1973–1974, including 1,740 tons of wrapper tobacco and 660 tons of cut tobacco, all auctioned on the Paris market. Eventually, 13 production centres were created to channel the tobacco produced by 10,000 producers in areas such as Batouri, Bertoua, Mindourou, Ngoura, Belita, Gribi, Bétaré-Oya, Bandagoué, Lolo, Bengué-Tiko, Boubara, Ngotto and Bounou. During this era, the population involved in tobacco farming, which employs growers and support personnel for six months of the year, was approximately 50,000 people. In addition, the SCT provided permanent employment for 800 people, including 35 executives. It also provided for 360 temporary workers hired during the conditioning period. The SCT always provided support for producers of wrapping tobacco.

Bastos-British American Tobacco (BAT) and the Société Industrielle des Tabacs du Cameroun (SITABAC) set up tobacco factories in Cameroon in 1950 and 1980, respectively, and concentrated their businesses on cut tobacco production, conditioning and marketing infrastructure. These company's cigarettes were/are sold in Cameroon and exported.

More recent data suggest that 6,000 smallholder farmers are currently involved in tobacco farming. Many efforts by the various actors in the industry have been made to take inventory of farmers and better prepare them for tobacco production. After the SCT was liquidated in 1997–1998, the Batschenga station was taken over by an individual who now uses it for corn production. SCT executives were laid off through redundancy, and tobacco producers were left to their own efforts. To maintain the industry, some executives and producers took advantage of the government's disengagement to implement structures in an attempt to take over operations of the defunct SCT in the East Region again. It was with this purpose in mind that several joint initiative groups and support organizations were created. The four main ones founded in the region were: la Fédération des Planteurs de Tabac et autres Cultures Vivrières du Cameroun [Cameroon federation of tobacco growers and growers of other agricultural food crops] (FPTC),

created on January 13, 1997; the Compagnie d'Exploitation des Tabacs Camerounais [Cameroon tobacco development company] (CETAC corporation) in Batouri, created on November 1, 1997; Mount Cameroon Tobacco (MCT corporation) in Batouri, created in May 1998; and the Cameroon Wrapper First limited company, created in November 2003. Generally, the support provided to producers by these organizations focuses on the following: pre-financing of production activities, input and phyto-sanitary product subsidies, training, follow-up, business advice, regular payment for crops, education or sickness funds (FPTC), development and maintenance of gathering routes (CETAC), and credit (CETAC). In 2004, small-scale producers generated 510 tonnes of tobacco, at a price per kilogram ranging from 300 to 2,000 CFAF for the five grades of tobacco, generating between 1,020,000 and 153,000,000 CFAF for farms.

The net total of tobacco leaf production in Cameroon is higher than the numbers above reflect. The Food and Agricultural Organization (FAO) of the United Nations estimates that unmanufactured tobacco leaf production was steady at around 4500 tons per year between 1999 and 2008.

In contrast, the production of manufactured tobacco products has decreased in recent years, as illustrated in Table 1. From 1983 to 2004, two firms, BAT and SITABAC produced manufactured tobacco goods. But in 2004, SITABAC, citing counterfeiting and smuggling issues, closed its operations. In 2007, in their African operational consolidation effort, BAT closed its Cameroon manufacturing subsidiary. SITABAC subsequently reopened that same year.

Table 1 – Manufactured tobacco production in Cameroon (amount in tonnes)

Year	1999	2000	2001	2002	2003	2004
Production	3,249	2,984	2,814	2,785	1,905	1,485
Change		-8.20%	-6%	-1.10%	-32%	-22%

In addition, the Cameroonian government, aware that tobacco farming generated significant revenue for certain producers, approved the Projet d'Appui à la Relance de la Tabaculture à l'Est Cameroun [project supporting the revival of tobacco farming in eastern Cameroon] (PARTEC) for an amount of 2,086,745,299 CFAF, including 530,367,195 CFAF as an FPTC contribution and 1,556,387,105 CFAF in anticipated grant money from Fonds PPTE [funding for poor countries deep in debt]. However, this tobacco farming grant was suspended or withdrawn as a result of the combined efforts of various tobacco control stakeholders (including the Ministries of Health, Agriculture, Commerce and Finance) before Cameroon signed the FCTC in 2006. Some advocates believe that this policy change played a role in BAT's departure from the manufacturing sector, though this has not been confirmed.

Table 2 indicates that tobacco imports and exports varied considerably from 1999 to 2003, the only recent period for which there are accurate data. Cameroon is designated as both a tobacco importer and exporter. Although it produces tobacco products for the international market, approximately 30% of its tobacco products are imported. The industry generates significant revenue for the government through direct and indirect tax revenues.

Table 2 – Tobacco imports and exports in Cameroon

Year	1999	2000	2001	2002	2003
<i>Imports</i>					
Quantities imported (thousands of tonnes)	1,772	750	1,753	1,694	529
% Change		-58%	134%	-3.40%	-69%
Import value (in millions of CFAF)	3,200	4,718.5	3,903.7	4,166	1,698
% Change		47%	-17%	6.70%	-59%
Share of import spending for tobacco		0.50%	0.30%	0.36%	0.15%
<i>Exports</i>					
Quantities exported (thousands of tonnes)	171.3	229	327.9	262	248
% Change		+34%	+43%	-20%	-5%
Tobacco export revenues (CFAF millions)	305	424	1,078	1,355	1,163
% Change		+39%	+154%	+25.7%	-14%
Share of export revenues from tobacco		0.03%	0.08%	0.10%	0.09%

Though large-scale industrial tobacco production no longer exists in Cameroon, small-scale production, carried out mainly by smallholder farmers, still exists. An agreement reached at a recent stakeholders' meeting in October 2009 emphasizes the need to provide farmers with alternative crops or other means of earning a living, since for many of them, tobacco is still their livelihood.

The overwhelmingly young Cameroonian population represents a potentially viable market for tobacco industries using a wide range of marketing strategies and focused promotion to entice and recruit new consumers. With over half of the population under the age of 20 years, this is an ongoing grave concern for the tobacco control community. Similarly, the low smoking rate (below 10%) among women constitutes another potentially profitable market for tobacco industries in Cameroon. In addition, as in most African countries, improvement in Cameroon's socio-economic conditions encourages an increase in smoking as people begin to have more disposable income. The tobacco industry continues vigorously to attempt to attract new smokers. Two recent techniques include children in the street carrying trays of tobacco products for sale and various booths having advertising displays showcasing these products.

Existing legislation and regulations

Summary: *Despite certain specific and original attempts to implement existing tobacco control regulations, new proposed national policy centers on the application of the FCTC. Also, in terms of the existing tobacco control measures, it is not always clear as to which ones truly have force of law. For example, voluntary measures or decrees may or may not be enforceable by the various ministries or government representatives. Realistically, until there is comprehensive legislation passed and enforced, this issue will remain a challenge.*

While Cameroon government signed the FCTC on May 13, 2004, it should be noted that the convention was ratified by executive decree (N° 2005/440, October 31, 2006). Decision N° 0180 of May 28, 2004, issued by the Ministry of Public Health, provided for the creation of the Tobacco Experts Group. Subsequent Decision N° 0615 of November 29, 2004, issued by the same ministry, appointed the group members.

But tobacco control policies began before the ratification of the FCTC. In addition to the MoPH ban on smoking in health facilities in 1988, a piece of general legislation adopted in the late 1990s was a starting point for youth tobacco control. National Act N° 98/004 of April 14, 1998 regarding the Cameroon education system (specifically article 35) addresses students' physical and moral well-being, and prohibits the sale, distribution and consumption of alcoholic beverages, tobacco and drugs. Anecdotally, some advocates claim that there is leniency when it comes to ensuring its compliance whereas others find that, in general, the legislation is obeyed. Almost a decade later, Circular Letter N° 19/07 of September 11, 2007, issued by the Ministry of Secondary Education, reiterated the spirit of the Act, and stated that anti-tobacco groups would be created and that schools were smoke-free spaces.

FCTC Priority Areas

Advertising, promotion and sponsorship

Summary: *The 2006 Act is a comprehensive ban on advertising and sponsorship. It appears to be well enforced.*

Act N° 2006/018 of December 29, 2006 addresses tobacco advertising in Cameroon. In particular, article 39 of the act bans any advertising advocating tobacco use in print media, on television, radio, billboards, posters or in movies. There is a ban on outgoing cross-border advertising and several types of sponsorship. The act also suspends the offering of tobacco industry-sponsored scholarships to students at all grade levels. This act clearly has force of national law, and according to accounts from members of the ATSA team, the ban is enforced and complied with, and the fines connected to it are apparently quite stiff.

Packaging and labelling

Summary: *Since 1999, basic restrictions with regard to labeling have been in force. These regulations were improved in 2007 to include provisions regarding the content of the text itself, the percentage of space that it occupies on the pack, its size, its font and the language in which it is written.*

Decree N° 0016 of June 8, 1999, issued by the Ministries of Industry, Commerce and Public Health, addresses tobacco product labeling. The first version of the labeling legislation stated that a warning message with regard to the health risks that tobacco

poses was to be printed in French and English on all tobacco product packages. When this provision came into effect, the Ministry of Finance gave the order to conduct inspection visits and apparently, on several occasions, large loads of non-compliant packages were burned. However, according to the ATSA team, it was the 2007 decree and not the 1999 decree that was implemented.

Decree N° 967 of June 25, 2007, issued by the Ministries of Public Health and Commerce, also refers to tobacco product labeling. Articles 3, 4 and 6 set out more explicit rules regarding the message, the percentage of space that it occupies, the font size and the language.

Smoke-free Policies

Summary: Directives ban smoking in buildings belonging to the ministries of Public Health, Finance and Education. There is also a ban in administrative buildings in Mfoundi department.

Decision N° 0222 of November 8, 1988, issued by the Ministry of Public Health, bans smoking in MoPH buildings, which include public schools that employ health care workers. Memorandum N°1913 of June 12, 2007, issued by the government delegate to the Yaoundé urban community, urged visitors and staff to heed "No smoking indoors" signs. This memo was addressed to community centres (municipal buildings) in Yaoundé. Memorandum N° 07/788 of June 15, 2007, issued by the Ministry of Economy and Finance, states that it is illegal to smoke in any of the ministry's buildings. Lastly, two directives by the Ministry of Education ban smoking on the premises of educational institutions.

Taxation

Summary: Tobacco products are taxed similarly to other luxury items, but the intent of this high level of taxation is to increase state revenues rather than controlling tobacco use. Key taxes include a 30% import customs duty and a 25% ad valorem excise tax. As well, manufacturers or importers must affix a label to cigarette packs that represents duties and taxes owing. The labels are intended to control smuggling and illicit sales, which are reportedly a significant problem in Cameroon.

The national taxation policy treats tobacco like all other basic consumer goods before imposing a specific excise tax on it, which also affects other products in the luxury items group including fermented beverages (including beer and spirits), jewelry and gemstones. This punishing tax, which has little to do with public health, mostly serves to increase state revenues. Importantly, tobacco taxation is limited by Cameroon's commitment to the Economic and Monetary Community of Central Africa (CEMAC), which sets a community-wide limit for import and excise taxes.

Beyond the direct taxation of companies generating revenue from tobacco production and/or sales (which is a standard 38.5% for all businesses), there are key indirect taxes that affect tobacco. First, there is an import customs duty of 30%, which applies to all basic consumer goods that are imported. The taxable base for the imported products includes the excise duties.

Second, there is an *ad valorem* excise tax of 25%, which is a specific tax applied to both imported tobacco and domestic tobacco production. The calculation base for this tax complies with the provisions of Decree No. 98/264/PM of August 12, 1998.

Domestically-produced tobacco products are taxed based on factory value. Excluded from the scope of the tax are domestically-produced tobacco products earmarked for export – no taxes are applied to exports

Third, there is a label that manufacturers or importers must affix to cigarette packs under the provisions of Decree No. 98/270/PM, which represents duties and taxes owing. Companies must produce and pay for the labels at the request of the tax administration. Labels on domestic products differ from those on imported products. As of early 2010, the use of these labels had still not been enforced. The Finance Act of 2009 also sets out that labels be affixed to certain products, including tobacco, and to this effect, a statutory instrument must formalize implementation of this label on tobacco in the country. Government officials hope that this label will enable better management of the issues of smuggling and illicit trade, and improve tobacco product traceability in Cameroon. There is a further effort to include serial numbers on the labels to differentiate smuggled products from domestic products and those products that cleared customs legally.

Finally, there is a 19.25% value-added tax (VAT) that has been applied since January 2005 (previously, it was 18.7%) to all products at every value-added stage of production process (e.g. manufacturing, wholesale, retail, etc.). It is not product-specific, and not expected to affect tobacco consumption meaningfully.

The tobacco industry generates some revenues for the national government. Table 3 presents data on customs and excise duties for imported products for the period of 2000 to 2004. Table 4 presents tax revenues for domestic tobacco manufacturing from 2000

Table 3 - Customs and excise duties on imported tobacco (CFA francs millions).

Description	2000	2001	2002	2003	2004
Customs duties (CD)	2,341.7	1,176	1,540	1,534.7	1,234.3
Excise duties (ED)	423.1	305.5	497.1	529.1	474.3
Total (CD + ED)	2,764.8	1,481.5	2,037.1	2,063.8	1,708.6

Source: Direction de la statistique et de la comptabilité nationale, MINEPAT
[Department of statistics and national accounts, MINEPAT]

Table 4 - Taxes on domestic tobacco production in Cameroon (CFA francs millions)

Fiscal year	Excise Taxes	Income taxes	Total
2000/2001	1,309.12	1,348.17	2,657.29
2001/2002	442.54	2,196.42	2,939.96

Source: Direction de la statistique et de la comptabilité nationale, MINEPAT
[Department of statistics and national accounts, MINEPAT]

Tobacco product smuggling is also thought to be executed at a sophisticated level in Cameroon, though the extent of cigarette smuggling is difficult to assess, and there are no customs statistics that account for these activities. It is believed widely that low taxes in Benin and Nigeria encourage tobacco product smuggling into Cameroon. According to BAT and CEMAC, there was an estimated decline in tobacco sales figures of 4.5 billion CFA francs in 2003. Cameroon's geographic location is a natural factor that facilitates smuggling. Its Southwest Province lies along the coast, and the country's border with Nigeria is nearly 1,500 km long and poorly controlled. The main brands of cigarettes smuggled are Delta menthol, Delta, Aspen, London, Benson, Fine, Business Club, Marlboro, Craven, Rothmans, Dunhill, etc.

In addition to the label program outlined above, to combat illicit trade (including fraud, smuggling and counterfeiting), the government has created an *ad hoc* committee through Decree No. 2005/0528/PM of February 15, 2005. In particular, there is an effort to pursue businesspeople who are involved in the illicit tobacco trade.

Finally, a specific tobacco tax is being considered for the CEMAC sub-region, as part of a concerted tobacco control effort. This initiative could potentially result in increased customs and excise duty rates on tobacco products.

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