International Journal of Civil Law and Legal Research

E-ISSN: 2789-8830
P-ISSN: 2789-8822
Impact Factor (RJIF): 5.62
IJCLLR 2025; 5(2): 287-296
www.civillawjournal.com
Received: 12-08-2025
Accepted: 15-09-2025

Stanley Achuo Kedze
Ph.D., Holder of Master's Degree in Law, Faculty of Laws and Political Science, University of Yaoundé II, Cameroon

Correspondence
Stanley Achuo Kedze
Ph.D., Holder of Master's Degree in Law, Faculty of Laws and Political Science, University of Yaoundé II, Cameroon

Toward ecological fiscal reform in Cameroon: Legal gaps and prospects for environmental taxation in the forestry and wildlife sector

Stanley Achuo Kedze

DOI: https://www.doi.org/10.22271/civillaw.2025.v5.i2d.169

Abstract
This study analysis the current state of Ecological Fiscal Reform (EFR) in Cameroon's forestry and wildlife sector, focusing on how environmental taxation can better address deforestation, biodiversity loss, and climate change. It identifies legal gaps in the current tax regime under the Forestry and Wildlife Law and the General Tax Code, which emphasize revenue generation but lack ecological objectives. By drawing on comparative experiences from South Africa, Costa Rica, and Nordic countries, the article argues for the integration of ecological principles such as Pigouvian taxation, carbon levies, and regeneration funds into Cameroon's fiscal system. The analysis highlights enforcement challenges, institutional overlaps, and weak community benefit-sharing mechanisms as barriers to effective reform. It concludes with proposals for embedding ecological fiscal principles into national law, aligning Cameroon's tax regime with global sustainability commitments currently existing in international legal and policy frameworks such as the Convention on Biodiversity, the United Nations Framework Convention on Climate Change and the Sustainable Development Goals. This paper contributes to several debates on environmental fiscal reform in Africa and provides a legal pathway toward a more sustainable forest and wildlife governance in Cameroon.

Keywords: Cameroon, ecological fiscal reform, environmental taxation, forestry law, wildlife governance, ecosystem services

1. Introduction
Forests and wildlife constitute some of the most valuable natural assets in Cameroon, [1] contributing not only to state revenues but also to the ecological stability of the Congo Basin the second largest tropical rainforest in the world after the Amazon. Covering approximately 20 million hectares, Cameroon's forests provide critical ecosystem services such as carbon sequestration, biodiversity conservation, water regulation, and soil fertility maintenance. Beyond these biophysical functions, wildlife resources enhance ecological resilience through seed dispersal, pollination, and trophic regulation, while also supporting cultural, recreational, and ecotourism values. Collectively, these ecosystem services sustain the livelihoods of millions of rural and indigenous communities who depend on forests and wildlife for food security, traditional medicine, spiritual identity, and income generation, thereby linking ecological sustainability with socio-economic well-being [2].

[1] Forest and wildlife range from high-value hardwoods such as okoumé, ayous, and mahogany, which generate substantial state revenues through royalties and export duties, to non-timber forest products (NTFPs) like bush mango, rattan, and medicinal plants that sustain millions of rural households. The country is also home to globally threatened species including elephants, gorillas, and pangolins, whose conservation value underpins international biodiversity commitments and eco-tourism potential. Protected areas such as the Dja Faunal Reserve designated a UNESCO World Heritage Site alongside Korup and Lobéké National Parks, safeguard irreplaceable biodiversity hotspots. Beyond these tangible assets, Cameroon's 20 million hectares of forest provide vital ecosystem services such as carbon sequestration, water regulation, and hydropower support, anchoring the ecological stability of the Congo Basin. These assets demonstrate the urgency of aligning taxation and fiscal reform with conservation outcomes, ensuring that revenues reflect not only extraction but also the ecological functions that forests and wildlife perform.

[2] Food and Agriculture Organization (FAO). *The State of the World's Forests 2022: Forest pathways for green recovery and building inclusive, resilient and sustainable economies*. Rome: FAO, 2022. Pp,166

Despite this significance, the fiscal and legal frameworks governing forestry and wildlife exploitation remain oriented primarily toward revenue generation, with limited integration of ecological objectives. The result is a paradox where natural resources that are globally recognized as environmental public goods are undervalued within domestic fiscal policy, contributing to persistent deforestation, biodiversity loss, and climate vulnerability.

Globally, the concept of Ecological Fiscal Reform (EFR**)** has emerged as an innovative policy tool to realign fiscal systems with sustainability imperatives. EFR refers to the restructuring of taxation and public revenue frameworks in ways that internalize environmental costs, create incentives for sustainable practices, and mobilize resources for conservation [3]. Through instruments such as carbon taxes, pollution levies, biodiversity offsets, and payments for ecosystem services (PES), EFR operationalizes the polluter-pays principle while generating revenues that can be reinvested in ecological restoration and climate adaptation [4]. Countries like Costa Rica, Sweden, and South Africa illustrate the diverse applications of EFR: Costa Rica channels fuel taxes into its national PES programme, Sweden's sulfur dioxide tax significantly reduced industrial pollution, while South Africa's carbon tax serves as a climate governance tool [5]. These international experiences demonstrate that ecological taxation can reconcile environmental sustainability with fiscal stability, a lesson increasingly relevant to resource-dependent economies such as Cameroon.

Cameroon's forestry and wildlife sector is presently regulated by the 2024 new Forestry and Wildlife Law, the General Tax Code, and the 1996 Environmental Management Law [6]. Together, these instruments establish taxes such as the annual forestry royalty, felling tax, regeneration tax, and export surtax, among others. While these fiscal tools generate considerable state revenues, particularly from logging concessions, their ecological impact remains limited. Most taxes are designed to compensate for the extraction of timber rather than to discourage unsustainable exploitation or incentivize conservation [7]. Furthermore, enforcement is undermined by corruption, institutional overlaps, and weak monitoring mechanisms, leading to significant revenue losses and persistent ecological degradation.[8]

Existing scholarship has extensively examined Cameroon's forestry governance and the challenges of illegal logging, corruption, and community benefit-sharing [9]. However, there remains a critical research gap concerning the role of fiscal instruments as ecological tools rather than mere revenue sources. Few studies have addressed how Cameroon could redesign its taxation framework in line with ecological fiscal reform principles to achieve sustainability in forestry and wildlife governance. This article fills that gap by critically examining the legal and institutional deficiencies of Cameroon's current tax regime and proposing reforms that integrate ecological objectives, enhance compliance, and align with international sustainability commitments.

The central idea which this paper seeks to articulate is to assess the extent to which ecological fiscal reform contributes to sustainable forestry and wildlife governance in Cameroon. In trying to do such an assessment, the article adopts a doctrinal and content analysis methodology. By so doing, the paper is inspired by practices existing in Africa, South America and even in the Nordic region of the world on ecological taxation. It analyses Cameroonian laws and fiscal instruments in order to determine how the current situation can be improved upon. In the process, the paper highlights the shortcomings of Cameroon's current approach, identifies opportunities for integrating ecological principles into taxation, and formulates policy recommendations for a more sustainable fiscal regime.

The article develops in the next part a conceptual framework of ecological fiscal reform and situates it within global environmental taxation debates. It then proceeds into the analysis of Cameroon's existing forestry and wildlife tax regime, identifying its ecological weaknesses, and thereafter examines legal gaps and enforcement challenges undermining effective ecological taxation. Finally, the paper explores prospects for reform by proposing innovative fiscal instruments and institutional reforms adapted to Cameroon's context.

2. Conceptual Framework: Ecological Fiscal Reform (EFR)

The concept of Ecological Fiscal Reform (EFR) represents a paradigm shift in fiscal policy, moving beyond the traditional role of taxation as a mechanism for revenue generation toward its use as an instrument for environmental management and sustainability. At its core, EFR involves the restructuring of taxation, subsidies, and public expenditure policies in ways that incorporate ecological considerations, internalize environmental externalities, and

[3] Organisation for Economic Co-operation and Development (OECD), *Environmentally Related Taxes in OECD Countries: Issues and Strategies* (Paris: OECD, 2001); see also World Bank, *Environmental Fiscal Reform: What Should Be Done and How to Achieve It* (Washington DC: World Bank, 2005).

[4] T. H. Tietenberg and L. Lewis, *Environmental and Natural Resource Economics*, 11th EDN (New York: Routledge, 2019); World Bank, *Environmental Fiscal Reform: What Should be Done and How to Achieve it* (World Bank, 2005).

[5] World Bank. (2020). State and Trends of Carbon Pricing 2020. Washington, D.C.: World Bank. https://doi.org/10.1596/978-1-4648-1586-7

[6] Republic of Cameroon, Law No. 2024/008 24 July 2024 on Forestry and Wildlife Management; Republic of Cameroon, General Tax Code (2023 ed.); Republic of Cameroon, Law No. 96/12 of 5 August 1996 on Environmental Management.

[7] General Tax Code of Cameroon, Ch. III (2023 Edition).

[8] Transparency International, REDD+ and Corruption Risks for Africa's Forests: Case Studies from Cameroon, Ghana, Zambia, and Zimbabwe (Transparency International 2016) https://www.transparency.org/en/publications/redd-and-corruption-risks-for-africas-forests-case-studies-from-cameroon-gh accessed 6 October 2025; FERN, Progress against Forest Governance in Voluntary Partnership Agreement Countries: 2018-2020 (FERN 2021) https://www.fern.org/fileadmin/uploads/fern/Documents/2021/Progress_against_FG_in_VPA_countries_18-20_-_Spidergram_report.pdf accessed 6 October 2025.

[9] Assembe-Mvondo, S. (2009). Sustainable Forest Management Practices in Central African States and Customary Law. International Journal of Sustainable Development & World Ecology, 16(4), 217-227; Cerutti, P. O., & Tacconi, L. (2008). Forests, Illegality, and Livelihoods: The Case of Cameroon. Society & Natural Resources, 21(9), 845-853.

promote the sustainable use of natural resources [10]. By integrating environmental objectives into fiscal frameworks, EFR operationalizes credible environmental law principles such as the polluter-pays principle, the precautionary principle, and the principle of sustainable development [11].

From an economic perspective, EFR is grounded in the theory of Pigouvian taxation, which posits that market failures caused by negative externalities such as pollution or deforestation can be corrected by imposing taxes equivalent to the social cost of the environmental damage [12]. The rationale is that by making environmental degradation more costly, fiscal policy can create incentives for actors to adopt cleaner and more sustainable practices. This has been widely applied in areas such as carbon pricing, plastic taxes, and levies on extractive industries. In practice, however, EFR is broader than Pigouvian taxes: It includes the removal of environmentally harmful subsidies (for example, subsidies for fossil fuels or unsustainable agricultural expansion), the introduction of green taxes, and the earmarking of revenues for ecological restoration and conservation programmes [13].

Globally, EFR has been implemented with varying degrees of success. In Costa Rica, a portion of the national fuel tax is earmarked for financing its pioneering Payments for Ecosystem Services (PES) programme, which compensates landowners for reforestation, forest conservation, and watershed protection [14]. Sweden introduced a sulfur dioxide tax in the 1990s that resulted in a dramatic reduction of emissions, demonstrating the potential of targeted environmental taxation [15]. South Africa has also experimented with ecological fiscal tools, most notably the 2019 Carbon Tax Act, designed to reduce greenhouse gas emissions while mobilizing domestic resources for climate action [16]. These experiences underscore the dual role of EFR in advancing environmental goals while simultaneously strengthening state fiscal capacity.

In the African context, however, ecological fiscal reform remains underdeveloped. Most countries, including Cameroon, continue to rely on conventional natural resource taxation regimes that are largely extractive and revenue-driven, without sufficient integration of ecological objectives [17]. For instance, forestry royalties and export surcharges are calculated based on volume or market value of timber, with little consideration for ecological damage, carbon loss, or biodiversity depletion. Such regimes are not only ecologically blind but also regressive, as they disproportionately affect local communities while benefiting large concessionaires [18]. As a result, the ecological functions of forests and wildlife as global public goods remain undervalued within national fiscal policy frameworks.

A central feature of EFR is the use of earmarked revenues to finance environmental services and ecological restoration. Unlike general taxation, which flows into consolidated public budgets, ecological fiscal instruments often channel revenues directly into dedicated funds for conservation, climate adaptation, or local community development [19]. This creates a more transparent and accountable mechanism for linking resource use with ecological sustainability. For example, Brazil's "ICMS-Ecológico" allocates a portion of state-level value-added tax (VAT) to municipalities that maintain conservation areas, thereby creating fiscal incentives for local governments to invest in environmental stewardship [20]. A similar approach could be adapted to Cameroon's decentralization framework, where councils and local communities could benefit from forestry taxes tied to sustainable practices.

Finally, EFR should be situated within broader debates on environmental fiscal reform (EnvFR) and green tax reform (GTR). While environmental fiscal reform emphasizes the gradual reorientation of fiscal systems to promote sustainability, green tax reform is often narrower, focusing specifically on the introduction of eco-taxes [21]. The distinction is important for Cameroon: while some elements of green taxation (such as the regeneration tax) already exist, a holistic ecological fiscal reform agenda would require comprehensive restructuring of forestry and wildlife taxation laws, integration with compensation mechanisms, and alignment with international obligations such as the Paris Agreement, the Convention on Biological Diversity (CBD), and the African Union's Agenda 2063 [22]. In

[10] OECD, Environmental Fiscal Reform: Progress, Prospects and Pitfalls (working document, Centre for Tax Policy and Administration, Johanna Arlinghaus & Kurt Van Dender (with inputs from Luisa Dressler), May 2017) Paris.p,7

[11] Philippe Sands & Jacqueline Peel, Principles of International Environmental Law (4th EDN, 2018).

[12] A.C., Pigou, the Economics of Welfare (London: Macmillan and Co., 1920), Part II, Chapter IX, p. 172-203.

[13] World Bank. (2019). Fiscal Policies for Development and Climate Action (Miria A. Pigato, ED.). Washington, DC: World Bank. ISBN 978-1-4648-1358-0. 243-244 p.

[14] R.A. Chomitz *et al*., Costa Rica's Payment for Environmental Services Program (World Bank, 2006).

[15] OECD, Taxation, Innovation and the Environment (Paris: OECD Publishing, 2010) DOI:10.1787/9789264087637-en

[16] Republic of South Africa, Carbon Tax Act, No. 15 of 2019, Government Gazette 42483, 23 May 2019; assented 22 May 2019; commenced 1 June 2019.

[17] J. Assembe-Mvondo, "Forest Governance in Central Africa: An Analysis of Legal and Institutional Frameworks in Cameroon," Journal of Sustainable Forestry (2019).

[18] World Bank, Cameroon Forest-Sector Review (2018), 52-55; Assembe-Mvondo, Forest Governance in Central Africa (2019), 216-218; FAO, State of the World's Forests 2022 (2022), 89-90; Speck *et al*., Environmental Fiscal Reform: Experience in Developing Countries (GIZ, 2011), 42-44; Cerutti *et al*., Forest Taxation and Governance in the Congo Basin (CIFOR, 2016), 37-40.

[19] OECD. (2005). Environmental Fiscal Reform for Poverty Reduction: Proceedings of the Workshop on Environmental Fiscal Reform for Poverty Reduction. Paris: OECD. p. 21-24; GIZ. (2013). Environmental Fiscal Reform: Case Studies. Eschborn: Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ). p. 11-13; World Bank. (2021). Designing Environmental Fiscal Reforms: Principles, Practices, and Prospects. Washington, DC: World Bank. p. 38-40; Speck, S. *et al*. (2011). Environmental Fiscal Reform: Experience in Developing Countries. Eschborn: GIZ. p. 32-34.

[20] May, P.H. *et al*., "Using Fiscal Instruments to Promote Conservation in Brazil: The ICMS-Ecológico" *Ecological Economics* (2002).

[21] Speck, S. *et al*., *Environmental Fiscal Reform: Experience in Developing Countries* (GIZ, 2011).

[22] Cameroon's forestry and wildlife taxation regime must also be viewed in the context of its international obligations, including the Paris Agreement, the Convention on Biological Diversity (CBD), and the African Union's Agenda 2063. The Paris Agreement commits Cameroon to reducing greenhouse gas emissions and enhancing carbon sequestration, emphasizing the role of forests as critical carbon sinks. The CBD mandates the conservation of biodiversity, sustainable use of natural resources, and equitable benefit-sharing, which directly relates to forestry and wildlife

summary, the conceptual framework of EFR offers a normative and practical basis for rethinking Cameroon's forestry and wildlife taxation system. By embedding ecological values into fiscal policy, Cameroon has the opportunity to align its resource governance with global sustainability goals, ensure fair compensation for ecosystem services, and strengthen the resilience of its fiscal base. The next section turns to an analysis of Cameroon's current forestry and wildlife tax regime, identifying the extent to which it incorporates (or neglects) ecological considerations.

3. Existing Forestry and Wildlife Tax Regime under Cameroonian Law: An Appraisal

Cameroon's fiscal architecture governing the forestry and wildlife sector is primarily anchored in the General Tax Code (2023 edition), the Forestry and Wildlife Law of 2024, and subsidiary regulations [23]. These instruments establish a range of taxes, royalties, and levies intended both to generate revenue and to regulate the exploitation of natural resources.[24] While these provisions constitute a relatively advanced taxation system compared too many African jurisdictions, their design and implementation reveal significant limitations from an ecological perspective. Most existing instruments remain geared toward resource extraction and state revenue mobilization, rather than toward environmental protection, sustainable use, or ecosystem services valuation.

3.1 Key Forestry and Wildlife Taxes

Cameroon's core forestry and wildlife taxes form the backbone of its sectoral fiscal system, designed primarily to generate revenue while regulating resource exploitation. The current framework provides for several categories of fiscal obligations:

3.1.1 Felling Tax: Levied on each cubic meter of felled timber, this tax is calculated based on species and volume.[25] While effective in generating state revenue, the felling tax is structurally tied to exploitation levels, thereby creating an incentive to maximize harvesting rather than conserve resources. Its ecological role is thus minimal, as it does not reflect broader environmental costs such as carbon loss, biodiversity depletion, or soil erosion.

3.1.2 Annual Forestry Royalty (Redevance forestière annuelle-RFA): Paid by concessionaires holding logging rights, the RFA is distributed between the central state (50%), decentralized local councils (40%), and local communities (10%).[26] This scheme was initially celebrated for promoting benefit-sharing. However, numerous studies supported by field experience have revealed corruption, mismanagement, and elite capture at both local and national levels, with little of the revenue invested in environmental conservation or local development [27].

3.1.3 Export Surtax on Logs: This levy is intended to discourage the export of raw timber and encourage local processing.[28] While it may have economic benefits, its environmental contribution is negligible, as it does not reduce deforestation or incentivize sustainable practices.

3.1.4 Regeneration Tax: A theoretically ecological tax, this is levied on concessionaires to finance reforestation and regeneration activities.[29] In practice, however, revenues often disappear into the consolidated state budget, with limited accountability or evidence of actual reforestation projects [30].

3.1.5 Wildlife Exploitation Fees: These include hunting license fees, game trophy taxes, and park entrance fees.[31] Such instruments could serve as conservation financing tools but are instead treated largely as revenue streams, with limited reinvestment in wildlife protection or anti-poaching initiatives.

3.2 Ecological Blind Spots

Despite the existence of several fiscal instruments within Cameroon's forestry and wildlife sectors, their design and implementation reveal fundamental *ecological blind spots* areas where fiscal policy fails to integrate environmental realities and sustainability imperatives [32]. These blind spots expose a structural imbalance between economic and ecological objectives, reflecting a taxation framework that remains primarily revenue-driven rather than environmentally corrective. As a result, taxes and levies intended to regulate forest and wildlife use often neglect crucial ecological dimensions such as biodiversity conservation, carbon sequestration, and ecosystem

management. Similarly, Agenda 2063 promotes sustainable development, environmental stewardship, and climate resilience across the continent, providing a framework for aligning national fiscal policies with ecological objectives. Despite these commitments, Cameroon's current tax system largely remains revenue-driven, with insufficient mechanisms to link taxation to environmental outcomes or to incentivize sustainable forest and wildlife practices

[23] Subsidiary regulations like the 2023 Mining Code, which imposes royalties and provides tax incentives for mineral exploitation and the 2013 Private Investment Incentives Law as amended by law no. 2017/015 of July 12, 2017, granting tax and customs exemptions to encourage sectoral investment; and the. Collectively, these instruments complement the main forestry and wildlife legislation, creating a multi-layered fiscal and regulatory architecture that governs resource exploitation while generating state and local revenues [See: Law No. 2023/014 of 19 Dec. 2023 on Mining and Law No. 2013/004 of 18 Apr. 2013 on Private Investment Incentives

[24] Republic of Cameroon, *General Tax Code* (2023 Edition).

[25] Section 229, *General Tax Code* (2023).

[26] Section 243, *General Tax Code* (2023).

[27] Oyono, P.R., "Forest Taxation and Local Development in Cameroon: The Mismanagement of the Annual Forestry Fee," *Development in Practice* (2005).

[28] Assembe-Mvondo, S., "Log Export Ban and Domestic Timber Processing in Cameroon: Policy Rationale and Implementation Challenges," *CIFOR Occasional Paper* (2010). ibid

[29] Section 239, *General Tax Code* (2023).

[30] World Bank, *Cameroon Forest-Sector Review* (2018) ibid

[31] Republic of Cameroon, *Wildlife Law No. 94/01 of 20 January 1994*,

[32] World Bank, Cameroon Forest-Sector Review (World Bank 2018) 42-47; OECD, Environmental Fiscal Reform: Progress, Prospects and Pitfalls (OECD 2005) 21-25; S. Assembe-Mvondo, 'Forest Governance in Central Africa: An Analysis of Legal and Institutional Frameworks in Cameroon' (2019) 38(3) Journal of Sustainable Forestry 243-247; Transparency International, Corruption Risks in Cameroon's Forest Sector (Transparency International 2020) 14-17; UNDP, Environmental Tax Reform for Sustainable Development (UNDP 2017) 29-31.

resilience. The following subsections highlight key manifestations of these blind spots, including:

3.2.1 Revenue-Centric Orientation: Forestry and wildlife taxes are primarily designed to maximize fiscal yield for the treasury, with little linkage to ecological restoration or biodiversity conservation. The absence of earmarked ecological funds undermines the ability of these taxes to support environmental objectives.

3.2.2 Failure to Internalize Externalities: None of the current taxes adequately account for the full environmental costs of logging, such as greenhouse gas emissions, habitat loss, and hydrological disruptions. This stands in contrast to Pigouvian tax principles that underpin ecological fiscal reforms.

3.2.3 Weak Enforcement and Corruption: Tax collection in the forestry sector is notoriously plagued by tax evasion, under-declaration of volumes, and corrupt practices.[33] This reduces the effectiveness of existing instruments and fosters unsustainable exploitation.

3.2.4 Limited Community Impact: Despite the revenue-sharing mechanism of the RFA, local communities often see minimal benefits. Mismanagement, lack of transparency, and weak participatory governance undermine the legitimacy of the fiscal system and exacerbate social tensions.

3.2.5 Disconnect with International Commitments: Cameroon has pledged under the Paris Agreement, the Convention on Biological Diversity (CBD), and COMIFAC regional commitments to promote sustainable forest management. Yet, its current fiscal regime does not sufficiently align with these obligations, especially regarding climate mitigation and biodiversity conservation [34].

Addressing the above deficiencies is essential for transforming Cameroon's fiscal regime into a genuine ecological fiscal reform (EFR) instrument capable of balancing revenue generation with the preservation of natural capital.

3.3 An Appraisal of Cameroon's existing forestry and wildlife taxation legal framework

Cameroon's existing forestry and wildlife taxation framework, while structurally sophisticated, remains ecologically deficient. Its reliance on volume and value-based levies reflects an extractives' model that prioritizes state revenue over environmental stewardship, leaving critical ecosystem services undervalued. The absence of earmarked ecological funds, externality-based taxes, and incentives for sustainable practices limits the system's ability to influence behaviour or promote conservation. Weak enforcement, institutional fragmentation, and transparency deficits exacerbate these challenges, resulting in persistent deforestation, biodiversity loss, and fiscal leakage. Comparative experiences from Costa Rica, Brazil, and South Africa demonstrate that integrating ecological objectives into tax design through measures such as Pigouvian levies, performance-based disbursements, and Payments for Ecosystem Services can simultaneously strengthen environmental outcomes and fiscal resilience. For Cameroon, advancing Ecological Fiscal Reform (EFR) will require both legislative restructuring and institutional capacity building to transform forestry and wildlife taxes from extractive instruments into tools for sustainable resource governance.

4. Identifying Legal Gaps in Cameroon's Fiscal Regime for Forestry and Wildlife

Cameroon's fiscal regime governing forestry and wildlife is marked by an inherent contradiction: while it generates significant state revenue, it fails to embed ecological considerations into the taxation framework [35]. A critical legal appraisal reveals both structural and substantive gaps that undermine the role of taxation as a tool for environmental protection and ecological fiscal reform.

4.1 Structural Gaps in Legal Frameworks

4.1.1 Absence of Ecological Taxation Principles

Unlike ecological fiscal reforms adopted in countries such as Germany, Sweden, and South Africa, Cameroon's tax legislation does not integrate ecological principles such as the polluter pays or user pays doctrines [36]. Taxes remain volume-based and revenue-oriented, lacking environmental performance indicators or incentives for conservation. This reflects a broader weakness in aligning national tax policy with international commitments under the UNFCCC, CBD, and the African Forest Landscape Restoration Initiative (AFR100) [37].

4.1.2 Fragmentation of Legal Instruments

The regulation of forestry and wildlife taxes is scattered across multiple instruments, including the General Tax Code, the 1994 Forestry, Wildlife and Fisheries Regulation, the 2024 Forestry and Wildlife Law, and the 1996 Framework law on Environmental Management in

[33] Transparency International, Corruption Risks in Cameroon's Forest Sector (Transparency International 2020) 13-17;

[34] COMIFAC, Convergence Plan for the Conservation and Sustainable Management of Forest Ecosystems in Central Africa (2021-2031) (Yaoundé, 2021) 7-9.

[35] Republic of Cameroon, *General Tax Code* (2023 Edition).

[36] Despite recognition of environmental law principles (e.g. polluter-pays) in statutes such as the Environmental Management Law, Cameroon's tax legislation in the forestry and wildlife sector does not yet integrate those doctrines in tax design — meaning that taxes are largely revenue-based rather than designed to internalize environmental externalities. This analysis reveals that while environmental statutes in Cameroon embed the polluter-pays doctrine, the forestry and wildlife tax regime remains disconnected from those principles, showing a legal-institutional gap between environmental policy and fiscal design.

[37] Ministry of Finance (Cameroon), *General Tax Code* (2023 edn); Ministry of Forestry and Wildlife, *Forestry and Wildlife Law* (Law No 2024/008 of 24 July 2024); UNFCCC, *Paris Agreement* (2015) art 5; Convention on Biological Diversity (adopted 5 June 1992, entered into force 29 December 1993) 1760 UNTS 79; African Union, *African Forest Landscape Restoration Initiative (AFR100)-Pledge and Progress Report* (2022). *Author's contribution: This paper argues that the persistence of volume-based taxation, without ecological performance benchmarks, undermines Cameroon's ability to operationalise its international environmental commitments through domestic fiscal instruments.*

Cameroon.[38] This legal dispersion creates overlaps, inconsistencies, and weak coordination, making enforcement difficult. For example, the regeneration tax under the Tax Code has no explicit link with environmental obligations under the Environmental Management Law, resulting in duplication and institutional confusion.

4.1.3 Weak Institutional Mandates

Tax collection is primarily managed by the Ministry of Finance (MINFI), while conservation falls under the Ministry of Forestry and Wildlife (MINFOF) [39]. The lack of strong coordination mechanisms results in a fiscal-ecological disconnect: MINFI emphasizes revenue collection, while MINFOF lacks control over how funds are allocated or reinvested into ecological programmes.

4.2 Substantive Gaps in Fiscal Instruments

4.2.1 Revenue Capture without Ecological Earmarking

Most forestry and wildlife taxes including the felling tax, annual forestry royalty (RFA), and regeneration tax are paid into the state's consolidated budget, with minimal earmarking for conservation.[40] This practice undermines the ecological potential of these instruments and fosters fiscal opacity. This approach prioritizes revenue generation over ecological sustainability, creating a fiscal dependence on extraction and undermining incentives for conservation. The absence of ring-fenced funds for restoration, [41] monitoring, or community benefit-sharing disconnects taxation from its ecological purpose, fosters opacity, and limits accountability. As a result, local communities that bear conservation costs receive little benefit, enforcement agencies remain underfunded, and biodiversity continues to decline. Economically, the system fails to internalize environmental externalities since taxes are volume or value-based rather than damage-based, reducing their corrective effect. Comparative experiences from Costa Rica, Brazil, and South Africa demonstrate that integrating ecological objectives into tax design through earmarked conservation funds, Pigouvian levies, and performance-based disbursements can enhance both fiscal efficiency and environmental outcomes. Therefore, reforming Cameroon's forestry and wildlife taxation to include ecological earmarking, transparent governance mechanisms, and incentive-based revenue distribution is essential to transforming these fiscal instruments from extractive tools into drivers of sustainable resource management and ecological resilience.

4.2.2 Inadequate Incorporation of Externalities

Cameroon's taxation regime does not internalize the full environmental costs of deforestation and wildlife exploitation [42]. For example, there are no fiscal penalties for biodiversity loss, greenhouse gas emissions from logging, or ecosystem degradation. This stands in sharp contrast to Pigouvian tax models, which seek to correct negative externalities through targeted fiscal measures. The system's structure largely limited to volume and value-based levies reflects a revenue-oriented rather than corrective fiscal design, meaning that activities causing significant ecological harm are not subjected to commensurate financial disincentives. Unlike Pigouvian tax models, which internalize environmental costs by imposing targeted fiscal measures to discourage degradation and fund restoration, Cameroon's framework allows environmental damage to remain an unpriced externality. The absence of penalties or compensatory charges for ecosystem degradation perpetuates unsustainable practices and weakens the economic rationale for conservation or low-impact resource use. Consequently, the tax system neither corrects market failures nor aligns economic incentives with environmental stewardship. Integrating externality-based taxation such as carbon levies, biodiversity offset charges,

[38] The General Tax Code (2023 edition) governs fiscal aspects, including the felling tax, annual forestry royalty, regeneration tax, and export surtax under *Book III, Chapter III*. In parallel, the Forestry and Wildlife Law 1994/2024, contains substantive provisions on resource exploitation, such as Article 66, which introduces the annual forestry fee to be shared between the State, councils, and village communities, and Article 68, which regulates royalties for wildlife exploitation. The 2024 new law further revises financial obligations and introduces ecological compensation mechanisms under Title V. Meanwhile, the Environmental Management Law 1996 enshrines ecological principles such as the polluter-pays doctrine in Article 9(c) and provides for environmental charges and funds in Articles 17-18 and 71. This dispersion across three separate legal regimes results in overlapping competences and weakens the coherence of Cameroon's environmental fiscal framework. His analysis demonstrates that the scattering of forestry and wildlife tax provisions across fiscal, sectoral, and environmental instruments creates legal fragmentation, thereby preventing the integration of ecological principles into Cameroon's taxation system.

[39] The Ministry of Finance (MINFI) is principally responsible for the assessment and collection of taxes and royalties under the *General Tax Code*, while the Ministry of Forestry and Wildlife (MINFOF) oversees conservation, resource allocation, and enforcement under the *Forestry and Wildlife Law*. This dual structure reflects a persistent institutional split between fiscal administration and environmental management, which complicates the integration of ecological objectives into taxation. This paper argues that the separation of fiscal and conservation mandates between MINFI and MINFOF perpetuates institutional fragmentation, hindering the emergence of a coherent ecological fiscal reform framework in Cameroon.

[40] Under the supervision of the Ministry of Finance, with only limited earmarking for conservation purposes. While the RFA is partly redistributed to local councils and village communities pursuant to Article 66 of the 1994 Forestry and Wildlife Law, the bulk of forestry revenues remain treated as general fiscal income rather than dedicated environmental reinvestment. This fiscal practice underscores the limited ecological orientation of Cameroon's tax regime. This dominant practice of allocating forestry and wildlife taxes into the consolidated budget, with only minimal earmarking, weakens conservation financing and illustrates the fiscal-ecological disconnect in Cameroon's environmental governance.

[41] Ring-fenced funds refer to financial resources that are legally or administratively set aside (earmarked) for a specific purpose and cannot be diverted to other uses. In the context of forestry and wildlife governance, ring-fenced funds for restoration are revenues from environmental taxes or fees that are dedicated exclusively to ecological restoration activities, such as reforestation, habitat rehabilitation, biodiversity conservation, or anti-poaching programs.

[42] Forestry levies such as the felling tax, regeneration tax, and annual forestry royalty (RFA) are assessed on the basis of harvested volume or concession size, but they fail to incorporate the ecological damages associated with biodiversity loss, soil degradation, or carbon emissions. Consequently, these instruments remain primarily revenue-oriented rather than corrective, reflecting the absence of Pigouvian or performance-based ecological taxes. Cameroon's forestry and wildlife tax regime remains non-Pigouvian, since it does not integrate environmental externalities into tax design, thereby under-pricing the ecological costs of resource exploitation.

or ecosystem service fees would enable Cameroon to shift from a purely extractive fiscal approach to one that supports sustainable management, ecological accountability, and long-term resource resilience.

4.2.3 Limited Scope of Wildlife Taxation

While there are taxes on hunting licenses and game trophies, these fees are low, poorly enforced, and disconnected from conservation outcomes.[43] Illegal hunting and trafficking of protected species persist, in part because the tax regime does not adequately deter such practices or fund effective anti-poaching efforts. The disconnection between these taxes and actual ecological outcomes has rendered them largely symbolic, failing to reflect the real value of wildlife resources or the environmental costs of their depletion. As a result, illegal hunting and trafficking of protected species persist, often surpassing legal extraction in both volume and profitability. The absence of performance-based or penalty-linked fiscal mechanisms undermines deterrence, while insufficient reinvestment of revenues into anti-poaching, monitoring, and habitat restoration further weakens institutional capacity. This limited fiscal design also fails to integrate broader ecosystem service values associated with wildlife conservation, such as ecotourism, carbon sequestration, and biodiversity maintenance. Expanding the scope of wildlife taxation through differentiated levies, higher penalty rates, and earmarked revenues for enforcement and community-based conservation could realign the regime with sustainable wildlife governance and enhance both ecological protection and fiscal effectiveness.

4.2.4 Insufficient Incentives for Sustainable Practices

Cameroon's forestry and wildlife tax system provides little to no fiscal incentives for actors who adopt sustainable practices such as reduced-impact logging (RIL), forest certification under schemes like the Forest Stewardship Council (FSC), or the implementation of biodiversity offsets. This absence of reward mechanisms discourages voluntary compliance and innovation in sustainable resource management. Instead, the prevailing tax structure treats all operators uniformly, regardless of their environmental performance, thereby failing to differentiate between high-impact and low-impact production. In contrast, countries such as Costa Rica and Brazil have successfully integrated incentive-based mechanisms like Payments for Ecosystem Services (PES) and targeted tax rebates that reward landholders and companies for conservation, reforestation, and sustainable forest management. These systems demonstrate how fiscal policy can be harnessed not merely to collect revenue but to steer behavioural change and promote ecosystem stewardship. For Cameroon, the lack of comparable instruments limits private sector engagement in conservation and reduces the economic attractiveness of sustainability investments. Introducing tax incentives linked to measurable environmental performance such as reduced harvesting footprints, carbon sequestration achievements, or certification compliance would help internalize conservation values within the fiscal system and advance the transition toward a greener and more sustainable forestry and wildlife sector.

4.2.5 Weak Community Benefit-Sharing

Cameroon's community benefit-sharing mechanism under the Annual Forestry Royalty (RFA) which allocates 50% of revenues to the central government, 40% to councils, and 10% to local communities has been consistently undermined by poor governance, mismanagement, and corruption [44]. Although this structure was intended to ensure that forest-dependent populations share in the financial benefits of resource exploitation, in practice, funds are often diverted, poorly accounted for, or used for non-developmental purposes. The absence of transparency and accountability mechanisms has eroded public trust, fuelling local resentment toward both state authorities and concessionaires. Moreover, the weak institutional linkage between revenue distribution and conservation outcomes means that benefit-sharing rarely supports reforestation, wildlife protection, or community-based natural resource management initiatives. As a result, the fiscal system fails to achieve its dual objectives of equity and sustainability, perpetuating adisconnect between local livelihoods and forest governance. Strengthening community benefit-sharing therefore requires not only rigorous financial oversight and participatory management of RFA funds but also the reorientation of these revenues toward measurable conservation and rural development outcomes that reinforce local stewardship of forest and wildlife resources.

4.3 Compliance and Enforcement Pitfalls

4.3.1 Tax Evasion and Under-Declaration

Tax evasion and under-declaration remain pervasive challenges within Cameroon's forestry sector, significantly undermining both fiscal revenue and environmental integrity. Numerous logging operators manipulate reporting systems by under-declaring harvested volumes, concealing transactions, or colluding with corrupt officials to evade taxation. These practices are facilitated by weak institutional oversight, inadequate monitoring technology, and limited coordination between forestry and financial authorities. The result is substantial fiscal leakage lost revenues that could otherwise fund conservation and sustainable forest management alongside continued overexploitation of forest resources. Moreover, the culture of impunity that accompanies such practices erodes the credibility of tax enforcement and disincentivizes compliance among legitimate operators. The absence of robust verification

[43] In practice, revenue collected from these sources often flows into the consolidated state budget, rather than being ring-fenced for anti-poaching operations or community-based conservation programmes. The weak enforcement of licensing and payment obligations, coupled with low penalties for non-compliance, has contributed to persistent illegal hunting and trafficking of protected species. Consequently, the fiscal regime fails to provide sufficient economic disincentives for unsustainable wildlife exploitation, undermining both biodiversity protection and local community stewardship. Comparative experiences illustrate alternative approaches: for example, South Africa's wildlife levies are integrated into conservation funding mechanisms, while Brazil channels portions of state tax revenues to municipalities maintaining protected areas through its ICMS-Ecológico system, effectively linking fiscal policy to ecological outcomes. Reforming Cameroon's wildlife taxation regime to incorporate earmarked revenues, performance-based incentives, and stricter enforcement could transform these fees from mere revenue streams into meaningful conservation instruments.

[44] Oyono, P.R. (2004). "One Step Forward, Two Steps Back? Paradoxes of Decentralization and Forest Governance in Cameroon." *Journal of Modern African Studies*, 42(1), p. 91–92; Assembe-Mvondo, J. (2019). "Forest Governance in Central Africa: An Analysis of Legal and Institutional Frameworks in Cameroon." *Journal of Sustainable Forestry*, 38(3), p. 217–219.

mechanisms, such as digital tracking systems, independent audits, or transparent timber certification, further exacerbates revenue loss and environmental degradation. Addressing tax evasion therefore requires strengthening institutional capacity, enhancing inter-agency collaboration, introducing digital monitoring and traceability tools, and enforcing stricter penalties for fraudulent practices to realign the sector with principles of fiscal accountability and sustainable governance.

4.3.2 Judicial Weaknesses

Despite the criminalization of forestry and wildlife taxation violations under Cameroonian law, [45] the judicial enforcement of these provisions remains weak and inconsistent. Prosecutions for tax evasion, illegal logging, and related environmental crimes are rare, and when they occur, penalties are often minimal or poorly enforced, failing to serve as effective deterrents [46]. The absence of specialized environmental courts or dedicated judicial mechanisms compounds these weaknesses by leaving cases in the hands of general courts that may lack technical expertise in environmental and fiscal matters. Consequently, offenders exploit procedural loopholes, administrative delays, and corruption within the justice system to evade accountability.[47] This judicial inertia perpetuates a culture of impunity, undermines the credibility of the legal framework, and discourages lawful behaviour among resource users. Establishing specialized environmental or fiscal-environmental courts, training judicial officers in environmental law, and ensuring consistent application of sanctions could strengthen enforcement, deter repeat offenses, and reinforce the rule of law in Cameroon's forestry and wildlife taxation system.

4.3.3 Transparency and Accountability Pitfalls

Although Cameroon is a signatory to the Extractive Industries Transparency Initiative (EITI) and has pledged to enhance revenue transparency, the forestry and wildlife taxation framework remains plagued by opacity and limited public oversight.[48] Reporting on key taxes such as the Annual Forestry Royalty (RFA) and regeneration tax is inconsistent and often inaccessible to the public or oversight institutions. This lack of transparency obscures how revenues are collected, allocated, and utilized, creating fertile ground for corruption and fiscal mismanagement. As a result, both local communities and civil society actors are unable to hold authorities accountable for the equitable and environmentally sound use of forestry revenues. The deficit in transparency not only undermines public trust but also weakens the integrity and effectiveness of the tax system as a tool for sustainable resource governance. Strengthening public disclosure mechanisms, integrating forestry revenues into EITI reporting, and ensuring participatory monitoring at both central and local levels are essential steps toward achieving greater accountability and restoring confidence in Cameroon's fiscal governance.

4.4 Comparative Gap Analysis

A comparative assessment highlights the extent to which Cameroon's fiscal regime lags behind international innovations in ecological taxation. In Costa Rica, a pioneering *Payments for Ecosystem Services (PES)* programme is financed through earmarking of fuel tax revenues, providing steady and transparent funding for reforestation, forest conservation, and watershed protection.[49] This system has been internationally acclaimed for its effectiveness in linking fiscal policy with ecological outcomes while simultaneously improving rural livelihoods. Similarly, Brazil's *ICMS-Ecológico* reallocates a portion of state-level value-added tax (VAT) revenues to municipalities that maintain conservation units or protected areas, thereby creating direct fiscal incentives for subnational governments to invest in environmental stewardship [50]. South Africa provides another relevant model: through the 2019 *Carbon Tax Act*, environmental levies have been integrated into broader fiscal reforms aimed at reducing greenhouse gas emissions and mobilizing domestic resources for climate action [51].

By contrast, Cameroon's taxation regime has yet to adopt innovative fiscal instruments that explicitly connect taxation with ecological outcomes. Existing tools, such as the felling tax, annual forestry royalty, and regeneration tax, remain oriented toward revenue extraction rather than ecological restoration or biodiversity conservation. This extractives and outdated model undermine Cameroon's ability to align its fiscal system with global sustainability commitments under the Paris Agreement, the Convention on Biological Diversity (CBD), and the African Forest Landscape

[45] Especially sections 164 to 177 of the 2024 forestry and wildlife law

[46] See J. Assembe-Mvondo, Forest Governance in Central Africa: An Analysis of Legal and Institutional Frameworks in Cameroon (2019) Journal of Sustainable Forestry 38(3), 212–214; Transparency International, Forest Sector Corruption in Cameroon: Assessment Report (2020), 22–25; World Bank, Cameroon Forest-Sector Review: Improving Efficiency, Governance, and Investment in the Forest Sector (2018), 61–63; FAO, State of the World's Forests 2022: Forest Pathways for Green Recovery and Building Inclusive, Resilient and Sustainable Economies (Rome, 2022), 89–91; Global Witness, Timber and Trickery: Corruption in Cameroon's Forest Sector (London, 2015), 15–19.

[47] For instance, Logging companies routinely appeal sanctions to delay enforcement, while politically connected operators often benefit from selective prosecution or outright impunity. Bribery and weak case documentation further compromise judicial proceedings, resulting in minimal penalties and frequent dismissal of cases. Even where judgments are issued, administrative authorities rarely execute them promptly. This pattern of institutional weakness undermines the deterrent value of the law and perpetuates fiscal and ecological losses in the forestry and wildlife sectors.

[48] See Assembe-Mvondo, J. (2019). "Forest Governance in Central Africa: Legal and Institutional Weaknesses in Fiscal Management." Journal of Sustainable Forestry, 38(3), p. 210–214; Transparency International. (2020). Forest Sector Corruption in Cameroon: Assessment Report. Berlin: Transparency International, p. 15–18; World Bank. (2018). Cameroon Forest-Sector Review: Realizing the Potential for Sustainable Wood Production in the Congo Basin. Washington, DC: World Bank, p. 58–60; African Development Bank (AfDB). (2021). Cameroon: Country Governance Profile. Abidjan: AfDB, p. 42–43.

[49] Pagiola, S., "Payments for Environmental Services in Costa Rica," *Ecological Economics* 65, no. 4 (2008): 712–724.

[50] Ring, I., "Ecological Public Finance: The ICMS Ecológico in Brazil," *Ecological Economics* 60, no. 4 (2007): 660–673.

[51] Republic of South Africa, Carbon Tax Act No. 15 of 2019; see also Winkler, H., and Marquard, A., "South Africa's Carbon Tax: An Instrument for a Just Transition?" Climate Policy 20, no. 7 (2020): 823–837.

Restoration Initiative (AFR100) [52]. Without comprehensive reform, Cameroon risks continuing to undervalue its ecological assets within fiscal policy, while forfeiting opportunities to mobilize sustainable financing for conservation and climate resilience.

4.5 Synthesis

The analysis of Cameroon's forestry and wildlife taxation framework reveals significant legal and institutional gaps that undermine its ecological effectiveness. Credible deficiencies include the absence of ecological orientation in tax design, excessive focus on revenue generation without earmarking for conservation, fragmentation of laws coupled with weak inter-agency coordination, lack of externality-based taxes or incentives for sustainable practices, and pervasive enforcement and transparency challenges. If left unaddressed, these shortcomings will prevent the fiscal system from supporting national conservation priorities or fulfilling international ecological commitments, thereby constraining the prospects for a credible and effective Ecological Fiscal Reform (EFR) in Cameroon.

5. Conclusion and Prospects for Ecological Fiscal Reform in Cameroon

Cameroon's forestry and wildlife taxation system, while arguably advanced in generating revenue, remains fundamentally misaligned with ecological objectives. Existing instruments including the felling tax, annual Forestry Royalty (RFA), regeneration tax, and wildlife fees primarily function as revenue-extractive tools, with minimal integration of environmental considerations, weak enforcement, and limited community benefit-sharing. The fragmented legal framework, split institutional mandates, and insufficient internalization of ecological externalities exacerbate the system's inefficiency, undermining both conservation outcomes and Cameroon's commitments under the UNFCCC, CBD, and regional forest governance initiatives. Experiences from Costa Rica, Brazil, and South Africa demonstrate that fiscal instruments can simultaneously promote environmental stewardship and strengthen public finance through Pigouvian taxes, payments for ecosystem services (PES), and performance-based ecological transfers.

Prospects for Ecological Fiscal Reform in Cameroon therefore hinge on a comprehensive reorientation of the fiscal regime toward sustainability. Credible pathways include: (i) repurposing existing taxes with ecological earmarking, such as converting the regeneration tax into a dedicated Forest Restoration Fund and linking the RFA to verified conservation outcomes; (ii) introducing targeted eco-taxes, including carbon levies, habitat disturbance fees, and pollution surcharges to internalize environmental costs; (iii) adopting Ecological Fiscal Transfers (EFTs) to incentivize councils and local communities based on measurable ecological performance; (iv) institutionalizing PES schemes to provide conditional, equitable payments to communities for ecosystem stewardship; (v) aligning wildlife fees with conservation objectives, including anti-poaching financing; (vi) phasing out environmentally harmful subsidies while maintaining fiscal neutrality; and (vii) enhancing compliance, monitoring, reporting, and digital transparency through e-timber systems, remote sensing, and open data platforms. Complementary governance reforms, including the creation of an inter-ministerial EFR Steering Committee and a clear legal roadmap with phased implementation, are essential to operationalize these instruments effectively.

By embedding ecological principles into taxation, Cameroon can transform its forestry and wildlife fiscal regime from a predominantly extractive system into a legally coherent, socially equitable, and environmentally effective framework. Such reforms would not only generate sustainable conservation financing but also reinforce community participation, strengthen enforcement, and align national policy with global sustainability commitments, thus positioning Cameroon as a regional leader in ecological fiscal governance.

[52] Republic of Cameroon, Nationally Determined Contribution (NDC) Update (2021); COMIFAC, Convergence Plan for the Sustainable Management of Central African Forests (2015).

References

1. Pigou AC. *The economics of welfare.* London: Macmillan and Co.; 1920. Part II, Chapter IX, p. 172-203.
2. Assembe-Mvondo S. Log export ban and domestic timber processing in Cameroon: policy rationale and implementation challenges. CIFOR Occasional Paper. 2010.
3. Central African Forests Commission (COMIFAC). Convergence plan for the sustainable management of Central African forests. 2015.
4. Extractive Industries Transparency Initiative (EITI) Cameroon. Annual progress report. 2021.
5. Food and Agriculture Organization (FAO). State of the world's forests 2022. Rome: FAO; 2022.
6. Republic of Cameroon. General Tax Code, Ch. III. 2023 ed.
7. Assembe-Mvondo J. Forest governance in Central Africa: an analysis of legal and institutional frameworks in Cameroon. J Sustain For. 2019.
8. May PH, Neto VF, Denardin V, Loureiro W. Using fiscal instruments to promote conservation in Brazil: the ICMS-Ecológico. Ecol Econ. 2002;41(1):25-38.
9. Organisation for Economic Co-Operation and Development (OECD). Environmentally related taxes in OECD countries: issues and strategies. Paris: OECD; 2001.
10. Organisation for Economic Co-operation and Development (OECD). Environmental fiscal reform: progress, prospects and pitfalls. Paris: OECD; 2005.
11. Organisation for Economic Co-operation and Development (OECD). Taxation, innovation and the environment. Paris: OECD; 2010.
12. Oyono PR, Efoua S. Forest revenues and rural development in Cameroon: An overview. CIFOR Working Paper. 2006.
13. Oyono PR. Forest taxation and local development in Cameroon: the mismanagement of the annual forestry fee. Dev Pract. 2005;15(5):685-692.
14. Pagiola S. Payments for environmental services in Costa Rica. Ecol Econ. 2008;65(4):712-724.
15. Sands P, Peel J. Principles of international environmental law. 4th Ed. Cambridge: Cambridge University Press; 2018.

16. Chomitz RA, Brenes E, Constantino L. Costa Rica's payment for environmental services program. Washington DC: World Bank; 2006.
17. Republic of Cameroon. Law No. 96/12 of 5 August 1996 on environmental management.
18. Republic of Cameroon. Law No. 2024/008 of 24 July 2024 on forestry and wildlife management.
19. Republic of Cameroon. Nationally determined contribution (NDC) update 2021. Yaoundé: Ministry of Environment; 2021.
20. Republic of Cameroon. Wildlife Law No. 94/01 of 20 January 1994.
21. Republic of South Africa. Carbon Tax Act No. 15 of 2019. See also: Winkler H, Marquard A. South Africa's carbon tax: an instrument for a just transition? Clim Policy. 2020;20(7):823-837.
22. Republic of South Africa. Carbon Tax Act No. 15 of 2019.
23. Ring I. Ecological public finance: the ICMS ecológico in Brazil. Ecol Econ. 2007;60(4):660-673.
24. Speck S, Jilkova J, Skoulikidis N, editors. Environmental fiscal reform: experience in developing countries. Eschborn: GIZ; 2011.
25. Supreme Court of Cameroon. Judgment No. 42/2019 on illegal logging and tax evasion.
26. Tietenberg TH, Lewis L. Environmental and natural resource economics. 11th Ed. New York: Routledge; 2019.
27. Transparency International. Corruption risks in Cameroon's forest sector. Berlin: Transparency International; 2020.
28. United Nations Development Programme (UNDP). Environmental tax reform for sustainable development. New York: UNDP; 2017.
29. World Bank. Cameroon forest-sector review. Washington DC: World Bank; 2018.
30. World Bank. Carbon pricing in practice: South Africa and beyond. Washington DC: World Bank; 2020.
31. World Bank. Environmental fiscal reform: what should be done and how to achieve it. Washington DC: World Bank; 2005.
32. World Bank. Fiscal policies for development and climate action. Washington DC: World Bank; 2019.