

Support project for due diligence under the EUDR framework

Legal requirements relevant to cocoa in Cameroon

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1. Context

The European Union deforestation regulation

On 31 May 2023, the European Union (EU) adopted Regulation 2023/1115 on the placing on the EU market and export from the EU of certain commodities and products associated with deforestation and forest-risk commodity (EUDR). This regulation requires operators and traders importing forest-risk commodities into the EU to demonstrate that these products are traceable, deforestation-free and legal. The scope of application covers seven commodities: coffee, cocoa, rubber, palm oil, soy, cattle and wood, as well as derived products such as chocolate and cocoa paste. Entry into application is scheduled for 31 December 2025 (and 30 June 2026 for micro and small undertakings established as such before 31 December 2020).

Companies affected by the regulation (operators and traders) will be required to carry out “due diligence” prior to exporting or placing their products on the market, in order to gather sufficient information to ensure that the product carries no or a negligible risk of non-compliance.

Consequently, operators placing cocoa or derived products on the EU market will have to ensure that these have been produced in accordance with the relevant legislation of the country of production (article 3), which is defined as concerning the legal status of the area of production. The EUDR takes a flexible approach, listing several areas of law without specifying particular legal instruments, as these differ from country to country and may be subject to change. These areas are [for agricultural commodities]:

- a) land-use rights
- b) environmental protection
- d) third parties’ rights
- e) labour rights
- f) human rights protected by international law
- g) the principle of free, prior and informed consent, including as set out in the UN Declaration on the Rights of Indigenous Peoples
- h) tax, anti-corruption, trade and customs regulations

In this context, understanding the legislative framework of the country of origin, identifying the legal requirements relevant to the commodity concerned, and determining the means of verifying compliance with these requirements are a challenge not only for the operators responsible for due diligence, but also for the competent authorities in the European Union responsible for controls, as well as for the various stakeholders involved.

Cooperation between Cameroon and the European Union

At the end of 2021, Cameroon and the European Union began a policy dialogue aimed at supporting national objectives in terms of the economic, environmental and social sustainability of cocoa, and facilitating its access to the European market. This dialogue has resulted in the identification of a series of activities (Cocoa actions) to support the achievement of national objectives on sustainable cocoa. One of these actions consists in supporting Cameroon in identifying the relevant national legal requirements to the production and trade of cocoa to facilitate due diligence by operators sourcing from Cameroon.

Supporting due diligence by operators in the cocoa sector

The European Forest Institute (EFI) is leading this work, through funding from the European Union's Sustainable Cocoa Programme (SCP), and under the aegis of the Cocoa Actions Technical Monitoring Group, made up of the Ministry of Trade, the National Coffee-Cocoa Office (ONCC) and the Interprofessional Coffee and Cocoa Council (CICC). The aim is to produce a national standard of relevant legal requirements within the framework of the EUDR in order to facilitate the work of the various actors in the sector, guarantee fair access to information, reduce perceived risks and give Cameroon origin a competitive edge.

This work is carried out with the technical support of legal and due diligence experts from TAMI International Consulting and Preferred by Nature.

2. Objectives and methodology

The study aims to:

1. Identify all the Cameroonian legal requirements applicable to cocoa production and trade in Cameroon and relevant to the EUDR;
2. Provide recommendations for verifying cocoa compliance and risk management, including through private certification, to support operators' due diligence.

The study is divided into three steps:

- Step 1: Mapping of relevant national legal requirements applicable to cocoa production and trade in Cameroon in the context of the EUDR
- Step 2: Development of due diligence recommendations for operators, based on an analysis of the level of implementation of the relevant legal requirements, existing means of verification and the role of private certification—*results expected in Q1 2025*.
- Step 3: Testing of due diligence recommendations by industry players and revision based on feedback—*results expected mid-2025*

This report presents the results of step 1.

General approach

The objective of this study is to promote a national and consensual vision of the legal requirements that apply to Cameroonian cocoa, in order to: i) support the harmonisation of operators' due diligence approaches; ii) encourage the simplification of procedures for upstream players in the supply chain likely to have to provide data to their customers; and iii) facilitate a better understanding of national contexts by the Competent Authorities of EU Member States in charge of controls.

It is important to note that the results provided are not legally binding, do not impose any obligation on the relevant parties, and do not constitute legal advice. It is the responsibility of operators placing cocoa or its derived products on the EU market to identify the relevant legal requirements within the meaning of article 2(40) of the EUDR, and to adapt their due diligence to the risks identified. The results of this study provide guidance that can support operators and other industry stakeholders in this direction.

In addition, these results are likely to evolve over time and be updated due to many factors: potential legal reforms in the country, evolution of public or private certification schemes, lessons learnt from the practical implementation of national due diligence recommendations (step 3), additional guidance provided by the European Commission or competent authorities, integration of best practices and technological advances, etc.

The study is based on the work of national and international experts in law and due diligence, and on technical consultation with all the national and international players in the cocoa sector:

government departments and ministries, exporters, traders and chocolate makers, cooperatives and producer associations, certification bodies, civil society organisations and importing countries in the European Union.

Methodology to identify relevant national requirements

The first step of the work consists in mapping the relevant national legal requirements applicable to cocoa production and trade in Cameroon in the context of the EUDR.

Relevant legal requirements under the EUDR

The EUDR defines the legality of commodities according to two criteria:

- National legal requirements must concern the legal status of the area of production.
- Seven areas of law [for agricultural commodities] are concerned: 1) land-use rights; 2) environmental protection; 3) third parties' rights; 4) labour rights; 5) human rights protected under international law; 6) the principle of free, prior and informed consent, including as set out in the UN Declaration on the Rights of Indigenous Peoples; and 7) tax, anti-corruption, trade and customs regulations.

On October 2, 2024, the European Commission published a guidance document on the implementation of the EUDR, which interprets the provisions of the regulation on the legality criteria. This document proposes to address the relevance of legal requirements through the following criteria:

- Requirements must specifically impact or influence the legal status of the area of production
- Requirements must be linked to the objectives of the EUDR, i.e., halting deforestation and forest degradation in the context of the EU's commitment to address climate change and biodiversity loss.

Since all labour requirements, as well as certain human rights and third parties' rights, are not directly linked to the objectives of the EUDR, there is debate as to whether they would fall within the scope of the EUDR. On the other hand, this guidance would extend the scope of tax and anti-corruption legislation to downstream steps of value chains if these regulations contribute to combating deforestation. Similarly, trade and customs regulations would be relevant where they apply to in scope products, beyond the area of production.

It should be noted that the Commission guidance is not legally binding. As stated in the document itself, it does not replace, add to or modify the provisions of the EUDR, which sets out the legal obligations. Each EU Member State will adopt its own approach to control operators' compliance with the EUDR. Ultimately, only judges in each EU Member States have the power to interpret the regulation in a binding manner and determine the scope of the legality criterion.

Against this background, **this study adopts a precautionary approach**. It considers all the areas of law listed in Article 2.40 and includes all requirements deemed relevant in these seven

areas. In addition, it also covers requirements relating to taxation, anti-corruption, trade and customs beyond the area of production.

The document indicates with an asterisk those requirements which are not directly linked to the objectives of the EUDR. This exhaustive approach will enable end users to choose the scope of application of their work according to their reading of the EUDR and the guidance provided. Under the EUDR, the operator is responsible for carrying out due diligence to ensure that the products it places on the EU market present a negligible risk of illegality. It is therefore up to the operator to decide which legal requirements it wishes to include in its due diligence system.

Relevant legal requirements in the national context of cocoa production

All existing texts and legal requirements in Cameroon falling within the scope of the seven areas of law specified above were listed. Stakeholders in the cocoa sector, meeting in consultation workshops (see section 4), then assessed their relevance to the specific case of small-scale cocoa production.

All the legal requirements identified were considered a priori to be relevant, unless it could be clearly identified that:

- The legal requirement does not relate to the cocoa plot or to the workers and third parties involved in the plot [except for trade and customs rules],
- The legal requirement is not relevant in the context of small-scale, predominantly family cocoa production,
- The legal requirement is general in scope, is not the subject of implementing text(s) that enable it to be put into practice or its implementation to be monitored, and/or is covered by other, more specific requirements.

Stakeholders also agreed by consensus that requirements which were neither complied with by producers nor sanctioned by public bodies were not relevant. However, EFI has reservations about this criterion. For instance, certain social security rights were considered not relevant.

Nevertheless, there may be situations of labour relations between employees and employers on certain cocoa plots, particularly on large farms, where the Labour Code would be applicable. Furthermore, considering these requirements as not relevant could run counter to the government's desire to encourage gradual formalisation of the sector.

3. List of relevant legal requirements for cocoa produced in Cameroon

The following tables list the requirements considered as relevant and not relevant, and the justification when a requirement is deemed not relevant.

The requirements marked with an asterisk are not directly linked to the objectives of the EUDR.

Category 1: Land-use rights

Land law in Cameroon is dual in nature, with customary law and civil law coexisting. The 1974 ordinance establishes the land title as the sole proof of land ownership, but recognises peaceful customary land use. It is therefore not **mandatory for small cocoa producers to have a land title in order to hold land rights and cultivate their land**. The vast majority of land in Cameroon, including cocoa-producing plots, is occupied and farmed without title deeds. Nevertheless, land rights, including rights of occupation and land-use rights, are generally clearly determined at the local level by customary law. Although the existence of land disputes in Cameroon cannot be denied, cocoa cultivation itself generates few land disputes, as indicated during consultations carried out during this study with the Ministry of State Property, Land Registry and Land Affairs in September 2024. At village level, when disagreements arise over the use of plots, they are generally resolved effectively within the communities by local or customary administrative and judicial bodies.

Cameroonian legislation prohibits agriculture in the permanent forest estate, unless it is permitted in the forest management plans, and only in the areas provided for in these documents. However, in practice, the establishment of cocoa plantations does not always respect the delimitation of areas and authorised uses, and cases of encroachment into areas not provided for in these plans are often observed. In addition, many forests in the permanent forest estate do not have management plans. According to the consultations, cocoa farming is not currently carried out in privately owned forests.

Legal sub-categories	Legal requirements	Legal basis	Relevance
Land use and/or land-use rights			
Land ownership	Ownership of land is established by a land title deed	Ordinance 74-1 of 6 July 1974 establishing the land tenure system (Art. 17); Decree No. 76-165 of 27 April 1976 establishing the conditions for obtaining a land title (Art. 1), amended and supplemented by Decree No. 2005/481 of 16 December 2005.	Relevant

Legal sub-categories	Legal requirements	Legal basis	Relevance
Land-use rights	The farmer must have either a formal right of ownership sanctioned by a land title, or rights of occupation or peaceful use over the plot.	Ordinance 74-1 of 6 July 1974 on land tenure (Art. 17).	Relevant
Cases of expropriation	An agricultural developer who is the beneficiary of an expropriation in the public interest is obliged to provide fair and prior compensation to those affected.	Law 1985 on expropriation for public interest (Art. 4)	Not relevant: The State does not expropriate land for cocoa farming. Requirement not relevant to the sector.
Land use and development			
Authorisation to farm the plot	Local communities retain their use rights in the national domain except in prohibited areas	Law No. 2024/008 of 24 July 2024 governing forests and wildlife (Art. 44); Decree of 1995 governing forests (Art. 26.3)	Relevant

Legal sub-categories	Legal requirements	Legal basis	Relevance
Protected areas	Farming is prohibited in the permanent forest estate, except where provided for and in accordance with the act of classification and the management plan or simple management plan for the said forest.	Law No. 2024/008 of 24 July 2024 governing forests and wildlife (Art. 27.3).	Relevant

Category 2: Environmental protection

On the legal requirements relating to environmental protection for cocoa cultivation, the main elements to note are as follows:

- **Pesticides and fertilisers** are commonly used in cocoa plantations. The use of pesticides in particular is a major issue and can pose a risk of contamination for local communities and the environment, especially when unauthorised products are used. The use of pesticides is closely linked to other environmental protection issues, such as the protection of soil and watercourses and waste management. This issue is also linked to certain labour rights requirements and third parties' rights of local communities that may be affected by non-compliant uses of these agrochemical products. The law stipulates that professional applicators of these products must be authorised in order to guarantee the proper use of pesticides. However, in practice, these professional applicators are not sought after in cocoa plantations.
- There is also an issue around **the conversion of community forests, which must comply with simple management plans for these forests**, a requirement that is little known to local communities. It should be noted that the study identified the legal framework applicable to land clearing, but does not prejudge compliance with the EUDR's deforestation-free criteria, which will have to be evaluated separately.
- As cocoa farming in Cameroon is mainly carried out in forest ecosystems, it is subject to the obligation to preserve protected animal and plant species. The banks of waterways are particularly fragile ecosystems in which cocoa is often produced (when the area is

not subject to flooding), which leads to potentially high risks of degradation. In addition, certain protected species of fauna may be found on farms, and illegal hunting practices may occur on farms close to natural forests and protected areas.

- Moreover, cocoa plantations are on average less than 4 hectares in size. They are therefore exempt from the obligation to carry out an environmental assessment (impact statement or environmental and social impact assessment, as the case may be) which only applies to projects over 100 hectares. In Cameroon, a very small number of farms exceed 100 hectares, and these comply with this requirement.

Legal sub-categories	Legal requirements	Legal basis	Relevance
Environmental requirements applicable to activities			
Use of pesticides	Only approved pesticides, insecticides and fungicides are used by farmers	Law No. 2003/003 of 21 April 2003 on plant protection (Art. 3, 20, 21, 22, 24, 25, 27, 33); Decree No. 2005/0772/PM of 6 April 2005 laying down the conditions for approval and control of plant protection products (Art. 3); Decree No. 2011/2584/PM of 23 August 2011 laying down the soil protection regime (Art. 6, 9, 10, 12).	Relevant
	Pesticide applicators have an authorisation	Law No. 2003/003 of 21 April 2003 on plant protection (Art. 20); Decree No. 2005/0772/PM of 6 April 2005 laying down the conditions for approval and control of plant protection products (Art. 40).	Relevant

Legal sub-categories	Legal requirements	Legal basis	Relevance
Use of fertilisers	Only approved fertilisers are used in the fields according to the technical itinerary.	Law No. 2003/007 of 10 July 2003 governing activities in the fertiliser sub-sector (Art. 7, 8, 9 and 12)	Relevant
Protecting water resources	All farmers must ensure that their water is of good quality	Law No. 98/005 of 14 April 1998 on the water regime (Art. 4 and 6)	Relevant
Waste management	Waste must be treated to eliminate or reduce its harmful effects	Law No. 96/12 of 5 August 1996 on the framework for environmental management (Art. 42)	Relevant
Soil protection	Any activity relating to land use is carried out in such a way as to avoid or reduce soil erosion and desertification.	Decree No. 2011/2584/PM of 23 August 2011 establishing the soil protection regime (Art. 3)	Relevant

Legal sub-categories	Legal requirements	Legal basis	Relevance
Air protection	It is forbidden to negatively impact the quality of the air and atmosphere	Law No. 96/12 of 5 August 1996 on the framework law for environmental management (Art. 21)	<i>Not relevant:</i> Cocoa growing does not involve the use of motorised machinery. Requirement not relevant to the sector.
Protecting forest ecosystems and wildlife			
Conservation of biodiversity and protection of threatened or protected species	Activities in forest areas must take account of biodiversity conservation	Law No. 96/12 of 5 August 1996 on the framework for environmental management (Art. 62)	Relevant
Forest conversion	Land clearing in a community forest must be carried out in accordance with the Simple Management Plan.	Law No. 2024/008 of 24 July 2024 governing forests and wildlife (Art. 17.1)	Relevant

Legal sub-categories	Legal requirements	Legal basis	Relevance
	Subject to the exercise of use rights, timber harvesting in national estate forests is subject to obtaining a timber sale, a logging permit or a personal felling authorisation.	Law No. 2024/008 of 24 July 2024 governing forests and wildlife (Art. 74.-76 and 77); Decree of 1995 governing forests (Art. 81(1), 86(1) and 94(1))	<i>Not relevant:</i> Cocoa is generally grown under shade and does not require clear-cutting of the plot to establish crops. Most large trees, particularly tree species that can be harvested, are left standing by the farmer. This requirement is not relevant to the sector.
	In private forests, all land clearing must be carried out in accordance with the simple management plan.	Forestry Decree 1995 (Art. 34.2)	<i>Not relevant:</i> There are no reports of cocoa plantations in private forests. Requirement not relevant to the sector.

Legal sub-categories	Legal requirements	Legal basis	Relevance
Environmental and social impact assessment	Any project likely to have an impact on the environment must be the subject of a social and environmental impact assessment, an environmental impact assessment or an environmental impact statement, where the size of the project area is equal to or greater than 100 ha.	<p>Law No. 96/12 of 5 August 1996 on the framework law for environmental management (Art. 17)</p> <p>Decree No. 2013/0172/PM setting out the procedures for carrying out environmental and social audits</p> <p>Decree n°00001/MINEPDED of 08 February 2016 setting out the different categories of operations subject to an environmental and social assessment (Art. 10)</p> <p>Decree N°0002/MINEPDED of 09 February 2016 defining the standard outline of the terms of reference and content of the environmental impact notice</p> <p>Law No. 2024/008 of 24 July 2024 governing forests and wildlife (Art. 17.2).</p>	Relevant

Category 3: Third parties' rights

Because of the small size of cocoa farms, they are not generally likely to infringe on third parties' rights, especially as the villages are often largely populated by the farmers themselves. In addition, the study did not find any cases of cocoa farming in sites or habitats of cultural importance.

The requirements relating to environmental impact assessments, and the associated consultations, are only relevant above a certain surface area. They are thus relevant in a very limited number of cases in Cameroon. Certain requirements relevant to community rights are also covered in category 1, in relation to land access rights, and category 2, in relation to protection against pollution.

Legal sub-categories	Legal requirements	Legal basis	Relevance
Substantive rights			
The right to a healthy environment	Everyone has the right to a healthy environment	Law No. 96/12 of 5 August 1996 on the framework for environmental management (Art. 5)	Relevant
Protecting sites, resources and habitats that are important to communities	Deforestation, even partial, of immovable cultural property is subject to declassification.	Law No. 2013/003 of 18 April 2013 governing cultural heritage (Art. 27(1))	Not relevant: Cases of cocoa planting on sites or habitats of cultural, archaeological, historical or religious importance are not reported in the literature or following interviews. Requirement not relevant to the sector.
Procedural rights			
Right to compensation	Any person who, by his or her action, creates conditions likely to harm human health or the environment is required to eliminate them or have them eliminated.	Law No. 96/12 of 5 August 1996 on the framework law for environmental management (Art. 9, 77 and 78)	Not relevant: Cocoa farming as practised does not have a significant negative impact on health or the environment.

Legal sub-categories	Legal requirements	Legal basis	Relevance
Information on environmental and social impact assessments carried out	The environmental and social impact assessment or the strategic environmental assessment must be carried out with the participation of the populations concerned through public consultations and hearings, in order to gather their opinions on the project.	Decree No. 2013/0172/PM setting out the procedures for carrying out environmental and social audits (Art. 20, 21 and 22)	Relevant

Category 4: Free, informed and prior consent (FPIC)

Cameroon **does not have a legally binding framework** for Free, Prior and Informed Consent (FPIC). A few initiatives exist, notably in the context of REDD+, but they are only non-binding directives.

Legal sub-categories	Legal requirements	Legal basis	Relevance
FPIC			Not relevant: There is no binding legal framework for FPIC in Cameroon.

Category 5: Tax, anti-corruption, trade and customs regulations

N.B. This category is the only one in the EUDR that potentially concerns entities in the entire supply chain in the country of production, and not just at the level of the area of production.

In Cameroon, it is difficult to collect taxes from cocoa producers because of the informal nature of the sector. There is also a degree of administrative tolerance, as illustrated by the lack of tax inspections of cocoa farmers. However, marketing and export formalities and the taxes paid by exporters are generally well respected and documented.

Legal sub-categories	Legal requirements	Legal basis	Relevance
Taxes			
Taxes and fees	Cocoa production is subject to several tax obligations linked to the production structure (IS, IL, IRPP).	General Tax Code. Art. 2, 24, 55, 122, C8, C45	<i>Not relevant:</i> The State does not systematically make cocoa producers liable for their tax obligations.
	Certain products and goods related to cocoa production are tax exempt.	General Tax Code. Art. 122	<i>Not relevant:</i> As cocoa farming is exempt, there is no requirement to assess compliance.

Legal sub-categories	Legal requirements	Legal basis	Relevance
	The cocoa marketing business is subject to payment of either the Tax in Full Discharge, or licence fees and corporate tax.	General Tax Code. Art. 2, 24, 55, 122, C8, C45	Relevant
Customs and trade			
Customs duties	The exporter must pay customs export duties.	Customs Code, Decree No. 00379/MINCOMMERCE/CAB. Art. 30	Relevant
Trade restrictions	The entity marketing the cocoa must have subscribed to the declaration of existence.	Law No. 2004/025 of 30 December 2004. Art. 4	Relevant
	Cocoa purchase declarations must be made to the prefecture of the place of purchase on the first Monday of each month.	Decree No. 2005/1212/PM of 27 April 2005: Art; 11 Decree No. 0379/MINCOMMERCE of 09 November 2023 specifying the methods for packaging and marketing cocoa beans, Art. 32	Not relevant: Requirement not complied with nor sanctioned in practice.
	Cocoa is sold either on regular markets or under agreements signed between producers and buyers.	Decree No. 0379/MINCOMMERCE of 09 November 2023 specifying the methods for packaging and marketing cocoa beans, Art. 10	Relevant
	A sales slip is drawn up for the sale of the cocoa.	Decree No. 0379/MINCOMMERCE of 09 November 2023 specifying the methods for packaging and marketing cocoa beans, Art. 17	Relevant

Category 6: Labour rights*

N.B. This category is specifically listed in Article 2(40) of the EUDR, but is not directly linked to the objectives of the Regulation.

In general, informal workers represent nearly 90% of the total number of workers in Cameroon (National Commission on Human Rights and Freedoms of Cameroon (CNDHL), 2020).¹ The cocoa sector relies largely on **small family plantations**, often less than 4 ha, as well as on a network of *coxeurs* (known as individuals who engage in the illicit purchase of cocoa from producers) and cooperatives responsible for the initial stages of supplying, sorting, drying and selling cocoa to traders and exporters.

Labour on cocoa plantations is largely based on **family and village networks**, organised either by the owner or holder of customary land laws over the plot, or by the farmer who rents or receives the land free of charge (sharecropping agreements). The majority of people employed on the cocoa plantations are casual labourers. These farming methods, which mostly do not involve a relationship of subordination between owners, farmers and field workers, fall outside the scope of most of the labour law requirements (and therefore from most of the requirements listed below).

Legal sub-categories	Legal requirements	Legal basis	Relevance
Workers' rights			
Working hours and working time*	In all agricultural or similar businesses, working hours are based on 2 400 hours per year, i.e. forty-eight (48) hours per week.	Labour Code, Art. 80	Relevant
No discrimination*	All workers are entitled to equal pay for equal work and professional aptitude.	Labour Code, Art. 61	Relevant

¹ CNDHL, Annual Report, 2020, <https://www.cdhc.cm/admin/fichiers/Rapports2024-01-3110-20-32.pdf>

Legal sub-categories	Legal requirements	Legal basis	Relevance
Freedom of association*	Workers have the right to join a trade union of their choice within the framework of their profession or branch of activity and may not be subject to punitive measures for this reason.	Labour Code, Art. 4	Relevant
Social security*	Employers must register themselves, then declare and register the people they employ and pay their contributions to the National Social Security Fund (CNPS).	Decree 1974 implementing the 1969 law (Art. 4, 12) 1974 ordinance organising the CNPS (art. 4) Implementing Decree 2015 on the recovery of CNPS debts (art. 3, 69)	Not relevant: Requirement not complied with nor sanctioned in practice.
Remuneration*	In the case of casual labourers, their remuneration must provide an average capacity at least equal to that of the permanent worker.	Decree 2023 setting the minimum wage, Art. 63	Relevant
	If workers are employed on a permanent basis, their monthly pay must not be less than the minimum stipulated by law.	Decree 2023 setting the minimum wage, Art. 1	Relevant

Legal sub-categories	Legal requirements	Legal basis	Relevance
	Employers are required to issue employees with an individual pay slip at the time of payment.	Labour Code, Art. 69	<i>Not relevant:</i> Requirement not complied with nor sanctioned in practice.
Securing operations and activities			
Handling of machinery and products*	Appropriate measures must be taken in all workplaces where dangerous substances are produced, handled, used, stored, transported, etc.	1984 decree on health and safety measures at work, Art. 97, 100, 102.	Relevant
	Effective equipment must be provided for workers according to the specific nature of the work to be carried out.	1984 decree on health and safety measures at work. Art. 4, 37, 32, 42.	Relevant

Category 7: Human rights*

N.B. This category is specifically listed in Article 2(40) of the EUDR, but is not directly linked to the objectives of the Regulation.

Human rights requirements in the cocoa sector mainly concern the issues of child labour and the absence of forced labour.

Child labour on cocoa plantations in Cameroon is a major issue, although it is sometimes perceived and defined as a socialising activity. According to the International Labour Organisation (ILO), child labour is defined as any activity that deprives children of their childhood and their potential, harming their physical and mental development (*references*: ILO conventions 138 and 182).

The Cameroonian legal framework regulates working hours and acceptable tasks for children. According to Cameroon's Labour Code, children are allowed to work from the age of 14, and those under 14 in cocoa farms may do so within a family framework marked by socialisation and learning. A study commissioned by the FAO and the Cameroonian government is underway to assess the extent of this phenomenon in the sector. The preliminary results of this study indicate that 16% of the children surveyed are involved in an activity related to cocoa production during the 2024 season, with involvement increasing with age. Despite their significant involvement in cocoa production activities, the children's schooling is only slightly threatened, as enrolment rates in the study areas remain very high (92% on average). In other words, whether or not children work on a cocoa plantation, school attendance remains high. In addition, a draft decree on hazardous work for children is in the process of being signed by the Ministry of Labour and Social Security.

With regard to human rights, the majority of the relevant requirements relate to labour rights. The study did not find any cases of sexual harassment or forced labour in the sector. The protection of indigenous peoples is enshrined in the Constitution. Furthermore, the Labour Code prohibits any form of discrimination based on origin, age, sex, status or religious denomination. However, cases of discrimination persist in the regions where these peoples live, particularly with regard to remuneration. Nevertheless, this requirement is also covered by the Labour Code and is dealt with in category 6.

Legal sub-categories	Legal requirements	Legal basis	Relevance
Human rights			
Human rights*	Minorities must be protected and the rights of indigenous peoples preserved.	Constitution of 1996, amended in 2008. Preamble.	Relevant
No child labour			

Legal sub-categories	Legal requirements	Legal basis	Relevance
Legal age*	Unless an exemption is granted by the Minister of Labour, children under the age of 14 may not be employed.	Labour Code. Art. 86	Relevant
Night work*	Night work for women and children is banned in industry	Labour Code. Art. 82	Not relevant: Requirement not relevant to the sector, where work is carried out entirely during the day.
Working hours*	The law requires a daily rest period if children work 12 consecutive hours.	Labour Code. Art. 82	Not relevant: Requirement not relevant to the sector, where work is carried out entirely during the day.
Hazardous activities*	Children do not engage in activities that are disproportionate to their physical and mental abilities and pose risks to their health.	Labour Code. Art. 82	Relevant
Absence of modern slavery/forced labour			
No withholding of documents or workers*	Apart from the cases provided for, no deductions may be made from salary	Labour Code. Art. 75, 77	Relevant
Freedom to terminate employment*	Forced or compulsory labour is prohibited	Labour Code. Art. 2 al. 3	Relevant
Women's rights			

Legal sub-categories	Legal requirements	Legal basis	Relevance
Gender*	It is prohibited to exert pressure or coercion of any kind on a worker in order to obtain favours of a sexual nature.	Criminal Code, Art. 300-1	<i>Relevant</i>
	The employer must not discriminate on the grounds of gender, particularly in terms of pay.	Labour Code, Art. 61 al. 2	<i>Relevant</i>

4. Consultations carried out

The results presented in this report were the subject of the following discussions and consultations:

- Launch and discussion workshop on 11 June 2024 in Yaoundé
- Between June and September, 84 cocoa farmers, including seven women and 77 men, were consulted in the Centre, South and Littoral regions. Resource people were also consulted. These were
 - Public entities: Ministry of Trade (MINCOMERCE), Ministry of Lands, Cadastre and Land Affairs (MINDCAF), Ministry of Agriculture and Rural Development (MINADER), Ministry of Finance (MINFI), Ministry of Social Affairs (MINAS) and Ministry of Labour and Social Security (MINTSS)
 - Operational actors: National Cocoa and Coffee Board (ONCC), Interprofessional Cocoa and Coffee Council (CICC), Cocoa and Coffee Industry Development Fund (FODECC) and Cocoa and Coffee Exporters Group (GEX).
 - Traders: producers/producer groups (CONAPROCAM, ANPC, CONAFAC), SIC CACAO, Telcar Cocoa, Olam Cam, AMS, SUCDEN
 - Certification bodies: Rainforest Alliance and Preferred by Nature.
 - Technical and financial partners: IDH, WWF and FAO
- Consultations with stakeholders were organised by EFI with the support of TAMI on 11 and 12 September 2024 in Yaoundé. The purpose of these consultations was to inform stakeholders on the progress of the work and to gather their opinions on certain aspects of the due diligence process.
- The fourth meeting of the Cocoa Actions Traceability Technical Group (TWG) was held on 12 September 2024 in Yaoundé. The aim of this meeting was to inform the members of the TWG on the progress of the legal study of cocoa and to reach a consensus on the relevant legal requirements for cocoa produced in Cameroon, as well as on the due diligence approach relating to legality.