

Morocco

A. Progress in the implementation of the minimum standard

Morocco has 57 tax agreements in force, as reported in its response to the Peer Review questionnaire, including the Arab Maghreb Union Income Agreement concluded with four treaty partners (the UMA Agreement).¹²² None of those agreements comply with the minimum standard.

Morocco signed the MLI in 2019 and listed its non-compliant tax agreements. The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

Morocco is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹²³

B. Conclusion

Recommendation

It is recommended that Morocco completes the steps to have the MLI take effect with respect to its agreements listed under the MLI as those agreements will only be modified by the MLI (and come into compliance with the minimum standard) once the provisions of the MLI take effect.

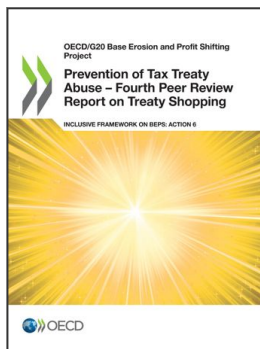
Summary of the jurisdiction response - Morocco

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Algeria*	No	No	PPT
2	Austria	No	No	PPT
3	Bahrain	No	Yes MLI	PPT
4	Belgium	No	Yes MLI	PPT
5	Bulgaria	No	Yes MLI	PPT
6	Cameroon	No	Yes MLI	PPT
7	Canada	No	Yes MLI	PPT
8	Chine (People's Republic of)	No	Yes MLI	PPT
9	Côte d'Ivoire	No	Yes MLI	PPT
10	Croatia	No	Yes MLI	PPT
11	Czech Republic	No	No	PPT
12	Denmark	No	Yes MLI	PPT
13	Egypt	No	Yes MLI	PPT

¹²² In total, Morocco identified 60 “agreements” in its List of Tax agreements: 56 bilateral agreements and the UMA Agreement concluded with four of its treaty partners.

¹²³ For its agreements listed under the MLI, Morocco is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

14	Ethiopia*	No	No	PPT
15	Finland	No	Yes MLI	PPT
16	France	No	Yes MLI	PPT
17	Gabon	No	Yes MLI	PPT
18	Germany	No	No	PPT
19	Greece	No	Yes MLI	PPT
20	Guinea*	No	No	PPT
21	Hungary	No	Yes MLI	PPT
22	India	No	Yes MLI	PPT
23	Indonesia	No	No	PPT
24	Ireland	No	Yes MLI	PPT
25	Italy	No	Yes MLI	PPT
26	Jordan	No	Yes MLI	PPT
27	Korea	No	Yes MLI	PPT
28	Kuwait*	No	Yes MLI	PPT
29	Latvia	No	Yes MLI	PPT
30	Lebanon*	No	No	PPT
31	Libya*	No	No	PPT
32	Luxembourg	No	Yes MLI	PPT
33	Malaysia	No	Yes MLI	PPT
34	Mali*	No	No	PPT
35	Malta	No	Yes MLI	PPT
36	Mauritania*	No	No	PPT
37	Netherlands	No	Yes MLI	PPT
38	North Macedonia	No	Yes MLI	PPT
39	Norway	No	No	PPT
40	Oman	No	Yes MLI	PPT
41	Pakistan	No	Yes MLI	PPT
42	Poland	No	Yes MLI	PPT
43	Portugal	No	Yes MLI	PPT
44	Qatar	No	Yes MLI	PPT
45	Romania	No	Yes MLI	PPT
46	Russian Federation	No	Yes MLI	PPT
47	Rwanda*	No	No	PPT
48	Senegal	No	Yes MLI	PPT
49	Singapore	No	Yes MLI	PPT
50	Spain	No	Yes MLI	PPT
51	Switzerland	No	No	PPT
52	Syria*	No	No	PPT
53	Tunisia	No	Yes MLI	PPT
54	Turkey	No	Yes MLI	PPT
55	Ukraine	No	Yes MLI	PPT
56	United Arab Emirates	No	Yes MLI	PPT
57	United Kingdom	No	Yes MLI	PPT
58	United States	No	No	PPT
59	Viet Nam	No	No	PPT
60	Zambia	No	No	PPT



From:

Prevention of Tax Treaty Abuse – Fourth Peer Review Report on Treaty Shopping

Inclusive Framework on BEPS: Action 6

Access the complete publication at:

<https://doi.org/10.1787/3dc05e6a-en>

Please cite this chapter as:

OECD (2022), “Morocco”, in *Prevention of Tax Treaty Abuse – Fourth Peer Review Report on Treaty Shopping : Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/82c0747e-en>

This work is published under the responsibility of the Secretary-General of the OECD. The opinions expressed and arguments employed herein do not necessarily reflect the official views of OECD member countries.

This document, as well as any data and map included herein, are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area. Extracts from publications may be subject to additional disclaimers, which are set out in the complete version of the publication, available at the link provided.

The use of this work, whether digital or print, is governed by the Terms and Conditions to be found at <http://www.oecd.org/termsandconditions>.