

Morocco

A. Progress in the implementation of the minimum standard

Morocco has 53 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.¹⁰⁴

Morocco signed the MLI in 2019, listing 53 tax agreements.¹⁰⁵

Morocco is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹⁰⁶

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.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Morocco.

Summary of the jurisdiction response – Morocco

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Algeria*	No	N/A	Yes	N/A	
2	Austria	No	N/A	Yes	N/A	
3	Bahrain	No	N/A	Yes	N/A	
4	Belgium	No	N/A	Yes	N/A	
5	Bulgaria	No	N/A	Yes	N/A	
6	Canada	No	N/A	Yes	N/A	
7	China (People's Republic of)	No	N/A	Yes	N/A	
8	Côte d'Ivoire	No	N/A	Yes	N/A	
9	Croatia	No	N/A	Yes	N/A	
10	Czech Republic	No	N/A	Yes	N/A	
11	Denmark	No	N/A	Yes	N/A	
12	Egypt	No	N/A	Yes	N/A	
13	Finland	No	N/A	Yes	N/A	
14	France	No	N/A	Yes	N/A	
15	Gabon	No	N/A	Yes	N/A	
16	Germany	No	N/A	Yes	N/A	
17	Greece	No	N/A	Yes	N/A	
18	Guinea*	No	N/A	Yes	N/A	
19	Hungary	No	N/A	Yes	N/A	
20	India	No	N/A	Yes	N/A	
21	Indonesia	No	N/A	Yes	N/A	
22	Ireland	No	N/A	Yes	N/A	

23	Italy	No	N/A	Yes	N/A	
24	Jordan*	No	N/A	Yes	N/A	
25	Korea	No	N/A	Yes	N/A	
26	Kuwait*	No	N/A	Yes	N/A	
27	Latvia	No	N/A	Yes	N/A	
28	Lebanon*	No	N/A	Yes	N/A	
29	Libya*	No	N/A	Yes	N/A	
30	Luxembourg	No	N/A	Yes	N/A	
31	Malaysia	No	N/A	Yes	N/A	
32	Mali*	No	N/A	Yes	N/A	
33	Malta	No	N/A	Yes	N/A	
34	Mauritania*	No	N/A	Yes	N/A	
35	Netherlands	No	N/A	Yes	N/A	
36	North Macedonia	No	N/A	Yes	N/A	
37	Norway	No	N/A	Yes	N/A	
38	Oman	No	N/A	Yes	N/A	
39	Pakistan	No	N/A	Yes	N/A	
40	Poland	No	N/A	Yes	N/A	
41	Portugal	No	N/A	Yes	N/A	
42	Qatar	No	N/A	Yes	N/A	
43	Romania	No	N/A	Yes	N/A	
44	Russian Federation	No	N/A	Yes	N/A	
45	Senegal	No	N/A	Yes	N/A	
46	Singapore	No	N/A	Yes	N/A	
47	Spain	No	N/A	Yes	N/A	
48	Switzerland	No	N/A	Yes	N/A	
49	Syrian Arab Republic*	No	N/A	Yes	N/A	
50	Tunisia	No	N/A	Yes	N/A	
51	Turkey	No	N/A	Yes	N/A	
52	United Arab Emirates	No	N/A	Yes	N/A	
53	United Kingdom	No	N/A	Yes	N/A	
54	Ukraine	No	N/A	Yes	N/A	
55	United States	No	N/A	Yes	N/A	
56	Viet Nam	No	N/A	Yes	N/A	



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