

Morocco

Morocco has met all aspects of the terms of reference (OECD, 2021^[3]) (ToR) for the calendar year 2021 (year in review), and no recommendations are made.

Morocco can legally issue one type of rulings within the scope of the transparency framework.

In practice, Morocco issued rulings within the scope of the transparency framework as follows:

Type of ruling	Number of rulings
Future rulings in the calendar year 2019	0
Future rulings in the calendar year 2020	4
Future rulings in the year in review	0

No peer input was received in respect of the exchanges of information on rulings received from Morocco.

Information gathering process (ToR I.A)

859. Morocco can legally issue the following type of ruling within the scope of the transparency framework: cross-border unilateral APAs and any other cross-border unilateral tax rulings (such as an advance tax ruling) covering transfer pricing or the application of transfer pricing principles.

860. For Morocco, past rulings are any tax rulings issued prior to 1 September 2019. However, there is no obligation for Morocco to conduct spontaneous exchange information on past rulings. Future rulings are any tax rulings within scope that are issued on or after 1 September 2019.

861. In the prior years' peer review reports, it was determined that Morocco's undertakings to identify past and future rulings and all potential exchange jurisdictions were sufficient to meet the minimum standard. In addition, it was determined that Morocco's review and supervision mechanism was sufficient to meet the minimum standard. For the year 2019, the ToR for the information gathering process was met. For the year 2020, Morocco issued rulings and met all of the ToR for the information gathering process. Morocco's implementation remains unchanged, and therefore continues to meet the minimum standard.

862. Morocco has met all of the ToR for the information gathering process and no recommendations are made.

Exchange of information (ToR II.B)

863. Morocco has the necessary domestic legal basis to exchange information spontaneously. Morocco notes that there are no legal or practical impediments that prevent the spontaneous exchange of information on rulings as contemplated in the Action 5 minimum standard.

864. Morocco has international agreements permitting spontaneous exchange of information, including: (i) the *Multilateral Convention on Mutual Administrative Assistance in Tax Matters: Amended by the 2010 Protocol* (OECD/Council of Europe, 2011^[1]) ("the Convention") and (ii) bilateral agreements in force with 59 jurisdictions.¹

865. For the year in review, the timeliness of exchanges is as follows:

Future rulings within the scope of the transparency framework	Number of exchanges transmitted within three months of the information becoming available to the competent authority or immediately after legal impediments have been lifted	Delayed exchanges		
		Number of exchanges transmitted later than three months of the information on rulings becoming available to the competent authority	Reasons for the delays	Any other comments
	4	0	N/A	N/A

Follow-up requests received for exchange of the ruling	Number	Average time to provide response	Number of requests not answered
		0	N/A

866. During the year in review, Morocco did not issue any rulings in scope of the transparency framework and therefore no exchanges were required to take place in respect of rulings issued in the year in review. As mentioned in the prior year's peer review report, the reported data on the timeliness of exchanges relates to rulings issued in October 2020 for which the required information was transmitted to the relevant exchange jurisdictions by March and April 2021.

867. In the prior year's peer review report, it was determined that Morocco's process for the completion and exchange of templates were sufficient to meet the minimum standard. With respect to past rulings, no action was required. Morocco's implementation in this regard remains unchanged and therefore continues to meet the minimum standard.

868. Morocco has the necessary legal basis for spontaneous exchange of information, a process for completing the templates in a timely way and has completed all exchanges. Morocco has met all of the ToR for the exchange of information process and no recommendations are made.

Statistics (ToR IV.D)

869. The statistics for the year in review are as follows:

Category of ruling	Number of exchanges	Jurisdictions exchanged with
Cross-border unilateral APAs and any other cross-border unilateral tax rulings (such as an advance tax ruling) covering transfer pricing or the application of transfer pricing principles	4	<i>De minimis</i> rule applies

Matters related to intellectual property regimes (ToR I.A.1.3)

870. Morocco does not offer an intellectual property regime for which transparency requirements under the Action 5 Report (OECD, 2015^[2]) were imposed.

Summary of recommendations on implementation of the transparency framework

Aspect of implementation of the transparency framework that should be improved	Recommendation for improvement
	No recommendations are made.

References

- OECD (2021), *BEPS Action 5 on Harmful Tax Practices - Terms of Reference and Methodology for the Conduct of the Peer Reviews of the Action 5 Transparency Framework*, OECD Publishing, Paris, <http://www.oecd.org/tax/beps/beps-action-5-harmful-tax-practices-peer-review-transparency-framework.pdf>. [3]
- OECD (2015), *Countering Harmful Tax Practices More Effectively, Taking into Account Transparency and Substance, Action 5 - 2015 Final Report*, OECD/G20 Base Erosion and Profit Shifting Project, OECD Publishing, Paris, <https://doi.org/10.1787/9789264241190-en>. [2]
- OECD/Council of Europe (2011), *The Multilateral Convention on Mutual Administrative Assistance in Tax Matters: Amended by the 2010 Protocol*, OECD Publishing, Paris, <https://doi.org/10.1787/9789264115606-en>. [1]

Notes

¹ Parties to the Convention are available here: www.oecd.org/tax/exchange-of-tax-information/convention-on-mutual-administrative-assistance-in-tax-matters.htm. Morocco also has bilateral agreements with Arab Maghreb Union jurisdictions and Austria, Bahrain, Belgium, Bulgaria, Cameroon, Canada, China (People's Republic of), Côte d'Ivoire, Croatia, Czech Republic, Denmark, Egypt, Ethiopia, Finland, France, Gabon, Germany, Greece, Guinea, Hungary, India, Indonesia, Ireland, Italy, Jordan, Korea, Kuwait, Latvia, Lebanon, Luxembourg, Malaysia, Mali, Malta, Netherlands, North Macedonia, Norway, Oman, Pakistan, Poland, Portugal, Qatar, Romania, Russia, Rwanda, Senegal, Singapore, Spain, Syrian Arab Republic, Türkiye, Ukraine, United Arab Emirates, United Kingdom, United States, Viet Nam, Zambia.



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