

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 (the UMA Agreement).⁹²

Morocco signed the MLI in 2019, listing its non-compliant tax agreements.

Morocco is implementing the minimum standard through the inclusion of the preamble statement and the PPT.⁹³

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

Morocco's listed agreements under the MLI will start to be compliant after Morocco's ratification of the MLI. Morocco is encouraged to ratify the MLI as soon as possible. Morocco indicated that the approval of the MLI by the Moroccan Chamber of Representatives (first chamber of the parliament) was in progress. Morocco also reiterated its engagement to deposit the instrument of ratification of the MLI as soon as possible.

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	UMA Agreement
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	

⁹² In total, Morocco identified 56 "agreements" in its List of Tax agreements: 52 bilateral agreements and the UMA Agreement concluded with four of its treaty partners.

⁹³ 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	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	UMA Agreement
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	UMA Agreement
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 (new)	No	N/A	Yes	N/A	
43	Romania	No	N/A	Yes	N/A	
44	Russia	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	UMA Agreement
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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