

**TRADE AND INVESTMENT SECTION, EMBASSY OF
PAKISTAN, CASABLANCA**

IMPORT PROFILE REPORT, 2022

MOROCCO

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1. Introduction / General Information

Given the richness of Morocco's soil, the economy is dominated by the agricultural sector. This sector employs nearly 37.9% of the workforce and contributes to 12.3% of GDP. Barley, wheat, citrus fruits, grapes, vegetables, olives, livestock and wine are the country's main crops. Economic growth relies heavily on this sector. Morocco has a relatively small amount of mineral resources, phosphates being its main source of wealth.

Industry contributes 25.9% of the GDP and employs 21.6% of the workforce. The main sectors are textiles, leather goods, food processing, oil refining and electronic assembly. However, new sectors have been booming: chemicals, automotive parts, computers, electronics and aerospace industry. The emergence of new sectors should allow the country to reduce its dependence on the agricultural sector.

The services sector accounts for slightly less than half of the GDP (49.5%) and employs 40.5% of the workforce. It is spearheaded by real estate and tourism, which remains very dynamic. Other than granting concessions for many public services in major towns, oil and gas pricing policies and exploration regulations are liberalized since 2015. Calls for tender procedures have become increasingly more transparent.

Morocco is one of those countries which reacted sharply to Covid-19 crisis. The country was under complete lock-down till June, 2020 and under partial lockdown during the second half of the year 2020. The country recently experienced third wave of the pandemic and all international flights are banned since November, 2022. Moroccans still cannot travel freely abroad and issuance of visas for business and tourist trips are being generally discouraged. Complete lockdown imposed in the country for many months, drought this year and damage caused to tourism industry by the pandemic have all severely affected Morocco's economy.

On the economic front, the government has started to rollout the economic recovery roadmap the King announced in July 2020. Besides reform of State-Owned Enterprises, the government has approved a law that sets technical and institutional frameworks in place for expanding social welfare to segments of the population vulnerable to falling into poverty. This includes universal access to public health services. The Mohammed VI Investment Fund, to support major investment projects as public-private partnerships and contribute to capitalizing Moroccan Small- and Medium-size Enterprises (SMEs), will also soon take form, as an official decree for it has also been approved.

The shock of COVID-19 has pushed the Moroccan economy into its first recession since 1995. Economic output contracted by 15.1% in the second quarter of 2020, primarily as a result of the lockdown but also of a sharp reduction in exports caused by the pandemic's disruption to global value chains and the collapse of receipts from tourism. The shock to supply and demand, triggered by the pandemic, has been compounded by the fall in agricultural production due to a severe drought. Although activity picked up in the third and fourth quarters of 2020, the government's preliminary estimates indicate that Morocco's real GDP contracted by 7% in 2020, leading to an increase in unemployment from 9.2% to 11.9%.

During the pandemic, the Moroccan authorities have adopted a number of measures to mitigate the impact of these shocks on households and companies by issuing direct transfers to formal and informal workers and partial guarantees to banks for loans granted to firms, as well as reducing the Central Bank's benchmark interest rate by 75 basis points to a historically low 1.5% and making direct injections of liquidity into the financial system.

Total population of this country is 34.5 Million. Arabic and Amazigh are their native languages. French (10 million speakers) and Spanish (5 million speakers) are also widely spoken.

2. Trade PreferenceAgreements

Morocco is a member of the following treaties and has signed the agreements listed below:

- Arab League(AL)
- Arab Maghreb Union (Union du Maghreb Arabe -UMA)
- Convention on the International Transport of Goods under cover ofTIR
- Customs Convention on the A.T.A. Carnet for the Temporary Admission of Goods (A.T.A.Convention)
- International Convention on the Harmonized Commodity Description and Coding System (HSConvention)
- International Convention on the Simplification and Harmonization of Customs Procedures (as amended) (Revised KyotoConvention)
- World Customs Organization(WCO)
- World Trade Organization(WTO).

Morocco concluded multilateral free trade agreements (FTAs) with the European Community (EC) and the EFTA (European Free Trade Association comprising Iceland, Norway, Liechtenstein and Switzerland). Moreover, the Agadir Agreement for the Establishment of a Free Trade Zone between the Arabic Mediterranean Nations aims at creating a free trade area between Jordan, Egypt, Morocco and Tunisia. These agreements have been concluded in the framework of the Euro-Mediterranean Partnership (also known as Barcelona Process), which, among other goals, aims to create a free trade area in the Euro- Mediterranean zone. Through the valid Pan-Euro-Med origin protocol, the aforementioned agreements stipulate the same rules of origin and allow for diagonal (Pan-Euro-Med) cumulation.

Morocco is also a signatory to the Greater Arab Free Trade Agreement (GAFTA, also referred to as Great Arab Free Trade Area, or PAFTA, Pan-Arab Free Trade Area), which consists of the following member states besides Morocco: Algeria, Bahrain, Egypt, Iraq, Kuwait, Jordan, Lebanon, Libya, Oman, the Palestinian Territories, Qatar, Saudi Arabia, Sudan, Syria, Tunisia, the United Arab Emirates (UAE) andYemen.

Furthermore, Morocco participates in the Global System of Trade Preferences among Developing Countries (GSTP). Bilateral FTAs are also in force with Turkey, the United States of America (USA) and the UAE. Goods which are originating products in the sense of the agreements above may benefit from preferential treatment in Morocco.

3. Overview of ImportRegulations

The Moroccan customs authorities issue three different kinds of import titles:

Engagement of Importation is to be submitted to prove that importations liberalized from import restrictions and involving payments have been domiciled through the bank of the importer.

Summary Table for Specific Iron and Steel Products must be submitted in case of specific iron and steel products; this document is to be endorsed by the Ministry of Industry,

Commerce, Investment and Digital Economy, Division of Commercial Regulation and Facilitation.

The form for the Engagement of Importation is also used to apply for an Import License, which enforces quantitative restrictions on the importation of certain goods that affect national security, environmental protection and public health issues, such as pyrotechnical articles, certain hazardous or ozone-depleting substances, animal vaccines and sera, pesticides, used or retreaded tyres, used textiles and waste. Goods which are subject to specific security measures or which may be harmful for the Moroccan economy, i.e. goods benefiting from subsidies in the country of export, or importations which counteract the valid anti-dumping laws, may require a Preliminary Import Declaration, to be effected on the same document as the Import License. These procedures are controlled by the customs authorities and administered by the Department of Foreign Trade coming under the Ministry of Industry, Commerce, Investment and Digital Economy.

Depending on the kind of required import title, the Customs Import Declaration is to be submitted within three to six months of the date of issue of the title. Provisional declarations may be submitted if the importer intends to examine the goods or to take samples prior to the actual clearance of the consignment. In general the following documents are required for importation of goods:

i. Prior Notice of Arrival

A document providing details of a vessel with regard to port management necessities.

- Required for customs surveillance.
- French name of the document = Avis d'arrivée
- To be completed by the carrier or his agent in French.
- To be submitted in the original.
- The notice is to be submitted no later than one day prior to arrival.

ii. Summary Declaration

A document notifying the authorities of the arrival of a vessel or aircraft and summarizing the goods loaded therein or being placed in a customs warehouse. It is mandatory and does not depend upon the specific purpose of arrival.

Required for customs surveillance. With regard to sea or air freight, the document is a prerequisite for the Customs Import Declaration.

French name of the document = Déclaration Sommaire

The Summary Declaration is to be submitted by the captain/pilot prior to the arrival of the vessel/aircraft to the Customs and Indirect Taxes Administration = Administration des Douanes et Impôts Indirects (ADII), General Directorate

The following specific deadlines apply according to the selected mode of transport:

- importations via sea: at least 24 hours prior to the arrival of the vessel/at the moment of the departure of the vessel for distances accomplished in less than 24 hours

- importations via air: at least 4 hours prior to the arrival of the aircraft/at the moment of the departure of the aircraft for distances accomplished in less than 4 hours.

To be submitted electronically via electronic data interchange (EDI) in Arabic or French in accordance with international business practice. If presented in another language, the authorities may require an appropriate translation of the declaration.

Prior Registration With BADR is required.

The processing time and fee are not stipulated.

The declaration is valid for a single importation only.

iii. Customs Import Declaration

Official form for the customs clearance of goods and the assessment of their dutiable value. French name of the document = Déclaration Unique de Marchandises (DUM)

To be completed by the importer in French.

The Customs Import Declaration is to be submitted in five copies by the owner of the goods or a duly appointed representative.

The data is to be submitted at a maximum of 45 days after the submission of the Summary Declaration.

The data provided will be entered into a register on the same day. In addition, a preliminary deposit of the declaration is enabled in order to accelerate customs procedures. This possibility is particularly used for the importation of perishable, dangerous or inflammable goods.

An electronic submission of the Customs Import Declaration is enabled at all major ports and airports via electronic data interchange (EDI). In order to obtain access to the electronic interface, prior Registration With BADR is required. The vast majority of declarations are nowadays declared via the EDI system. The procedure may, however, not be conducted completely paperless. Print-outs of the completed form are still required for signing and must be submitted within five working days after the registration, i.e. data input date.

Divergent time limits may apply for importations not intended for the free circulation of goods.

As of 1 July 2014, the electronically submitted customs declaration is to be provided with an electronic signature.

iv. Commercial Invoice

A document containing the details of the transaction. Required for customs clearance.

French name of the document = Facture commerciale No specific form required.

The invoice is to be prepared in French or Arabic.

Usually to be submitted to the customs authorities in duplicate. Further copies may be required depending on the importer's requirements and/or stipulations by the authorities responsible for import-restricted items, as applicable.

v. Pro Forma Invoice

A document containing the details of the transaction made out prior to the proper invoicing and in addition to the Commercial Invoice.

Required by the importer or the competent authorities of the importing country. Amongst other application procedures, the document is a prerequisite for the Engagement of Importation, the Import Licence and the Preliminary Import Declaration.

French name of the document = Facture pro forma No specific form required.

The Pro Forma Invoice usually contains the same information as the final Commercial Invoice, but may be more concise. Additional details made known only in the course of the shipment or after accomplishing certain application procedures will be included in the Commercial Invoice.

vi. Packing List

A document containing the details of the shipment and serving as a basis for the customs treatment of goods.

May be required for customs clearance. If the Commercial Invoice contains all the specifications usually included in a Packing List, a separate Packing List is not required.

French name of the document = Liste de colisage No specific form required.

The Packing List is to be prepared by the exporter in French or Arabic according to standard business practice, including details of the content of the packages, description of the goods, marks and numbers.

vii. Certificate of Non-Preferential Origin

A document certifying the non-preferential origin of the goods to be imported. Only required if specifically requested by the importer or for other reasons.

French name of the document = Certificat d'Origine The certificate is to be submitted by the exporter.

Certificates of non-preferential origin are usually issued by the competent chamber of commerce. In some countries, however, this responsibility may also be assigned to other bodies such as ministries or customs authorities.

To be submitted in the original.

viii. Proof of Preferential Origin

A document confirming the preferential origin of the goods to be imported.

Only required if preferential treatment under a free trade agreement or arrangement is claimed.

Goods may be eligible for preferential treatment if they have been either wholly obtained or preferential origin has been conferred by sufficient working or processing as per the product-specific rules of origin.

The Proof of Preferential Origin is to be submitted by the exporter.

Formal proofs of origin are usually issued by the competent customs authorities. In case non-formal proofs of origin are foreseen by the relevant rules of origin, these are made out by the exporter.

A Proof of Preferential Origin may replace a Certificate of Non-Preferential Origin, subject to acceptance by the customs authorities in the country of import.

ix. Air Waybill

A document containing the details of the international transportation of goods by air and proving the transport contract between the consignor and the carrier's company.

Required for customs clearance.

French name of the document = Lettre de Transport Aérien To be prepared by the carrier or his agent.

No specific form required, provided that the document corresponds to the applicable conventions regarding both form and content, which in practice leads to

a large scale standardisation of the employed forms.

Usually issued in English.

The Air Waybill consists of a set of forms, three of which are originals and the rest are copies. The first original, usually green, is kept by the carrier, the second (red) is intended for the consignee and the third (blue) is for the purposes of the shipper. The fourth form (copy), usually yellow, is a delivery receipt, the extra copies, usually white, may be required at the airports of departure and destination and in some cases for further freight carriers or agents.

One Air Waybill may be used for the multiple transshipment of goods.

x. Bill of Lading

A document containing the details of the international transportation of goods by sea. It serves as proof of receipt of goods by the carrier. Furthermore, it serves as a transportation contract obliging the carrier to deliver the goods to the consignee. The Bill of Lading is a document of title to goods, thus its bearer is the owner of the goods. If goods are shipped by sea without a document of title to goods, a Sea Waybill is used instead.

Required for customs clearance.

French name of the document = Connaissance

To be prepared by the carrier or his agent as a clean or unclean Bill of Lading.

No specific form required, provided that the document corresponds to the applicable conventions regarding both form and content, which in practice leads to a large scale standardisation of the employed forms.

Usually issued in English.

Three full sets of the Bill of Lading are usually issued, each containing an original and several copies.

The clean Bill of Lading states that the goods are received in apparent good order and condition, whereas the unclean Bill of Lading indicates that goods received are damaged or in bad order ("g.b.o."). If an unclean Bill of Lading is issued, the financing bank may refuse to accept the consignor's documents.

xi. Waybill

A document containing the details of the international transportation of goods by road. Required for customs clearance.

French name of the document = Lettre de Voiture International To be prepared by the carrier or his agent.

No specific form required, provided that the document corresponds to the applicable conventions regarding both form and content, which in practice leads to a large scale standardisation of the employed forms. The Convention on the Contract for the International Carriage of Goods by Road (Convention relative au contrat de transport international de marchandises par route - CMR) shall apply to every contract for the carriage by road, in vehicles, of goods subject to payment, if the take-over place of the goods and the designated delivery place are situated in two different countries, of which at least one is a member of the CMR convention.

Usually issued in bilingual or multilingual form. It is advisable to use a version containing all relevant information in English, or to enclose a translation into English.

To be submitted in quadruplicate and signed by the consignor and the carrier.

The original is intended for the consignor, enabling him to have the goods at his disposal during the transportation. The second copy remains with the sender, the third accompanies the goods and is delivered to the consignee. The fourth copy

remains in the possession of the carrier.

Usually, one Waybill covers the goods loaded in each vehicle.

xii. Insurance Certificate

A document proving that a contract for the insurance of the goods to be imported has been signed.

Required for customs clearance.

French name of the document = Certificat d'assurance

The certificate is to be applied for by the importer at any insurance company that is duly accredited in Morocco in accordance with the national Insurance Act (Codes des Assurances, Article 162).

No specific form required. Each insurance company follows its own specific application procedures.

The application is to be prepared either as a letter of request or on a company-specific application form, which is usually to be completed in Arabic or French.

To be submitted in the original.

The certificate is valid for a single importation only.

xiii. Engagement of Importation

A document confirming that its bearer has signed an import commitment for goods liberalised from import restrictions. It also serves as domiciliation document for the financial terms of the importation.

Goods for which import restrictions exist require an Import Licence or a Preliminary Import Declaration.

Required for customs clearance.

French name of the document = Engagement d'importation

The application is to be submitted by the importer to an accredited bank of his own choice. To be completed in French.

The application is to be submitted in six copies. After the process of domiciliation has been completed, the bank will send one copy back to the importer and keep one copy for its records. Two copies are handed to the importer in a sealed envelope to be forwarded to the relevant customs office. The two remaining copies are directed to the Ministry of Industry, Commerce, Investment and Digital Economy, Department of Foreign Trade = Ministère de l'Industrie, du Commerce, de l'investissement et de l'Économie Numérique, Département du Commerce Extérieur.

Alternatively, applications may be submitted electronically via electronic data interchange (EDI) in Arabic or French. In this case, prior Registration With BADR is required.

The processing time of the domiciliation process depends on the capacities of the individual bank. It is usually issued on the same day.

The period of validity of the Engagement of Importation is six months. This time limit starts with the date of the domiciliation process.

4. Non-Tariff Barriers

Non-tariff barriers in Morocco may be identified in various forms such as language and cultural differences, strict visa policy for Pakistani business community, strict exchange control procedures and most of standards favouring EU

brands, etc. The lack of efficient and transparent processes for obtaining government permits and participating in other government procurements create further barriers when dealing with the public sector. The major non-tariff barriers implemented are as under:

4.1 Import Licenses

Pursuant to provisions of article 1 of the law no. 13-89 relating to foreign trade, goods are free to import. However, there are quantitative restrictions on imports relating to certain particular products such as powders and explosives, secondhand clothes or the retreads and used tyres, which require import licenses. The Import License must be deposited, against receipt, with the Ministry of Foreign Trade. The Import License is valid for 6 months to the maximum. List of Items subject license has been attached as Annex-III.

4.2 Sanitary and Phytosanitary (SPS) Measures

Sanitary and Phytosanitary (SPS) measures may be applied within the territory of a country to protect the life and health of its population, fauna and flora from one or more of the following risks:

- diseases carried by animals
- plant pests (e.g. insects, bacteria, viruses)
- toxins or disease-causing organisms in foods, beverages or feedstuffs
- additives
- contaminants (e.g. heavy metals, residues of pesticides or veterinary drugs, extraneous matter).

SPS measures may be included in the relevant laws, decrees, regulations, requirements and procedures of a country or an economic community.

The Agreement on the Application of Sanitary and Phytosanitary Measures of the World Trade Organization (WTO), also referred to as SPS Agreement, sets out the rules that the WTO member states are obliged to follow when they implement SPS measures governing food and feed safety, animal health and plant health. Said Agreement applies to all SPS measures which may, directly or indirectly, affect international trade. Every WTO member has the right to take respective measures to pursue the abovementioned protection goals. Under the WTO rules, countries are allowed to set their own standards, but their regulations are required to be based on scientific evidence and international standards, i.e. the imposed measures must be transparent and comprehensible. WTO members are to notify the content of a proposed sanitary or phyto-sanitary regulation, whether new or not substantially the same as the content of an international standard, guideline or recommendation, and the covered products to the WTO in advance.

International organizations working towards an international harmonization of SPS measures include the World Organization for Animal Health (OIE, former Office International des Epizooties, for animal health), the International Plant Protection Convention (IPPC, for plant health) and the Codex Alimentarius Commission (a joint Commission of the Food and Agriculture Organization (FAO) and the World Health Organization (WHO), for food safety). In addition, the SPS Agreement offers technical assistance to developing countries with regard to capacity building and programmes concerning food safety, animal and plant health.

SPS measures must be in proportion to the potential risk involved and must be equally applied to national and imported goods. These measures may take various forms, such as requiring products to come from disease-free areas, specific

treatment or processing of products, prescribing an inspection of products, quarantine regulations, setting the allowable maximum levels for pesticide residues, or permitting the use of only certain additives in food.

For any merchandise potentially bearing SPS risks, comprehensive risk assessment measures usually apply in order to ascertain whether the good is importable or not. This holds true in particular for animal or plant species or products which have previously not been traded between two countries. In the course of establishing the health standards to be met for a certain good, specific conditions under which the particular item will be importable are usually defined, e.g. the mandatory fumigation treatment of designated plant produce or the vaccination of particular animal species against their characteristic diseases.

4.3 Management of Quotas

There are no quota restrictions for MFN countries however for FTA countries quotas are being managed by Moroccan government in textiles and agriculture sectors.

4.4 Paying VAT on imports

Imports are subject to a VAT (Value Added Tax) varying from 0 - 20 percent, levied on the CIF value plus any duties and taxes. Carpets are subject to verification and a 5 percent stamp tax. The payment of the VAT is mandatory save in the event of an exemption. The following are VAT-exempt imports:

- Local imports or purchases through a leasing company of equipment and materials, as well as parts, components and accessories to be included in an immobilization account and entitling the operator to deductions;
- Equipment and products imported under economic customs schemes.

The VAT exemption at import is subject to the production, by the importer of an application for exemption from import VAT, established in duplicate on the forms provided by the Department of Taxation by which the applicant undertakes to include the deductible investment property to be imported into a capital account.

5. Import Procedures and Tariffs

All companies engaged in importation must be entered into the Moroccan commercial register. Upon application with the nearest investment centre subordinate to the Ministry of the Interior, a company will be registered by the commercial court at the place where the company is located. The company's registration number must be indicated on all import documents. A Negative Certificate, which proves that the prospective business does not infringe upon property rights of others, is a prerequisite for the registration. The Moroccan customs authorities assign a code to all participants in foreign trade (code opérateur), i.e. importers, exporters and customs agents. A separate application is, however, not required.

The Moroccan Customs Code mainly differentiates between the following types of customs procedures for imports:

- release for free circulation
- customs warehousing or depositary warehousing
- entry into an industrial free zone
- temporary admission
- temporary admission for inward processing

- temporary exportation
- temporary exportation for outward processing
- transit
- processing under customs control
- drawback.

In addition, certain procedures are defined as specific customs procedures. As these include predominantly duty and/or tariff measures for the importation of certain goods by specified organizations, such procedures usually do not affect importations for the free circulation of goods.

Goods entering the country by vessel, aircraft or for placing in warehouses must be declared in a Summary Declaration. This and other documents are processed through the electronic customs processing system (BADR) for the import and export clearance of goods run by the Customs and Indirect Taxes Administration (ADII). The system is accessible to customs agents, importers and freight forwarders who have, in their role as declarants, accomplished registration with BADR as well as to offices of all government entities involved in foreign trade. In different modules, the system provides for the electronic tracking of shipments and for the submission and handling of the following documents between the involved entities:

- Carnet TIR
- Customs Import Declaration
- Engagement of Importation
- Import License
- Preliminary Import Declaration
- Summary Declaration.

For the customs clearance of goods, the following documents may have to be submitted with the Customs Import Declaration, also referred to as single goods declaration (Déclaration Unique de Marchandises - DUM):

- Commercial Invoice
- documents determining the origin of goods, e.g. Certificate of Non-Preferential Origin or Proof of Preferential Origin
- Engagement of Importation, Import License or Preliminary Declaration, i.e. import title
- freight document (e.g. Air Waybill or Bill of Lading)
- Packing List
- Insurance Certificate
- Commercial Registration.

Importers may complete a provisional Customs Import Declaration in case they do not dispose of all the necessary details to be provided prior to the importation. A provisional declaration is only accepted if groupage shipments transported in one or several containers are subject to a single freight document.

Upon the submission of the initiating documents, the system calculates the applicable tariff duties and assigns the required non-tariff procedures described in this overview to the consignment. The system also indicates whether goods must be physically inspected or scanned upon their arrival. At the conclusion of the customs treatment process, a customs clearance certificate is generated automatically.

Companies intending to import goods not subject to any specific restrictions and without applying for duty exemptions under a special customs regime may, after depositing a respective security, profit from the home-clearance facilities (mainlevée à domicile) provided by the ADII via BADR. By choosing this option, importers are no longer required to be physically present upon the clearance of their goods. All applicable duties are deducted from the deposit and the pick-up note

(bon de sortie) is issued electronically, so that the importer's only mandatory physical intervention consists in depositing the paper version of the Customs Import Declaration within eight days from its electronic submission and in collecting his goods at the respective customs facility.

Temporary importations of goods intended for exhibitions, commercial samples or items of professional equipment are importable with a Carnet A.T.A.. According to the current stipulations of the ADII, tractors and trucks transporting cargo imported temporarily into Morocco may stay in the country for a period of 15 days. Importers conducting temporary importations of foreign-owned goods necessary for the manufacture of other goods of which at least 75% will be exported, may obtain an annual License for the temporary importations. Consequently, these importers are no longer required to apply for the temporary importation on a case-by-case basis.

Temporary importations of commercial samples not exceeding a value of 5,000 MAD are to be declared to the ADII with a Simplified Import Declaration of Commercial Samples. When applicable, the submission of said declaration substitutes the requirement for a Carnet A.T.A.. A simplified import declaration scheme under import duty and tax exemption is also available to final importations of commercial samples the value of which is lower than 500 MAD. Samples exceeding this threshold value require the submission of a regular Customs Import Declaration if they are not re-exported and have not been rendered unusable. A Certificate of Conformity is not required for importations of commercial samples, regardless of their value.

Importers may register with the national single window system PortNet to process import operations. The information system connects all foreign trade-related actors, such as the National Ports Agency, shipping agents, customs administration, inspection bodies, private operators, banks, insurance brokers, freight forwarders etc. PortNet offers the following services to importers, among others:

- inscription and domiciliation of import titles
- real-time tracking of regulations and status of import titles as well as other processes related to:
- the Department of Quality and Market Surveillance coming under the Ministry of Industry, Commerce, Investment and Digital Economy
- the Customs and Indirect Taxes Administration (ADII)
- foreign exchange bureaus
- local banks.
- direct access to consultation and editing of customs import declarations, delivery orders and release certificates
- electronic submission of other documents for customs clearance and their transmission to possible control bodies.

The responsible authority for PortNet can be contacted at:

PortNet,

Capitainerie du port de Casablanca,

MA-Casablanca, Tele: +212 522

448918, 308645.

Website : www.portnet.ma

In addition to the home-clearance approach described above, further facilitated customs clearance procedures are available for importers and customs clearance agents who have accomplished the status of authorised economic operators (AEOs). In order to qualify for the AEO scheme, importers are to prove that they have acted in compliance with the Moroccan customs legislation in the past and that they agree to constantly optimize their risk management. Interested individuals or entities are to apply to the customs authorities in order to be granted the AEO

status. Next to importers, the AEO scheme is furthermore available to exporters, freight forwarders, customs agents, and further transit personnel. The legal framework for the nomination of AEOs also foresees the mutual recognition of operators approved by the customs authorities of other countries under similar schemes.

5.1 Taxes and Duties on Imports

The customs value of imported goods is the transaction value, which is the price paid or payable for the goods when imported into the customs territory of Morocco. Rules on determining the customs value are applied according to the Agreement on Implementation of Article VII (Customs Valuation) of the General Agreement on Tariffs and Trade (GATT) 1994.

If the customs value cannot be determined on the basis of the transaction value, the following values are to be applied successively as a basis for its calculation:

- the transaction value of identical imported goods
- the transaction value of similar imported goods
- the deductive value
- the computed value
- the value deduced by way of an appropriate fall-back method.

Imports from countries not part of preferential or free trade arrangements are subject to import tariff and VAT as discussed below. In addition to these, a Para-fiscal Tax (taxe parafiscale) of 0.25 percent on imports was introduced to finance activities, such as technical inspections for export goods, economic and export promotion, industrial development, and small-scale production. The following are exempt from the "taxe parafiscale"; all merchandise imports qualifying for:

- Special customs procedures or concessions granted in the context of officially approved investment programs,
- Exemption or total relief from import duties and taxes by virtue of legislative provisions or special regulations, and
- Preferential status under trade agreements between Morocco and other countries.

Other taxes include Timber Tax which is applicable on some products at rates between 6% and 12%, calculated on the CIF value. Inland Consumption Tax is a specific tax, i.e. based on units of measure such as weight or volume, applicable on certain products only.

5.2 VAT

Imports are also subject to a VAT (Value Added Tax) varying from 0 - 20 percent, levied on the c.i.f. value plus any duties and taxes. Carpets are subject to verification and a 5 percent stamp tax. The payment of the VAT is mandatory save in the event of an exemption. The following are VAT-exempt:

- Local imports or purchases through a leasing company of equipment and materials, as well as parts, components and accessories to be included in an immobilization account and entitling the operator to deductions;
- Equipment and products imported under economic customs schemes.

The VAT exemption at import is subject to the production, by the importer of an application for exemption from import VAT, established in duplicate on the forms provided by the Department of Taxation by which the applicant undertakes to include the deductible investment property to be imported into a capital account.

5.3 **ImportDuty**

Tariff measures, generally called customs duties are duties levied on each entry in a given country. Although Morocco has reduced barriers to trade by liberalizing controls and customs clearance in the last 10 years, there is still a substantial level of protection. The value of duty or tariff depends on type of product and its origin. In the current tariff structure, the import duty is strictly ad-valorem on the CIF value of the goods.

The import duty structure of Moroccan customs varies among the products with majority falling in 2.5% to 25% tariff for MFN countries. To consult and quantify tariff rates for specific product on HS Code basis, one can visit the website of the Customs and Indirect Taxation Administration at [:www.douane.gov.ma/adil/](http://www.douane.gov.ma/adil/)

Information of tariff structure on specific product sector is being separately mentioned in detail in the Market Guides being prepared by the Commercial Section. Since the abovementioned website is in French a guide to use the website in order to access the tariff information is being added to this booklet at the end.

5.4 **Defer or Delay Import Charges:**

Goods entering or leaving the customs territory may be declared for customs warehousing, where they are placed under customs supervision. There are two types of warehouses:

- public customswarehouses
- private customswarehouses.

Public warehouses must be duly accredited by the respective municipality or chamber of commerce, whereas private warehouses may be opened for certain purposes only and are to be licensed by the Ministry of Finance. If dangerous or perishable goods are intended to be warehoused, specific warehouses are to be accredited by the authorities. These must dispose of advanced security, firefighting, storage and other adequate facilities for the goods in question. Goods may be warehoused for a period of one year, which may be prolonged for a duration of six months twice.

Goods originally imported under customs warehousing may be released onto the Moroccan market under certain conditions. According to regulations stipulated by the Customs and Indirect Taxes Administration (ADII) in order to allow exporting companies to respond also to the demands of the home market. Consequently, a maximum share of 15% of the warehoused goods may be supplied to the Moroccan market. Duties and taxes are calculated on the basis of the kind, quantity and value of the goods entered for customs warehousing under consideration of the rates applicable on the day of the Customs Import Declaration made for the release for free circulation. Only goods initially foreseen for the use of exporting companies but which cannot be placed under a suspension regime providing for their processing for re-export are eligible for this procedure.

It is also possible for operators to make the payment of import duties and taxes to the Customs' Administration in installments, by subscribing guaranteed bonds from a licensed bank (up to 120 days with bank guarantee).

5.5 **Reliefs on Import for Export or Re-Export:**

In the framework of the support granted to export operators, customs incentives are incorporated within the customs economic schemes (French acronym: "red"). These schemes (excluding the draw Back) offer the companies large benefits such as the suspension of duties and taxes payable on goods, and the removal of trade restrictions and prohibitions, excluding absolute prohibitions.

These suspension schemes involve four key steps in the export process: storage, processing, use and circulation. they allow for :

The transformation of raw materials and semi-finished products whose compensating products are for export; - the export of goods for repair, further manufacture, use or exposure; - the use on the national territory of materials coming from abroad for the production of goods destined for exportation or for the development of major projects; - the transit of goods from one customs office to another or from one warehouse to another.

The practical terms of the different customs' duties-suspension schemes are summed up in the following table :

TYPES OF SUSPENSION SCHEMES	NATURE OF BENEFITS	OPERATORS	GOODS	DURATION
Customs warehouse or storage	Upon entry into export warehouse, goods are immediately eligible to the benefits related to the actual export of goods	Export companies	All goods	Maximum period during which goods under this scheme can stay is three (3) years, unless otherwise approved by the Minister of Finance
Industrial warehouse	Import or purchase free of duties and taxes	Companies wishing to make an investment in either a new creation or an extension for at least 50 million dirhams	-Materials, equipment and spare parts; -Goods intended to be created by the aforementioned materials and equipment.	Indefinite
Temporary admission for inward processing	Importing on suspension of duties and taxes, goods aimed for processing or operation or an additional Labour	Operators which have or may have the equipment necessary to manufacture, process or addition Labour	All goods to be transformed, processed or to receive additional labour.	A duration of 6 (six) months can be prolonged up to 18 (eighteen) months.
Temporary export for outward processing	Temporary suspension of export duties and taxes on Moroccan products set for processing abroad.	All companies	Any products that can be identified when back.	Length of time required for the desired transaction, which may not exceed one year.

TYPES OF SUSPENSION SCHEMES	NATURE OF BENEFITS	OPERATORS	GOODS	DURATION
Temporary exportation	Suspension of duties and taxes for exit from territory	All companies	Certain equipment, products and animals set to use overseas (Article 153)	Stay abroad of the beneficiaries for a maximum period of six months, counted from the day of their departure from the subject territory unless an exception.
		Persons staying abroad temporarily	Items designed for personal use.	
Transit			Goods under the customs.	Duration set by the outgoing customs office

The import and export of goods to which the temporary admission scheme is applied may take place in the following customs offices:

- Casalanca - Casablanca nouaceur
- Mohammedia - rabat-salé
- Kenitra - Tanger
- Meknès - Fès
- oujda - el Jadida
- safi - agadir
- Marrakech

To take advantage of these schemes, the Customs' Administration requires that the goods be covered by collateral warranty in the form of a bank guarantee (bond note) or any other form of security acceptable to the Customs.

In addition, the draw Back system allows for refund, following the export of goods, based on an average rate of duties and taxes initially paid on the constituent materials and energy products imported and used in the manufacture of exported goods.

SCHEME	OPERATOR	GOODS	DURATION	REFUND DOCUMENTATION
Drawback	Real exporters of goods	<ul style="list-style-type: none"> • Edible vegetable • Tin packaging • Aluminium packaging • Wood, compact cardboard or corrugated cardboard 	The refund can be made only for exports made more than two years ago.	<ul style="list-style-type: none"> - A copy of the export decalaration with the service visa - A shoot called "refund claim under drawback" (demande de remboursement au titre du drawback) - Justifications for prior imports, including a release for consumption of foreign materials worked in Morocco.

5.6 Temporary Admissions

The details for such schemes have already been provided in the previous section. Goods imported under a temporary entry provision must be approved by decree of the Finance Ministry. Customs may authorize entry of goods on an individual basis. The limit for temporary entry is 6 months, renewable for up to two years.

5.7 Processing and Re-Exporting:

With regard to import duties and taxes, goods imported into a free zone are considered as being outside the customs territory. No duties and taxes are charged when a shipment is brought into a free zone. In fact, duties and taxes are to be paid only upon transfer of the commodities from a free zone into the customs territory. At present, there are five free trade zones:

EPZ	ACTIVITIES	AREA	CONTACT
TANGIER FREE ZONE	All industrial, trade activities and related services.	345 Ha	Address: Tanger Free Zone, Route de Rabat, Tanger Tel : +212(0)5 39 39 34 05 Fax : +212(0)5 39 39 34 10 Email : tfz@iam.net.ma info@tangerfreezone.com URL : www.tangerfreezone.com
TANGIER MED KSAR AL MAJAZ MELLOUSA 1&2	All industrial, trade activities and related service.	Ksar Al Majaz : 400 Ha Oued Negro : 205 Ha Melloussa I : 300 Ha Melloussa II : 300 Ha	Offices : Twin Center Tour A Etage 14 Bd Zerktouni Maarif 20100, Casablanca Tel : +212(0)5 22 95 55 00 Fax : +212(0)5 22 95 89 75/76 Email : tmsa@tmsa.ma URL: www.tmsa.ma
KENITRA	Agribusiness; textile and leather; metal and engineering; electrical and electronic industries including automotive; chemical industries and para chemical activities and other related services.	ZFE : 199 Ha Open zone : 146 Ha	Agency : Edonia Properties Tel : +34 968 57 66 01 Fax : +34 968 57 66 02 Email : info@edoniaworld.com
KEBDANA AND NADOR	Storage of hydrocarbons.	In-port : 20 Ha Outside port : from 50 to 300 Ha	Address : 12 Rue Mekki Bitauri, Souissi, Rabat Tel : +212(0)37 633 580 Fax : +212(0)37 753 020 Email : info@oriental.ma URL : www.oriental.ma
LAAYOUNE AND DAKHLA	Agribusiness, freezing, textile and leather; metallurgical and mechanical industries; electrical and electronic industries; plastics and packaging industries.	Laayoune 1 : 34,3 Ha Laayoune 2 : 109 Ha Dakhla : 13,5 Ha	Address: Angle Avenue Moulay Rachid et Rue Patrice Lumumba, Rabat Tel : +212(0) 37 21 92 50 Fax : +212(0) 37 70 49 38 Email : lagencedusud@lagencedusud.gov.ma URL : www.lagencedusud.gov.ma

5.8 Packaging, Marking and Labeling Requirements

In general, no specific regulations are applicable to the outside marking of containers for consignments to Morocco. Nevertheless, an indication on the containers' exterior of the net weight indicated in kilograms, along with further identification markings, might help to locate goods upon arrival and speed up the customs clearance procedure.

Generally, specific labeling requirements apply for commercial and industrial goods. In fact, product labels must bear the following minimum information:

- name and type of the product
- name and address of the importer
- country of origin or place of provenance
- brand name, if applicable
- net quantity
- list of ingredients
- instructions for use
- instructions for storage, if applicable
- production and expiry dates, if applicable.

Goods which may come into contact with foodstuffs are to be labeled with the information "for food use" or with the corresponding pictogram. Accordingly, the information "not for food use" or the respective pictogram are to be provided on product labels which are not intended for food contact.

The labeling must be done in Arabic and may additionally be done in one or more foreign languages in a visible, legible and indelible way.

Foodstuffs

Any foodstuffs and beverages for human or animal consumption intended for sale in Morocco must usually be labeled in Arabic.

However, certain types of imported foodstuffs and beverages are exempt from this regulation, i.e. they may be labeled in languages other than Arabic. The following products are included therein:

- raw material of foodstuffs
- special-purpose food
- food supplements
- samples of foodstuffs intended for distribution or exhibition
- foodstuffs to be imported temporarily
- foodstuffs imported for
 - the diplomatic corps residing in Morocco
 - cultural, commercial and sport events
 - hotels and restaurants
- alcoholic beverages.

Unprocessed agricultural products should be accompanied by a label permitting the identification of the product, its provenance and origin as well as the corresponding lot number. Specific labeling requirements are furthermore to be observed for certain plants and especially those plants intended for cultivation.

In addition to the abovementioned minimum content which must generally be provided on product labels, pre-packaged foodstuffs are to be labeled with the following information:

- identification of any ingredient that may cause allergic reactions or other intolerances

- alcohol content for beverages containing more than 1.2% by volume of alcohol
- nutritional information
- lot number
- physical form of the product (liquid, powder etc.)
- wording "irradié" or "traité par rayonnements ionisants" for goods treated with ionising radiation
- wording "aromatisants artificiels" for artificially flavoured products.

The labels of certain perishable foodstuffs, e.g. meat and dairy products, must bear a precise indication of the temperature at which the product is to be stored in degrees Celsius and the shelf life in days/months.

The best-before date does not need to be indicated on the labels of the foodstuffs listed below, as they are usually either consumed within very short time (fruit, bread) or are non- perishable:

- bread and pastry products that are, due to their nature, usually consumed within 24 hours of their preparation
- fresh fruits and vegetables that have not been peeled or become subject to any similar treatment; this does not apply to germinating seeds and similar products such as vegetable juice
- wines, liqueur wines, sparkling wines, flavoured wines and similar products obtained from other fruits than grapes
- fresh beverages containing 10% alcohol or more
- vinegars
- salt
- solid sugar
- candy that consists almost exclusively of flavoured/coloured sugar
- chewing gum and similar products intended for chewing
- individually packaged and sold ice cream.

Wood Packaging Material (WPM)

The International Plant Protection Convention (IPPC) under the Food and Agriculture Organisation (FAO) has developed an international standard to address the problem of spreading phytosanitary diseases through the use of solid unprocessed WPM. Morocco has approved the International Standard for Phytosanitary Measures (ISPM) 15 and has started to adopt measures in line with this standard, e.g. the establishment of an export certification system.

5.9 Technical Standards:

The responsible authority for standardization in Morocco is:

**Institut Marocain de Normalisation (IMANOR),
Angle Avenue Kamal Zebdi and Rue Dadi, Secteur 21, Hay Riad, MA-
Rabat 10100, Tele: +212 537 571948, Fax : +212 537 711773.
Website : www.imanor.gov.ma**

For a number of products, a Certificate of Conformity is required. Said document is issued after inspection and testing and it is to be applied for by the manufacturer at the Ministry of Industry, Commerce, Investment and Digital Economy, Department of Quality and Market Surveillance.

The customs clearance of goods for which a conformity certificate is required may be facilitated by means of a declaration by the manufacturer. It is also possible to obtain an authorization by the abovementioned Ministry in order to exempt goods from inspections. This document may be valid for one year if the importer is regularly supplied by the same manufacturer. In general, goods conforming with ISO standards will be granted certificates of conformity in Morocco. Likewise,

since Morocco is a an affiliate member of the European Committee for Standardization (CEN) and of the European Committee for Electrotechnical Standardization (CENELEC), European Norms (EN) are accepted.

Moreover, for measuring instruments, a License to Import and Deal in Measuring Instruments is to be issued by the competent division of legal metrology, which comes under the regional delegation of the same Ministry. The adherence of these instruments to the valid Moroccan standards (NMs) is checked through regular inspections of the premises and the license holder is to present a Type Approval for Measuring Instruments in order to lawfully place the concerned equipment on the Moroccan market.

5.10 Special Requirements for Imports

i. Foodstuffs

Foodstuffs are subject to a health inspection at the customs office of entry and must be accompanied by the appropriate certificates. Besides the sanitary and phytosanitary certificates and declarations, a Certificate of Analysis is needed for the importation of certain kinds of processed foodstuffs. This document is to certify that microbiological and physical/chemical tests have been carried out by an appropriate laboratory in the country of origin. A Halal Certificate, attesting to the contents of the products and their method of production, must be enclosed with shipments of meat and meat products intended for human consumption.

The responsible executive body for the inspection of goods subjected to veterinary regulations, including foodstuffs and veterinary pharmaceuticals, is the National Health Security Office for Foodstuffs (ONSSA). The Moroccan management authority responsible for the relevant legislation is the Ministry of Agriculture and Marine Fishery.

The importation of mineral waters requires a License to Import Mineral Water.

Foodstuffs for particular nutritional other than medicinal purposes must be registered prior to their actual importation. Upon entry, they will be subject to an inspection verifying that they are foodstuffs and not medicines.

Importations of cereals and legumes must be declared by the importer at the customs authorities. This import declaration consists of an Initial Declaration for Importation of Cereals and Legumes, which includes a contract bond, an Execution Declaration for Importation of Cereals and Legumes and a Complementary Declaration for Importation of Cereals and Legumes. These declarations are established at different moments of the shipment.

Importations of spirits are subject to the authorization of the National Health Security Office for Foodstuffs (ONSSA) under the Ministry of Agriculture. This authorization is only granted if the production facilities and warehouses, in which the spirits are produced

and/or stored, meet specific requirements stipulated by the ONSSA. The application for the import authorization is to be submitted to the Control Division of Plants and Plant Products Végétale under the ONSSA.

ii. Genetically Modified Organisms (GMOs)

The Cartagena Protocol on Biosafety to the Convention on Biological Diversity (CBD) is an international agreement which aims to ensure the safe handling, transport and use of modified organisms resulting from modern biotechnology which may have adverse effects on biological diversity, taking also into account risks to human health. The Protocol differentiates between five risk classes ranging from no-risk to high-risk GMOs, which are defined in the respective lists. Morocco

is a member of the Cartagena Protocol on Biosafety. Non-parties to the Protocol may nevertheless impose measures for the importation, placement on the market and use of GMOs. For member states, a facilitated procedure may be available in the form of an advanced informed agreement (AIA) on designated products.

The national focal point for Morocco may be contacted as follows:

**Biosafety Clearing House (BCH) Focal
Point, Ministry of Energy, Mining,
Water and Environment, Department
for Energy and Mining,
9 Avenue Al Araar, Secteur 16, Hay Riad, MA-Rabat,
Tele: +212 537 570602, 576646, Fax: +212 537 576645, 570468.**

iii. Chemical Substances

As a prerequisite for their importation, means of plant protection must be entered in the register of the Ministry of Agriculture and Marine Fishery. Furthermore, they can only be imported and distributed by persons or companies that have been authorized by the Directory of Plant Protection assigned to this Ministry. Certain compound chemical fertilizers are regarded as agricultural chemicals and thus treated as pesticides, which are subject to specific import requirements.

Furthermore, restrictions may be enforced on the importation of pesticides containing certain ingredients, e.g. endosulfan.

Morocco is a member of the Rotterdam Convention on the Prior Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides in International Trade, commonly known as the Rotterdam Convention. This Convention undertakes to ensure that exports of designated chemical substances may only take place with the consent of the importing party. By means of the prior informed consent (PIC) procedure, information is gathered and disseminated as to whether an importing party wishes to receive future shipments of a certain chemical and to ensure the compliance with that decision by the exporting party. The treaty further requires all parties to notify the Convention Secretariat about any national legal changes with regard to a ban or a severe restriction of a chemical. In terms of the actual shipment of a product, information about the characteristics of the chemical must be provided, labelling requirements adhered to and stipulations such as the indication of the HS code in the shipping documents met, thus guaranteeing the sound handling of such substance.

In addition to the Rotterdam Convention, Morocco is also party to the Stockholm Convention on Persistent Organic Pollutants (also referred to as the POP Convention), a treaty designed to curb and eventually abolish the production, use and trade of toxic, long-lasting chemicals by requiring its signatories to take measures to eliminate or restrict the production and use of POPs and to minimize any possible unintentional releases of such substances into the environment. Exemptions, i.e. the continued use and/or production of one or more chemicals covered by the treaty for a certain period of time, may be applied for by the member states. Furthermore, amendments to the treaty (lastly done so in 2009 with the addition of nine more chemicals to the original list of twelve chemicals) are subject to the approval and ratification of each signatory state, thereby allowing the country time to implement the measures required to adhere to the new stipulations. As a consequence, imports and exports of the chemicals covered by the Stockholm Convention may be subject to prohibitions or severe restrictions.

The importation of certain explosives, ozone-depleting substances (ODS) and products containing them are subject to an Import License. Moreover, an Import

Authorization for Explosives is to be obtained from the Department for Energy and Mining under the Ministry of Energy, Mining, Water and Environment. Usually, all chemical substances are to be accompanied by a Certificate of Analysis. As regards ozone-depleting substances, Morocco is a signatory to the Montreal Protocol on Substances that Deplete the Ozone Layer. In the scope of said protocol, Morocco is in the process of phasing-out the trade in and use of ODS in compliance with a system of fixed quotas. Trade in chlorofluorocarbons (CFCs) is prohibited since 2010. A phase-out plan for hydrochlorofluorocarbons (HCFCs) is being enforced since 1 January 2013; the ultimate prohibition of such substances is aimed at in 2040.

iv. Medical Products

Pharmaceuticals and substances intended for their production as well as human organs and tissues may only be imported through specially authorized persons or companies. Furthermore, a sanitary certificate for either pharmaceuticals or precursors must be applied for at the Moroccan Ministry of Health prior to each actual importation. If the imported goods are intended for use in veterinary medicine, the application must also be forwarded to the executive body of the Ministry of Agriculture and Marine Fishery, the ONSSA (National Health Security Office for Foodstuffs). The ONSSA is also responsible for the issue of a mandatory marketing authorization for veterinary pharmaceuticals. The according marketing authorization for human medicines is to be obtained from the Ministry of Health and the list of authorized importers of these goods is published in the Moroccan customs legislation. The dossier on pharmaceuticals to be imported is to contain supporting documentation/certificates from the foreign manufacturer which include:

- Authorization to Import Human Organs and Tissues
- Certificate of Analysis
- Free Sale Certificate
- License to Deal in Pharmaceuticals
- Marketing Authorization for Medicinal Products Intended for Human Use
- Marketing Authorization for Medicinal Products Intended for Veterinary Use
- Sanitary Certificate for the Importation of Pharmaceuticals Intended for Human Use
- Sanitary Certificate for the Importation of Pharmaceuticals Intended for Veterinary Use
- Sanitary Certificate for the Importation of Precursors of Pharmaceuticals Intended for Human Use
- Sanitary Certificate for the Importation of Precursors of Pharmaceuticals Intended for Veterinary Use.

In general, medicines for the treatment of AIDS are exempt from VAT.

The importation of food supplements and special-purpose food is regulated by the Ministry of Health. Prior to their importation, said goods are to be registered with the Ministry.

Importers of medical devices must register their products with the Ministry of Health prior to placing them on the Moroccan market.

As to baby products, certain types of feeding bottles and dummies are to be registered with the Ministry of Health. However, this procedure does not apply to baby feeding bottles made of glass, except for the accompanying teats, nor to baby dummies made of caoutchouc. In addition, importers of said goods are to submit certificates of conformity with the characteristics stipulated by the Ministry. These certificates are issued in the country of export.

v. X-ray Equipment

A permit is required for the actual importation of x-ray equipment used for medical purposes. This document is to be applied for at the National Centre for Radiation Protection subordinate to the Ministry of Health.

vi. Radioactive Materials

Importers of sources of radiation are to obtain a permit issued by the National Centre for Radiation Protection assigned to the Ministry of Health prior to the actual importation of these goods.

vii. Media-Related Products

Visual and written media intended for exhibition in Morocco require a License to Import and Deal in Visual Media by the Moroccan Cinematographic Centre or a Permit to Import Books and Periodicals by the Ministry of Communication, respectively. Additionally, imported sound records are subject to a control at the customs office before being introduced into Morocco. Other media appliances come under the supervision of the Ministry of the Interior, which is responsible for the issue of a Permit to Import Devices Intended for the Industrial Production of Compact Discs and Other Sound Recordings.

The Moroccan public press and publishing law provides for the conditions of lawful distribution of media articles in the country. Generally, art and media articles to be published in Morocco may not infringe on public morals or contravene national interests, so that propaganda leaflets and related publications are strictly prohibited and their unlawful importation and distribution will be prosecuted. The same applies to publications with pornographic contents and counterfeit goods. Next to the author, the distributor is equally responsible for the contents of the published articles. Distributors of books, papers, brochures, newspapers, drawings, engravings, lithographs and photography including films are to obtain authorization for their activity from the local administrative authority at the place of their establishment. The Ministry of Communication closely interacts with the Customs and Indirect Taxes Administration (ADII), and may prohibit the importation and distribution of articles of media that it classifies as non-compliant with national legislation.

viii. Radio and Telecommunications Terminal Equipment (RTTE)

RTTE is controlled by the National Telecommunications Regulatory Agency. Importers must obtain an Approval to Import Telecommunications Terminal Equipment. A Manufacturer's Declaration of Conformity may facilitate the conferral of an import approval.

ix. Animals and Animal Products

The importation of animals, animal products and individual species of live animals is only allowed at the points of entry specified below.

Animals and animal products in general:

- harbours of Casablanca, Tanger, Safi, Agadir, Jorf Lasfar, Kénitra, Al Hoceima, Nador, Ed-dakhla and Laâyoune
- airports of Casablanca, Agadir, Tanger, Fès, Oujda, Rabat, Marrakech, Laâyoune, Ed-dakhla and Ouarzazate.

Milk cattle:

- harbours of Casablanca, Nador, Tanger, Agadir, Kénitra, Safi, Al Hoceima and Jorf Lasfar
- airports Mohammed V, Agadir Inezgane, Tanger, Fès, Oudja, Rabat and Marrakech.

Camels:

- harbours of Tantan, Laâyoune and Ed-dakhla.

Both, live animals and products of animal origin, are subject to a veterinary

inspection and must be accompanied by a Veterinary Certificate for Equidae, a Veterinary Health Certificate for Live Animals or a Veterinary Health Certificate for Animal Products, respectively. As a result of the inspection, the veterinary authorities will issue the Certificate of Veterinary Release.

Next to the certificate quoted above, imported cattle intended for reproduction must additionally be accompanied by a Sanitary Card (also referred to as "cattle passport") issued in the country of export. For equidae, in turn, i.e. horses and related animals such as donkeys and zebras, a Declaration of Importation for Equidae is required in addition to the abovementioned certificate.

Besides the abovementioned sanitary certificates, one-day old chicks and eggs imported for breeding purposes must be accompanied by the following document:

- Permit to Import One-Day Old Chicks and Breeding Eggs.

Furthermore, their importation will only be allowed for importers who prove to be in possession of suitable storage facilities.

Consignments of fish and fish products require a Certificate of Fishery. An additional authorization must be obtained for the importation of live shellfish. As far as bigeye tunas and swordfish are concerned, the International Commission for the Conservation of Atlantic Tunas (ICCAT) collects information in connection with their commercialization and population density. Upon importation of these species to Morocco, the following document is to be submitted:

- Statistical Document for the Importation of Bigeye Tuna or Swordfish.

Importers should note that specific temporary protective measures may be imposed on the import of animals or products of animal origin, e.g. as a consequence of the outbreak of contagious diseases. For further information on the animal health status of the country of origin, the World Animal Health Information System (WAHIS), a service provided by the World Organization for Animal Health (OIE), may be consulted. Exporters are also advised to contact the importer, freight forwarder or the abovementioned authority for updated and detailed information concerning possible import prohibitions.

x. Plants and Plant Products

The importation of plants and plant products is restricted to the following entry points:

- harbours of entry: Agadir, Al Hoceima, Casablanca, El Jadida, Kénitra, Laâyoune, Larache, Nador and Tangier
- customs offices of entry: Béni-Ansar (Nador), Fnideq and Zouj Baghal (Oujda)
- airports of entry: Oujda-Angad, Tétouan, Tanger-Boukhalef, Fès-Saïss, Rabat-Salé, Casablanca Mohammed V, Agadir-Massira and Marrakech.

Plants and plant products are subject to phytosanitary inspection at the customs office of entry and must be accompanied by a Phytosanitary Certificate. However, the documents issued must not be older than two weeks. After successful documentary checks and inspection, the regional plant protection inspectorate will issue the following document for the goods in question:

- Certificate of Phytosanitary Inspection.

The former state monopoly on the importation of raw and manufactured tobacco has been revoked as of 1 January 2011. The importation of tobacco products is now possible for manufacturers and wholesalers upon approval of the Ministry of Industry, Commerce, Investment and Digital Economy. Manufacturers are to obtain an identification number from the quoted Ministry in order to act as importers, whilst a simple authorization from the Ministry is issued for wholesalers.

Seed and plant varieties to be marketed or cultivated in Morocco must be registered

in the national catalogue of varieties. Importers of seeds must furthermore be licensed as such to lawfully conduct importations before they may apply for a corresponding import permit.

Potatoes, tomatoes and aborigines must be accompanied by a declaration containing specific information on these goods.

For goods of a total weight of less than 50 kg imported by air, the consignee must ensure that the shipment is transported from the airport to the office of the Service of Plant Protection where the inspection will be carried out. The consignment must be escorted by customs officials. In case the total weight of the shipment exceeds 50 kg, the consignee must ensure that an inspector from the Service of Plant Protection is brought to the airport. If fumigation of the shipment becomes necessary, the importer must provide transportation in a closed lorry escorted by customs officials to the place of fumigation.

xi. Endangered Species

As regards the importation of endangered species subject to the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES), the following permit issued by the Ministry of Agriculture and Marine Fishery is required:

- Permit to Import Endangered Species and Products Thereof.

6. Competitor Analysis:

7. The following table shows the major export items of Pakistan to Morocco and rate of duties imposed in Morocco:

8.

9.

US \$ Thousands

S. No.	HS Code	Item Description	Rate of Duty	Morocco's imports from Pakistan in 2020	Morocco World Imports in 2020
1	5209429090	other denim" cotton fabrics, yarns in various colors, weight > 200g/m ² "	10%	4965	25,295
2	5209421000	"denim" elastic cotton fabric, colored threads, weight > 200/m ² "	10%	3942	14,680
3	1006309000	Semi-milled or milled rice, whether or not polished or glazed	50%	2611	25,286
4	5205240010	Unbleached combed yarn, 85% cotton, 125<=decitex<192.31	2.5%	2482	8,040
5	6203420020	Cotton pants for men or boys	40%	1595	18,245
6	3004902000	Other antimitotics chemotherapy or radiotherapy preparations	2.5%	1226	51,029
7	9018909099	Other electromedical devices	2.5%	1116	53,964
8	6211330011	Sports suits in synthetic fibers or	40%	806	

		artif.pr men			1,263
9	5513139090	Other bleached polyester staple fabrics, weight 170g/ m2	10%	759	2,711
10	6302310090	Cotton bed linen except handmade	40%	731	4,161
11	5208329099	Dyed cotton fabric, plain weave, weight 200g/m2, width > 165cm	10%	623	38,828
12	5509530010	Unbleached yarn, of polyester fiber mixed with cotton	2.5%	527	8,541
13	5513419000	Other printed fabrics, polyester	10%	505	1,006
14	1006301000	Semi-milled or milled rice, whether or not polished or glazed	50%	503	8,513
15	9506910000	Articles and equipment for physical culture and gymnastics	2.5%	487	20,474
16	5209121000	Unbleached elastic cotton fabric, twill weave, weight >200g/m2	2.5%	438	460
17	5208129042	Unbleached cotton fabric, plain weave, weight 130g/m2 width 115-165c	2.5%	438	800
18	5209191000	Other ecru stretch cotton fabrics, weight >200g/m2	2.5%	413	3,581
19	6109100010	cotton t shirts	40%	315	30,007
20	6302600000	Towels, kitchen, sponge-like loop, cotton	40%	314	7,911
21	5209391000	Other dyed stretch cotton fabrics, weight >200g/m2	10%	302	4,247
22	5513238000	Other Weight Dyed Polyester Staple Fabrics	10%	297	2,430
23	6302210090	Printed cotton bed linen except handmade	40%	291	1,781
24	6103420010	Men's or boys' knitted cotton trousers	40%	286	4,118
25	4203210000	Special leather sports gloves and mittens	2.5%	279	404
26	5514219090	Other dyed fabrics, polyester fiber 170g/m2	10%	267	1,193
27	6204620010	Women's or girls' cotton trousers	40%	266	17,570
28	5209399090	Other dyed cotton fabrics, weight > 200g/m2	10%	255	14,775
29	6110200091	Other knitted articles of cotton for men, boys	40%	249	13,828
30	9506620000	Inflatable balls	2.5%	247	4,953

31	4113100099	Other goat hides and skins prepared after tanning	2.5%	235	1,130
32	5209329090	Dyed cotton fabric, twill weave, weight >200g/m2	10%	226	26,695
33	5513199090	Other bleached fabrics, polyester	10%	207	979
34	3304990010	Beauty or make-up creams, emulsions and oils	2.5%	202	51,195
35	5208399099	Other dyed cotton fabrics, weight 200g/m2, width >165cm	10%	199	22,651
36	5209129090	Ecru cotton fabric, twill weave, weight >200g/m2	2.5%	191	316
37	9018499000	Other instruments and appliances by dentistry	2.5%	187	5,810
38	3304200000	Eye makeup products	2.5%	182	6,420
39	4203291000	Protective leather gloves and mittens for all trades	40%	180	994
40	5209291000	Other bleached stretch cotton fabrics, weight >200g/m2	10%	177	1,001
41	'080410	Fresh or dried dates	40% (average)	0	168,854
42	040900	Natural Honey	40% (avg.)	0	8,308

Source for Tariff Rates: Moroccan Customs website (douane.gov.ma/adil/)

Most of the market share has been taken by the countries that have free trade arrangements with Morocco such as EU, Turkey and USA. But at the same time despite this kind of preferential environment there are countries like China, India and Bangladesh that are also competing with countries having duty free access to the Moroccan market. Following is the detailed analysis of the strategies of some of the Asian countries and also Pakistan's traditional competitors for enhancing their market share in Morocco.

CHINA

China has been able to produce and export cheaper products than most other countries and this is one of the reasons that the products from China are making their place in the Moroccan market. With over US\$ 5.42 billion export in 2020, major items of exports from China to Morocco were textiles, machinery, electrical equipment, tea, articles of iron & steel, furniture & bedding and vehicles etc. The important contributing factors in China's unchallenged presence in Moroccan market are:

- The political relationship between the countries dates back to November 1958, when Morocco became only the second country in Africa to recognize the People's Republic of China. Active political interaction at the highest level between the heads of the states is the major factor in

improving the business relations between the countries. The King of Morocco has made his visit to China in 2016 which was the second such trip to China during his reign.

- Chinese businessmen have easy and visa-free entry into Morocco that has enabled them to be physically present in the country and market their products.
- Chinese companies and individuals own shops in the wholesale areas of major cities of Morocco which are used for selling Chinese imported goods.
- In order to facilitate trade between the two countries China has opened Bank of China in Morocco which is the first Asian financial institution in the country. This institute is established to support Chinese government's enterprise development strategy in Africa. At the same time the institute is providing in depth knowledge of Chinese market to local business community of Morocco
- Chinese government is injecting huge investments in Morocco. Various joint venture initiatives at public and private level have been taken in order to take benefits of having access to duty free access to EU, USA and other countries.
- China is also pursuing to sign an FTA with Morocco that will result in further increase of Chinese market share in Morocco

INDIA:

With nearly US\$ 675 million exports, India is enjoying the 13th place among the largest exporters to Morocco in 2020. Major products of exports to Morocco were textiles, pharmaceuticals & chemicals, machinery, vehicles and minerals etc. The important contributing factors in India's presence in Moroccan market are:

- During last many years we can see that there has been a regular interaction at political level between the two countries.
- On economic front both the countries have their investment stakes in the field of phosphate. India has established a JV phosphate plant in Morocco with public phosphate agency of Morocco. At the same time Morocco has also invested in India in the fertilizer sector. It may be noted that India is one of the major markets for Moroccan phosphate and its derivatives.
- The other sector of importance for India is the automobile sector where Indian TATA motors has a plant in Casablanca for manufacturing of bus bodies.
- In pharmaceutical sector Indian multinational firm (Ranbaxy Labs) has established a manufacturing plant in Morocco.
- PepsiCo India has acquired the beverage maker's entire franchise bottling operations in Morocco.
- The local chambers and trade bodies in India have also established institutional level cooperation with trade bodies of Morocco. There has been regular exchange of visits amongst these trade bodies that has resulted in continuous and direct contact between the business community of both the countries.
- On technical cooperation side India is also working on establishing Information and Communication Technology (ICT) Centre in Morocco for training purposes. India has offered to set up a Materials Testing Laboratory for Highways in Morocco.

- India has also created a strong cultural influence on Moroccan society through its films, arts and music.

TURKEY:

In 2020 Turkey exported goods worth US\$99.37 million to Morocco, having a significant market share. Major items of exports were textile items, electronic items, auto parts, etc. Turkey has an FTA with Morocco and this gives an edge to its exports over Pakistani items especially in textile sector. Moreover, a chain of departmental store called “BIM” sells household items from Turkey. Thus Turkey has its presence even at departmental level.

INDONESIA

In 2020 Indonesia exported goods worth US\$ 2.43 billion to Morocco, having a significant market share and 5th largest exporter to Morocco. Major items of exports were coffee & tea, iron & steel, manmade fibre, edible oil, machinery and rubber etc. Although Indonesia is not competing Pakistan products but it is important to learn about the contributing factors in Indonesia’s presence in Moroccan market which are:

- A closely aligned political positions maintained by Indonesia towards Morocco has cemented political bonds between the countries. In 1990, Jakarta and Casablanca, signed a sister city agreement. To demonstrate the strength of their relationship, a famous shopping avenue in Jakarta was named „Jalan Casablanca. Meanwhile, in Rabat, an avenue was named after Sukarno, to commemorate his 1960 visit as a token of friendship. In 2014, West Sumatra province inked a sister province agreement with Fes-Boulemane region.
- Since 2010, Moroccan business people have visited Indonesia at least once a year for the annual Jakarta Fair.
- A forum with the theme “Opportunities and Challenges for Strengthening Trade Relations between Indonesia and Morocco” was also held in Rabat in 2013. The event, attended by several Moroccan ministers and high-profile politicians, was used by Indonesia to showcase its products in several fields.
- With the collaboration of the OIC’s Islamic Center for Development and Trade in Casablanca, meetings between the business communities of both the countries were held to examine ways to enhance the relationship. The meetings revolved around the promotion of Indonesian products in the North African nation, particularly handicrafts, agroindustry, textiles, cement, and oil.
- The economic ties were further strengthened by the visa-free entry policy allowing Indonesians and Moroccans to visit each other’s countries more freely. This has particularly helped attract Indonesian business community to physically visit the market and explore the opportunities.
- These efforts were reinforced by the opening of the Trading House Representative Office for West Java Province in 2014 focusing on promotion of exportable products from Indonesia to Morocco.
- In 2014 Morocco-Indonesia Business Council was established in Casablanca with objective to promote trade between Indonesia and Morocco.

- In the field of culture, Morocco hosts several cultural events such as the Indonesian Food Festival. Indonesian Cultural Day is also annually held at several institutions in Morocco.

MALAYSIA:

With an export of around US\$ 99.72 million to Morocco in 2020, Malaysia has been able to possess a sizeable market share as compared to other countries from Asia like Pakistan, Bangladesh and Philippines. Malaysian exports are such as electrical and electronic products, consumer products, edible oil, chemical materials and products, textile and clothing, rubber products, transportation equipment etc. There is no significant political interaction between the countries during the last few years except official visits at Ministerial level. Several agreements of mutual cooperation in the field of economic activities were signed in 2001. Malaysia has its companies operating in Morocco in field of construction and oil exploration. Malaysia has focused more on technical cooperation side for strengthening its position in Morocco. Most significant cooperation is in education sector where both countries organize student exchange program. Through its Outreach Program, Malaysian Embassy organizes an interactive session with academia of Morocco in order to brief them about ASEAN and opportunities available for cooperation. Both countries also participate in various training programs being conducted in each other's country in the field of trade, diplomatic affairs and religious studies. Both the countries have strong cooperation in tourism as well. Malaysian companies are regularly participating in various trade fairs being held in Morocco in order to explore the market opportunities. Similarly trade delegations of Malaysian businessmen being organized by MATRADE are a regular feature in Morocco.

OTHER COMPETITORS

Among our other competitors, Bangladesh is gradually increasing its textiles especially apparel and clothing in Moroccan market. Its performance in textiles sector has significantly increased recently and thus overall market share has been increased than Pakistan's share in Morocco. There have been very less number of exchange of political and trade related delegations in the last few years from Bangladesh. The most significant reason for increase in export of textiles to Morocco can be associated with the fact that Bangladesh is a source of supply of textile clothing to various international brands. Due to opening of market in Morocco many international brands have opened their outlets in different cities. These branded stores in Morocco have to import the products from same exporters with which the parent companies of those brands have made cooperation agreements for manufacturing of branded clothing.

Philippines has a lesser market share than Pakistan in Moroccan market. Their main exportable items are electrical machinery / equipment, medical devices and other machinery. Since there are no cordial political relations between Morocco and Philippines therefore the diplomatic affairs of Philippines are operated through Libya. In view of this there are lesser chances that Philippines can emerge as strong competitor in near future.

In the following sections, market analysis for five major export sectors of Pakistan has been given:

a. Textiles (Import Market size \$ 1.1 bi) :

Pakistan is one of the major exporters of cotton yarn, fabric, made-ups and garments in the World and has a clear comparative advantage over Morocco in these items. Morocco's total imports of these textile products (falling under tariff chapters 52, 61, 62, and 63) were \$ 1.1 billion in 2019 and of this Pakistan's market share was only \$ 22.48 million (i.e. 2% market share). This does not commensurate with Pakistan's global market share of 5% in these items. The main reason for Pakistan's lower market share is the tariff barriers faced by Pakistani textile items in Moroccan market. Currently, all major textile exporting countries including Pakistan face 18% tariff rate (averaged at two digit levels) and the only exception in this regard is Turkey which has an FTA with Morocco. This has enabled Turkey to capture disproportionately higher market share than other market players. However, Moroccan textile manufacturers are a powerful group in the country and as a result of their lobbying, the Moroccan Government Council on October 8, 2020 has decided to amend the FTA with Turkey and under this amendment it can levy customs duty to the extent of 90% of MFN rate on import of certain items imported from Turkey. The aim of this amendment is apparently to protect local textile industry from competition with foreign manufacturers. However, it can also create some export opportunities as well through trade diversion.

However, there are certain exceptions to this general trend in the bilateral trade of textile items between Morocco and Pakistan. In case of cotton denim cloth Pakistan is doing equally good in Morocco as at the global level and has current market share of 17%. The reason for this better performance in case of this item is duty free import since it is used in manufacture of garments to be exported abroad. Another such example is cotton yarn (since the tariff rate in Morocco on import of yarn is only 3%). This Section has already submitted a detailed market about Textile and Apparels and in various webinars textile exporters have also been informed about the available opportunities.

b. **Agricultural Products (Import Market Size for Rice \$ 36.5 mi):**

In Morocco, rice is not the staple diet in the country and thus Morocco is not a big importer of basmati rice. Moreover, a huge tariff of 50% on import of rice makes basmati rice makes it a luxury for an ordinary Moroccan. Currently, Thailand is the biggest exporter of rice to Morocco. Jasmine rice imported from Thailand is preferred by consumers over basmati rice. Thailand enjoys 40% market share in Morocco as compared to its 18% market share at the global level. Pakistan currently has 8% market share in Morocco as compared to its 9% share in the world exports of rice. Thailand rice resembles Egyptian rice (traditionally liked by Moroccans) and is preferred by consumers.

Morocco is not a producer of dates and imports duty-free dates from neighboring countries. For countries like Pakistan who do not have FTA with Morocco, MFN rate of 40% is levied on import of dates making its import commercially unfeasible from these countries. Morocco is also a net importer of wheat but Pakistan is not a consistent exporter of wheat and its export surplus of wheat is often not enough to meet Morocco's demand. For instance, in 2020 Morocco faced drought situation and was forced to import wheat to meet its consumption needs. However, Pakistan is also importing wheat this year.

This section is already working in these sectors and detailed market reports have been submitted to the MoC. Webinars with Pakistani exporters

with these sectors are in the offing. A delegation of Rice Exporters Association of Pakistan was scheduled this year but could not happen because of the situation in the wake of pandemic and now it will be arranged once the restrictions are relaxed in Morocco.

c. **Surgical Instruments (Import Market Size \$ 169 mi):**

Morocco imports surgical instruments from all over the World. The value of Pakistan's exports of medical and surgical instruments to Morocco was \$ 1.54 mi in 2019 accounting for 0.9% market share. Thus Pakistan's market share in Morocco is better than its share of 0.3 % at the world level. Surgical instruments are mostly imported from big brands located in Germany, USA, China, France and other EU countries. Many of these leading exporters, especially in Germany, get their instruments manufactured in Pakistan but just like consumers in rest of the World, Moroccan importers prefer to buy branded instruments from these companies at much higher rates for the reason of quality assurance. Detailed market reports have already been submitted to the MoC about these sectors. The MoC has already arranged webinars with the respective Pakistani exporters' associations in these sectors and they were apprised about the potential opportunities. The undersigned has also held meetings with the respective importers' associations in Morocco. A few Pakistani exporters have opened their companies in Morocco. Moreover, direct meetings between the traders of surgical instruments from both countries have already been planned by this section and the same will be arranged once the travel restrictions imposed in the wake of the pandemic are relaxed.

d. **Footballs (Import Market Size \$ 6 mi):**

Pakistan's current market share in Morocco is around 7% which is lower than its share of 13.4 % at the global level. China is currently dominating Moroccan market for footballs with its market share of 72%. The main reason for Pakistan's lower share is that unlike European nations, Moroccan football consumer is price sensitive. Pakistan's footballs' quality is far superior to those manufactured in China but these are much costlier. In 2019, the average price for football imported from Pakistan was \$ 10,513 per MT as compared to \$ 3,812 per MT for those imported from China.

This Section is already working to help Pakistani exporters to tap opportunities available in this Sector. Detailed researched reports for these sectors have been submitted. A webinar with Pakistani exporters of sports goods is planned for this month. A delegation will also be arranged coming year to ensure direct meeting among traders from both countries. Two leading departmental stores have started to import footballs from a Pakistani exporter.

e. **Tanned Leather (Import Market Size \$ 33 mi):**

Pakistan's market share for tanned goat and bovine leather (HS Codes 410712, 410792, and 411310) is 2% in Morocco. Handicraft industry, footwear industry and clothing industry in Morocco are the main consumers of imported tanned leather. A part of this demand is met by local tanneries and the rest is imported. Currently, most of the leather is imported duty free from EU countries and other market players have much lower share.

10. Market entry strategy

According to the public tenders' website (<https://www.marchespublics.gov.ma>) there are at least 4-5 monthly tenders for different products, announced by different ministries. Locally based registered distributor / agents in Morocco can participate in these tenders. Therefore the main emphasis of Pakistani exporters should be to look for the local distributor / agent for maximum participation in tender activities. These distributors / agents can also look for any opportunity in the private sector procurement procedures as well. They can guide the Pakistani counterparts for market information with new contacts, any change in customs procedure etc. The registration and procurement procedures in Morocco usually take more time therefore Pakistani exporters should bear this with patience.

Due to language problem and business culture the response on emails is very slow and requires continuous reminders. It is therefore very difficult to convince a Moroccan importer or buyer just through emails and fax to import without having a direct interaction.

There is a need to establish a close working relationship with local counterparts in Morocco. Trust and mutual respect is the basis of strong and long lasting business deals in Morocco. For this purpose Pakistani companies need to frequently travel to Morocco to meet their counterparts. Participation through major exhibitions being held in Morocco can be an alternate means of visiting the market in the presence of strict visapolicies.

Market entry strategy may vary depending upon the requirements of specific sector in Moroccan market. Sector specific market entry strategy will be discussed in the market guides to be prepared for specific sector by the Commercial Section that may be referred for the purpose.

11. Recommendations

Keeping in view the above mentioned strategies that our competitors are employing in Morocco following way forward is proposed for enhancing market share of Pakistani products in Morocco:

SIGNING OF PTA

Signing of proposed Preferential Trade Agreement (PTA) would be the most significant development in enhancing the trade relations between Morocco and Pakistan. Talks on the PTA with Pak-Morocco have been stalled since 2008 despite repeated attempts by government of Pakistan. Both the sides have already agreed on a Road Map for the negotiations of the project of PTA. So far only first step in road map has been completed that is exchange of information about each other's taxation system etc. The second step involves convening exploratory meeting in Rabat and would cover exchange of additional information and to discuss the main structure of the future agreement, the nature and scope of the preferences. However, Moroccan side has not shown any enthusiasm to Pakistan's proposal of holding meeting. In this regard Embassy of Pakistan in Rabat has issued various communications to the host government to propose the time of the agreed first round of exploratory meetings as per the road map. Recently, Moroccan side has shown some interest in formation of Trade Committee

between the two countries.

The issue seems to be more crucial for Pakistan as some other countries like China, India and Russia have also proposed for signing of FTA with Morocco. If any of these negotiations succeeds then the competitive environment for Pakistani products will become more unfavorable.

The issue needs to be taken up at a higher level. Embassy of Pakistan in Rabat will again pursue the host government for initiating the negotiation process as the new government has already been formed very recently.

VISA FACILITATION

It is extremely difficult for Pakistani businessmen to obtain visa from Moroccan Embassy. On the other hand businessmen from China and Indonesia can enter Morocco without prior visa. Even the nationals of India and Malaysia acquire visas from their respective countries without any difficulty. The problems being faced by the Pakistani businessmen in acquiring visa could be solved by an agreed mechanism whereby visa would be issued by Moroccan Embassy on recommendation of the designated Chambers of Commerce & Industries or Trade Development Authority of Pakistan.

DIRECT BUSINESS TO BUSINESS CONTACT

It is very difficult to market products from distant country through email or telephone/fax in Morocco and physically meeting the business counterparts is very critical in doing business in this country. The business community needs to be encouraged to have direct contact with importers / buyers in Morocco. Our local

Chambers and Trade Bodies need to establish linkages with their counterpart Chambers and Trade Bodies in Morocco in order to enhance the presence of Pakistani products in Morocco. This initiative should be activated with visits of TDAP/Chamber level delegations at the initial stages.

HIGH LEVEL DELEGATIONS

It is very important to create an environment of political harmony between the countries through exchange of high level political visits. As it has been seen in the analysis of our competitors there has been a regular interaction at high level between the governments of both the countries even at the level of head of State. Any such high level visit sends a positive message to the local business community and encourages them to do business with each other.

JOINT MINISTERIAL COMMISSION

Pak-Morocco JMC was established in 2001, and last session of JMC was held in July 2008, and next session is due since then. It is also important to hold this session at the earliest and should be continued to be held on regular intervals. Various obstacles on enhancement of trade can be tackled through such joint sessions.

JOINT BUSINESS COUNCIL

In order to enhance economic and trade relations between Pakistan and Morocco, Pak-Morocco Joint Business Council was created in 2008 but it

remained inactive from both the sides. This body should be re-activated between the national Chambers of the two countries. FPCCI delegation's visit to Morocco last December has helped in reactivation of relations between the two countries.

PARTICIPATION IN EXHIBITIONS

It has been seen that companies of our competitor countries are regularly participating in exhibitions being held in Morocco. This is a major tool of establishing their presence in Moroccan market. Embassy of Pakistan in Rabat can also extend facilitation in issuance of visas for our exhibitors, as same has been done in recently held exhibitions.

Organizing a Single Country Exhibition can be another good initiative for introducing our products in Morocco and bringing our exhibitors in direct contact with buyers / importers. FPCCI has indicated its intention to organize such event for which detailed feedback has been sent to FPCCI by the Commercial Section, Casablanca. TDAP should also consider organizing ALISHAN Pakistan in Morocco for promotion of our products.

EXPO PAKISTAN

TDAP should consider extending special invitation to Federation of Chamber of Commerce of Morocco for visit of buyers' delegation to attend Expo Pakistan. Commercial Section in Casablanca will coordinate the visit.

INFORMATION OF PAKISTANI EXHIBITORS PARTICIPATING ABROAD

While meeting with the business community of Morocco it has also been learnt that some important importers / buyers are hesitant to visit Pakistan as they face

difficulty in issuance of visas for US and European countries on one hand and on the other they have their concerns about security situation in Pakistan. However, these importers / buyers are regularly visiting other countries to visit various international exhibitions abroad to outsource their imports. There are many such events where Pakistani exhibitors are also participating independently or through TDAP. If TDAP shares the data of Pakistani exhibitors participating in various international exhibitions, the same can be shared with Moroccan buyers / importers who would be visiting those events with a view to convince them to meet our exhibitors during those events. In this way the reluctance of Moroccan businessmen to visit Pakistan can be tackled and they can meet our exporters directly.

BRAND SOURCING

As discussed in the analysis of Bangladesh it has been seen that various brands being operated in Morocco are importing textiles products from Bangladesh as those items have already been approved by the parent brand company. There is a need to market our textiles to those brands by convincing their parent companies to outsource their textiles products from Pakistan. A list of international textiles brands having their commercial presence in Morocco can be prepared and shared with Ministry of Commerce so that our concerned Trade Officer should work on convincing those parent companies for outsourcing textiles products from Pakistan. This initiative will indirectly increase our products in Moroccan market.

WAREHOUSING

Setting up of warehousing facility and display Centre of Pakistani Products can also be considered by the private business community that can also be facilitated by TDAP. This initiative will help promote traditional and non-traditional goods and services of Pakistan to Morocco and other connecting markets.

JOINT VENTURES

By means of trade agreements with more than 55 countries, Morocco has opened up a huge market for its products representing a potential of more than 1.5 billion consumers. Pakistani companies can share the Moroccan export to such destinations by setting up joint ventures in Morocco, especially in textiles and leather sector.

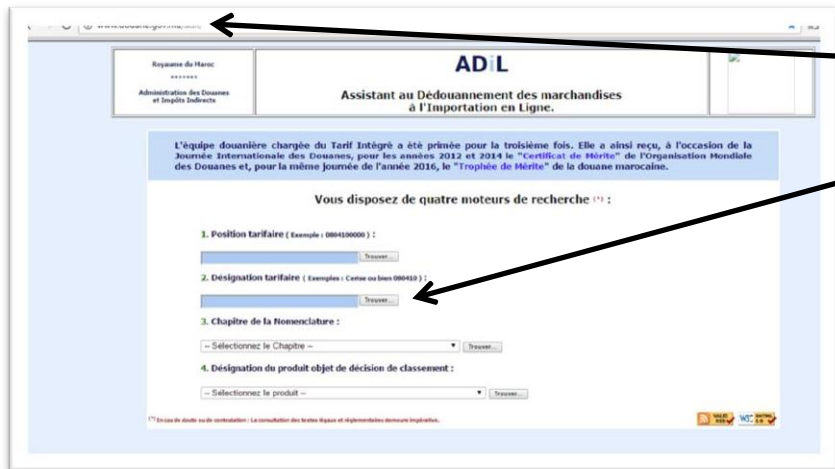
SUPPLY SIDE SUPPORT

As our products face tough competition from countries having duty free access, there is need to extend support to our manufacturers in Pakistan to reduce their cost / price through incentives mechanism so that they can compete in this market.

Furthermore, there is huge potential of pharmaceutical products and surgical instruments in Moroccan market. These products require to be registered with Ministry of Health. TDAP may consider extending incentives to those exporters who are investing to register their products in Morocco so that they may remain competitive in this market.

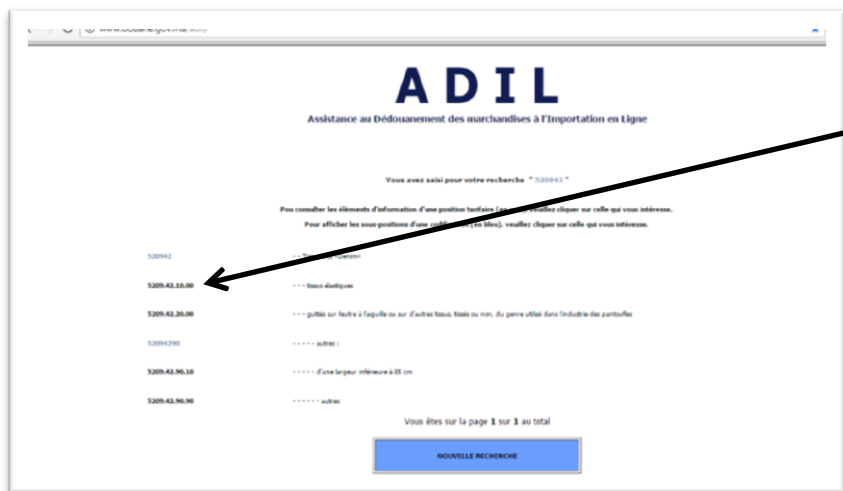
There is also a need to identify shipping lines / routes which are less expensive so that our exporters can reduce their cost in shipment as well.

ANNEX I GUIDE FOR ACCESSING TARIFF INFORMATION FROM WEBSITE OF MOROCCAN CUSTOMS AUTHORITY (www.douane.gov.ma/adil)



www.douane.gov.ma/adil

Add 6 digit HS Code
e.g. 520942



Select HS Code "5209421010"

OR GO THROUGH 2 DIGIT CHAPTER



Select 2 digit HS Chapter
e.g. 52 Cotton

www.douane.gov.ma/adil/

NOUVELLE RECHERCHE

La Nomenclature douanière marocaine

Chapitre : Coton

Codification	Description	Unité	Statut
5209.41	--- A armure toile		
8	--- Tissus élastiques		
8	--- guêtres sur feutre à l'aiguille ou sur d'autres tissus, tissés ou non, du genre utilisé dans l'industrie des		
8	--- Tissus utilisés comme armature pour pneumatiques		
8	--- autres :		
8	----- d'une largeur inférieure à 55 cm		
8	----- autres :		
8	----- Tissus jacquard, d'une largeur supérieure à 115 cm jusqu'à 140 cm exclus, d'un poids de 250 g/m ²		
8	----- autres :		
5209.42	--- Tissus dits « Denims »		
8	--- Tissus élastiques		
8	--- guêtres sur feutre à l'aiguille ou sur d'autres tissus, tissés ou non, du genre utilisé dans l'industrie des		
8	--- autres :		
8	----- d'une largeur inférieure à 55 cm		
8	----- autres :		
5209.43	--- Autres tissus à armure sergé, y compris le creté, dont le rapport d'armure n'exécute pas 4		
8	--- Tissus élastiques		
8	--- guêtres sur feutre à l'aiguille ou sur d'autres tissus, tissés ou non, du genre utilisé dans l'industrie des		
8	--- Tissus utilisés comme armature pour pneumatiques		
8	--- autres :		
8	----- d'une largeur inférieure à 55 cm		
8	----- autres :		
8	----- Tissus jacquard, d'une largeur supérieure à 115 cm jusqu'à 140 cm exclus, d'un poids de 250 g/m ²		
8	----- autres :		
5209.45	--- Tissus élastiques		
8	--- autres :		
8	----- d'une largeur inférieure à 55 cm		
8	----- autres :		
8	----- Tissus jacquard, d'une largeur supérieure à 115 cm jusqu'à 140 cm exclus, d'un poids de 250 g/m ²		
8	----- autres :		

Select HS Code "5209421010"

www.douane.gov.ma/adil/

ADIL

Vous êtes revenu de la position tarifaire :

5209.42.10.00

Description du Produit Remarquable :

(Source : Office des Changes)

Tissus de coton

Entrée en vigueur le : samedi 1 juillet 2000

Click "Duties and Taxes"

www.douane.gov.ma/adil/

ADIL

Droits et Taxes à l'Import.

Position tarifaire : 5209.42.10.00

Situation du : Source :

- Droit d'Importation* (DI) : 10 %
- Taxe Parafiscale à l'Importation* (TPI) : 0,25 %
- Taxe sur la Valeur Ajoutée à l'Import (TVA) : 20 %

* Le montant perçu est inclus dans l'assiette de la TVA y compris la valeur.

MFN Tariff Rate

Parafiscal Tax Rate

VAT Rate

ANNEX_II SOURCES OF INFORMATION / DATA

In order to prepare this booklet information has been obtained from various sources which are as under:

- ITC
Trademap(www.trademap.org)
- Moroccan Customs
Authority
(www.douane.gov.ma)
- Moroccan Investment Promotion
Authority (www.invest.gov.ma)
- Moroccan Authority of
Exchange (www.oc.gov.ma)
- Moroccan Ministry of Trade, Investment and Digital
Economy (www.mce.gov.ma)
- Santander Trade
Portal(www.en.portal.santandertrade.com)
- European Commission Market Access
Database (www.madb.europa.eu)
- US Department of
Commerce
(www.export.gov)
- PortNet,
(www.portnet.ma)
- Institut Marocain de Normalisation
(IMANOR) (www.imanor.gov.ma)
- Morocco Tenders
(www.marchespublics.gov.ma)

ANNEX_III LIST OF ITEMS SUBJECT TO IMPORT LICENSE

ITEM DESCRIPTION	HS CODE
Alcool éthylique	EX 2207.20.00.00
Amiante (asbeste)	2524.10.00.00 2524.90.00.00
Préparation de carbonate de calcium contenant du polymère éthylène	EX 2836.50.00.00
Bromochlorométhane	EX 2903.79.90.00
Dichlorométhane (chlorure de méthylène)	2903.12.00.00
Tétrachlorure de carbone	2903.14.00.00
1,1,1 trichloroéthane (méthyle chloroforme)	2903.19.00.10
Bromure de méthyle CH ₃ -Br	2903.61.00.00
Chlorodifluorométhane	2903.71.00.00
Dichlorotrifluoroéthanes	2903.72.00.00
Dichlorofluoroéthanes	2903.73.00.00
Chlorodifluoroéthanes	2903.74.00.00
Dichloropentafluoropropanes	2903.75.00.00
BromoChlorodifluométhane	2903.76.00.10
Bromotrifluorométhane	2903.76.00.20
Dibromotétrafluoroéthanes	2903.76.00.90
Trichlorofluorométhane	2903.77.00.11
Dichlorodifluoroéthane	2903.77.00.12
Trichlorotrifluoroéthanes	2903.77.00.13
Dichlorotétrafluoréthanes	2903.77.00.14

www.mcinet.gov.ma

Chloropentafluoréthane	2903.77.00.15
Chlorotrifluorométhane	2903.77.00.20
Pentachlorofluoroéthane	2903.77.00.31
Tétrachlorodifluoroéthane	2903.77.00.32
Heptachlorofluoropropane	2903.77.00.91
Hexachlorodifluoropropane	2903.77.00.92
Pentachlorotrifluoropropane	2903.77.00.93
Tétrachlorotétrafluoropropane	2903.77.00.94
Trichloropentafluoropropane	2903.77.00.95
Dichlorohexafluoropropane	2903.77.00.96
Chloroheptafluoropropane	2903.77.00.97
Chlorofluorométhane	2903.79.10.01
Chlorofluoroéthane	2903.79.10.02
Chlorofluoropropane	2903.79.10.03
Dichlorofluorométhane	2903.79.10.04
1,1-dichloro-1-fluoroéthane	2903.79.10.07
Trichlorofluoroéthane	2903.79.10.08
Tetrachlorofluoroéthane	2903.79.10.09
1-chloro-1,1-difluoroéthane	2903.79.10.12
Dichlorodifluoroéthane	2903.79.10.13
Trichlorodifluoroéthane	2903.79.10.14
Chlorotrifluoroéthane	2903.79.10.15
1,1-dichloro-2,2,2-trifluoroéthane	2903.79.10.17
Chlorotétrafluoroéthane	2903.79.10.18
1-chloro-1,2,2,2-tétrafluoroéthane	2903.79.10.19
Dichlorofluoropropane	2903.79.10.21
Trichlorofluoropropane	2903.79.10.22
Tetrachlorofluoropropane	2903.79.10.23

Pentachlorofluoropropane	2903.79.10.24
Hexachlorofluoropropane	2903.79.10.25
Chlorodifluoropropane	2903.79.10.26
Dichlorodifluoropropane	2903.79.10.27
Trichlorodifluoropropane	2903.79.10.28
Tetrachlorodifluoropropane	2903.79.10.29
Pentachlorodifluoropropane	2903.79.10.31
Chlorotrifluoropropane	2903.79.10.32
Dichlorotrifluoropropane	2903.79.10.33
Trichlorotrifluoropropane	2903.79.10.34
Tetrachlorotrifluoropropane	2903.79.10.35
Chlorotetrafluoropropane	2903.79.10.36
Dichlorotetrafluoropropane	2903.79.10.37
Trichlorotetrafluoropropane	2903.79.10.38
Chloropentafluoropropane	2903.79.10.39
1,1-dichloro-2,2,3,3,3-pentafluoropropane	2903.79.10.42
1,3-dichloro-1,2,2,3,3-pentafluoropropane	2903.79.10.43
Chlorohexafluoropropane	2903.79.10.49
Bromofluorométhane	2903.79.20.01
Dibromofluorométhane	2903.79.20.02
Bromodifluorométhane	2903.79.20.03
Bromofluoroéthane	2903.79.20.04
Dibromofluoroéthane	2903.79.20.05
Tribromofluoroéthane	2903.79.20.06
Tetrabromofluoroéthane	2903.79.20.07
Bromodifluoroéthane	2903.79.20.08
Dibromodifluoroéthane	2903.79.20.09
Tribromodifluoroéthane	2903.79.20.11

Bromotrifluoroéthane	2903.79.20.12
Dibromotrifluoroéthane	2903.79.20.13
Bromotétrafluoroéthane	2903.79.20.14
Bromofluoropropane	2903.79.20.15
Dibromofluoropropane	2903.79.20.16
Tribromofluoropropane	2903.79.20.17
Tetrabromofluoropropane	2903.79.20.18
Pentabromofluoropropane	2903.79.20.19
Hexabromofluoropropane	2903.79.20.21
Bromodifluoropropane	2903.79.20.22
Dibromodifluoropropane	2903.79.20.23
Tribromodifluoropropane	2903.79.20.24
Tetrabromodifluoropropane	2903.79.20.25
Pentabromodifluoropropane	2903.79.20.26
Bromotrifluoropropane	2903.79.20.27
Dibromotrifluoropropane	2903.79.20.28
Tribromotrifluoropropane	2903.79.20.29
Tetrabromotrifluoropropane	2903.79.20.31
Bromotetrafluoropropane	2903.79.20.32
Dibromotetrafluoropropane	2903.79.20.33
Tribromotétrafluoropropane	2903.79.20.34
Bromopentafluoropropane	2903.79.20.35
Dibromopentafluoropropane	2903.79.20.36
Bromohexafluoropropane	2903.79.20.39
Bis (2-chloroéthyl) éthylamine	2921.19.90.31
Chlorméthine (DCI) (bis (2-chloroéthyl) méthylamine)	2921.19.90.32
Trichlorométhine (DCI) (tris (2-chloroéthyl) amine)	2921.19.90.33
Hydrogénoalkyl (méthyl, éthyl, n-propyl ou isopropyl) Phosphonothioates de [S-2-(dialkyl (méthyl, éthyle, n-propyl ou isopropyl) amino) éthyl], ses	2930.90.90.71

esters de 0-alkyle ($\leq C_{10}$, y compris cycloalkyle) ; les sels alkylés ou protonés correspondants	
Sulfure de 2-chloroéthyle et de chlorométhyle	2930.90.90.72
Sulfure de bis (2-chloroéthyle)	2930.90.90.73
Bis (2-chloroéthylthio) méthane	2930.90.90.74
1,2-bis (2-chloroéthylthio) éthane	2930.90.90.75
1,3-bis (2-chloroéthylthio)-n-propane	2930.90.90.76
1,4-bis (2-chloroéthylthio)-n-butane	2930.90.90.77
1,5-bis (2-chloroéthylthio)-n-pentane	2930.90.90.78
Oxyde de bis (2-chloroéthylthiométhyle)	2930.90.90.79
Oxyde de bis (2-chloroéthylthioéthyle)	2930.90.90.81
Alkyl (méthyl, éthyl, n-propyl ou isopropyl) phosphonofluoridates de o-alkyle ($\leq C_{10}$, y compris cycloalkyle)	2931.59.00.10
N, N dialkyl (méthyl, éthyl, n-propyl ou isopropyl) phosphoramidocyanidates de o-alkyle ($\leq C_{10}$, y compris cycloalkyle)	2931.49.00.30
Difluorures d'alkyle (méthyl, éthyl, n-propyl ou isopropyl) phosphonyle	2931.59.00.20
Hydrogénoalkyl (méthyl, éthyl, n-propyl ou isopropyl) Phosphonites de [0-2-(dialkyl (méthyl, éthyl, n-propyl ou isopropyl) amino) éthyle], ses esters de 0-alkyle ($\leq C_{10}$, y compris cycloalkyle) ; les sels alkylés ou protonés correspondants	2931.49.00.40
Méthylphosphonochloridate de 0-isopropyle	2931.59.00.30
Méthylphosphonochloridate de 0-pinacolyle	2931.59.00.40
2-chlorovinylldichloroarsine	EX 2931.90.00.60
Bis (2-chlorovinyl) chloroarsine	EX 2931.90.00.60

Tris (2-chlorovinyl) arsine	EX 2931.90.00.60
Saxitoxine	3002.49.00.11
Ricin	3002.49.00.12
Préparations à base de matières colorantes contenant du polymère de l'éthylène (PE)	EX 3206.11 00 00 EX 3206.19 00 00

	EX 3206.20 00 00
	EX 3206.41 00 00
	EX 3206.42 00 00
	EX 3206.49.00.11
	EX 3206.49.00.19
	EX 3206.49.00.21
	EX 3206.49.00.29
	EX 3206.49.00.31
	EX 3206.49.00.39
	EX 3206.49.00.40
	EX 3206.49.00.50
	EX 3206.49.00.90
	EX 3206.50 00 00
Poudres et explosifs, articles de pyrotechnie, alliages pyrophoriques, matières inflammables (à l'exclusion des allumettes et des pierres à briquets)	3601.00. 10 00
	3601.00.20.00
	3601.00.90.00
	3602.00 00.10
	3602.00 00.20
	3602.00 00.31
	3602.00 00.39
	3602.00 00.40
	3602.00 00.90
	3603.10 00 00
	3603.20 00 00
	3603.30 00.11
	3603.30 00.19
	3603.30 00.90
	3603.40 00.11

	3603.40 00.19
	3603.40 00.90
	3603.50 00 00
	3603.60 00.10
	3603.60 00.90
	3604.10 00 00
	3604.90.10.00
	3604.90.91.00
	3604.90.92.00
	3604.90.99.10
	3604.90.99.90
	3606.10 00 00
	3606.90 00.19
	3606.90 00.91
	3606.90 00.92
	3606.90 00.99
Insecticides contenant du bromure de méthyle CH ₃ -Br	EX 3808.91.00.10
	3808.91.00.30
Fongicides contenant du bromure de méthyle CH ₃ -Br	3808.92.90.10
Herbicides contenant du bromure de méthyle CH ₃ -Br	3808.93.00.10
Désinfectants contenant du bromure de méthyle CH ₃ -Br	3808.94.00.10
Antirongeurs et produits similaires contenant du bromure de méthyle CH ₃ -Br	3808.99.11.00
	3808.99.90.10
Polyéthylène	3901.10.10.00
	3901.10.20.00
	3901.10.90.00
	3901.20
	3901.20.10.00

	3901.20.20.00 3901.20.90.00
Autres polymères de l'éthylène (PE), sous formes primaires, autres que le polyéthylène, le copolymère d'éthylène et d'acétate de vinyle, ainsi que le copolymère d'éthylène et d'alpha-oléfine d'une densité inférieure à 0,94	3901.90.10.00 3901.90.40.00 3901.90.90.00
Déchets, rognures et débris de matières plastiques de polymères de l'éthylène	3915.10.00.10 3915.10.00.90
Film non imprimé en polyéthylène sous forme de gaine aplatie plane, d'une largeur ne dépassant pas 300 cm présenté en rouleaux	EX 3920.10.00.23 EX 3920.10.00.25
Film imprimé en polyéthylène sous forme de gaine aplatie plane, d'une largeur ne dépassant pas 300 cm présenté en rouleaux	EX 3920.10.00.31 EX 3920.10.00.33
Masques de protection	EX 3926.90.92.90
Pneumatiques rechapés ; pneumatiques usagés.	4012.11.00.00 4012.12.00.00 4012.13.00.00 4012.19.00.00 4012.20.00 4012.20.00.20 4012.20.00.80
Charbon de bois (y compris le charbon de coques ou de noix), même aggloméré originaire ou en provenance de la Somalie	EX 4402.10.00.00 EX 4402.20.00.00 EX 4402.90.00.00
Masques de protection	EX 4818.90 EX 4818.90.00.00
Masques de protection	EX 4823.90.05.00 EX 4823.90.11.00

EX 4823.90.12.00
EX 4823.90.13.00

EX 4823.90.15.00
EX 4823.90.16.00
EX 4823.90.18.10
EX 4823.90.18.90
EX 4823.90.20.00
EX 4823.90.31.00
EX 4823.90.32.00
EX 4823.90.33.00
EX 4823.90.34.00
EX 4823.90.35.00
EX 4823.90.38.00
EX 4823.90.39.60
EX 4823.90.39.70
EX 4823.90.39.85
EX 4823.90.41.10
EX 4823.90.41.31
EX 4823.90.41.33
EX 4823.90.41.35
EX 4823.90.41.36
EX 4823.90.41.39
EX 4823.90.41.41
EX 4823.90.41.42
EX 4823.90.41.49
EX 4823.90.41.90
EX 4823.90.42.10
EX 4823.90.42.21
EX 4823.90.42.22
EX 4823.90.42.23

EX 4823.90.42.29

EX 4823.90.42.30

EX 4823.90.42.40

EX 4823.90.42.50

EX 4823.90.42.91

EX 4823.90.42.92

EX 4823.90.42.93

EX 4823.90.42.99

EX 4823.90.43.00

EX 4823.90.44.00

EX 4823.90.45.11

EX 4823.90.45.19

EX 4823.90.45.80

EX 4823.90.49.20

EX 4823.90.49.80

EX 4823.90.50.00

EX 4823.90.60.00

EX 4823.90.92.00

EX 4823.90.98.00

Masques de protection	EX 6307.90.40.00
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Masques de protection	EX 6307.90.50.00
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Masques de protection	EX 6307.90.90.98
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Friperie	6309.00.10
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6309.00.90

Déchets et débris de fonte, de fer ou d'acier (ferrailles) ; déchets lingotés
7204.10.00.00 en fer ou en acier

7204.21.00.00

7204.29.00.00

	7204.30.00.00
	7204.41.00.00
	7204.49.00.00
	7204.50.00.00
Déchets et débris de cuivre	7404.00.00.90
	7404.00.00.10
Déchets et débris de nickel	7503.00.00.12
	7503.00.00.17
	7503.00.00.93
	7503.00.00.97
Déchets et débris d'aluminium	7602.00.00.10
	7602.00.00.90
Déchets et débris de plomb	78.02.00.00.00
Déchets et débris de zinc	79.02.00.00.00
Déchets et débris d'étain	80.02.00.00.00
Déchets et débris de tungstène	8101.97.00.00
Déchets et débris de molybdène	8102.97.00.00
Déchets et débris de tantale	8103.30.00.00
Déchets et débris de magnésium	8104.20.00.00
Déchets et débris de cobalt	8105.30.00.00
Déchets et débris de bismuth	EX 8106.10.00.00
	EX 8106.90.00.10
Déchets et débris de cadmium	8112.61.00.00
Déchets et débris de titane	8108.30.00.00
Déchets et débris de zirconium	8109.31.00.00
	8109.39.00.00
Déchets et débris d'antimoine	8110.20.00.00
Déchets et débris de manganèse	EX 8111.00.00.10

Déchets et débris de béryllium	8112.13.00.00
Déchets et débris de chrome	8112.22.00.00
Déchets et débris germanium	EX 8112.92.00.00
Déchets et débris vanadium	EX 8112.92.00.00
Déchets et débris de thallium	8112.52.00.00
Déchets et débris de gallium, hafnium (celtium), indium, niobium (columbium), rhénium	8112.31.00.00 8112.41.00.00 EX 8112.92.00.00
Couteaux à lame tranchante ou dentelée dont la longueur de la lame est supérieure ou égale à 12,7 cm (5 pouces)	EX 8211.92 00.10 EX 8211.92 00.20 EX 8211.92 00.81 EX 8211.92 00.89 EX 8211.92 00.90
Couteaux à lame pivotante, tombante, escamotable, à cran d'arrêt, à ressort ou autres, dont la longueur totale de la lame est supérieure à 5 cm et la longueur totale du couteau en position ouverte est supérieure à 12 cm	EX 8211.93.00.00
Couteaux à lame tranchante ou dentelée dont la longueur de la lame est supérieure ou égale à 12,7 cm (5 pouces)	EX 8211.93.00.00
Lames dont la longueur est supérieure ou égale à 12,7 cm	EX 8211.94.00.00
Moteurs du type hors-bord pour la propulsion de bateaux, à piston alternatif ou rotatif, à allumage par étincelles (moteurs à explosion).	8407.21.00.00
Moteurs du type hors-bord pour la propulsion de bateaux, à piston, à allumage par compression (moteur diesel ou semi-diesel).	8408.10.10.00
Compresseurs des types utilisés dans les équipements frigorifiques fonctionnant au dichlorodifluorométhane dénommé R 12 ou au chloropentafluoroéthane dénommé R 115, seuls ou en mélange azéotrope avec d'autres substances.	EX 8414.30.10.00 EX 8414.30.20.00 EX 8414.30.90.00

de portes extérieures séparées fonctionnant au EX 8418.10.00.18
dichlorodifluorométhane dénommé R12 ou au
chloropentafluoroéthane dénommé R115, seuls ou en mélange EX 8418.10.00.40
azéotrope avec d'autres substances.

EX 8418.10.00.80

Réfrigérateurs de type ménager à compression fonctionnant au dichlorodifluorométhane dénommé R12 ou au chloropentafluoroéthane dénommé R115, seuls ou en mélange azéotrope avec d'autres substances.	EX 8418.21.00.10 EX 8418.21.00.92 EX 8418.21.00.93 EX 8418.21.00.94 EX 8418.21.00.99
Réfrigérateurs de type ménager à absorption, électriques fonctionnant au dichlorodifluorométhane dénommé R12 ou au chloropentafluoroéthane dénommé R115, seuls ou en mélange azéotrope avec d'autres substances.	EX 8418.29.10.10 EX 8418.29.10.91 EX 8418.29.10.99 EX 8418.29.90.10 EX8418.29.90.90
Autres réfrigérateurs de type ménager fonctionnant au dichlorodifluorométhane dénommé R12 ou au chloropentafluoroéthane dénommé R115, seuls ou en mélange azéotrope avec d'autres substances.	EX 8418.29.10.10 EX 8418.29.10.91 EX 8418.29.10.99 EX 8418.29.90.10 EX8418.29.90.90
Meubles congélateurs-conservateurs du type coffre, d'une capacité n'excédant pas 800 litres fonctionnant au dichlorodifluorométhane dénommé R12 ou au chloropentafluoroéthane dénommé R115, seuls ou en mélange azéotrope avec d'autres substances.	EX 8418.30.00.20 EX 8418.30.00.30 EX 8418.30.00.90
Meubles congélateurs-conservateurs du type armoire, d'une capacité n'excédant pas 900 litres fonctionnant au dichlorodifluorométhane dénommé R12 ou au chloropentafluoroéthane dénommé R115, seuls ou en mélange azéotrope avec d'autres substances.	EX 8418.40.00.00
Extincteurs contenant les gaz halons	EX 8424.10.00.00

Châssis usagés des véhicules automobiles des n°87.01 à 87.05 équipés de leur moteur	EX 8706.00.00.10 EX 8706.00.00.21 EX 8706.00.00.29 EX 8706.00.00.31
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	EX 8706.00.00.39 EX 8706.00.00.41 EX 8706.00.00.49 EX 8706.00.00.51 EX 8706.00.00.59 EX 8706.00.00.61 EX 8706.00.00.69 EX 8706.00.00.90
Roues équipées de pneus rechapés ou de pneus usagés	EX 8708.70.00.00 EX 8716.90.10.00 Ex 8716.90.90.00
Autres châssis usagés de véhicules automobiles des n°8701 à 8705.	EX 8708.99.99.00
Objets volants sans pilote, propulsés par un moteur et télécommandés d'avions.	8806.10.00.00, 8806.21.00.00 8806.22.00.00 8806.23.00.00 8806.24.00.00 8806.29.00.00 8806.91.00.00 8806.92.00.00 8806.93.00.00 8806.94.00.00 8806.99.00.00 EX 9503.00.10.10 EX 9503.00.10.21 EX 9503.00.10.29 EX 9503.00.10.91 EX 9503.00.10.99 EX 9503.00.20.11 EX 9503.00.20.19 EX 9503.00.20.21

EX 9503.00.20.29
EX 9503.00.20.91
EX 9503.00.20.99
EX 9503.00.91.10
EX 9503.00.91.90
EX 9503.00.92.10
EX 9503.00.92.20
EX 9503.00.92.30
EX 9503.00.92.40
EX 9503.00.92.50
EX 9503.00.92.90
EX 9503.00.93.10
EX 9503.00.93.20
EX 9503.00.93.30
EX 9503.00.93.40
EX 9503.00.93.50
EX 9503.00.93.90
EX 9503.00.94.11
EX 9503.00.94.12
EX 9503.00.94.13
EX 9503.00.94.19
EX 9503.00.94.91
EX 9503.00.94.92
EX 9503.00.94.93
EX 9503.00.94.94
EX 9503.00.94.95
EX 9503.00.94.99
EX 9503.00.95.10
EX 9503.00.95.90

	EX 9503.00.96.10 EX 9503.00.96.20 EX 9503.00.96.30 EX 9503.00.96.40 EX 9503.00.96.50 EX 9503.00.96.90 EX 9503.00.97.00 EX 9503.00.98.10 EX 9503.00.98.91 EX 9503.00.98.99 EX 9503.00.99.10 EX 9503.00.99.91 EX 9503.00.99.92 EX 9503.00.99.93 EX 9503.00.99.94 EX 9503.00.99.95 EX 9503.00.99.96 EX 9503.00.99.99
Bateaux gonflables rigides ou semi-rigides	EX 8903.11.00.00 EX 8903.12.00.00 EX 8903.19.00.00
Masques de protection	EX 9020.00.00.00
Thermomètres à mercure liquide, à lecture directe, non combinés à d'autres instruments	9025.11.10.00
Thermomètres à mercure autres qu'à liquide ou à lecture directe, non combinés à d'autres instruments	9025.19.00.99
Thermomètres à mercure combinés à d'autres instruments	9025.80.00.99
Matraques, bâton de défense ou «tonfa», casse-tête, cannes plombées et	EX 9304.00.00.90

ferrées (sauf celles qui ne sont ferrées qu'à un bout), fléaux japonais,	
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coups de poings américains, lance pierre de compétition et aérosols incapacitant ou lacrymogène	
Sabres, épées, baïonnettes, lances et autres armes blanches, leurs parties 9307.00.00.00 et leurs fourreaux	
Arbalète	EX 9506.99.90.90
Armes blanches ayant un caractère d'objet de collection ou d'antiquité	EX 9706.10.00.00

