

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

# IMPORT PROFILE REPORT, 2020

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MOROCCO

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## 1. Introduction / General Information

Morocco is a kingdom situated in North Africa. It is a multi-party parliamentary constitutional monarchy where the Prime Minister is the head of the government. Executive power is vested by the government and legislative power is set by the government and the two chambers of parliament, the Assembly of Representatives of Morocco and the Assembly of Councillors.

Like other emerging markets Morocco also offers numerous opportunities for trade and business. Situated at only few hours from key partner markets, has made Morocco a favourable geographic location for trading and business activities. In recent years Morocco has seen steady GDP growth and consistently low inflation – in contrast to its neighbours in the north. The country's economic performance has diversified and strengthened during last few years largely due to growth in various sectors. The government has further aided the process by making efforts to channel capital into productive industries like manufacturing, finance and telecom. The volume of foreign trade operations has grown steadily due to ambitious policies geared to foster international economic openness

Over the past few years, economic activity has been boosted, on the one hand, by the implementation of sector specific public policies meant to strengthen the competitiveness of the industrial supply and services, and to bolster its ability to expand into international markets and, on the other hand, by the opening of partner markets, by means of trade agreements with more than 55 countries, representing a potential market of more than 1.5 billion consumers.

Morocco's performance has been encouraging and benefited because of political and social stability. Morocco is the sixth largest economy in Africa. The service sector accounts for 50% of the GDP and mining, construction and manufacturing for an additional 25%. The major contributors to country's growth are tourism, telecoms, and textiles. Morocco is the world's third-largest producer of phosphorus. The agricultural sector is employing 40% of the active population and contributing around 15% to the GDP. Grains, fruits and vegetables are the country's main crops. <sup>1</sup>Currently Morocco's GDP stands at \$ 103 Billion and with GDP perception is \$ 3000. Their GDP growth presently is 1.2% and inflation rate is 1.6%. Morocco's total exports are presently \$ 34.1 Billion and value of exports is 34.1 Billion. 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. Overview of Import Regulations

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

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<sup>1</sup> Invest.gov.ma

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.

## **3. 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:

### **3.1 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.

### **3.2 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 phytosanitary 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.

### **3.3 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.

### **3.4 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.

## **4. 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 depository 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, amongst 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](http://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.

## **4.1 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.

## **4.2 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.

## **4.3 Import Duty**

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.

#### **4.4 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 customs warehouses
- private customs warehouses.

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 regulations were 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).

#### **4.5 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 (03) 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 of the customs and indirect taxes Act].	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:

- Casablanca - 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
<b>Drawback</b>	Real exporters of goods.	<ul style="list-style-type: none"> <li>- Edible vegetable oils</li> <li>- Tin Packaging</li> <li>- Aluminium Packaging</li> <li>- Wood, compact cardboard or corrugated cardboard</li> </ul>	The refund can be made only for exports made more than two years ago.	<ul style="list-style-type: none"> <li>- A copy of the export declaration with the service visa;</li> <li>- A sheet called "refund claim under drawback" (demande de remboursement au titre du drawback)</li> <li>- Justifications for prior import, including a release for consumption of foreign materials worked in Morocco.</li> </ul>

#### **4.6 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.

#### **4.7 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
<b>TANGIER FREE ZONE</b>	All industrial, trade activities and related service .	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 : tfgz@iam.net.ma, info@tangerfreezone.com URL : www.tangerfreezone.com
<b>TANGIER MED K SAR EL MAJAZ MELLOUSA 1 &amp; 2</b>	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
<b>KENITRA</b>	Agribusiness; textiles 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 Mail: info@edoniaworld.com
<b>KEBDANA AND NADOR</b>	Storage of hydrocarbons .	in-port : 20 ha; outside port: from 50 to 300 ha.	Address: 12, Rue Mekki Bitaouri, Souissi, Rabat Tel : +212(0)37 633 580 Fax : +212(0)37 753 020 Email : info@oriental.ma URL : www.oriental.ma
<b>LAAYOUNE AND DAKHLA</b>	Agribusiness; freezing; textiles 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

#### **4.8 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 sports 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.

#### **4.9 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](http://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 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.

#### **4.10 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), F'nideq and Zouj Baghal (Oujda)
- airports of entry: Oujda-Angad, Tétouan, Tanger-Boukhalef, Fès-Saiss, 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.

## **5. 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 visa policies.

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.

## **6. 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 needs 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 1st 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.

**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/adl/

NOUVELLE RECHERCHE

## La Nomenclature douanière marocaine

Chapitre : Coton

Codification	Libellé	Unité	U
5209.41	--- À 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 parafuses	KG	.....
8	--- Tissus utilisés comme armature pour pneumatiques	KG	.....
8	--- autres :		
8	----- d'une largeur inférieure à 85 cm	KG	.....
8	----- autres jacquard, d'une largeur supérieure à 115 cm jusqu'à 140 cm exclus, d'un poids de 250 g/m <sup>2</sup>	KG	.....
8	----- autres	KG	.....
5209.42	--- Tissus dits « Denims »		
8	--- Tissus élastiques	KG	.....
8	--- guêtres sur feutre à l'aiguille ou sur d'autres tissus, tissés ou non, du genre utilisé dans l'industrie des parafuses	KG	.....
8	--- autres :		
8	----- d'une largeur inférieure à 85 cm	KG	.....
8	----- autres	KG	.....
5209.43	--- Autres tissus à armure sergé, y compris le crisé, dont le rapport d'armure n'exécède pas 4		
5	--- Tissus élastiques	KG	.....
8	--- guêtres sur feutre à l'aiguille ou sur d'autres tissus, tissés ou non, du genre utilisé dans l'industrie des parafuses	KG	.....
8	--- Tissus utilisés comme armature pour pneumatiques	KG	.....
8	--- autres :		
8	----- d'une largeur inférieure à 85 cm	KG	.....
8	----- autres jacquard, d'une largeur supérieure à 115 cm jusqu'à 140 cm exclus, d'un poids de 250 g/m <sup>2</sup>	KG	.....
8	----- autres	KG	.....
5209.43	--- Tissus élastiques	KG	.....
8	--- autres	KG	.....

Select HS Code "5209421010"

www.douane.gov.ma/adl/

ROYAUME DU MAROC  
Administration des Douanes et Impôts Indirects

NOUVELLE RECHERCHE

ADL

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/adl/

ROYAUME DU MAROC  
Administration des Douanes et Impôts Indirects

NOUVELLE RECHERCHE

ADL

Droits et Taxes à l'Import.

Position tarifaire : 5209.42.10.00

Situation de : MFN

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

## SOURCES OF INFORMATION / DATA

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

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