Morocco

A. Progress in the implementation of the minimum standard

Morocco has 65 tax agreements in force, as reported in its response to the Peer Review questionnaire, including the Arab Maghreb Union Income Agreement concluded with four treaty partners (the UMA Agreement). Two of those agreements, the agreements with Japan and Benin, comply with the minimum standard.

Morocco signed the MLI in 2019 and listed its non-compliant tax agreements. The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

Morocco is implementing the minimum standard through the inclusion of the preamble statement and the PPT.[100]

B. Conclusion

Recommendation

It is recommended that Morocco completes the steps to have the MLI take effect with respect to its agreements listed under the MLI as those agreements will only be modified by the MLI (and come into compliance with the minimum standard) once the provisions of the MLI take effect.

Summary of the jurisdiction response - Morocco

	1.Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Austria	No	No	PPT
2	Bahrain	No	Yes MLI	PPT
3	Belgium	No	Yes MLI	PPT
4	Benin	Yes other		PPT
5	Bulgaria	No	Yes MLI	PPT
6	Cameroon	No	Yes MLI	PPT
7	Canada	No	Yes MLI	PPT
8	China (People's Republic of)	No	Yes MLI	PPT
9	Côte d'Ivoire	No	Yes MLI	PPT
10	Croatia	No	Yes MLI	PPT
11	Czechia	No	No	PPT
12	Denmark	No	Yes MLI	PPT
13	Egypt	No	Yes MLI	PPT
14	Ethiopia*	No	No	PPT
15	Finland	No	Yes MLI	PPT

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[100] For its agreements listed under the MLI, Morocco is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

16	France	No	Yes MLI	PPT
17	Gabon	No	Yes MLI	PPT
18	Germany	No	No	PPT
19	Ghana	No	No	PPT
20	Greece	No	Yes MLI	PPT
21	Guinea*	No	No	PPT
22	Hungary	No	Yes MLI	PPT
23	India	No	Yes MLI	PPT
24	Indonesia	No	No	PPT
25	Ireland	No	Yes MLI	PPT
26	Italy	No	Yes MLI	PPT
27	Japan	Yes other		PPT
28	Jordan	No	Yes MLI	PPT
29	Korea	No	Yes MLI	PPT
30	Kuwait	No	Yes MLI	PPT
31	Latvia	No	Yes MLI	PPT
32	Lebanon*	No	No	PPT
33	Lithuania	No	Yes MLI	PPT
34	Luxembourg	No	Yes MLI	PPT
35	Madagascar	No	No	PPT
36	Malaysia	No	Yes MLI	PPT
37	Mali*	No	No	PPT
38	Malta	No	Yes MLI	PPT
39	Netherlands	No	Yes MLI	PPT
40	North Macedonia	No	Yes MLI	PPT
41	Norway	No	No	PPT
42	Oman	No	Yes MLI	PPT
43	Pakistan	No	Yes MLI	PPT
44	Partenaires conventionnels de l'UMA (Algérie*, Libye*, Mauritanie, Tunisie)	No	No	PPT
45	Poland	No	Yes MLI	PPT
46	Portugal	No	Yes MLI	PPT
47	Qatar	No	Yes MLI	PPT
48	Romania	No	Yes MLI	PPT
49	Russian Federation	No	Yes MLI	PPT
50	Rwanda*	No	No	PPT
51	Saudi Arabia	No	Yes MLI	PPT
52	Senegal	No	Yes MLI	PPT
53	Serbia	No	Yes MLI	PPT
54	Singapore	No	Yes MLI	PPT
55	Slovenia	No	Yes MLI	PPT
56	Spain	No	Yes MLI	PPT
57	Switzerland	No	No	PPT
58	Syria*	No	No	PPT
59	Türkiye	No	Yes MLI	PPT
60	Ukraine	No	Yes MLI	PPT
61	United Arab Emirates	No	Yes MLI	PPT
62	United Kingdom	No	Yes MLI	PPT
63	United States	No	No	PPT
64	Viet Nam	No	Yes MLI	PPT
65	Zambia	No	No	PPT
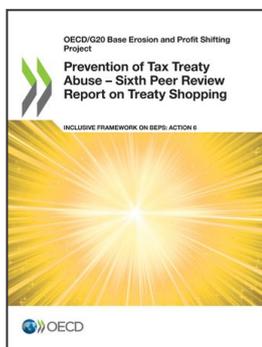
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