

Morocco

Overview of CbC reporting requirements

First reporting fiscal year: Commencing on or after 1 January 2021

Consolidated group revenue threshold: MAD 8,122,500 thousand

Filing deadline: 12 months following the end of the reporting fiscal year

Local filing required: Requirement suspended

Surrogate parent entity filing permitted: Yes

First review of the domestic legal framework: 2020/2021

Summary of recommendations

Area of implementation	Recommendations for improvement
Domestic legal and administrative framework	None.
Exchange of information framework	<p>It is recommended that Morocco take steps to have qualifying competent authority agreements in effect with jurisdictions of the Inclusive Framework that meet the confidentiality, consistency and appropriate use conditions and with which Morocco has an international exchange of information agreement in effect that allows for the automatic exchange of tax information.</p> <p>It is recommended that Morocco take steps to implement processes or written procedures to ensure that the exchange of information is conducted in a manner consistent with the terms of reference relating to the exchange of information framework ahead of the first exchanges of information.</p>
Appropriate use	It is recommended that Morocco take steps to ensure that the appropriate use condition is met ahead of the first exchanges of information.

The domestic legal and administrative framework

Morocco's 2020/2021 peer review recommended that Morocco take steps to ensure that local filing only occurs in the circumstances permitted under the minimum standard. Morocco has suspended its local filing requirement until further notice and this recommendation is removed.¹

Morocco's 2020/2021 peer review recommended that Morocco clarify that the annual consolidated group revenue threshold calculation rule applies in line with the OECD guidance on currency fluctuations in respect of an MNE Group whose Ultimate Parent Entity is located in a jurisdiction other than Morocco. Morocco has issued guidance making this clarification and the recommendation is removed.²

Morocco's domestic legal and administrative framework meets all other terms of reference.

The exchange of information framework

Morocco has no bilateral relationships in place for the exchange of CbC reports nor processes to ensure that the exchange of information is conducted in a manner consistent with the terms of reference relating to the exchange of information framework.

It is recommended that Morocco take steps to have qualifying competent authority agreements in effect with jurisdictions of the Inclusive Framework that meet the confidentiality, consistency and appropriate use conditions and with which Morocco has an international exchange of information agreement in effect that allows for the automatic exchange of tax information. This recommendation remains in place since the 2019/2020 peer review.

It is recommended that Morocco take steps to implement processes or written procedures to ensure that the exchange of information is conducted in a manner consistent with the terms of reference relating to the exchange of information framework ahead of the first exchanges of information. This recommendation remains in place since the 2019/2020 peer review.

Appropriate use of CbC reports

Morocco does not yet have controls in place to ensure the appropriate use of CbC reports.

It is recommended that Morocco take steps to ensure that the appropriate use condition is met ahead of the first exchanges of information. This recommendation remains in place since the 2019/2020 peer review.

Notes

¹ <https://tax.gov.ma/wps/wcm/connect/49e113bb-5fb4-46db-b960-ef8743a3574c/GUIDE+RELATIF+A+LA+DECLARATION+PAYS+PAR+PAYS+VF.pdf?MOD=AJPERES&CACHEID=ROOTWORKSPACE-49e113bb-5fb4-46db-b960-ef8743a3574c-owPSVZh>.

² Idem.



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