

Morocco

A. Progress in the implementation of the minimum standard

Morocco has 61 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). One of those agreements, the agreement with Japan, complies 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.¹⁰⁹

B. Conclusion

Recommendation

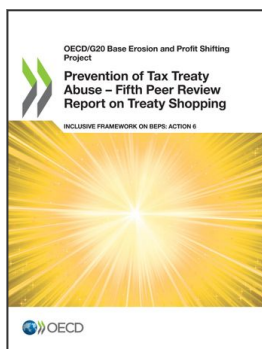
It is recommended that Morocco completes the steps to have the MLI take effect with respect to its agreements listed under the MLI as those agreements will only be modified by the MLI (and come into compliance with the minimum standard) once the provisions of the MLI take effect.

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	Bulgaria	No	Yes MLI	PPT
5	Cameroon	No	Yes MLI	PPT
6	Canada	No	Yes MLI	PPT
7	China (People's Republic of)	No	Yes MLI	PPT
8	Côte d'Ivoire	No	Yes MLI	PPT
9	Croatia	No	Yes MLI	PPT
10	Czech Republic	No	No	PPT
11	Denmark	No	Yes MLI	PPT
12	Egypt	No	Yes MLI	PPT
13	Ethiopia*	No	No	PPT
14	Finland	No	Yes MLI	PPT
15	France	No	Yes MLI	PPT
16	Gabon	No	Yes MLI	PPT

¹⁰⁹ 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).

17	Germany	No	No	PPT
18	Greece	No	Yes MLI	PPT
19	Guinea*	No	Non	PPT
20	Hungary	No	Yes MLI	PPT
21	India	No	Yes MLI	PPT
22	Indonesia	No	No	PPT
23	Ireland	No	Yes MLI	PPT
24	Italy	No	Yes MLI	PPT
25	Japan	Yes other		PPT
26	Jordan	No	Yes MLI	PPT
27	Korea	No	Yes MLI	PPT
28	Kuwait*	No	Yes MLI	PPT
29	Latvia	No	Yes MLI	PPT
30	Lebanon*	No	No	PPT
31	Lithuania	No	Yes MLI	
32	Luxembourg	No	Yes MLI	PPT
33	Malaysia	No	Yes MLI	PPT
34	Mali*	No	No	PPT
35	Malta	No	Yes MLI	PPT
36	Netherlands	No	Yes MLI	PPT
37	North Macedonia	No	Yes MLI	PPT
38	Norway	No	No	PPT
39	Oman	No	Yes MLI	PPT
40	Pakistan	No	Yes MLI	PPT
41	Poland	No	Yes MLI	PPT
42	Portugal	No	Yes MLI	PPT
43	Qatar	No	Yes MLI	PPT
44	Romania	No	Yes MLI	PPT
45	Russian Federation	No	Yes MLI	PPT
46	Rwanda*	No	No	PPT
47	Senegal	No	Yes MLI	PPT
48	Serbia	No	Yes MLI	PPT
49	Singapore	No	Yes MLI	PPT
50	Slovenia	No	Yes MLI	PPT
51	Spain	No	Yes MLI	PPT
52	Switzerland	No	No	PPT
53	Syria*	No	No	PPT
54	Türkiye	No	Yes MLI	PPT
55	UMA Agreement treaty partners (Algeria*, Libya*, Mauritania, Tunisia)	No	No	PPT
56	United Arab Emirates	No	Yes MLI	PPT
57	United Kingdom	No	Yes MLI	PPT
58	Ukraine	No	Yes MLI	PPT
59	United States	No	No	
60	Viet Nam	No	Yes MLI	PPT
61	Zambia	No	No	PPT



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