Import and export procedures guide
MOROCCO

Preliminary version
MANUAL OF IMPORT AND EXPORT PROCEDURES IN MOROCCO

PRACTICAL GUIDE FOR ECONOMIC OPERATORS IN EXTERNAL TRADE

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GENERAL INTRODUCTION

The guide for economic operators in external trade is intended to provide up-to-date practical information concerning all of the processes and procedures relating to international trading operations in the Moroccan context (notably the importation and exportation of goods), from the step of registration with the departments concerned with obtention of the status of economic operator until the post-customs clearance step, materialized by obtention of clearance and the release (importation) or shipping (exportation) of the goods.

The aim is to provide economic operators and, undertakings (whether small and medium-sized enterprises [SME], micro-enterprises or large enterprises) with practical information that may aid them (importers and exporters) in optimizing the pre-customs, customs and post-customs processes for consumer goods, as well as in the context of the various economic regimes in force in Morocco.

The guide places the economic operator (the importing and/or exporting undertaking) at the centre of analysis and reflection by offering them a practical toolbox on importation and exportation procedures. This means, for example, emphasizing the distinction between the standard commercial operations applicable to goods that may be freely imported and exported and the specific formalities for certain goods considered sensitive and which require special treatment (perishable products) or authorizations (explosives or drones) or indeed those which are prohibited for importation and exportation (Hazardous waste).

The information provided comes from surveys carried out and meetings held with the various parties directly involved in the external trade supply chain, in this case the department responsible for external trade, customs, the Office National de la Sécurité Sanitaire des Produits Alimentaires (ONSSA), l’Etablissement Autonome de Coordination et Contrôle des Exportations (EACCE), the Office des Changes, the PortNet company and certain forwarding agents.
1. COMMERCIAL ENVIRONMENT OF THE COUNTRY

1.1. Main free trade agreements and partnerships concluded by Morocco

After a long process of signing free trade agreements, Morocco is today considered to be among the countries having notified the most free trade agreements (FTA) to the WTO. These include agreements signed as much with developed partners (European Union, United States, European Free Trade Agreement [EFTA]) as with developing or emerging countries (the Agadir agreement and the agreement with Turkey), notably to stimulate economic growth and extend preferential access to external markets.

Therefore, Morocco has officially enshrined these agreements in its strategy for opening and developing commercial exchanges. While reaffirming its multilateral commitments under the WTO, Morocco attaches importance to regional trade agreements in the process of liberalizing trade1.

In order to guide its opening policy, Morocco has adopted trade reforms in the perspective of facilitating its integration into the global economy. To this end, the reforms concerned the liberalization of trading arrangements in accordance with local multilateral, regional and bilateral commitments and the adoption of global tariff reform. Other measures have also been implemented in the same context, such as economic arrangements at customs and incentive measures for exportation.

1.1.1. Morocco and the World Trade Organization (WTO):

Morocco has implemented a good part of its commitments under the Uruguay Round, resulting in reductions in the consolidated tariffs applied to agricultural products and the progressive integration and liberalization of the textiles and clothing sector. Effectively, in the context of its participation in the Uruguay Round negotiations, Morocco has presented lists of its commitments in industry, agriculture and services.

- **In industry**, Morocco has consolidated all of its industrial products at a maximum rate of 40%.
- **In agriculture**, Morocco has a proceeded to transform non-tariff measures into customs tariffs (Tariffing). Thus, tariff equivalents are applied to basic products and their derivatives (cereals, sugar, oils, meat and milk). Furthermore, it has consolidated the other products under ceiling rates in accordance with the techniques envisaged for developing countries. Thus more than 24% of positions in this sector have been consolidated at rates of 100% or higher. Similarly, across 374 tariff lines in the agricultural sector (of a total of 1484) Morocco has reserved the right to invoke special safeguard clauses, in accordance with Article 5 of the WTO agreement on Agriculture.
- **As regards services**, Morocco has consolidated its national legislation concerning certain categories of services such as: professional, environmental, IT and financial services, insurance and reinsurance services, construction and engineering services, transport services and basic telecommunications.

1.1.2. Trade agreements

**Box 1.1 Standard – Summary of the Free Trade Agreements and partnerships in force**

<table>
<thead>
<tr>
<th>Agreement/ partnership</th>
<th>Committed countries</th>
<th>Date of entry into force</th>
<th>Scope</th>
<th>Additional information on the agreed process and URL</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agadir Agreement</td>
<td>Morocco, Egypt, Tunisia and Jordan</td>
<td>27/03/2007</td>
<td>Industrial, agricultural and agro-industrial products, originating in and coming from the contracting countries.</td>
<td>The agreement provides for a total waiver of import duty and taxes having an equivalent effect and adoption of the Pan-Euro-Med rules of origin, which permit diagonal cumulation of origin between the members. The conclusion of this agreement is considered a major step in the creation of the euro-Mediterranean free trade zone.</td>
</tr>
<tr>
<td>European Community</td>
<td>28 Member States of the European Union</td>
<td>01/03/2000</td>
<td>Trading of goods and services; Financial, economic, social and cultural</td>
<td>For industrial products: free access has been agreed for Moroccan industrial products as of the entry into force of the agreement. The latter had provided for progressive dismantling, over 12 years for products originating in the EU in</td>
</tr>
</tbody>
</table>

1See the declaration of Morocco on the occasion of the WTO Ministerial Conference in Hong Kong (China) in 2005.
The Agreement on liberalizing trade in services and the right of establishment and the Dispute Settlement Agreement are in the process of being negotiated.

<table>
<thead>
<tr>
<th>Country</th>
<th>Status</th>
<th>Date</th>
<th>Sector</th>
<th>Trade in goods and certain agricultural products</th>
<th>For industrial products:</th>
<th>For agricultural products:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Turkey</td>
<td>1 emerging country</td>
<td>01/01/2006</td>
<td>All sectors of economic activity</td>
<td>In return for immediate free access for Moroccan industrial products, Morocco has eliminated all customs duties and taxes having equivalent effect that do not feature on the lists annexed to Protocol I, as of the entry into force of the agreement. For the rest of the products, a list 1 has been provided: annual dismantling of 10% over 10 years from the date of entry into force; a list 2: annual dismantling of 3% over 3 years from the date of entry into force and a list 3 concerning used products the provisions for which are re-examined by the Joint Committee. For agricultural products: an exchange of concessions, the lists of which have been annexed to Protocol II. URL: <a href="http://www.wipo.int/edocs/lexdocs/treaties/fr/m-tr/trt_ma_tr.pdf">http://www.wipo.int/edocs/lexdocs/treaties/fr/m-tr/trt_ma_tr.pdf</a></td>
<td></td>
<td></td>
</tr>
<tr>
<td>United States</td>
<td>1 developed country</td>
<td>01/01/2006</td>
<td>All sectors of economic activity</td>
<td>In return for immediate free access to virtually all Moroccan industrial and fishing products (98%), the Agreement provides for an exemption from customs duties upon entry into force of the Agreement for 58% of American tariff positions. The rest will be dismantled over a period of 9 years for industrial products and over a period of up to 25 years for agricultural products. For textile products: 3 symmetrical lists: - one list exempt with immediate effect; - one list of 43 products exempt within the limit of a quota (+25% over 5 years); - The rest of the products will be symmetrically dismantled over 6 years. - It should be noted that a degressive quota of 30 million m² for a certain number of textile products will benefit from duty-free access for 10 years from entry into force. As regards services, Morocco had made reserves for certain sectors under existing agreements.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
1.2. Practical information on the processing of imported goods

1.2.1. National customs tariff and the Harmonized System (HS)

The Moroccan importation tariff is based on the internationally recognized Harmonized Commodity Description and Coding System (Harmonized System - HS). In the case of Morocco, there are over 18,000 10-digit positions and sub-positions (Moroccan nomenclature). Morocco takes into account all revisions and modifications of the customs tariffs made based on the HS. The current version of its national tariff complies with the 2017 version of the HS.

1.2.2. Tariff classification in Morocco

‘Tariff classification’ is the process of determining the particular tariff position or sub-position of goods. The classification is made based on the following criteria:

- description of the goods;
- Composition and other technical specifications;
- Manner of presentation (e.g. Retail packaging);
- degree of manufacturing; and
- function or use.

Tariff classification is important to the extent that it represents a major challenge for application of the customs tariff and also to ensure that the economic operator pays the correct amount of duty and taxes, receives any manufacturer’s tariff benefits and contributes to the accuracy of the statistics for external trade (import and export).

The economic operator is legally responsible for the correct tariff classification of goods except in the case of advance decisions agreed by customs by prior arrangement (see section 2 in relation to the advance decision procedure).

1.2.3. Sectoral classification principles and rules and sensitive/prohibited products

It should be emphasized that the measures applied in Morocco are part of the instruments of its current trade policy to protect sensitive products in the same way as tariff barriers (customs duties) and non-tariff barriers (quotas or tariff quotas). There is even the possibility of excluding products considered prohibited from trade due to their high degree of sensitivity.

Sectoral classification of goods: principles and rules

For the purposes of tariff classification, the HS constitutes a logical structure covering nearly 1,241 four-digit positions grouped into 96 chapters and articles in 21 sections.

Each position of the HS is identified by a four-digit code, indicated in the column entitled ‘Position number’ and the two first digits of the code indicate the chapter number, while the last two indicate the ranking of the position within this chapter (for example, No 87.05 is the 5th position in Chapter 87). The first four digits correspond to the number of the position concerned, the 5th and 6th digits of the code identify the sub-positions with one and two dashes.
Permitted processing procedures in Morocco for sensitive products

Taking into account the customs nomenclature 2017, the products considered sensitive in terms of application of the common duty are goods for which the customs duty exceeds 60%. This mainly means the HS positions in Chapter 1 on live animals (200%) and wheat flour and common wheat meal (70%). The justification for these high rates is mainly the protection of national production.

**Table: List of certain sensitive products (customs duty exceeds 60%)**

<table>
<thead>
<tr>
<th>HS</th>
<th>Di/RDC</th>
<th>HS product heading</th>
<th>Heading of new remarkable products</th>
</tr>
</thead>
<tbody>
<tr>
<td>01022910000</td>
<td>200</td>
<td>Live animals (food)</td>
<td>Veal</td>
</tr>
<tr>
<td>01022922000</td>
<td>200</td>
<td>Live animals (food)</td>
<td>dairy cows</td>
</tr>
<tr>
<td>02011000900</td>
<td>200</td>
<td>Edible meat and offal</td>
<td>fresh domestic bovine meat sf, refrigerated as carcasses</td>
</tr>
<tr>
<td>11010010000</td>
<td>70</td>
<td>Cereal flours, groats, meal and agglomerates</td>
<td>durum wheat flour</td>
</tr>
<tr>
<td>11010090000</td>
<td>66</td>
<td>Cereal flours, groats, meal and agglomerates</td>
<td>wheat and meslin flour</td>
</tr>
<tr>
<td>11031100090</td>
<td>70</td>
<td>Cereal flours, groats, meal and agglomerates</td>
<td>other durum wheat groats in packages of up to 5 kgs</td>
</tr>
<tr>
<td>11031100200</td>
<td>70</td>
<td>Cereal flours, groats, meal and agglomerates</td>
<td>common wheat meal</td>
</tr>
<tr>
<td>11031100500</td>
<td>70</td>
<td>Cereal flours, groats, meal and agglomerates</td>
<td>other meals and common wheat groats</td>
</tr>
<tr>
<td>11031100800</td>
<td>70</td>
<td>Cereal flours, groats, meal and agglomerates</td>
<td>common wheat meal</td>
</tr>
</tbody>
</table>

Source: Customs and Indirect Taxation Administration

In addition to these sensitive products, Morocco lists products that are subject to licensing and even prohibited, which may be consulted on the website of the Department for External Trade. This mainly concerns products featuring in the nomenclature, e.g.: 29.03 corresponding to Bromochloromethane, the products in Chapter 36 (except for 36.05.00 – 36.06.90.00.11), retreaded and used tyres, recovered textiles, cast iron, iron or steel waste (scrap); iron or steel scrap in ingot form classified under nomenclature code 72.04. The table below presents certain of these prohibited products.

**Table: List of certain products that are prohibited or subject to licensing**

<table>
<thead>
<tr>
<th>Description of goods</th>
<th>Nomenclature reference number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bromochloromethane</td>
<td>Ex 29.03</td>
</tr>
<tr>
<td>Dichloromethane (methylene chloride)</td>
<td>29 03 12 00 00</td>
</tr>
<tr>
<td>Retreaded tyres; Used tyres</td>
<td>40.12.10.00.00; 40.12.11.00.00</td>
</tr>
<tr>
<td></td>
<td>40.12.12.00.00; 40.12.13.00.00</td>
</tr>
<tr>
<td></td>
<td>40.12.19.00.00; 40.12.20.00</td>
</tr>
<tr>
<td></td>
<td>40.12.90.29.00; 40.12.90.39.00</td>
</tr>
<tr>
<td></td>
<td>40.12.90.90.19/90; 40.12.90.40.90</td>
</tr>
<tr>
<td>Second-hand clothes</td>
<td>63.09.00</td>
</tr>
<tr>
<td>Cast iron, iron or steel waste and debris (scrap); scrap ingots in iron or steel/ Copper waste and debris</td>
<td>72.04/74.04</td>
</tr>
<tr>
<td>Knives with a straight or serrated blade of 12.7 cm (5 inches) or more</td>
<td>EX 8211.92</td>
</tr>
<tr>
<td>Asbestos</td>
<td>2524.00.00.00</td>
</tr>
<tr>
<td>Pilotless flying objects propelled by a motor and controlled remotely (remotely piloted), for example drones and scale models of aircraft.</td>
<td>EX 8802.20/ EX 9503.00</td>
</tr>
</tbody>
</table>

Source: Department for external trade

1.3. Economic customs regimes (RED) in force

According to each situation (import for consumer supply, warehousing, processing, transit, reimportation of exported goods, etc.), a general or specific regime may be applied. Each regime may have its own rules and involve different requirements. This section is intended to inform the importer/exporter of the import and export regimes in force in Morocco. It should also briefly describe what each regime involves in terms of regulatory, financial and/or logistical requirements.
1.3.1. Bonded customs regimes (RED)

In contrast to the general regime (consumer supply), REDs are customs regimes permitting the import or export, free of duties and taxes, of goods destined for storage, processing, transit or in view of re-exportation of a compensatory product (Suspensive regimes) or the reimbursement, on a flat-rate basis, of certain duties and taxes levied on the import of foreign materials used in the manufacture of exported goods (Drawback Regime).

REDs play an important role in the promotion of exports, covering four economic functions in relation to goods on national territory: storage; processing; usage and movement.

It should be noted that the economic regimes are governed by the Customs Code (see Articles 114 to 163 decies of the code). This notably concerns the customs warehouse, temporary admission, temporary export, processing under customs control and transit. The drawback regime enables reimbursement to be made, at an average rate, of the import duty and, where applicable, the internal consumer tax, initially paid on the component materials and the energy products consumed during the manufacturing process.

a. Customs warehouse or storage warehouse

b. Processing regimes: Temporary admission for inward processing (ATPA) on import and export
c. Arrangements relating to use: Temporary admission (TA)
d. Goods movement regime: transit

Box 1.3 National import and export regime:

<table>
<thead>
<tr>
<th>Regime Code</th>
<th>Title-Short description</th>
<th>Legal justification</th>
<th>Additional information</th>
</tr>
</thead>
<tbody>
<tr>
<td>010</td>
<td>Consumer supply- simple import</td>
<td></td>
<td></td>
</tr>
<tr>
<td>060</td>
<td>Single exit export- Single export</td>
<td></td>
<td></td>
</tr>
<tr>
<td>061</td>
<td>Export in the context of the SGP</td>
<td>Circular No 5432/312 of 4 March 2014</td>
<td>All products</td>
</tr>
<tr>
<td>680</td>
<td>Definitive export regularizing temporary export for outward processing or temporary export</td>
<td></td>
<td></td>
</tr>
<tr>
<td>069</td>
<td>Export in the context of the Drawback</td>
<td>Primary materials/ Energy products</td>
<td></td>
</tr>
<tr>
<td>020</td>
<td>Import in compensation for prior export with payment</td>
<td>Circular No 5432/312 of 4 March 2014</td>
<td>All products</td>
</tr>
<tr>
<td>021</td>
<td>Import in compensation for prior export without payment</td>
<td>Idem</td>
<td>All products</td>
</tr>
<tr>
<td>022</td>
<td>Temporary</td>
<td>Idem</td>
<td>Textiles and</td>
</tr>
</tbody>
</table>

The regime of temporary admission for inward
| Admission for inward processing (ATPA) with payment | Clothing Leather/saddlery | Processing (ATPA) permits, firstly: importation, free of the duties and taxes normally applicable to goods destined to be processed, worked or allocated an additional workforce; secondly: the importation, free of duties and taxes, of certain goods featuring on the list established by the Minister of Finances following the opinion of the ministers concerned by the product in question. In fact, the transfer of raw materials under the ATPA regime between manufacturers is automatically permitted by customs, regardless of the degree of processing, and does not require any prior authorization.

This last case is a regime that permits the importation of goods, with suspension of duties and taxes, so that they can undergo operations that modify their category or their condition, with a view to consumer supply of the products resulting from these operations, referred to as processed products. The latter should benefit, by virtue of the particular legislative provisions, from a total or partial exemption from all import duties and taxes or a reduced tariff relative to that for the goods being employed.

In the absence of any exemptions, the maximum stay under the regime of processing under customs control shall be one year. Consumer supply of processed products is permitted provided that the duties and taxes are those in force on the date of registration of the detailed declaration, as per the tariff category and the quantities of the processed product for consumer supply. The value to be taken into consideration, in this case, shall be that of the merchandise on the date of registration of the declaration of its entry under the regime of processing under customs control.

| 023 | ATPA without payment | Textiles/clothing | The temporary admission regime (TA) makes it possible for persons normally resident abroad but staying temporarily in Morocco (non-resident travellers, manufacturers, companies involved in major works [dams, etc.], organizers of fairs and exhibitions and exporters of packaging, for stays of six months to two years) to introduce items and their means of transport, or indeed miscellaneous goods and products, onto the territory to which the regime applies, free of duties and taxes. This notably includes the following: equipment remaining foreign property and intended for the execution of works for a limited period or for occasional use for industrial purposes;
- packaging, containers and their accessories;
- goods intended to be presented or used in the context of commercial events or fairs;
- professional equipment and animals;
- commercial vehicles used in international haulage. |
TA accounts may be regularized by export or by transfer, by admission to a warehouse, consumer supply, destruction, or surrender to the customs authority.

Finally, the temporary exportation (TE) regime enables goods to be temporarily exported free of duties and taxes, for use abroad. This mainly concerns items for personal use and the means of transport of persons normally resident in Morocco and needing to stay temporarily outside national territory, or to certain packaging materials and animals needing to be used or exhibited abroad (fairs, etc.).

<table>
<thead>
<tr>
<th>Code</th>
<th>Type of Warehouse</th>
<th>Idem</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>035</td>
<td>Public warehouse</td>
<td>Idem</td>
<td>All products</td>
</tr>
<tr>
<td>036</td>
<td>General private warehouse</td>
<td>Idem</td>
<td>All products</td>
</tr>
<tr>
<td>037</td>
<td>Exclusive private warehouse</td>
<td>Idem</td>
<td>All products</td>
</tr>
<tr>
<td>381</td>
<td>Industrial free warehouse direct importation of raw materials</td>
<td>Idem</td>
<td>All products</td>
</tr>
</tbody>
</table>

The public warehouse remains open for the profit of a town or a chamber of commerce wishing to store goods in premises approved by the customs administration (Article 120.2 of the Customs Code).

On the other hand, private warehouses may be general or exclusive. The first (general) is conceded to a natural or legal person whose main or secondary activity is warehousing, as much for their own goods as for those of third parties. The second (exclusive private warehouse) is limited to the exclusive use of the legal or natural person who has obtained authorization from the administration to open this type of warehouse.

Whatever the type of warehousing, rules and procedures apply. These concern the length of time for which the goods are held, the operations authorized in the warehouse, such as handling, transfers of ownership, transfer, examination and sampling.

<table>
<thead>
<tr>
<th>Code</th>
<th>Regime</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>085</td>
<td>Transit at import</td>
<td>Circular No 5432/312 of 4 March 2014</td>
</tr>
<tr>
<td>086</td>
<td>Transit at import</td>
<td>Circular No 5432/312 of 4 March 2014</td>
</tr>
</tbody>
</table>

Transit is an economic customs regime enabling goods to be transported under customs control from one office or from one customs warehouse to another office or to another customs warehouse (Article 155-10 code), with suspension of the duties and taxes, prohibitions and restrictions normally applicable. In reality, distinction should be drawn between a number of cases:

- Goods from abroad, which cross the territory in question, from one office at an entry border crossing to an office at an exit border crossing: suspension of the import duties, taxes, prohibitions and restrictions at the entry and exit points of the territory;
- Goods coming from abroad: suspension of the
import duties, taxes, prohibitions and restrictions as far as the internal office or the warehouse.
- National goods in free circulation routed under the control of a customs office, known as the departure office, as far as the border office through which the export is effectively made. In this case there is the same effect as that mentioned above, with the added detail that the customs formalities are completed at the departure office, which is the customs clearance office.
- Compensating products obtained under the regime of temporary admission for inward processing (ATPA) - items, equipment, products or animals under AT - routed under the transit regime from the place of either manufacture or used until the export border office. The customs clearance formalities will in this case be completed in the export office.
- Goods produced locally, subject to internal consumer taxes, routed under the transit regime from one place to another within the territory in question (for example, from the place of production to a storage depot): Suspension of only the internal consumer taxes (TICs) and other duties and taxes calculated according to the said TICs.

1.4. Institutional environment and legal bases for external trade in Morocco

The institutional environment of external trade in Morocco is characterized by a significant number of parties involved in the chain of external trade. This environment includes the ministerial departments (Ministry of Trade, Industry and the Digital Economy and its Secretariat of State responsible for External Trade (MCE) the directorates general (Directorate-General of Customs and Directorate-General of Trade), the directorates (Directorate of medicinal products and pharmacy), as well as the agencies, offices or indeed other establishments supervised by the ministerial departments but which enjoy financial and managerial autonomy.

The legal basis is the legal framework relating to the importation (and/or exportation) procedure in Morocco. It reflects the laws, orders and decrees applicable to the economic operator (importer or exporter) at the time of carrying out their commercial operation.

1.4.1. Institutional environment

a. Ministries in charge of External Trade and foreign affairs

The Minister of Trade, Industry and the Digital Economy and their Secretariat of State responsible for External Trade (MCE) constitute the institutional department officially responsible for creating government policy in the External Trade sector.

Concretely, MAEC coordinates negotiations of Morocco’s external commitments at political level in the economic, commercial, financial, social, cultural and technical fields and also leads the negotiation of treaties, conventions, agreements, protocols and other international legal instruments of a political and diplomatic nature. MAEC can delegate these powers to the MCE for areas within its remit.

Concerning the Ministry of Industry, Trade, Investment and the Digital Economy, which also covers external trade, it has been given a new organizational structure that includes a new structure entitled Directorate-General of Trade, the role of which is to oversee both internal and external trade from now on. This directorate was created by Decree no. 2-15-333 of 3 August 2016 establishing the responsibilities and organization of said ministry, as amended and supplemented. The Directorate-General of Trade is responsible for activities relating to trade and distribution, market control and oversight, and external trade. It is responsible in particular for:
- Overseeing the inspection of products, goods and services placed on the market, in accordance with the regulations in force;
- Coordinating government policy regarding the facilitation of commercial exchange and simplifying external trade procedures;
- Ensuring the compliance of the technical standards applied to taxes and exports with rules and practices recognized at international level;
- Creating and adapting application of legislative texts relating to external trade, while taking into account Morocco’s commitments in the context of bilateral, regional or multilateral conventions;
- Issuing import and export licences for those products subject to these procedures, in accordance with the legislative and regulatory texts in force;
- Proposing measures relating to the facilitation and improvement of procedures applied regarding external trade.

Contact: Address: Parcelle 14, Business center, aile Nord bd Riad Hay Riad. BP 610, Rabat
Tel.: 0002125371846 / Website: www.mcinet.gov.ma

b. Office National de la Sécurité Sanitaire des Produits Alimentaires

L’Office National de Sécurité Sanitaire des Produits Alimentaires (ONSSA) is a public establishment endowed with legal personality and financial autonomy, created under Law no. 25-08 and placed under State supervision. It exercises, on behalf of the State, duties relating to the protection of consumer health and the preservation of animal and plant health. Its vocation is to apply government policy relating to the health security of plants, animals and food products from the raw materials to the final consumer, including animal feed. Responsibilities and duties:

The responsibilities and duties of ONSSA are explicitly defined in Article 2 of Law no. 25-08 on its creation, which provides as follows:
- to apply government policy relating to the health security of plants, animals and food products from the raw materials to the final consumer, including foodstuffs destined for animal feed;
- to ensure the health protection of the national plant and animal heritage and inspect plant and animal products, or of plant or animal origin, including fishery products, on import, on the internal market and on export;
- to provide animal health monitoring and check their identification and movements;
- to apply the regulations in force regarding veterinary and phytosanitary health issues;
- to assess the risks to consumer health that may result from food products and foodstuffs destined for animal feed, as well as pathogens affecting plant and animal health;
- to control plant and animal diseases, inspect products derived from plants and animals, foodstuffs destined for animal feed, veterinary medicinal products or any other product intended for use in veterinary medicine and surgery;
- to issue their endorsement concerning the health compliance of the sea fishing establishments referred to in the previous paragraph, with their approval;
- to inspect and register veterinary medicines and veterinary pharmaceutical establishments;
- to inspect food additives, packaging materials, products and materials liable to come into contact with food products, as well as fertilizers and irrigation water; to authorize and/or register livestock operations;
- to inspect and approve pesticides and establishments producing, importing or exporting them;
- to inspect and certify pesticides and seeds and approve establishments producing, importing or exporting them.

Contact: Address: Avenue Hadj Ahmed Cherkaoui, Agdal - Rabat – Morocco
Contact: Tel.: 00 212 5 37 67 65 00 / 00 212 5 37 68 13 51
Fax: 00 212 5 37 68 20 49 / Website: www.onssa.gov.ma

c. Office des Changes

Created by the Dahîr of 22 January 1958, the Office des Changes is a public establishment endowed with civil personality and financial autonomy. It is under the supervision of the Ministry responsible for Finance, which determines the general procedures for its management and inspection, and orders its annual budget. The Office des Changes is responsible for two basic roles:
to rule on measures relating to the regulation of changes. In the context of financial liberalization measures taken by Morocco and following its signing up to the provisions of Article VIII of the statutes of the International Monetary Fund on the convertibility of current transactions in 1993, the Office des Changes delegated power to the banks to perform virtually all financial settlements to foreign payees freely in respect of imports, exports, international transport, insurance and reassurance, technical assistance, travel, education, etc. Through this liberalization process, the Office des Changes undertakes to ensure follow-up checks on operations delegated to the banks to detect and sanction any irregular transfer of funds abroad and thereby preserve the external balance of the Moroccan economy. The Office des Changes also monitors the repatriation of export earnings in respect of goods and services to ensure replenishment of foreign currency reserves.

- to establish the foreign exchange and balance of payment statistics. A number of statistical publications are published in this context, including among others the external trade indicators, the quarterly and annual balance of payments, the directory of external trade, the balance of settlements, Morocco’s Overall External Financial Position.

| Contact: | Address: 31, Av. Patrice Lumumba, B.P. 71 – Rabat – Morocco  
| Telephone: 00 212 5 37 27 75 25; 00 212 5 37 27 74 00; 00 212 5 37 27 74 01  
| Website: [http://www.oc.gov.ma](http://www.oc.gov.ma) |

d. Customs and Indirect Taxation administration

This body is under the authority of the Minister responsible for Finance. It constitutes one of the central structures of the Ministry responsible for Finance. Under the terms of Article 6 of Decree no. 2-07-995 of 23 October 2008 on the responsibilities and organization of the Ministry of the Economy and Finance, the Customs and Indirect Taxation Administration is responsible for implementing the national customs policy, in accordance with the guidelines of the Minister of Economy and Finance. In particular, its role is:

- to make any proposal and perform any study liable to inform the government’s strategic choices regarding customs policies;
- to research and create draft legislative and regulatory texts on customs matters;
- to contribute to the creation of legal and procedural arrangements and adopt simplified customs procedures intended to promote investments and exports;
- to research, create and participate in the creation of draft international agreements and conventions relevant to customs operations and to implement the national or convention-based customs arrangements contained therein;
- to conceive and implement measures to prevent and combat customs fraud and see that they are implemented and that measures are implemented to protect citizens;
- to manage the human resources, material resources and loans assigned or delegated to it, to conceive and manage its information systems, in harmony with the resource and information management policy developed by the ministry on the subject;
- to take charge of administrative appeals submitted by users (arbitration duties);
- to participate with the ministerial departments concerned in the creation and implementation of laws and regulations on external trade and foreign exchange;
- to collaborate in the creation of non-customs legislation relating to consumer protection the application of which is the responsibility of the customs services.

| Contact: | Address: Avenue Annakhil, Hay Riad, Rabat  
| Tel : 00 212 5 37 57 90 00  
| Website: [www.douane.gov.ma](http://www.douane.gov.ma) |

e. Directorate of medicinal products and pharmacy (DMP),

La Directorate of medicinal products and pharmacy (DMP) is covered by the Ministry of Health. Its duties consist in performing technical inspections of thousands of products processed annually, such as:

- the various raw materials used as inputs in the manufacture of medicinal products;
- medicinal products;
- scanners;
- health products and cosmetics;
- medical devices.

The DMP performs its simplified inspection on the registered products, which directly undergo a relatively reduced procedure compared to products not registered in the DMP files to the extent that these products already feature on the list of products authorized for importation. They are directly subject to the DMP services’ daily inspection procedure based on an inspection request sent by the importer to this address, at the service windows open at their headquarters.

| Contact | Address: Rue Lamfadal Charkaoui B.P. 6206 – Rabat Institut – Morocco
|         | Tel.: 00 212 5 37 68 22 89; 00 212 5 37 77 06 45
|         | Website: www.sante.gov.ma |

f. Etablissement Autonome de Contrôle et de Coordination des Exportations (EACCE):

L’Établissement Autonome de Contrôle et de Coordination des Exportations (EACCE) is a public body endowed with legal personality and financial autonomy. It is supervised by the state and administered by a Board made up of representatives of the Administration and of private sector food product exporters. The EACCE is mainly responsible for:

- guaranteeing that Moroccan food products destined for export comply with the regulatory requirements of international markets;
- coordinating the exportation of products subject to the EACCE technical inspection through concerted management that adds value to the export range;
- approving manufacturing, packaging and storage units, whose production is destined for export;
- offering and giving its opinion on laws regulations and standards relating to the technical inspection, hygiene, cleanliness and packaging at the manufacturing, packaging and exportation stages;
- Preparing and applying the regulations relating to the standardization of agrifood products destined for exportation;
- guaranteeing that Moroccan food products comply with the regulatory requirements of international markets
- checking the quality of food products at the manufacturing, packaging and exportation stages.

| Contact | Address: Route El Jadida, Lissassfa AZBANE roundabout close to the ZENITH Hotel, Casablanca, Morocco. 
|         | Tel.: +212 (522) 30.51.04/30.81.22
|         | Email: eacce@eacce.org.ma/Site web:www.eacce.org.ma |

g. PortNet S.A.

PORTNET S.A. was created pursuant to Decree no. 2-10-146 of 11 joumada I 1431 (26 April 2010) with an initial share capital of 6 million dirhams and working capital of 30 million dirhams. It is responsible for setting up the External Trade Single Window. PORTNET S.A., intends to act on the levers of improving the competitiveness of Morocco’s ports and economic operators with the common vision of achieving the objective of Zero Paper in the import and export processes. Its main duties centre on:

- making procedures more frictionless by integrating processes into its system for joining the National Single Window; PortNet S.A. has made all port procedures smoother;
- networking partners, in this case all of the external trade port community enjoys the services of PortNet S.A. and can connect and exchange information instantaneously thanks to a single system;
- complying with international standards in order to perfect their services and do its job effectively. PortNet S.A. ensures that all of its procedures are compliant and in line with international norms and standards.
1.4.2. Legal framework for external trade operations

The presentation of the legal framework relating to importation and/or exportation to/from Morocco is characterized by a panoply of legal texts in the form of codes (customs), laws (Law on External Trade), ministerial decrees and orders governing the customs and non-customs procedures, the external trade regimes (importation and exportation) and the health, phytosanitary and food security of products, as well as fraud control. The table below summarizes all of these laws, codes, orders and decrees to which the economic operator (importer or exporter) should refer in order to understand the underlying legal bases governing their commercial operations with the various parties involved in external trade.

**Box 1.4b Legal framework**

<table>
<thead>
<tr>
<th>Legislation – legal text (annex)</th>
<th>Short description</th>
<th>Additional information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Law no. 13-89 on external trade, promulgated by dahir no. 1-91-261 of 13 joumada I 1413 (9 November 1992), as amended and supplemented by Law no. 37-93 promulgated by dahir no. 1-94-259 of 4 moharrem 1415 (14 June 1994), Law no. 3-96 promulgated by dahir no. 1-97-63 of 4 chaoual 1417 (12 February 1997).</td>
<td>This law constitutes the baseline for the formalities governing external trade. It includes provisions governing restrictions on importation and exportation, the implementation of tariff and non-tariff measures, and the goods importation and exportation regime.</td>
<td><a href="http://www.mci.net.gov.ma/ce/Ministere/Lois_mce.asp">http://www.mci.net.gov.ma/ce/Ministere/Lois_mce.asp</a></td>
</tr>
<tr>
<td>Order of the Minister of External Trade, External investment and handicrafts no. 1308-94 of 7 kaada 1414 (19 April 1994) establishing the list of goods subject to quantitative import and export restrictions, as amended and supplemented.</td>
<td>This order establishes the list of products subject to licensing for importation and exportation</td>
<td><a href="http://www.mci.net.gov.ma/ce/Ministere/Arretes/Arrete1308-94_218.pdf">http://www.mci.net.gov.ma/ce/Ministere/Arretes/Arrete1308-94_218.pdf</a></td>
</tr>
<tr>
<td>Law 91-14 on external trade repealing and replacing Law 13-89 on external trade.</td>
<td>This law includes provisions governing the general frameworks for importing and exporting goods and services, the formalities for import and export operations, the mechanisms for protecting national production and the rules for international trade negotiations. Despite the fact that this law has been published in the official bulletin (BO), it will only enter into force once its implementing texts have been published in the official bulletin of its implementing texts (in progress).</td>
<td><a href="http://www.sgg.gov.ma/BO/FR/2016/BO_6454_Fr.pdf">http://www.sgg.gov.ma/BO/FR/2016/BO_6454_Fr.pdf</a></td>
</tr>
<tr>
<td>Title</td>
<td>Description</td>
<td>URL</td>
</tr>
<tr>
<td>----------------------------------------------------------------------</td>
<td>-----------------------------------------------------------------------------</td>
<td>----------------------------------------------------------------------</td>
</tr>
<tr>
<td>Customs and Indirect Taxation Code approved by the dahir establishing Law no. 1-77-339 of 25 Chaoual 1397 (9 October 1977), as amended and supplemented, notably by Law no. 02-99 promulgated by Dahir no. 1-00-222 of 2 rabii I 1421 (5 June 2000).</td>
<td>This Code establishes the provisions notably covering the inspection and customs clearance procedures for imported and exported goods, as well as the economic customs regimes.</td>
<td><a href="http://www.douane.gov.ma/code/T_code_339_F.htm">http://www.douane.gov.ma/code/T_code_339_F.htm</a></td>
</tr>
<tr>
<td>Dahir of 22 Kaada 1332 (14 October 1914) on fraud control in the sale of goods and the counterfeiting of foodstuffs and agricultural products.</td>
<td>This Dahir lays down provisions governing fraud control in respect of goods that have been subject to counterfeiting or any other illegal sale practices.</td>
<td><a href="http://www.onss.a.gov.ma/fr/images/reglementation/transversale/DAH.10-1914.FR.c1.pdf">http://www.onss.a.gov.ma/fr/images/reglementation/transversale/DAH.10-1914.FR.c1.pdf</a></td>
</tr>
<tr>
<td>Decree no. 2-10-473 of 7 chaoual 1432 (6 September 2011) issued pursuant to certain provisions of Law no. 28-07 on food safety.</td>
<td>This decree establishes measures making it possible to preserve the quality and guarantee the food safety of the primary products, food products and animal feed.</td>
<td><a href="http://www.onss.a.gov.ma/fr/images/reglementation/transversale/DEC.2-10-473.FR.pdf">http://www.onss.a.gov.ma/fr/images/reglementation/transversale/DEC.2-10-473.FR.pdf</a></td>
</tr>
<tr>
<td>Dahir no. 1-11-140 of 16 ramadan 1432 (17 August 2011) promulgating Law no. 24-09 on the safety of products and services and supplementing the dahir of 9 ramadan 1331 (12 August 1913) forming a code of the obligations and contracts.</td>
<td>This law establishes the safety requirements that must be met by all products and services placed or supplied on the market.</td>
<td><a href="http://www.mcinet.gov.ma/pdf/Loi_SPS_BO_5980_Fr.pdf">http://www.mcinet.gov.ma/pdf/Loi_SPS_BO_5980_Fr.pdf</a></td>
</tr>
<tr>
<td>Decree 2-12-502 of 2 rejeb 1434 (13 May 2013) issued pursuant to the first title of Law no. 24-09 on the safety of products and services and supplementing the dahir of 9 ramadan 1331 (12 August 1913) forming a code of the obligations and contracts.</td>
<td>This implementing decree enables Law no. 24-09 on the safety of products and services marketed on Moroccan territory to enter into force.</td>
<td><a href="http://www.mcinet.gov.ma/pdf/Decret_officiel-BO_6158_Fr.pdf">http://www.mcinet.gov.ma/pdf/Decret_officiel-BO_6158_Fr.pdf</a></td>
</tr>
<tr>
<td>Ministerial no. 3229-13 of 11 moharrem 1435 (15 November 2013) on notification procedures for products and services not meeting the safety requirements.</td>
<td>This order establishes the practical measures and procedures for rejecting products and services not meeting the safety requirements in force in Morocco.</td>
<td><a href="http://www.mcinet.gov.ma/pdf/BO_6218_Fr-notification.pdf">http://www.mcinet.gov.ma/pdf/BO_6218_Fr-notification.pdf</a></td>
</tr>
</tbody>
</table>
Ministerial order no. 2361-13 of 22 moharrem 1435 (26 November 2013) on the procedures for implementing withdrawal, recall and destruction of the products. This order establishes the practical measures and procedures for withdrawing, recalling and destroying products not meeting the safety requirements. http://www.mci.net.gov.ma/pdf/BO_6228_Fr_retrait_rappel.pdf

Ministerial order no. 1679-14of 12 rejeb 1435 (12 May 2014) on the procedures for implementing the obligations associated with the general obligation of safety of products and services. This order establishes the practical measures and procedures ensuring the implementation of procedures relating to the general obligation of safety for products and services. http://www.mci.net.gov.ma/sites/all/themes/marocma/pdf/BO_6228_Fr_retrait_rappel.pdf

Dahir no. 1-13-90 of 30 August 2013 promulgating Law no. 84-12 on medical devices. This law notably establishes descriptions relating to establishments manufacturing, importing, exporting and distributing medical devices. file:///C:/Users/HP%20430%20G3/Downloads/84-12.pdf

Decree 2-14-481 on the marketing authorization of medicinal products for human use. This decree sheds light on the practical procedures whereby marketing authorizations are granted for medicinal products for human use. file:///C:/Users/HP%20430%20G3/Downloads/2-14-841.pdf

Decree no. 2-14-607 of 22 kaada 1435 (18 September 2014) issued pursuant to Law no. 84-12 on medical devices. This decree sheds light on the practical procedures whereby marketing authorizations are granted for medical devices. file:///C:/Users/HP%20430%20G3/Downloads/2-14-607.pdf

1.4.3. Penal provisions in the event of violation of the legal framework

Generally speaking, all imported or exported goods must pass through an entry or exit point authorized by the national customs authorities and must be declared to the customs as well as meet all of the required legal and procedural requirements, including the payment of duties due, where applicable. Consequently, in the event of acts of omission contrary to the law, sanctions may be imposed by the customs and non-customs authorities and penalties may even be issued by the courts.

Thus, the penal provisions are activated in the event of non-compliance with certain obligations imposed on economic operators and for which commercial operations present a major challenge. These mainly include:

1. customs offences;
2. offences and their sanctions concerning fraud control for goods and the health security of food products and;
3. offences and sanctions envisaged for the security of products and services.

Box 1.4c Penal provisions

<table>
<thead>
<tr>
<th>Act/ case of violation</th>
<th>Penalties (corresponding provision)</th>
<th>URL link</th>
</tr>
</thead>
<tbody>
<tr>
<td>Penalties and safety measures concerning customs offences:</td>
<td>TITLE IX of the Customs Code lays down provisions relating to penalties and safety measures concerning customs offences. The penalties and safety measures actually applicable in relation to customs offences are: imprisonment, confiscation of fraudulent goods, goods used to mask fraud, and means of transport, or a monetary fine.</td>
<td><a href="http://www.douane.gov.ma/code/T_code_39_F.htm">http://www.douane.gov.ma/code/T_code_39_F.htm</a></td>
</tr>
<tr>
<td>Offences and their sanctions concerning fraud control of the goods and food safety</td>
<td>Law no. 13-83 on the repression of fraud on goods, promulgated by dahir no. 1-83-108 of 9 moharrem 1405 (5 October 1984) provides both penal and monetary sanctions in the case of fraud by deception or falsification in breach of the provisions of this law or of the texts issued for its application.</td>
<td><a href="http://www.onsa.gov.ma/fr/images/reglementation/transversale/LOI13-83.FR.pdf">http://www.onsa.gov.ma/fr/images/reglementation/transversale/LOI13-83.FR.pdf</a></td>
</tr>
<tr>
<td></td>
<td>Law no. 28-07 on food safety, promulgated by dahir no. 1-10-08 of 26 saif 1431 (11 February 2010) provides for infractions and sanctions in the event of breach of its provisions concerning the food safety of food products.</td>
<td><a href="http://pampat.ma/wp-content/uploads/2015/09/LOI">http://pampat.ma/wp-content/uploads/2015/09/LOI</a></td>
</tr>
</tbody>
</table>
1.4.4. **Appeal procedures**

In Morocco, any administration decision could be the subject of an appeal before the competent administrative courts. However, there are committees in certain administrations to examine requests from economic operators, whether importers or exporters, on the subject of the decisions of the administrations concerned. This is the case with the consultative committee of customs-approved forwarding agents in Morocco, which is made up of representatives of the customs administration, the ministry responsible for external trade, the Association des transitaires agréé en douane au Maroc and the Chambre disciplinaire des transitaires en douane.
2. FORMALITIES AND DOCUMENTATION PRIOR TO CUSTOMS CLEARANCE

The formalities and documentation prior to customs clearance are initiated at the step of registration to obtain the status of economic operator. This status permits the holder to undertake commercial activity such as the importation and exportation of goods. Generally, the procedure for registering as an economic operator for any commercial activity is a standard process with the same procedure and the same processes for all sectors of activity in which the undertaking or economic operator is active.

However, there are sectors of activity in which additional formalities are called for as prerequisites for the standard procedure: for example the handicrafts or agriculture and food sectors additionally require registration in the register of exporters; imports of medicinal products and medical devices must be registered in the register of the Directorate of medicinal products and pharmacy (DMP) and approval must be obtained from the departments of the Ministry of Health.

2.1. REGISTRATION AS AN ECONOMIC OPERATOR

Registration as an economic operator is an indispensable formality for undertaking any commercial operation in general and any import and/or exportation in particular. This first section offers a succinct presentation of the procedure associated with this formality by explaining first of all the status of economic operator and then by presenting the main steps relating to the requirement of registration as an operator, as well as the legal basis underlying this formality.

2.1.1 Obtaining the status of economic operator

The status of economic operator is not distinguished in the Commercial Code from a trader or an undertaking wishing to carry out economic activity, particularly in the context of importation and/or exportation. To obtain this status, natural persons or legal persons need to complete a minimum of certain important steps (not including legal persons constituted as an SA).2

The important steps to mention are: obtaining the negative certificate, drawing up the articles of association, signing the bulletins and declaration, registration for business tax and registration in the trade register.

Prior formalities to be completed with the CRI or the OMPIC and Court of 1st resort

It is vital to obtain the negative certificate in order to create the undertaking and carry out any commercial activity. This document enables the undertaking to obtain its corporate name, a formality required prior to registration in the Trade Register and creation of a goods and services import and/or export undertaking.

After the formalities associated with drafting the articles of association and signing the bulletins and declaration, it is necessary to initiate the formality of registering for business tax and having a tax identification number. This formality enables the operator to register with the tax administration in order to identify their tax regime and obtain their business tax.

However, since the adoption of draft Law 08-11 amending and supplementing Law 15-95 on the Commercial Code, it has been proposed that this formality be replaced by identification to the tax administration through the allocation of a Unique Tax Identifier (IFU).

Therefore, import/export activity requires one important formality, this time associated with registration in the trade register. This is either done at the court of 1st resort for the company’s head office or at the Centre Régional d’Investissement (CRI). It should be noted that after adoption of the new legislative framework (Law no. 08-11 amending the Commercial Code), the possibility of completing the formalities of applying for registration in the Trade Register electronically with the CRI is being launched, which will enable operators to create their business online without physically moving, once the law enters into force.

At the end of this formality and after completion of the registration, the CRI allocates an analytical number from the trade register. This number must appear on the main external trade documents, in this case the 2 Besides the aforementioned steps, the procedure to be followed to create a non-listed SA includes drawing up and signing the draft articles of association; establishing the share capital, contributions (deposit of underlying funds in cash, valuation of contributions in kind), nomination of the auditors, signature of the definitive articles of association and designation of the directing bodies, publication of a notice of association in a journal of legal announcements, submission of the association file to the centre for business formalities.
import and export documents (importation commitment/ import licence and export licence) and also on the Single Declaration of Goods (DUM) during the customs clearance step.

This mention of the Trade Register number is required by the various external trade regulations (Current Law 13-89 on external trade or the new Law 91-14 repealing it) and customs regulations (Customs and Indirect Taxation Code).

**Prior formality to be completed with the customs**

Before completing the customs clearance formalities for goods, whether on import or export, the exporting and/or importing undertaking is required to identify itself to the customs administration and to enter its previously obtained trade register number in the BADR system (Customs Network Automated Database). In practice, after a documentary examination, the customs agent enters the trade register number in their customs system in the presence of the economic operator/representative of the undertaking, to enable them to complete the customs clearance formalities (see the documents necessary for this step in box 1). Forwarding agents (customs declarant) are exempt from this formality, given that they already have an approval and benefit from a simplified procedure.

**Prior formality to be completed with PortNet**

With the simplification and paperless processes for external trade documents, economic operators (exporters and importers) are required to subscribe to the PortNet single-window external trade service in order to be able to complete the external trade formalities. These notably include the electronic signing of import documents (import commitments and licence) and export documents (export licence), receipt of the goods arrival notice and the results of the inspection, etc.

Thus, since 4 June 2015, the date of entry into force of Order no. 1675-15 of the minister delegated by the Ministry of Industry, Trade, Investment and the Digital Economy of External trade of 19 May 2015, establishing procedures for signing import and export documents for goods, as well as specimens of the related forms, exporters and importers have been required to subscribe to PortNet to sign import documents and the export licence electronically.

**Formality prior to registration and renewal in the register of importers and exporters**

The new Law 91-14 on external trade, currently in the process of being adopted (to be published in the BO pending its implementation decrees) includes, in the context of Chapter III on external trade formalities, the requirement for importers and exporters to register in advance in the register of importers and exporters in order to undertake import and/or export activities. This registration in the register will make it possible to allocate importers and/or exporters a registration number, which will be required when signing import and export documents.

Registration in the register of exporters and importers shall be valid for two years from the registration date. After this time, the importer and/or exporter is required to renew their registration or be prohibited from performing import/ export formalities, in accordance with Article 7 of this law, which stipulates that: ‘Natural or legal persons performing import or export operations must register in the aforementioned register. This registration shall be valid for two years and may be renewed by its beneficiary for the same duration’.

Also concerning the pre-customs clearance formalities, economic operators are invited to inform customs of any change or amendment concerning the data that they initially communicated to the same customs office at which the Trade Register entry was first made.

The box below summarizes all of the formalities that the economic operator should complete in advance in order to begin importing and/or exporting their goods in accordance with the regulations in force.

**Box 2.1a: Standard steps of the process leading to obtention of the status of economic operator.**

<table>
<thead>
<tr>
<th>Step</th>
<th>Documents necessary</th>
<th>Body responsible and time frame</th>
<th>Cost of the step (Unit)</th>
<th>Additional information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Obtention of the negative</td>
<td>Negative certificate application form (see OMPIC/CRICRIOMPIC)</td>
<td>OMPIC/CRICRIOMPIC</td>
<td>210 Dhs (cash tariff)</td>
<td>The negative certificate is indispensable to identification and</td>
</tr>
<tr>
<td><strong>Obtention of the negative certificate (online)</strong></td>
<td><strong>Certification (physical)</strong></td>
<td><strong>Registration of the importing and/or exporting undertaking (Document provided by the operator)</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>--------------------------------------------------</td>
<td>-------------------------------</td>
<td>--------------------------------------------------------------------------------------------------</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Copy of the negative certificate National Identity Card (CIN) or passport</td>
<td></td>
<td>Registration in the RC is a prerequisite for undertaking import/export activity. This is generally achieved through the Centre Régional d’Investissement (CRI).</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>CR/OMPIC (Max. 1 month)</td>
<td>Documents provided by the operator</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>210 Dhs (50 Dhs for the research + 126 Dhs for the negative certificate + 20 Dhs for the stamp)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>DGI (Max. 1 week)</td>
<td>Free</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>This formality has been replaced by identification to the tax administration and allocation of a Unique Tax Identifier (IFU) to the operator.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>CRA/Court of 1st resort (Max 48 hours)</td>
<td>Documents provided by the authority</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>350 Dhs for legal persons and 150 Dhs for natural persons.</td>
<td>Registration in the trade register finalizes the registration operation and entitles the operator to import or export.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Documents provided by the authority</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Registration in the register of importers and exporters (Final result).</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Department responsible for external trade</td>
<td>Not yet decided (ongoing with the adoption of Law 91-14).</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>CR/OMPIC</td>
<td>Documents provided by the administration</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>CR/Court of 1st resort (Max 48 hours)</td>
<td></td>
<td></td>
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<td></td>
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<tr>
<td></td>
<td>Identification on the customs BADR system (physical procedure) (Final result)</td>
<td>Customs and Indirect Taxation Administration (Max. 15 minutes)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Free</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>o Request for insertion of the Trade Register number</td>
<td>Before beginning the step of entering a trade register in BADR in favour of the economic operator, customs authority proceeds to make a documentary examination except in the case of forwarding agents. In the case of importers, natural or legal persons not registered in the trade register (agricultural cooperatives, university, tourists, etc.) a special code may be assigned to them by customs. <a href="http://www.douane.gov.ma">www.douane.gov.ma</a></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>o Solemn commitment to declare any changes in the data</td>
<td>Documents provided by the operator</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>o Original copy or certified true copy of the Trade register;</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>o Statement notifying the CRI identifiers (or an authentic copy);</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>o Copy of the CNI or passport;</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>o Copy of the company’s articles of association.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Subscription to the PortNet service</strong></td>
<td>PortNet</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>o Delegation of access to PortNet (See Template in annex)</td>
<td>Waiting time: Max. 55 min</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>o Application for access to PortNet/égalisée (See Template in annex)</td>
<td>Time at the window: Min. 5 min – Max. 10 min</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>o PortNet subscription contract</td>
<td>Response: Max. 1 day</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>o Company’s articles of association</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>o Statement/ Id/ Professional taxes RIB certificate (See</td>
<td>3,600 Dhs/year</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Membership fees</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>The application delegating access to PortNet (signed and authenticated) is a document to be provided by the operator, the template for which is available on the PortNet website. It must be printed on headed paper and signed by the company’s legal representative. Once the account has been created, an e-mail containing the user profile and password will be sent within 24h. <a href="http://www.portnet.ma">www.portnet.ma</a></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Documents provided by the operator</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

3 It should be noted that the electronic RC registration procedure to obtain the RC number provided by Law no. 08-11 amending the Commercial Code will only enter into force following adoption of its implementing texts. 21
To gain access to PortNet (Online)(Final result)  

<table>
<thead>
<tr>
<th>User name and password</th>
<th>Instantaneous</th>
<th>Already subscribed (see above)</th>
</tr>
</thead>
</table>

To access the PortNet window, simply type the address www.portnet.ma into the internet browser and enter the user name and password in the authentication form.
2.1.2. Registration as an economic operator for specific activities

Registration as an economic operator requires additional formalities for certain specific activities such as the exportation of agricultural and food products, the exportation of handicraft products and the importation/exportation of medical products and medical devices.

a- Specific activities: exportation of agricultural and food products

The exportation of animal and vegetable origin, food and agricultural products requires the exporter to be registered (legal person, natural person, cooperatives or establishment) in the register of the Etablissement autonome de contrôle et de coordination des exportations (EACCE).

This formality concerns operators manufacturing, processing, packaging or storing food or agricultural products intended for export and subject to EACCE control. It should be noted that registration is based on an application submitted to this body. It is specified that any undertaking manufacturing, processing or packaging food products destined for export must be approved by EACCE, which becomes effective after registration in the file of this body.

b- Specific activities: exportation of handicraft products

To undertake handicraft activity and export or import handicraft products, it is first necessary for any natural or legal person to register in the file of exporters of handicraft products (or importer). This registration is based on an application submitted either to the Ministry responsible for Handicrafts or to the delegations of this Department in the various regions of Morocco.

The end purpose of this control is to ensure that the product being exported has not been classified or rejected in a previous control. Product control is attested by the granting of a control certificate containing all of the information defining the product, the parties involved and the export circuit. Exporters of handicraft products are required, before making any dispatches, to submit the export document for quality control technical endorsement by the Handicrafts Department. Otherwise, the product is not considered a handicraft product.

The registration application must be accompanied by a body of documents listed in box 2.1b below.

c- Specific activities: importation/exportation of medicinal products and medical devices

Operators wishing to import or export medicinal products and medical devices (raw materials used as inputs for medicinal products, scanners, health products and cosmetics and medical devices) must register the said products in the files of the Ministry of Health Directorate of medicinal products and pharmacy (DMP). This directorate is authorized to process import or export applications formulated by the undertakings, post them on the list of products authorized for import or export and see that they benefit from a relatively streamlined procedure compared to that for non-registered products.

For non-registered products, the importer or exporter submits a technical file that will enable the product to be registered with the DMP and demonstrate that the company (generally an industrial pharmaceutical laboratory) has been declared to the services of the directorate. This formality is completed before the product enters or leaves national territory, during the import/export preparation step.

The documentary inspection and evaluation of the registration files are performed within the DMP, which needs to know the origin of the product, its composition, its value and its weight. The control laboratory covered by the DMP performs the physical and regulatory inspection of the product sample and issues its results. Based on the inspection results, the DMP grants/rejects the registration certificate according to the product characteristics and the guarantees advanced. It should be noted that non-registered imported products representing a health risk can lead to a criminal sanction for the importer.

The box below summarizes the formalities that the economic operator should complete in advance in order to begin importing and/or exporting their goods in accordance with the regulations in force.

Box 2.1b formalities for the operator for specific activities

<table>
<thead>
<tr>
<th>Step</th>
<th>Documents necessary</th>
<th>Entity responsible</th>
<th>Cost of the step</th>
<th>Additional information</th>
</tr>
</thead>
</table>

23
| Registrations in the EACCE file (Final result) | EACCE Mx. 15 days | Free | The registration form is available from the EACCE: www.eacce.org.ma |
| Registration of handicraft products (Final result) | Ministry responsible for handicrafts or regional delegations | Free | The délégations de l’artisanat perform control duties at the time of sending the handicraft products. |
| Registration for medicinal and pharmacy products (Final result) | Directorate of medicinal products and pharmacy (DMP) | Free | Registration in the DMP files to display them on the list of products authorized for import and benefit from a more streamlined procedure than that for non-registered products. |
2.1.3. **Status of approved economic operator in customs**

The status of Approved Economic Operator (OEA) is a customs formality that is part of the package of advantages of the facilitation measures granted to exporting and importing companies by the Customs in order to improve its relationship with these external trading actors.

This OEA status is intended to label the said companies as being sound and reliable and offering guarantees in matters of transparency, financial solidity and safety.

Based on an application by the undertaking, the customs authority proceeds, via its relevant departments, with a summary analysis of the file based on the declarative elements and records of the administration. In the light of the results of this analysis, a response will be sent to the undertaking within a maximum of one month, accepting or rejecting eligibility for the said status.

Undertakings applying for OEA status for the first time must already have performed commercial importation and exportation operations and presented customs declarations associated with these previous operations.

In the case of eligibility of the undertaking for OEA status, it will be invited to have an audit performed by its choice of specialist office, according to the framework established for the purpose, and informed, where applicable, of any contentious affairs or overdue accounts that should be regularized before the convention is signed.

The audit report must be presented within a maximum of six months of the date of notification of the result of the eligibility study. However, if the undertaking is not eligible for OEA status, it will be informed of the reason for the rejection.

**Box 2.1c: formalities for obtention of the status of Customs approved economic operator**

<table>
<thead>
<tr>
<th>Step</th>
<th>Document necessary</th>
<th>Entity responsible</th>
<th>Cost of the step (Unit)</th>
<th>Additional information</th>
</tr>
</thead>
</table>
| Approved economic operator (Final result) | - copy of the entry in the trade register  
- copy of the acts of association  
- copy of the AGE statement  
- copy of the tax return  
Documents provided by the operator. | Customs and Indirect Taxation administration | Free | The status of OEA requires an additional audit compared to the categorization, which is also one of the main innovations in supporting businesses and strengthening their competitive capacities. Undertakings applying for OEA status for the first time must already have performed commercial importation and exportation operations |
2.2. FORMALITIES AND PRELIMINARY DOCUMENTATION

The preliminary formalities and the documentation resulting from importation and exportation activities mainly concern the step (block) of preparation of the goods for importation or exportation and the customs clearance step.

In this section, analysis will be focused on the step preceding the importation or exportation performed by the importer or their representative via the ‘PortNet’ IT system. This procedure covers all types of goods that may be freely imported and/or exported with the exception of:

- goods imported under special regimes;
- imports without payment;
- goods imported by resident natural persons, with payment, to a maximum value of 20,000 dirhams per person per year.

According to the regulations in force, import commitments signed by natural and legal persons not registered in the trade register and not having a tax identifier, will need the endorsement of the ministry responsible for external trade.

The customs clearance step concerns the most important step in the life of the goods. It relates to the legal customs act covering all of the necessary data for the customs clearance of the goods. This step represents the operator’s commitment before the administration concerning the information contained in the declaration. It makes it possible to assign a customs regime to the goods. Three types of customs regimes may apply to the goods:

- **general regimes**: consumer supply regimes within the territory eligible for the payment of duties and taxes such as import duties, VAT, internal excise, axle tax, etc.;
- **economic customs regimes**: economic customs regimes (RED) are a promotion tool for exports and investments. As their name suggests, these are regimes with suspended customs duties and drawback regimes consisting in reimbursement of import duties already paid on goods (notably semi-finished products and processing materials) not destined for local consumption.
- **special regimes**: Finally, the regime known as ‘special’ covers a body of regulatory provisions diverging from the common customs regime. It concerns certain goods benefiting from total or partial exemption from all duties and taxes due to their destination or origin (e.g. Deep-sea fishing products, fishing equipment, removed parts intended to be repaired or maintenance) or goods destined for consumption outside the territory, such as petroleum products intended for the refuelling of ships or aircraft.

2.2.1. Formalities preliminary to any international trading operation

Generally speaking, commercial operations, whether involving the import or export of goods, are formalized by the conclusion of a commercial contract between the client and their provider and by the sending of a pro forma invoice based on the information contained in the contract. These documents initiate the start of the commercial operation (import document, original bill of lading, packing list, etc.); in particular the step relating to customs clearance.

Once the commercial contract has been signed between the provider and the client, the import/export operation is initiated and may differ according to the nature of the goods being exchanged (goods that may be freely imported or exported, or goods subject to authorization).

Therefore, it is advisable that the economic operator verify the **status of the goods** as soon as the commercial contract is signed, in order to know whether or not they will need authorizations to be imported or exported.

The importer should therefore make contact with the technical, health and phytosanitary inspection establishments according to the nature of the imported goods. By way of an example, the bodies concerned include:

- the Office Nationale de la Sécurité Sanitaire et Alimentaire (ONSSA), which is responsible for the inspection of food products;
- the Directorate of medicinal products and pharmacy (DMP), which supervises medicinal products and all medical devices;
- the Directorate of quality and market oversight and (DQSM), which checks the quality of industrial products;
- the Délégations de l’artisanat responsible for inspecting handicraft products destined for exportation;
- other inspection bodies (ANRT, etc.) according to the nature of the product.

The purpose of the technical inspections of goods, performed by the aforementioned bodies, is to ensure the quality of the product and its compliance with the regulations and standards\(^4\) in force in Morocco. Proof of compliance with these standards/regulations takes the form of attestations and certificates of conformity (health, phytosanitary, animal health or technical) issued by these bodies based on information communicated by the operator and after a physical inspection of the goods has been performed.

### 2.2.2. Procedures and documents prior to customs clearance of the goods

In order to finalize the importation or exportation of goods, economic operators must enter the import documents (import commitments) for goods that may be freely imported and an import and export licence for goods subject to licensing.

An import commitment is a document used to manifest the intention to import a good. It is entered on the PortNet\(^5\) platform for goods that may be freely imported, while it is the import licence that should be entered on this system in the case of goods subject to authorization (Law 13-89 on external trade and its implementing texts).

Furthermore, to benefit from preferential tariffs, provided for in the context of certain trade agreements (for example the free trade agreement with the Arab countries), tariff quotas (for example the Morocco/EU associations agreement, or through safeguard measures provided for under trade defence law), importers are required to submit a duty relief application to the Ministry for External Trade.

The table below presents the main documents considered to be prerequisites for the preliminary step in importation and exportation. Templates of these same documents are provided in Annex 2.

**Box 2.2a Documents that are prerequisites for the first step**

<table>
<thead>
<tr>
<th>Documents</th>
<th>Origin of the document</th>
<th>Additional information (person-resource, entity, URL, etc.)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Pro forma invoice:</strong> there are a number of templates available according to the undertaking attesting the value, the weight and the origin (Document provided by the operator)**</td>
<td>Companies</td>
<td>No cost for obtention of the invoice issued by the undertaking.</td>
</tr>
<tr>
<td><strong>Importation document:</strong> this document consists of the import commitment for freely importable products and the importation licence for products subject to licensing. It must be submitted by the importer via the PortNet IT system (Free document provided by the administration).</td>
<td>Ministry responsible for external trade</td>
<td>Division of regulations and commercial facilitation <a href="http://www.mcinet.gov.ma/ce/importateurs/AvisImportateurs/eng_imp.pdf">http://www.mcinet.gov.ma/ce/importateurs/AvisImportateurs/eng_imp.pdf</a> Included in the PortNet membership fees (3,600 Dhs/year)</td>
</tr>
<tr>
<td><strong>Export licence:</strong> this document is required for the customs clearance of products subject to licensing for export in accordance with Law 13-89 on external trade and its implementing texts (Free document provided by the administration).</td>
<td>Ministry responsible for external trade</td>
<td>Division of regulations and commercial facilitation <a href="http://www.mcinet.gov.ma/ce/exportateurs/DocExport/titre_exportation.pdf">http://www.mcinet.gov.ma/ce/exportateurs/DocExport/titre_exportation.pdf</a></td>
</tr>
</tbody>
</table>

\(^4\) It should be noted that there are nearly 8,000 applicable standards in Morocco. Of this total, nearly 200 compulsory standards apply in the following sectors: electrical and electronics (41%), mechanical (14%), construction (12%), plastics and rubber (9%) and automotive (7%).

\(^5\) It should be noted that PortNet is managed by PortNet SA, founded by Decree no. 2-10-146 of 26 April 2010. Its main objective is broader than the possibility of entering import and export documents but the platform provides the operator with a community IT tool, by operating and managing the ports computerized data exchange platform, information systems between the various port and external trade actors and operators.
Included in the PortNet membership fees (3,600 Dhs/year)

| **Duty relief application:** this document makes it possible to benefit from tariff advantages (reduction or exemption of customs duties) when importing goods in the context of trade and tariff conventions and agreements concluded between Morocco and its commercial partners and also in the context of the importation of products subject to tariff quotas provided for under the association agreement concluded between Morocco and the European Community, or indeed the importation of products subject to the safeguard measures (Free document provided by the administration). | Ministry responsible for external trade | Division of regulations and commercial facilitation
http://www.mcinet.gov.ma/ce/importateurs/AvisImportateurs/FRANCH_1.pdf
No cost for obtaining the document (Free) |
| **Technical sheet** for the products certain products subject to licensing (e.g.: drones and polyethylene waste) (Free document provided by the operator). | Importer. | This document is required for applications for import licence applications. (Free) |

It should be noted that the import document is useful because it makes customs clearance and financial settlement possible for the goods and, where applicable, counts as an import authorization.

Some exceptions:
On the other hand, the following are exempt from the requirement for a signed import commitment:
- goods imported under the special regimes mentioned in the 2nd subparagraph of Article 16 of Law no. 13-89 on external trade;
- goods imported without payment;
- goods imported with payment, on an occasional basis, not intended for commercial use;
- goods whose value does not exceed 20,000 dirhams, pursuant to Article 3 of Decree no. 2-93-415 of 2 July 1993, issued pursuant to Law 13-89 on external trade, as amended and supplemented.

Import documents signed with payment must be the subject of a domiciliation with a bank approved by the Office des Changes. For the importer, domiciliation consists in choosing an approved bank, with which they commit to completing the formalities provided for in the regulations for external trade and exchanges in force and making the financial settlements relating to the imports.

### 2.2.3. Procedural and documentary analysis of the customs clearance step

The regulations in force in Morocco generally require seven documents (according to the nature of the goods) to initiate the customs clearance through the declaration of import goods to the customs services. These include:

1. Commercial invoice;
2. Packing list;
3. The import document in its two forms:
   a. Import commitment for goods that may be freely imported and
   b. import licence for goods subject to licensing (today, these two documents are sent by electronic means via PortNet);
4. Transport Contract according to the means used (maritime bill of lading, air consignment note or consignment note for land transport);
5. Certificate of origin;
6. Sanitary or phytosanitary certificate for ONSSA agricultural or agrifood products;
7. Market access authorization for industrial goods.

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6 [See the law on: http://www.mcinet.gov.ma/ce/Ministere/LoiTextes/Loi13-89.pdf](http://www.mcinet.gov.ma/ce/Ministere/LoiTextes/Loi13-89.pdf)
8 [See the list of goods subject to licensing on the link: file:///C:/Users/hp/Downloads/rdii_30952.pdf](file:///C:/Users/hp/Downloads/rdii_30952.pdf)
In practice, this document number is lower in order to make up the export file for which such documents as the commercial invoice, the export licence for goods subject to authorization, the export notice and the request for non-customs controls (EACCE). The initiators (transmitters or receivers) of external trade documents in Morocco fall into five categories, namely:
- Importers, exporters, forwarding agents and professional associations;
- Ministries and public bodies (Customs, Exchange office, etc.);
- Bodies involved in the technical inspection (MCINET, ONSSA);
- Bodies involved in the transport of goods (SNTL, ONCF, etc.);
- Bodies involved in financing (Banks).

To establish the DUM, the operator must prepare the aforementioned documents, which are also considered to be documents annexed to the DUM. These documents must be compiled in the first import step by the undertaking or its forwarding representative. Each document is governed by a different legal basis, with its own role in the commercial operation and should be sent at a specific time. A digitized version of each document is presented in Annex 1 of the guide.

In the scheme of the commercial operation, economic operators (importers or exporters or indeed their forwarding agents) must deal with public administrations such as customs, the Agence Nationale des Ports (ANP) and the inspection bodies (ONSSA or DQSM). The central role is played by the party ordering commercial operations, namely the economic operators, who remain the significant link in the transmission of documents between all of the parties involved in the chain of international trade.

Box 2.2a: Documents that are prerequisites for the customs clearance step

<table>
<thead>
<tr>
<th>Document</th>
<th>Origin of the document</th>
<th>Additional information (person-resource, entity, URL, etc.)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Commercial invoice:</strong></td>
<td>Commercial undertaking or</td>
<td></td>
</tr>
<tr>
<td></td>
<td>provider</td>
<td></td>
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<tr>
<td>(Document provided by the</td>
<td></td>
<td></td>
</tr>
<tr>
<td>operator).</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Packing list:</strong></td>
<td>Commercial undertaking or</td>
<td></td>
</tr>
<tr>
<td></td>
<td>provider</td>
<td></td>
</tr>
<tr>
<td>(Document provided by the</td>
<td></td>
<td></td>
</tr>
<tr>
<td>operator).</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>The import document in its</strong></td>
<td>Department for</td>
<td></td>
</tr>
<tr>
<td><strong>two forms:</strong></td>
<td>External Trade</td>
<td></td>
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<tr>
<td>- import commitment for goods</td>
<td>Department or PortNet website (see</td>
<td></td>
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<tr>
<td>that may be freely imported</td>
<td>(see Annex 1 to the documents)</td>
<td></td>
</tr>
<tr>
<td>and</td>
<td></td>
<td></td>
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<tr>
<td>- import licence for goods</td>
<td></td>
<td></td>
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<tr>
<td>subject to licensing</td>
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<tr>
<td>(Document provided by the</td>
<td></td>
<td></td>
</tr>
<tr>
<td>administration).</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Certificate of origin:</strong></td>
<td>Customs in the</td>
<td></td>
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<tr>
<td></td>
<td>exporting country</td>
<td></td>
</tr>
<tr>
<td>(Document provided by the</td>
<td></td>
<td></td>
</tr>
<tr>
<td>administration).</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Transport contract:</strong></td>
<td>Transport company</td>
<td>Website of the transport company. See template document in</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Annex 1.</td>
</tr>
</tbody>
</table>

9 The control documents attesting to the compliance of the goods with the standards in force have changed significantly, notably the control document of the Ministry for Industry, today sent by electronic means via PortNet.
2.3. INFORMATION POINT AND SINGLE WINDOW

This section addresses aspects relating to the measures making it possible to facilitate access to information concerning commercial importation and exportation operations, as well as aspects linked to the regulations in force and its implementation in practice.

The first measure concerns the availability of one or more information points offering answers to the questions asked by the economic operators on all aspects of the import and export procedures and formalities.

The second measurement, of broader scope, concerns the availability of a single window for the formalities of external trade, at which a raft of formalities that are supposed to be managed by the operator or in their presence can be managed on behalf of the operator.

2.3.1. Information point

In order to grant visibility to economic operators and answer their grievances pertaining to questions on any given external trade procedure or formality, an information focal point on questions relating to the import and export formalities has proven indispensable. This is a commitment made in the context of the WTO Trade Facilitation Agreement.

It consists of an information point in the form of a cell entitled Division of regulations and commercial facilitation under the department responsible for external trade, whose duties include, among others, participating in commercial negotiations on trade facilitation that take place within the WTO framework. Given this involvement, this division is able to answer questions relating to the trade facilitation measures (WTO, Glossary, etc.).

However, it is not the only national information point, insofar as the customs authority also have a division entitled the Facilitation and IT Division, whose competences and duties consist, among others, of providing clarity and answers to operators’ questions in relation to customs procedures and their implementation.

Similarly, for agricultural and agrifood products, Morocco notified the WTO that the Office National de Sécurité Sanitaire et Agroalimentaire (ONSSA) as the information point on health and phytosanitary aspects (SPS) and the official Moroccan authority responsible for implementing the WTO Agreement on the Application of Sanitary and Phytosanitary Measures.
The box below clarifies the requests covered by the national information points and the nature of the answers that these information points may give external trade operators. Links and URLs are provided in order to consult the structure, the use and the operation of these information points.

**Box 2.3a Standard – Information point, its utility and its operation:**

<table>
<thead>
<tr>
<th>Requests covered</th>
<th>Short summary</th>
<th>Additional information</th>
</tr>
</thead>
</table>
| All requests concerning import and export procedures, as well as information on restricted products or requests concerning market access conditions or resolution of the problem of blockage of goods in the port | The answers concern the prior information that the operator needs in order to ensure that commercial import and export operations run smoothly. | Ministry responsible for External Trade  
URL: [www.chikayati.ma](http://www.chikayati.ma) (National claims portal)  
E-mail: mce@mce.gov.ma  
Contact: division of regulations and commercial facilitation  
This is the national focal point of the EuroMed Trade Helpdesk information portal |
| Preferential customs duties and common regime customs duties and customs procedures | Perform a simulation of an importation or exportation opportunity            | Customs and Indirect Taxation Administration  
| The tariff quotas                                                                | This information makes it possible to know what conditions need to be met in order to benefit from an import quota or preferential advantage. | Ministry responsible for External Trade.  
Contact: Division of regulations and commercial facilitation |
| Sanitary and phytosanitary measures                                               | This information makes it possible to know the various measures in force regarding the national sanitary and phytosanitary regulations. | [ONSSA](http://www.onssa.gov.ma/fr/reglementation)  
Avenue Hadj Ahmed Cherkaoui, Agdal - Rabat – MOROCCO, Tel.: 00 212 5 37 67 65 00 / 00 212 5 37 68 13 51 Fax: 00 212 5 37 68 20 49 - ONSSA 2013-2016 |
2.3.2. PortNet single window

The single window entitled PortNet has been active in Morocco since 2010. It is a platform managed by PortNet SA, founded by Decree No 2-10-146 of 26 April 2010.

The main objective of PortNet is to optimize management of the external trade chain. In addition to the possibility of entering import and export documents, PortNet aims to provide a community IT tool for the operator by operating and managing the port’s computerized data exchange platform, information systems PortNet between the various port and external trade actors and operators.

In terms of making life easier for the economic operator, the single window has incorporated automated processes for scheduling rendez-vous with goods leaving ports, then generalized this to other types of import and export traffic. Moreover, PortNet has planned to begin generalizing electronic payment services.

Therefore, enriching and extending the platform to all operators will make it possible to simplify international commercial transactions and make them paperless from end to end thereby significantly reducing the time and the cost of clearing the goods. PortNet offers a number of benefits, notably including:

- Integrating partners’ information systems;
- Data sharing with the external trade community;
- Improving the efficiency of the logistical chain;
- Accelerating the passage of the goods through automated procedures;
- Reducing risks and delays in processing;
- Improving visibility: statistics and reports;
- Reducing the costs and delays of commercial and logistical operations;
- Establishing an environment favourable to the competitiveness of economic operators.

**Figure: PortNet single window**

The illustration above shows the role that should be played by the single window for external trade to facilitate the duties of the external trade operator while, initially, this single window was designed only to manage the stopover phase with maritime companies and certain parties involved in the chain of external trade in ports.

**Box 2.3b Procedures covered by the Single Window**

<table>
<thead>
<tr>
<th>Procedures covered</th>
<th>Short description</th>
<th>Cost</th>
<th>Time frame</th>
<th>Additional information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Phase of formalities prior to importation</td>
<td>Entering this information is a necessary procedure for the export of products that are free to shop.</td>
<td>Included in the PortNet subscription fees (initial subscription = 3,600 Dhs)</td>
<td>Instantaneous</td>
<td>The time necessary to enter the data</td>
</tr>
<tr>
<td>Service Description</td>
<td>Description</td>
<td>Included in the PortNet subscription fees (initial subscription = 3,600 Dhs)</td>
<td>Time Needed</td>
<td>URL: <a href="https://portail.portnet.ma/fr">https://portail.portnet.ma/fr</a></td>
</tr>
<tr>
<td>---------------------</td>
<td>-------------</td>
<td>-----------------------------------------------------------------------------</td>
<td>-------------</td>
<td>-----------------------------------</td>
</tr>
<tr>
<td>Signing the import licence</td>
<td>Entering this information is a necessary procedure for the import of products subject to licensing for import</td>
<td></td>
<td><strong>Instantaneous</strong></td>
<td>The time needed to enter the information</td>
</tr>
<tr>
<td>Signing the export licence</td>
<td>Entering this information is a necessary procedure for the export of products subject to licensing for export</td>
<td></td>
<td><strong>Instantaneous</strong></td>
<td>The time needed to enter the information</td>
</tr>
<tr>
<td>Banking domiciliation of the import documents</td>
<td>This is the operation performed with the operator’s bank to commit the bank to their commercial operation</td>
<td></td>
<td><strong>Instantaneous or 4h max.</strong></td>
<td>The time needed to enter the information</td>
</tr>
<tr>
<td>Financial settlement of the operation</td>
<td>This is the logical counterpart of importation or exportation of the goods</td>
<td></td>
<td><strong>Instantaneous</strong></td>
<td>The time needed to enter the information</td>
</tr>
<tr>
<td>Stopover phase (arrival of the goods)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Goods arrival notice</td>
<td>This is the document sent to the operator, attesting to the arrival of their goods</td>
<td></td>
<td><strong>Instantaneous</strong></td>
<td>The time needed to enter the information</td>
</tr>
<tr>
<td>Stopover document</td>
<td>Document attesting to the stopover of the ship at a terminal</td>
<td></td>
<td><strong>Instantaneous</strong></td>
<td>The time needed to enter the information</td>
</tr>
<tr>
<td>Entry/exit of goods</td>
<td>This operation consists in checking the goods upon entry to and exit from the port</td>
<td></td>
<td><strong>Instantaneous</strong></td>
<td>The time necessary to enter the data</td>
</tr>
<tr>
<td>Weighing at export</td>
<td>This operation consists in confirming the weight of the goods before and after boarding</td>
<td></td>
<td><strong>Instantaneous</strong></td>
<td>The time needed to enter the information</td>
</tr>
<tr>
<td>Delivery note</td>
<td>This is the document issued by the economic traveller with the goods, attesting to their transfer of ownership.</td>
<td></td>
<td><strong>Instantaneous</strong></td>
<td>The time needed to enter the information</td>
</tr>
</tbody>
</table>

The table above presents the state of progress of deployment of the PortNet services, mainly concerning the preliminary phase of importation and the stopover phase.

3. PROCESS OF IMPORTATION AND EXPORTATION OF COMMERCIAL ASSETS

The success of importation and exportation operations is dependent on an understanding of all of the corresponding formalities, from obtention of the status of OE (prior formalities), and until customs clearance of the goods and the availability of information on the estimations of the costs associated with these operations. Among the formalities, the economic operator must know that they can ask the customs authority for an advance decision and the customs valuation, which are two main tools for assessing the real costs of completing the import and export formalities.
It should be noted that informal requests concerning the future treatment of goods entering the market are commonplace in a number of countries. It is therefore appropriate to clarify all of the steps associated with the commercial customs clearance procedure, for the economic operator, whether they are importing or exporting.

The customs clearance procedure may only be finalized once a technical inspection of the goods has been performed in parallel by the sanitary, phytosanitary and normative control bodies, hence the need to present also the formalities for this non-customs type of inspection. To simplify this last section, diagrams, illustrations and boxes explaining the said procedures have been created and comments added.

3.1. Procedures and documents relating to the advance decisions procedure

The expression ‘advance decision’ (or ‘binding information’) generally refers to the possibility that the economic operator (importing/exporting SME or VSE) submits an official request to the customs authority to the effect that it tell them its definitive administrative decision in advance, concerning an aspect relating to the classification, the value or indeed the origin of the goods that they wish to import or export.

Through this request, the economic operator benefits from legal security by having a body of information confirmed by the customs authority concerning the treatment of their commercial operation and the procedural formalities before the goods are presented for customs clearance.

At present, requests for advance decisions submitted by economic operators primarily relate to tariff classification, given its major fiscal implications, and to a lesser extent origin and the customs valuation. It should be noted that when the undertaking submits, for example, a request for an advance decision on tariff classification, it is supposed to receive a definitive answer on this classification, given that this is a major issue that determines the application of customs duties levies as well as the related legal provisions (importation/exportation licences, rules of origin, antidumping rights, safety standards, etc.).

3.1.1. Legal basis for advance decisions

The economic operator (or importing/exporting undertaking) is compulsorily required to know the legal basis underlying their advance decision before even beginning to act on it. This concerns international and national texts and legal dispositions, which make reference to standard 9.9. Contained in the revised Kyoto Convention, as well as in Finance law no. 70-15 (2016), which amended Article 45ter of the Customs and Indirect Taxation Code (CDII).

These legal provisions, which represent the legal basis for decisions anticipated in Morocco, invite the customs administration to collaborate closely with economic operators in order to include in their provisions, in a transparent framework, advance, foreseeable and binding information on the customs processing of their goods in terms of tariff classification, origin, valuation methods, customs levies or its value, prior to performance of the importation or exportation operation.

In Morocco, by virtue of the provisions of Order of the Minister of Economy and Finance no. 3176-16 of 12 June 2017, the economic operator must submit an advance decision request (See template application in Annex 1) and provide any element of information necessary for the customs clearance of their goods, both for importation and exportation.

3.1.2. Practical procedures for operators requesting and being granted advance decisions

To obtain the advance decision, the economic operator (undertaking/importer or exporter) should complete the following information on the advance decision request form (step 1):

- the name, address and trade register number;
- the commercial or technical name of the goods;
- a detailed description of the goods;
- the composition and content of the goods.

In addition to this general information, the economic operator is required to enclose a solemn declaration with their advance decision request, stating that said request has neither been examined by the customs offices nor been the subject of any legal dispute (step 2). There are three types of request that may be processed by customs, namely:

1. an advance decision request submitted by the operator relating to tariff classification. In this first case, the operator is also required to present information on:
   - the classification envisaged for goods that they wish to import or export;
- the legal basis for the classification of these goods (generally the HS position).

2. an advance decision request relating to the rules of origin may be notified by the operator, who will be required, in this second case, to specify the following information:
- the envisaged country of origin for the goods concerned;
- the legal framework adopted, indicating whether the advance decision is being requested in the context of non-preferential (common) origin or non-preferential origin;
- the conditions that have enabled them to determine the origin, the materials employed and their origins, their tariff classifications, their values and a description of the circumstances having culminated in meeting the conditions for acquisition of origin (rules relating to the change of position, the added value, to the description of the working or processing, or any other specific rule).

3. Finally, the operator’s request may be submitted regarding valuation methods. In this latter case, the following should be indicated:
- a description of the nature of the transactions, in particular the contract and the sales procedures;
- any existing link with the provider or indeed the client;
- the existence of a commission, a licence/fee and any other information relevant to determining the customs value.

Table 1: chronology of the steps to obtaining advance decisions on importation and exportation

<table>
<thead>
<tr>
<th>Step (duration)</th>
<th>Documents required</th>
<th>Entity responsible</th>
<th>Cost</th>
<th>Additional Information</th>
<th>Legal documentation</th>
</tr>
</thead>
</table>
| Submit an official request for the granting of an advance decision  
Waiting time: 1h | Request form  
Identity papers  
Description of the goods | At the nearest customs office, but it is the central customs administration that is authorized to give its answer, which will then be sent to the customs office at which the advance decision request was first submitted. | Free | The form may be obtained directly from the customs office or from the following customs administration website: www.douane.gov.ma  
Advance decisions will be granted based on a number of factors, notably including the quality of the file submitted, the provenance of the goods and the nature of the goods. If the economic operator does not mention one of the necessary items of information, the administration will invite them to complete their file and also reserves the right to request a translation. | - Ministerial Order no. 3176-16 of 12 June 2017.  
- Article 45 ter of the Customs and Indirect Taxation Code. |
| To obtain a written response  
(final result)  
Average time: 1 week / maximum: 150 days | Official letter on headed paper bearing the customs logo. | Customs and Indirect Taxation Administration | Free | The processing time is counted from the moment that the operator submits all of the items to the administration that it needs in order to make a decision. Specific origins of goods are treated differently due to the degree of evaluation of the risk that they incur, which differs from one provenance to another and from one good to another.  
In the event of a positive response, the customs authority will notify its response (final result) by indicating, according | - Ministerial Order no. 3176-16 of 12 June 2017.  
- Article 45 ter of the Customs and Indirect Taxation Code. |
to its request, the result of the classification adopted, the origin accepted or the valuation adopted. In the event of a negative response, the customs authority will send written notification to the operator’s address mentioning the reasons for the refusal (result final).

Finally, this advance decision request, which is valid both for imports and exports, is not under any circumstances transferable between operators. The latter then has a validity period of five years from the advance decision for tariff classification, three years for rules of origin and one year for customs valuation methods as indicated in the table below.
Box 3.1. The advance decisions mechanism

<table>
<thead>
<tr>
<th>Advance decision</th>
<th>Legal documentation</th>
<th>Additional information</th>
</tr>
</thead>
<tbody>
<tr>
<td>- Request for advance decisions concerning the origin of goods</td>
<td>- Articles 45 ter of the Customs and Indirect Taxation Code.</td>
<td></td>
</tr>
<tr>
<td>- Request for advance decisions concerning the valuation of goods.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Validity period and cost of the advance decisions

<table>
<thead>
<tr>
<th>Criteria for the request</th>
<th>Duration</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tariff classification</td>
<td>5 years</td>
<td>Free</td>
</tr>
<tr>
<td>Rules of origin</td>
<td>3 years</td>
<td></td>
</tr>
<tr>
<td>Customs evaluation methods</td>
<td>1 year</td>
<td></td>
</tr>
</tbody>
</table>

3.2. Valuation of the goods and customs duties

The customs value is the value to determine for the purposes of applying the tariff of ad valorem import duties. In other words, it serves as the tax base or taxable base on which the customs duties applicable to commercial operations are calculated.

The obligation to declare the value, by operator, derives from the provisions of Article 14 of the Moroccan Customs Code, which lists the tax base components for the calculation of import duties and similar taxes, including qualitative components, namely: origin, provenance, variety, etc. and quantitative components, namely the transaction value.

On the other hand, Article 74 of the CDII authorizes the minister responsible for finance to determine by order which statements should be included in the customs declarations.

Thus, Article 6 a) of Ministerial Order no. 1319-77 of 31/10/1977 on declarations other than summaries provides that detailed declarations must include the statements corresponding to the titles of the boxes featuring on the form for the single declaration of goods (DUM) including those relating to the value and its component elements (boxes 18, 19, 20, 22 and 23).

3.2.1. Legal basis for the declared value

In order to check the values declared by the economic operator, the customs authority will refer to the documents to be enclosed with the detailed declarations required under Article 8 of the aforementioned Ministerial Order no. 1319-77 of 31 October 1977, namely: the commercial invoices. The principle adopted is to accept invoices sent by electronic means or by fax, provided that they are signed and stamped by the importer or their declarant to this effect.

Nevertheless, if there are serious indications giving rise to any doubt regarding the authenticity of the document submitted by the operator or the information it contains, the customs services reserve the right to require the importer to produce the original invoice or any other document necessary in order to apply duties and taxes, customs regimes and various items of legislation that customs participate in implementing.

Furthermore, Article 20 duodecies of the CDII, concerning the burden of proof regarding the import value, states that where the customs authority has any doubt as to the veracity or accuracy of the information provided in the invoice, it may ask the declarant to provide additional evidence: contracts, notices, documents or any other evidential elements.

It should be noted that the economic operator is exempted from presenting an invoice in certain cases, such as notably if they are able to demonstrate that the imported goods are gifts, or sent between family members, or packages containing presents, or indeed if the goods are imported by travellers without any evidence that the operation is of a commercial nature, and finally if they are destined for ambassadors, certain charitable organizations, etc.

3.2.2. Definition of goods and methods of valuing them

The definition of the value of the goods differs according to the importation and exportation processes. For exportation, Article 21 of the CDII defines the value to be used in this context. This article states that...
exportation, the customs value shall be the gross present value of the goods at the exit point and free of export duties and taxes’. This is the taxable value, serving as the basis for calculation of the export taxes and duties. This value is determined at the exit point and should normally correspond:
- to the current wholesale price on the local market, net of any reductions agreed for foreign buyers;
- augmented by the price of all of the services rendered prior to presentation of the goods at the said exit point, potentially including loading costs.

The economic operator (exporter or their declarant) must declare the value of their goods on export according to the above details and in the national currency, referring to the information contained in the invoices and other commercial documents.

Should these invoices be denominated in the currency of the destination country, the exporter must present the equivalent value in dirhams, indicating the exchange rate applied and the day to on which it was applied. **For importation**, the value is defined by Articles 20 to 20 duodecies of the CDII. This definition is drawn from the conventional provisions of the WTO Agreement on the customs valuation of imported goods enshrined in Article 3 of Finance law no. 12-18 for the budgetary year 1998-1999.

A number of methods may be used to value imported goods (see Annex 3). Nevertheless, the main method concerns the transaction value namely the price effectively paid or to be paid by the operator for the purchase of their goods, augmented by the components that they have paid for and which have not been integrated into the invoiced price, notably:
- the cost of containers and packaging;
- the transport costs and the cost of the insurance;
- the costs of loading, unloading and handling associated with the transport.

Should the transaction value not be applied due to the absence of a sale in the commercial operation (as is the case with gifts, samples, articles imported by travellers, etc.) or, in the event that the transaction value is rejected by the administration; particularly if the latter establishes that this value has been influenced by events such as links between the purchaser and the seller or any restrictions, conditions or services relating to the imported goods that cannot be valued, the customs value is determined by applying other valuation methods known as ‘substitutes’.

**Substitution methods** must be applied in the order in which they are listed. Firstly, there is the **comparative method**, which consists in determining the customs value of the imported goods based on the transaction value of identical or similar goods.

Next, the **deductive method** may be used, which makes it possible to derive the customs value of the imported goods from the retail price, on the local market of the imported goods or, by default, that of identical or similar imported goods, after deduction of the profit margin and the costs incurred after importation.

Then the **calculated value method** can be used, which is equal to the sum of the following components:
- the cost of the materials and manufacturing operations;
- the amount representing the benefits and the general costs, including the insurance cost;
- the costs of transport, loading, unloading and handling associated with the transport.

Finally, the **method known as ‘reasonable means’**, which consists in determining the customs value by reference, in particular, to the international price guides and registered values (in the case of used equipment, vehicles, motorcycles, etc.).

Briefly, Moroccan customs recognizes six (6) different methods of customs valuation (see Table 3.2.), in its relationship with the economic operator, namely:
- transaction value (method 1);
- transaction value for identical goods (method 2);
- transaction value for similar goods (method 3);
- deductive value (method 4);
- calculated value (method 5);
- fallback value (method 6).

**Box 3.2 Goods evaluation methods**

<table>
<thead>
<tr>
<th>Step</th>
<th>Required information</th>
<th>Additional information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Method 1: Transaction</td>
<td>The transaction value of imported goods is the price effectively paid or</td>
<td>Should the customs authority have any doubt regarding the transaction value declared, is</td>
</tr>
</tbody>
</table>
value
method

to be paid for goods when they are sold for export to Morocco and adjusted, where applicable, in accordance with Article 20 of the CDII

required to invite the importer or their declarant, in writing, to produce additional evidence in support of the declared value within one month.

In the absence of a response within this time, or if the evidence is unsatisfactory, the customs authority will reject the declared value and proceed to rectify it. To do so, it will advise the declarant of the reasons for these doubts before taking a definitive decision regarding the acceptability of the declared value.

Method 2:
Identical goods method

Here, the value is determined by taking the transaction value of identical goods sold for export to Morocco at the same commercial level (range), in broadly equal quantities. The ‘identical goods’ are goods produced in the same country as those being valued. They must be identical in all aspects: their physical characteristics, quality and reputation, etc., and be imported within 90 days of the goods to be valued.

Should it be impossible to obtain the same commercial level and the same quantity, the value of the transaction shall be determined as follows:
- The transaction value of identical goods at the same commercial level (quality), but sold in different quantities;
- The transaction value of identical goods sold at a different commercial level, but sold in the same quantity;
- The transaction value of identical goods sold at a different commercial level or in different quantities by making adjustments to take into account differences attributable to the commercial level or the quantity.

Method 3:
Similar goods method

Here, the value is determined by taking the transaction value of the similar product sold for export to Morocco at the same commercial level (quality) and in broadly the same quantity. ‘Similar goods’ are goods that differ in certain respects from the goods valued, but they:
- are produced in the same country;
- Can perform the same tasks and are commercially interchangeable.

Where similar goods are not manufactured by the producer of the goods to be valued, similar goods produced by a different producer and imported within 90 days may be used. Should it be impossible to obtain the same commercial level and the same quantity, the value of the transaction shall be determined as follows:
- The transaction value of similar goods sold at a different commercial level, but sold in the same quantity;
- The transaction value of similar goods sold at a different commercial level or in different quantities may be used, making adjustments to take into account differences attributable to the commercial level or the quantity.
- When the transaction value includes the costs mentioned in Article 20 of the CDII, the adjustment takes into account differences in the costs of transport, loading and unloading, and insurance for the imported goods and for the similar goods at the points of entry to the territory.
| Method 4: Deductive value method | When the transaction value of the imported goods cannot be determined according to methods 1 to 3, it shall be determined by using the unit price of the identical or similar goods imported within ninety (90) days, that are sold in Morocco in their original condition in the largest overall quantity to persons not associated with the seller and reducing certain costs. | For the purposes of this method, the seller and the buyer or retailer for the consumer, who buys the products from the declarant. The costs deducted from the sale price are:  
- The commission habitually payable or the profit and the general expenditure are equal, which reflects in the sales of these goods in Morocco;  
- The usual costs of transport, insurance and other associated costs to be committed for the merchandise; and  
- The import duties, taxes and other costs payable on the goods. |
| Method 5: Calculated value method | This method is based on the cost of producing the goods and must be used if the transaction value of the imported goods cannot be determined by methods 1 to 4. | The calculated value consists of the sum:  
- of the cost of manufacturing or processing the goods;  
- of the amount representing the general costs and the profit equal to that which is reflected in the sale of goods of the same class or of the same type by producers in the exporting country; the costs of transport, loading, unloading, handling and transport insurance. |
| Method 6: Fallback method | This method may only be applied if all other methods have failed. | When the customs value cannot be determined by any one of the above methods, it may be determined using reasonable means compatible with the general principles and the provisions of the Agreement and of Article VII of GATT and based on the data available in the importing country. To the extent that it is possible, this method should be based on predetermined values and procedures offering reasonable flexibility in application. |
3.3. Customs clearance steps for import and export

The final objective of this section consists in writing up a complete procedure for the customs clearance steps for the goods, which the importer or exporter must perform with the customs administration. The customs clearance steps may vary according to the nature of the imported or exported goods and according to the means of transport used. In this documentation methodology, we will consider the procedures to be made up of a number of steps and formalities with a trigger event for the step and consequently the procedure.

Two types of procedure will be analysed in the context of this section, namely the import procedure and the export procedure. Details will be given if it concerns standard procedures or procedures specific to particular types of personal goods, as well as whether or not the chosen means of transport needs additional steps.

One step in particular includes a certain number of actions to be performed by the economic operator in order to obtain a definitive result such as an authorization validated or a certificate granted permitting access to the goods on the national market or its loading for a precise destination. The step as well as the formality are a body of actions in a process performed by the economic operator (importer and/or exporter or their representative) with a view to finalizing the import or export operation taking into account the regulations in force.

Concretely, this section is intended to describe each step of the customs clearance process in chronological order, from the goods arrival notifications until payment of the duties and collection (import process) or loading of the goods (export process).

Finally, one may distinguish between physical or manual flows, in which the operator has to complete paper documents and travel to complete the formality associated with the step, and logical flows, in which the formality is paperless meaning that no movement or travel is required of the operator, who can submit the documents electronically via dedicated IT systems and platforms.

3.3.1. Customs clearance procedures, import circuit

The customs clearance circuit for import goods is an insight into a standard or specific goods importation procedure that includes customs and non-customs inspections as well as collection of the goods. According to the analytical format supported by the diagrams and boxes, this section should ultimately follow the complete procedure from detailed registration of the declaration until the clearance decision, via technical, sanitary, phytosanitary and regulatory inspections of the goods.

The trigger event for the customs clearance operation consists in the presentation of the goods at a customs office and a customs regime\(^\text{10}\) being assigned to them. Once this step has been completed, the economic operator becomes responsible, under the regulations in force, for all of the steps/formalities to be completed and actions to

\(^{10}\) See the previous section, which expands on the customs regimes in detail.
be performed regarding the customs authority, which plays the central role in controls and in supporting administration for the other international trade bodies, due to its presence at the border. Therefore, the customs clearance procedures involve the customs services via a declarative medium known as the detailed declaration, which is submitted on the form entitled: ‘Single Goods Document’ (DUM)\textsuperscript{11}. In this context, the customs administration only permits certain people to clear the goods, including their owner, a forwarding agent approved by customs to complete clearance formalities on behalf of others, and other declarants holding a customs clearance authorization. Therefore, the economic operator is supposed to know that as soon as their goods have been introduced into the territory in question, they will be subject to customs monitoring and may also be physically inspected by the customs authority in accordance with the provisions in force\textsuperscript{12}.

It should be noted that the economic operator (importer or their representative) completes all of their basic customs formalities via the BADR (automated networked customs database) customs system, which covers all customs business (summary and detailed declarations, risk assessment, inspection, settlement, integrated tariff, payment, collection authorization, management of releases from customs premises, data exchange, electronic signature, uploading documents etc.) with an automation rate of 90%.

**Box 3.3a: Standard goods customs clearance**

<table>
<thead>
<tr>
<th>Step (and duration)</th>
<th>Required information</th>
<th>Entity responsible</th>
<th>Cost of the step (unit)</th>
<th>Additional information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Customs inspection (all types of goods). The time frame for this step may vary between 4h for AC (Admitted as Compliant) and 24h to 48h for VP (Physical inspection). Everything will depend on the nature of the goods, the availability of all of the information required and, above all, the status assigned to the goods.</td>
<td>Information from the DUM, as well as the following evidential documents in annex: - Commercial invoice; - Packing list; - Transport contract (BAD) and - Compliance authorizations.</td>
<td>Customs and Indirect Taxation administration</td>
<td>IT fee of 150 Dhs + ad valorem duties and taxes as a percentage of the value of the goods. These duties are made up of the import duty + TVA + TIC for consumer goods.</td>
<td>The whole customs clearance procedure is presented in the customs regulations (Customs Code and the related circulars). The requirement for the annexed documents is necessary in order to demonstrate the reliability of the information in the DUM.</td>
</tr>
</tbody>
</table>

\textit{a- Customs inspection formalities for import goods for a standard operation}

According to the chronology of the customs clearance operation, it is initiated after the transporter sends the Summary Declaration (DS) also known as the commercial manifest onto the customs system, attesting that the goods have been deposited in a secure premises (bonded store or uncleared bonded warehouse) and that the operator may, as of now, begin completing their customs clearance formalities. The transporter’s sending of the DS (see template document in Annex 2) is governed by the Customs Code, which requires this document to be sent to the Customs IT system, whatever the means of transport used (air or sea). If goods are grouped, the information on the destuffing should be sent to the BADR system via the PortNet single window\textsuperscript{13}.

Once this step of submitting the DS is complete and the transporter has sent the goods arrival notice to the economic operator (importer or their forwarding agent), the steps directly involving the undertaking begin: passage from management to customs (formalities completed by the transporter and the depositary) to customs processing (formalities completed by the importer or their forwarding agent). These steps correspond to the transfer of ownership of the goods from the transporter to the owner/final recipient of the goods.

**Diagram 1: chronology of the steps of the customs clearance circuit on BADR for a simple import**

\[11\] The legal basis governing the DUM is the Customs and Indirect Taxation Code.

\[12\] For imports, this means Articles 27, 46 to 59 ter of the CDII and for exports, Articles 27, 60, 111, 112 and 113 of the CDII.

\[13\] It should be noted that there is interoperability between the customs system and PortNet. This makes it possible to manage the exchange of flows of documents concerning the step of management and passage to customs, namely: the arrival notice, the DS, scheduling of the monitoring sheet, the DUM and the results of the non-customs inspection as well as the customs clearance step.
Registration of the DUM by the operator/declarant and its treatment by the customs is done partly electronically to the extent that the physical submission of this declaration to the customs office is required within 24h of its electronic registration on BADR (this formality is on target to become totally paperless during the course of 2019). Subsequently, the formalities relating to selectivity, the immediate inspection and management of the settlement sheet are processed on the BADR IT system. After the operator has made payment of the duties and taxes based on the settlement sheet received from the customs receipt service, the BADR proceeds, automatically, to issue the clearance authorizing the operator to collect their goods from the port or airport premises once they have received the certificate of conformity for the goods - if required - on behalf of the inspection bodies (see the section b, below).

**Box 3.3b. Main steps in the simple customs clearance circuit for imports – perspective of the economic operator**

<table>
<thead>
<tr>
<th>Step (duration)</th>
<th>Documents (and information) required</th>
<th>Where? Entity responsible</th>
<th>Cost</th>
<th>Additional Information</th>
<th>Legal documentation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Submission of the summary declaration and receipt of the arrival notice <strong>Duration: 1h</strong></td>
<td>Summary declaration or commercial manifest Arrival notice</td>
<td>Warehouse or store of the marine, road or air transporter</td>
<td>Free</td>
<td>The summary declaration (DS) shall be sent by the transporter of the goods (marine, road or air transport company) with the arrival notice. Sending the DS to the customs system attests that the goods have been deposited in a secure premises (bonded store) and that the operator may begin completing their customs clearance formalities, valid for all means of transport.</td>
<td>- Section IV of the Customs Code states: Obligation to present goods that have been the subject of a summary declaration (Article 59 bis).</td>
</tr>
<tr>
<td>Registrati on of the DUM Duration: 10 min</td>
<td>DUM</td>
<td>Customs administration/economic operator</td>
<td>IT fee of 150 Dhs</td>
<td></td>
<td></td>
</tr>
<tr>
<td>---------------------------------------</td>
<td>-----</td>
<td>-----------------------------------------</td>
<td>-----------------</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Once this step of sending the DS and the goods arrival notice has been completed by the transporter, the steps directly involving the undertaking begin: passage from management to customs (formalities completed by the transporter and/or the depositary) to customs processing (formalities completed by the forwarding agent). These steps correspond to the transfer of ownership of the goods from the transporter to the customs before its final transfer to the final owner/recipient of the goods after completion of the customs clearance step and payment of the duties and taxes.</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Payment of the duties and taxes and reception of the clearance in paper or electronic format for operators approved by customs <strong>Duration: 30 min (Final result)</strong></th>
<th>Settlement sheet; Commercial invoice; Packing list; Transport document.</th>
<th>Customs administration - receipts service.</th>
<th><strong>The ad valorem taxes and duties are applied as a percentage of the value of the goods. These duties are made up of the import duty + TVA + TIC for consumer goods</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>The time frame depends on the documentary study by the listed inspector and whether there is also a physical inspection according to the status of the selection (1h); Issue of the clearance (10 min).</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Collectio n of the goods <strong>Duration: 30 min</strong></th>
<th>Clearance + Release voucher</th>
<th>Customs administration (Checking/Marking agent) + Handler/depository</th>
<th><strong>According to the port or airport services delivered (number of days of storage, value and weight of goods, etc.)</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>After payment of the duties and taxes and port handling and storage costs, collection of the goods will be authorized by the customs authority.</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| **Boxes 3.3b. Bis Main functions in the simple customs clearance circuit for imports – overview of the BADR customs system** | Article 203 bis of the Customs and Indirect Taxation Code and its implementing texts |
| **Order of the Minister of Economy and Finance no. 913-15 on the submission of detailed declarations, bond notes and annexed documents via IT processes.** |
| Articles 62, 63, 64 and 65 of the Customs and Indirect Taxation Code. |
| Article 71 of the Customs and Indirect Taxation Code. |
As it is a documentary flow, it should be noted that clearance is edited at the level of the customs office, with the exception of certain approved operators, performing large-scale transactions, who can edit the clearance themselves\[^{14}\] on their premises (see section 2 on the OEA).

In the case of OEAs, the clearance is edited by the IT system as soon as the declaration is registered on BADR, without any physical presence\[^{15}\]. It can also take possession of its goods in the warehouse in which they are stalled.

Since it concerns pre-customs clearance and in the context of its policy on reducing the time for which the goods stay in bonded buildings (in accordance with international standards, notably those of the MDGs), the customs regulatory framework has been amended in order to permit the inspection to be improved a priori and customs clearance formalities to be anticipated. This reform has been achieved firstly by enriching the DS with two new details: the name of the recipient and the four-digit HS number for the goods and, secondly, by establishing the rule that this declaration be submitted before the goods arrive (24 hours for maritime and four hours for air transport).

**Customs control formalities under an RED**

The import procedure for goods under an Economic Customs Regime (RED) involves practically the same formalities as for consumer supply, apart from the need for the economic operator to open an account from the moment of registration of their detailed declaration, so that the customs authority can regularly monitor this account and check that the operator is complying with the regulatory requirements governing importation in the context of economic customs regimes.

It should be noted that opening the RED account is subject to common conditions. These are specific to each of the regimes in force and are described in detail in the sections dedicated to each regime (see section 1). To be authorized to operate under one of the suspended regimes, the economic operator should submit an application accompanied by the following documents:

- the Trade Register, Template j, relating to the undertaking;
- a copy of the articles of association;
- the minutes (PV) of the general meeting;
- a copy of the identity document of the manager of your company;

The file thus compiled should be submitted to the relevant customs office. The operator is also required, in the absence of any exemption, to present a guarantee in respect of duties and taxes due, for which payment will be suspended and to cover goods placed under a RED with either a bond note or documents provided for under international conventions of which Morocco is a signatory (TIR carnet, ATA carnet, etc.).

\[^{14}\] In the interests of facilitating this customs clearance procedure, clearance is automatically granted when the operation meets the conditions of circular 5296/312 of 5 December 2011.

\[^{15}\] According to customs estimates, around 30,000 operations annually benefit annually from this procedure.
During the customs clearance step, the economic operator will have to pass another non-customs type of inspection; this time of the goods. This type of inspection, technical in nature, includes sanitary and phytosanitary checks of the imported product led by the Office National de la Sécurité Sanitaire et Alimentaire (ONSSA) and regulatory checks performed by the DQSM, ANRT, etc., according to the nature of the goods imported or presented for customs clearance.

b- Formalities for agricultural and agrifood, fish or vegetable products (HS01 to 24)

The economic operators affected by these formalities are those importing animals (live or as carcasses), agricultural, agrifood and fishery or vegetable products, classed in Chapters (1 to 24) according to the positions of the harmonized system (HS):

- Chapter 01 to 03 (animals and fishery products);
- Chapter 04 (milk and dairy products, eggs and honey);
- Chapter 05 (animal by-products);
- Chapter 06 (Plants);
- Chapter 07 to 15 (Fruit and vegetables, spices and wheat, grain, etc.);
- Chapter 16 to 24 (Preparation of conserves, Tobacco).

Products classified in these positions are subject to sanitary, phytosanitary or fraud control inspection, organized by ONSSA. The latter will perform the various types of sanitary/phytosanitary inspection on the live animals or carcasses, plants, agrifood products, in order to certify their compliance with the regulations in force.

Thus, the inspection procedure organized by the ONSSA services is performed in three phases, beginning with the documentary inspection (phase 1), followed by the identity check (phase 2) and finally the physical inspection with or without sampling (phase 3).

Concerning the 1st phase relating to the documentary inspection, the ONSSA services require the economic operator to provide the original documents in paper copy, such as the sanitary certificate or official certificate of conformity, the phytosanitary certificate and the veterinary sanitary certificate before the 2nd phase relating to analytical inspection of the physical identity of the goods.

Following the documentary study, the ONSSA single-window service performs an analytical study (2nd phase) consisting in designating the competent technical service to organize the sanitary, phytosanitary or fraud control inspection of the goods.

Finally, there will be a physical identity check (3rd phase) of the goods to ensure and report on their compliance with the regulatory requirements in force.

The sanitary and phytosanitary inspection procedure is initiated by the physical submission of the DUM, whose data is entered manually into the ONSSA sanitary and phytosanitary IT system (SIPS). It should be noted that this procedure is in the process of being automated at the Port of Tanger MED. Concerning the documents issued by ONSSA, these include:

- the import technical authorization;
- the positive list of veterinary medicinal products (marketing authorizations - MA);
- the invoice relating to the importation of veterinary medicinal products;
- the veterinary sanitary certificate for export veterinary medicinal products;
- the warehouse approval.

Furthermore, ONSSA requires the following documents:
- the commercial invoices;
- the bill of lading;
- the DUM;
- the original sanitary certificates.

**Diagram 3: chronology of the steps for the sanitary, phytosanitary or fraud control inspection**

<table>
<thead>
<tr>
<th>Economic operator (exporter/representative)</th>
<th>Inspection bodies (ONSSA/E ACCE)</th>
<th>Laboratory</th>
</tr>
</thead>
<tbody>
<tr>
<td>Submission of the validated DUM</td>
<td>Documentary check (1h)</td>
<td></td>
</tr>
<tr>
<td>Request for an inspection by the non-customs services (30 min)</td>
<td>Physical identity check without sampling (1h)</td>
<td>Receipt and analysis of the samples</td>
</tr>
<tr>
<td>Products rejected authorizes cancellation of the DUM</td>
<td>Identity check physical with sampling (24h)</td>
<td>Technical Inspection (sanitary, phytosanitary and regulatory)</td>
</tr>
<tr>
<td>Products admitted and receipt of the certificate of conformity</td>
<td>Sending the samples (1h)</td>
<td>No sampling may be performed without the customs service being present</td>
</tr>
<tr>
<td>Collection of the goods 10 min</td>
<td>Results of analysis received (24h or 48h)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Compliant = Preparation of the certificate of conformity</td>
<td></td>
</tr>
</tbody>
</table>

**Steps**

<table>
<thead>
<tr>
<th>Economic operator (importer)</th>
<th>Entity responsible</th>
<th>Additional information on interventions by ONSSA</th>
</tr>
</thead>
<tbody>
<tr>
<td>○ Request to schedule an inspection by the services of ONSSA after physical submission of the DUM and the physical file at the window of this body (1h); ○ Receipt of the certificate of conformity (48h to one week) (Final result of the step); ○ Collection of the goods (30 min).</td>
<td>Office National de la Sécurité Sanitaire et Alimentaire (ONSSA)</td>
<td>○ ONSSA performs the inspection of the documents submitted by the operator, identity check and physical inspection of the goods (2h to 3h); ○ The ONSSA laboratories perform a physical inspection of the compliance of the goods with the regulations in force and with the international inspection standards for this type of products (between 36h and one week); ○ Sending the results of the inspection (1h); ○ ONSSA grants/rejects the certificate of conformity for the goods based on the results of the inspection.</td>
</tr>
</tbody>
</table>
Box 3.3c bis Specific - Inspection of agricultural, plant and fishery products

<table>
<thead>
<tr>
<th>Objective of the step and its duration</th>
<th>Information–resource</th>
<th>Entity responsible</th>
<th>Cost of the step (unit)</th>
<th>Additional information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sanitary, phytosanitary or fraud control inspection for goods such as live animals or carcasses (HS01 to 03), milk and animal by-products (HS04 to HS06), plants (HS06), agrifood products (HS07 to 24)</td>
<td>The following original documents in paper format: - the sanitary certificate; - the official certificate of conformity; - the phytosanitary certificate - the veterinary sanitary certificate</td>
<td>ONSSA services at regional level/ ONSSA regional offices are located in the port complexes (Ports of Casablanca, Agadir and Tanger Med).</td>
<td>Tariffs vary between 100 Dhs and 6,000 Dhs according to the services delivered (certain types of sampling and according to the nature of the goods). However, certain approval decisions and certain services can cost the operator up to 20,000 Dhs. For more information, the up-to-date list of Tariffs may be consulted on the ONSSA website: <a href="http://www.onssa.gov.ma/fr/images/Tarifs_des_prestations/LISTE_ET_PRIX_DES_SERVICES_ET_PRESTATIONS_RENDUES_AUX_TIERS_PAESOLONSSA_1.pdf">http://www.onssa.gov.ma/fr/images/Tarifs_des_prestations/LISTE_ET_PRIX_DES_SERVICES_ET_PRESTATIONS_RENDUES_AUX_TIERS_PAESOLONSSA_1.pdf</a></td>
<td>In the absence of a risk assessment, three inspection phases characterize the intervention of the ONSSA services, namely: documentary inspection, identity check and physical inspection with or without sampling. These inspections are performed successively and chronologically, one after the other.</td>
</tr>
</tbody>
</table>

**Time frame:** May vary from 48 hours to one week if the inspection requires laboratory analyses to be performed of animal species or if information is missing from the file that is required by sanitary, phytosanitary or fraud control regulations.

**c- Formalities for industrial products for human use (textiles, white goods and electronics, etc.)**

Industrial products for human use (textiles, white goods and electronics, etc.) classified in Chapters 61 and 62, for example (positions HS 62, HS 61 and HS 64) are the subject of non-customs import inspection formalities organized by the Directorate of consumer protection, market oversight and quality (DPCSMQ) under the Ministry of Industry.

Thus, the importer or their representative receiving this type of goods in the port of Casablanca or Agadir (Ports supervised by the ANP) must schedule an inspection via PortNet, while at Port de Tanger, it is the Port Med SA management company that organizes the joint physical inspection once the importing company’s application has been received by the DPCSMQ.

It should be noted that since the entry into force of the exchange of results of the inspection with PortNet, operational since 25/10/2016, there is no longer any requirement for physical submission of these results to the services of the DPCSMQ by the economic operator. Should a physical inspection of the goods be necessary, the competent services of the DPCSMQ would receive and analyse samples of the said goods to check their compliance with the regulations in force.

The results of the laboratory analyses and of the compliance inspection shall be sent via PortNet, following financial settlement by the operator, to the customs information system and that of the DPCSMQ. If the goods are compliant, it will be possible for this sending process to forward the details or send notification of the decision (compliant or non-compliant) electronically directly to the BADR.

**Diagram 4: chronology of the steps of the inspection circuit for imported industrial products**
Box 3.3d Specific – chronology of the steps of the inspection of imported industrial products

<table>
<thead>
<tr>
<th>Economic operator (importer/exporter/representative)</th>
<th>Entity responsible</th>
<th>Additional information on interventions by the DPCSMQ</th>
</tr>
</thead>
<tbody>
<tr>
<td>o Request to schedule an inspection by the services of DPCSMQ after electronic submission of the DUM and the annexed documents to PortNet (Instantaneous); o Receipt of the market access authorization (1h to maximum one week); o Collection of the goods (30 min).</td>
<td>Directorate of Consumer Protection, Market oversight and quality under the Ministry of Trade, Industry and the Digital Economy</td>
<td>o The DPCSMQ performs either a documentary inspection alone or a physical identity check plus the documentary inspection (2h); o The laboratories perform a physical inspection of the compliance of the goods with the regulations in force (between 48h and one week); o Sending of the inspection results via the PortNet system (Instantaneous); o The DPCSMQ grants/rejects the market access authorization for the operator based on the results of the inspection.</td>
</tr>
</tbody>
</table>
Box 3.3d *bis* Specific - Inspection of industrial products – 2nd block

<table>
<thead>
<tr>
<th>Step (and duration)</th>
<th>Required information</th>
<th>Entity responsible</th>
<th>Cost of the step (unit)</th>
<th>Additional information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regulatory inspection of industrial products for compulsory human use (textiles (HS), white goods (HS) and electronics, etc.).</td>
<td>- The DUM; - The invoices; - Bill of lading sheet or the note to be delivered; Technical documents: - descriptive sheet for the product: brand, origin, name of the supplier, date of manufacture, etc.; - any document mentioned in the context of particular procedures or instructions relating to the imported product (case of cement and rebar).</td>
<td>Directorate of consumer protection, market oversight and quality (DPCSMQ) under the Ministry of Trade, Industry and the Digital Economy.</td>
<td>According to the nature of the goods and above all depending on the necessity or otherwise of performing a laboratory inspection. The Tariffs for services provided thus vary between 4,000 Dhs and 9,000 Dhs.</td>
<td>Details of the formalities for the regulatory inspection are presented on the website of the Ministry of Trade, Industry and the Digital Economy: <a href="http://www.mcinet.gov.ma/fr/contenu/surveillance-du-march%C3%A9">http://www.mcinet.gov.ma/fr/contenu/surveillance-du-march%C3%A9</a></td>
</tr>
</tbody>
</table>

The inspection formality organized by the DPCSMQ services has been made totally paperless in the interests of the economic operator, who no longer needs to enter their compliance commitment manually and travel to the control body to submit or receive physical documents concerning their commercial operation.

It should be noted that the DQSM has changed its name from Directorate of quality and standardization (DCQN) to Directorate of consumer protection, market oversight and quality (DPCSMQ). The main document issued by this body has also changed its name and is now called the Market access authorization (AMM) instead of the Certificate of conformity.

d- Formalities for medicinal products and derivatives (Chapter 30 for positions HS 30)

Medicinal products and derivatives (medical devices, inputs for medicinal products, etc.) classified in Chapter 30 (HS 30) are subject to inspection by the Ministry of Health Directorate of medicinal products and pharmacy (DMP), which applies a relatively streamlined process for products that have already been registered, compared to products not registered in the DMP files, which need to undergo an additional registration procedure.

Registered products already feature on the list of goods authorized for import. These are directly subject to the DMP services’ daily inspection procedure based on an inspection request sent by the importer to this directorate, at its service windows open for this purpose.
Box 3.3e Specific – Steps for the inspection and customs clearance of medicinal products

<table>
<thead>
<tr>
<th>Step/Economic operator</th>
<th>Inspection body (DMP)</th>
<th>Additional information on interventions by the DMP</th>
</tr>
</thead>
<tbody>
<tr>
<td>- Request to schedule the inspection;</td>
<td>Ministry of Health, Directorate of medicinal products and pharmacy</td>
<td>o The DMP receives information from the ADII of the DUM(^{16}), via instant messaging, in order to confirm the importer’s request;</td>
</tr>
<tr>
<td>- Submission of the technical file at the windows of the DMP for the purposes of the documentary inspection.</td>
<td></td>
<td>o The DMP laboratories perform a physical inspection of the compliance of the goods with the regulations in force and with the international inspection standards concerning this type of products;</td>
</tr>
<tr>
<td></td>
<td></td>
<td>o The DMP grants or rejects the AMM permitting the goods to transit (the document is valid for five years).</td>
</tr>
</tbody>
</table>

Concerning **non-registered products**, the importer must submit a technical file that will enable their products to be registered with the DMP and demonstrate that their importing company has been declared to the services of this directorate. This formality is completed even before the product enters national territory. It is also valid for the import licence for products subject to authorization.

The documentary inspection and evaluation of the registration files are performed within the DMP, which needs to know the origin of the product, its composition, its value and its weight. The control laboratory covered by the DMP performs the physical and regulatory inspection of the product sample and issues its results. On this basis, the DMP grants or rejects the registration certificate according to the product characteristics and the guarantees advanced regarding its reliability. Non-registered imported products representing a health risk can lead to a criminal sanction for the economic operator (importer).

**Box 3.3e bis Specific - Inspection of medicinal products – 3\(^{rd}\) block**

<table>
<thead>
<tr>
<th>Step (and duration)</th>
<th>Information–resource</th>
<th>Entity responsible</th>
<th>Cost of the step (unit)</th>
<th>Additional information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Inspection of medicinal products and derivatives (medical devices, inputs for medicinal products, etc.).</td>
<td>DUM; Commercial invoice; Descriptive sheet for the product: brand, origin, name of the supplier, date of manufacture, etc.</td>
<td>Ministry of Health, Directorate of medicinal products and pharmacy (DMP).</td>
<td>See the tariffs for services delivered by the DMP according to their nature and the nature of these services. They vary between 100 Dhs for the issuance of counterfoil books to 1,500 Dhs for an advertising endorsement for pharmaceutical specialities. On the other hand, in order to import pharmaceutical products, it is necessary to hold a debit approval for a pharmaceutical speciality set at 12,000 Dhs, with 2,500 Dhs for rectification or extension of the approval.</td>
<td>For more details, see the website for information on the subject: <a href="http://dmp.sante.gov.ma/dph-processus-enregistrement">http://dmp.sante.gov.ma/dph-processus-enregistrement</a></td>
</tr>
</tbody>
</table>

**e- Formalities for imported telecommunication equipment (Chapter 85 HS 8517)**

Telecommunication products and equipment classified in Chapter 85 and particularly under position HS 8517 are subject to the non-customs inspection (telecommunication products) organized by the Agence Nationale de

\(^{16}\) This procedure is internal between the customs service and the DMP services and is performed in the context of the close collaboration between these two bodies.
Réglementation des Télécommunications (ANRT). This agency examines the licence applications submitted by economic operators and implements the licence allocation procedures through a call for tenders. In its relationship with economic operator, notably importers, the ANRT issues approvals and certificates of conformity and temporary admission in hard copy as required by the regulations relating to the regulation and inspection of the telecommunications sector.

It should be noted that in the interests of simplifying the procedures for importers of telecommunications equipment, the Agency has just completed an important step in making the application and issuance procedures for import authorizations paperless. These will now be performed directly via the PortNet single window.

Box 3.3f Specific - Customs clearance of telecommunication products and equipment

<table>
<thead>
<tr>
<th>Step (duration)</th>
<th>Information required for the request</th>
<th>Entity responsible</th>
<th>Cost of the step</th>
<th>Additional information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Inspection request for imported telecommunicating products and equipment. <strong>The time frame</strong> may vary between 24h and 48h according to the nature and sophistication of the product.</td>
<td>DUM; Commercial invoice; Descriptive sheet for the product: brand, origin, name of the supplier, date of manufacture, etc. – any document mentioned in the context of particular procedures or instructions relating to the imported product.</td>
<td>Agence Nationale de Réglementation des Télécommunications</td>
<td>Free service for private individuals importing approved telecommunication equipment. A fixed tariff from 600 Dhs for equipment not yet approved by the ANRT.</td>
<td>The document issued following the ANRT inspection is called the approval certificate. It should be noted that the ANRT will send the customs authority the list of exempt articles for which the importer will not need to provide customs with approval certificates.</td>
</tr>
</tbody>
</table>

**f- Collection of goods at import**

In the case of maritime transport, the PortNet platform will inform the economic operator (importer/forwarding agent), via messaging, that their clearance provided by the ADII has been endorsed and that their goods may now be collected. In the case of air transport, the operator recontacts the airline (in Morocco, this is RAM) in order to complete this formality, which presupposes that they have already obtained their customs clearance.

Once the importer/forwarding agent has been informed of issuance of the clearance for their goods, they pay the invoice for the port fees (storage, demurrage, etc.) to the depositary, who issues a release voucher via the platform (BS). With this last document and availability of the clearance, the goods are collected (the collection endorsement is acquired).

It should be noted that the charges paid to the port or the airport by the operator concern handling (unloading and stevedoring or handling) which should be distinguished from storage of the goods on arrival. Unloading, stevedoring (handling of the goods) and subsequent storage are operations that may be performed, for example, by Marsa Maroc or SOMAPORT at the port of Casablanca or by RAM at the country’s airports. This gives rise to port or airport costs that the importer has to pay. These costs cover all operations aboard ships and at the dock, loading and unloading or aboard the aircraft in the case of air transport. They include the supply of the means and accessories necessary in order for the handlers to move the goods. They also integrate the transfer of the goods from the dock to the storage areas and vice versa, with the exception of bulk goods. The price of these services may be up to 8,000 Dhs according to the data available and depending on the number of containers and the length of time for which the goods are held. For more precise figures, it is recommended that you consult the price lists for services that are available on the websites of the handling operators (see the Tanger Med Authority user tariff or the Agence Nationale des Ports cahier des tarifs, June 2017 Edition).
Having concisely presented the customs clearance procedure for imported goods that the economic operator should follow with regard also to the customs administration (customs inspection) or with regard to the sanitary, phytosanitary or regulatory inspection bodies, according to the nature of the imported goods (non-customs inspection), the next section will present the customs clearance procedure for exported goods that the economic operator should follow in accordance with the customs regulations in force.

In this context, it should be noted that the customs clearance procedure for exportation remains less complex and more fluid than that for importation, due to the absence of tax issues for exports (nearly all exported goods are exempt from duties and taxes in the interests of competitiveness) and also thanks to the numerous measures taken by the public authorities in favour of facilitating and promoting exports considered to be a main source of foreign currency.

### 3.3.2. Customs clearance procedures, export circuit

As with importation, the customs clearance circuit for exportation is the logical route for a standard or specific sending procedure for goods, which may vary according to its nature (goods that may be freely exported or those subject to authorization).

This circuit is certainly faster and more fluid than the import circuit, given that the economic operator does not pay customs duties on exports (exports are exempt under the customs regulations in force). Furthermore, the main logistical operations (storage, unloading and stevedoring) are performed in the destination country.

This section should provide traceability in the customs clearance procedure for exports, from registration of the detailed declaration (execution of the export document) until loading of the goods, via the clearance decision. For each step, diagrams and boxes have been created to clearly illustrate the chronology of the formalities provided for in the customs and non-customs regulations in force.

Concretely, the presentation of the circuit should help the economic operator to manage the formalities whereby goods can be exported from Morocco.

#### a- Customs clearance circuit for exports and the corresponding formalities

In accordance with the customs regulations (Customs and Indirect Taxation Code), the economic operator must take their goods intended for export to a customs office close to the place of their establishment, or a place designated by the customs authority, in order to establish a detailed declaration, whatever the nature of the goods and the chosen means of transport (maritime, air or road).
The goods in question may be either: of Moroccan origin or in free circulation on the territory in question; or under economic regimes. Their routing by the economic operator to the customs clearance office is not subject to any particular formality.

Economic operators wishing to export their goods are subject to the customs clearance step and must therefore submit a detailed declaration in the form of registration of the DUM on the BADR customs system, followed by a physical submission to the nearest customs office within a maximum of 24h. This formality is due to be replaced by the electronic sending of the DUM and the other annexed documents scanned in the same context as the importation process mentioned previously.

Therefore, during the exportation process, the operator is not required to submit a summary declaration (DS) or export manifest, given that this document is in no way required by the customs services at export in contrast to the importation process.

We should clarify that transporters, across all means of transport, are required to make a physical submission to the customs office of the commercial document relating to the loaded goods destined for export abroad (loading conditions).

It should be noted that goods destined for export are admitted to the customs clearance stores and areas (MEAD) and managed in a specific register pending their customs clearance and their direction towards the exit office to be collection for export.

However, certain goods may exceptionally be subject to the Summary Declaration (DS) if they are to be stored in bonded stores situated inside port complexes or outside the port complex following settlement of the taxes and duties and/or completion of the formalities. Even goods routed towards MEADs located outside port complexes will be subject to a DS-MEAD and will be routed from the entry office to the destination office, after sealing and applying the clamps, under the cover of a transit bond note (to be accompanied by a copy).

It should be noted that certain goods are subject to authorizations prior to their customs clearance for export, due to their sensitive nature (Explosives, Agar, paintings and artworks or collector’s items, etc.).

On the other hand, exporters wishing to benefit from the preferences provided for under bilateral, commercial or multilateral agreements and conventions must complete the following formality of origin:

1. recover a copy of the certificate of origin from the collector of customs and excise;
2. complete the certificate of origin, entering the following information:
   a. names of the sender and the recipient;
   b. name of the product;
   c. means of transport and itinerary;
   d. use of the product;
   e. criterion of origin;
   f. solemn declaration of the exporter confirming the accuracy of the information and wording on the document.
3. submit the certificate of origin notified to the competent customs service authorized to endorse this document.

It should be noted that the formality relating to the certificate of origin is generally completed prior to entry of the DUM on BADR (customs clearance) and requires presentation of the commercial invoice.

**Box 3.4. Chronology of the application for a certificate of origin for export**

<table>
<thead>
<tr>
<th>Step (duration)</th>
<th>Documents required</th>
<th>Where? Entity responsible</th>
<th>Cost</th>
<th>Additional Information</th>
<th>Legal documentation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Recover the certificate of origin in paper format 5 min</td>
<td>Commercial invoice</td>
<td>Collector of customs and excise</td>
<td>3h/blan k certificate</td>
<td>The document enables exporters to benefit from preferences provided for in the bilateral or multilateral agreements and conventions.</td>
<td>Customs regulations (CDII) for non-preferential certificates of origin; Association agreement for Eur1 (EU and EFTA);</td>
</tr>
<tr>
<td>Enter the DUM certificate of origin</td>
<td>Commercial invoice</td>
<td>Economic operator or their forwarding agent</td>
<td>Free</td>
<td>After entering the information on: the recipient; the name and use of the product; the means of transport and the criterion of origin, the exporter submits the certificate to the exit customs office for the goods, for endorsement.</td>
<td>Arab League agreement (Arab countries); Generalized system of preference for Form A EUR1</td>
</tr>
<tr>
<td>-----------------------------------</td>
<td>-----------------</td>
<td>---------------------------------</td>
<td>------</td>
<td>----------------------------------</td>
<td>-----------------------------------------------</td>
</tr>
<tr>
<td>Duration: 15 min</td>
<td>-</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| Endorsement of the document and its return to the operator with a round stamp | Certificate of origin and commercial invoice - DUM entered | Competent customs origin services | Free | In Morocco, the C endorsement takes the form of a round stamp bearing the indication CC (customs) followed by the sequence number of the issuing customs office and the seal of the inspector having endorsed the document. This endorsement is applied after verification of the accuracy of the information communicated by the exporter. For certain products such as textiles, the customs authority will make inspections of the factory to check the production processes. The customs authority makes checks based on the imputed DUMs for declared inputs. | Circular 4616/222 of 15 February 2000; Customs regulations (CDII) for non-preferential certificates of origin; Association agreement for Eur1 (EU and EFTA); Arab League agreement (Arab countries); Generalized system of preference for Form A EUR1 |
| Duration: 15 min                  | -               |                                 |      |                                  |                                               |

Leaving aside obtention of the certificate of origin described above, which is necessary in order to benefit from the preferences provided for under the commercial agreements and conventions, the customs inspection step is completed as per the diagram presented below:
Box 3.5. Chronology of the steps in the simple customs clearance circuit for exports

<table>
<thead>
<tr>
<th>Step (duration)</th>
<th>Documents (information) required</th>
<th>Where? Entity responsible</th>
<th>Cost</th>
<th>Additional Information</th>
<th>Legal documentation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Submission of the load sheets (transporter): 15 min</td>
<td>Loading conditions</td>
<td>Transporter</td>
<td>Service included in the transport fees</td>
<td>Declarations should be accompanied by this loading sheet. The customs authority validates the loading sheet</td>
<td>Article 61 of the Customs and Indirect Taxation Code.</td>
</tr>
<tr>
<td>Entry and registration of the DUM</td>
<td>DUM - Certificates of origin - Commercial invoice - Packing list - Certificate of origin</td>
<td>Customs administration</td>
<td>IT fee of 150 Dhs</td>
<td>The economic operator must register the DUM on BADR followed by a physical submission at the nearest customs office within 24h. This formality is due to be replaced by the electronic sending of the DUM and the other annexed documents scanned in the same context as the importation process mentioned previously.</td>
<td>Article 203 bis of the Customs and Indirect Taxation Code and its implementing texts Order of the Minister of Economy and Finance no. 913-15 on the submission of detailed declarations, bond notes and annexed documents via IT processes.</td>
</tr>
</tbody>
</table>
Documentary or physical inspection  
**Duration:** 1h to 2h  
Receipt of the clearance (final result)  
**Duration:** 10 min

| Commercial invoice  
| Packing list  
| Certificate of origin  
| Transport document |

Exempt from duties and taxes except in rare cases of trade policy measures (RVE)

The time frame for export is very short, because the customs services are operational 24/7.  
The routing of the goods to the customs clearance office is not subject to any particular formality.  
There is however an exchange of certain information from the DUM with the inspection bodies.

Sealing of the container or trailer (transporter)  
**Duration:** 15 min

| Release |

The purpose of this formality is to ensure that the goods will not be changed during loading and transit, prior to their arrival at the destination.

Articles 62, 63, 64 and 65 of the Customs and Indirect Taxation Code.

| Loading of the goods (final result)  
| **Duration:** 30 min |

| Clearance + Release warrant |

According to the port or airport services delivered (number of days of storage, value and weight of goods, etc.)

After payment of the services rendered up until loading of the ship, aircraft and in particular the costs of stevedoring and storage fees, loading of the goods will be authorized by the customs authority.

Articles 111, 112 and 113 of the Customs and Indirect Taxation Code.

### Box 3.5 bis. Steps in the simple customs clearance circuit for exports

- Submission and registration of the detailed declarations (15 min)
- Scanner (15 min)

| Documentary study (1/4 h) |

| Physical check of the goods (1/2 h) |

| Docking ticket (10 min) |

| Discharge certificate and Archives (10 min) |

### b- technical inspection circuits for exports and the corresponding steps

The non-customs inspection of the goods includes the sanitary and phytosanitary inspection on export, for animals (Chapters 01 to 02), organized by the Office National de la Sécurité Sanitaire et Alimentaire (ONSSA) and inspection of the production units operated by the Etablissement Autonome de Contrôle et Coordination des Exportations (EACCE) for agricultural and marine food products (Chapters 03 to 24).
ONSSA performs various types of inspections of the production units (sanitary/phytosanitary) on the live animals and plants in order to certify their compliance with the regulations in the destination country.

In this regard, and as with imports, the export inspection procedure run by ONSSA services is performed physically in three phases: **Documentary inspection, identity check and physical inspection with or without sampling.**

The physical identity check of the goods that the economic operator intends to export is intended to ensure that the product complies with the regulatory requirements in the destination country to avoid rejection of the goods. In the case of compliance, a certificate is issued. Otherwise, the product is notified non-compliant, which puts an end to the export operation.

The sanitary and phytosanitary inspection procedure is initiated in advance even of physical submission of the DUM, in the interests of rapidity. Once the latter has been registered by the operator, its data is entered in the ONSSA SIPS IT system.

Regarding the inspection of EACCE services, this takes place at the production units. It is always initiated by the physical submission of the DUM by the operator, attesting that the goods have effectively begun the export control step.

In the event of physical inspection of the goods, the EACCE services will receive the results of sampling of the goods from laboratories under the auspices of the same establishment, directly by electronic means, on their information system.
Diagram 7: chronology of the steps in the technical inspection of goods for export

<table>
<thead>
<tr>
<th>Economic operator (exporter/representative)</th>
<th>Inspection bodies (ONSSA/EACCE)</th>
<th>Laboratory</th>
</tr>
</thead>
<tbody>
<tr>
<td>Submission of the validated DUM</td>
<td>Documentary check (1h)</td>
<td></td>
</tr>
<tr>
<td>Request for an inspection by the non-customs services (10 min)</td>
<td>Physical identity check without sampling (1h)</td>
<td></td>
</tr>
<tr>
<td>Product rejected authorizes cancellation of the DUM</td>
<td>Physical identity check with sampling (24h)</td>
<td></td>
</tr>
<tr>
<td>Market access authorization or certificate of conformity received</td>
<td>Sending the samples (1h)</td>
<td></td>
</tr>
<tr>
<td>Collection of the goods 10 min</td>
<td>Results of analysis received</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Clearance (potentially with automatic auditing) (10 min)</td>
<td></td>
</tr>
</tbody>
</table>

Box 3.6 Specific – Steps in the agricultural product export circuit:

<table>
<thead>
<tr>
<th>Economic operator (steps)</th>
<th>Bodies responsible</th>
<th>Additional information</th>
</tr>
</thead>
<tbody>
<tr>
<td>- Submission of the DUM by the exporter or their representative (Forwarding agent); - Inspection request to the non-customs services; - Taking care of the rejection procedure for goods not complying with the regulations; - Obtaining the market access authorization for compliant products (Final result).</td>
<td>Office National de la Sécurité Sanitaire et Alimentaire (ONSSA) Etablissement Autonome de Contrôle et de Coordination des Exportations (EACCE)</td>
<td>The documents requested are: - A copy of the clearance - The settlement sheet - The transporter’s release voucher - Declaration of temporary admission if applicable. A number of departments and bodies perform inspections on goods other than agricultural products (ministry or délégation de l’artisanat, Ministry of health for medicinal products and medical devices for export).</td>
</tr>
</tbody>
</table>

c- Loading of goods for export

After presentation of the clearance by the forwarding agent, the consignee/depositary begins by weighing the goods, preparing the taxation and then signing the transport contract with the forwarding agent in the form of: An air consignment note (LTA) or bill of lading for maritime transport, or encore consignment note for international road transport.

Once the contract has been signed, the economic operator prepares the payment; once this has been received by the consignee, the latter sends the air consignment note or the bill of lading to the foreign client, then enters the manifest to proceed with sending the goods.

Once the documents have been obtained, the economic operator (exporter or their forwarding agent) must pass them on to the customs Checking/marking agent (Counting and checking the parcels –markings– annotation of the BS, inscription in the register of daily exits and consignment copy of clearance).

Diagram 8: chronology of the formality of loading the goods for export

Box 3.7 Specific – Loading steps in the export circuit:

<table>
<thead>
<tr>
<th>Step (duration)</th>
<th>Documents (information) required</th>
<th>Where? Entity responsible</th>
<th>Cost</th>
<th>Additional Information</th>
<th>Legal documentation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Submission of</td>
<td>- Invoice, -</td>
<td>Customs/ Checker/</td>
<td>Service included in the port fees</td>
<td>Preparations for docking by the handler (Time)</td>
<td>Dahir no. 1-59-043 of 12 kaada</td>
</tr>
<tr>
<td>Exportation Documents</td>
<td>Description</td>
<td>Duration</td>
<td>Notes</td>
<td></td>
<td></td>
</tr>
<tr>
<td>-----------------------</td>
<td>-------------</td>
<td>----------</td>
<td>-------</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>10 min</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Payment of port fees (stevedoring), Time frame: 30 min**
- **Payment of port fees (stevedoring), Time frame: 30 min**
- **Port or airport handler**
- **According to the nature of the goods, their weight and storage time**
- **Annotation of the docking ticket by customs and submission of the port invoice by the handler (10 min)**
- **Dahir no. 1-59-043 of 12 kaada 1380 (28 April 1961) on the policing of commercial seaports (Official bulletin no. 2533 of 12/05/1961 (12 May 1961)).**

**Loading the goods, Time frame: 30 min**
- **Port invoice**
- **Customs**
- **Service included in the port fees**
- **The handler prepares the loading visa, which is the document authorizing the exporter to load their container onto the ship and confirms that it is in order with the handler.**
- **1380 (28 April 1961) on the policing of commercial seaports (Official bulletin no. 2533 of 12/05/1961 (12 May 1961)).**

The customs Checking/marking agent proceeds with a final check of the documents and annotation of the docking ticket (BAE) before authorizing definitive loading of the goods.
ANNEXES