



KINGDOM OF MOROCCO  
MINISTRY OF ECONOMY  
AND FINANCE



KINGDOM OF MOROCCO  
CUSTOMS  
AND EXCISE  
ADMINISTRATION

المملكة المغربية  
إدارة الجمارك  
والضرائب  
غير المباشرة



# Customs ACTIVITY REPORT 2023



# CUSTOMS AND EXCISE ADMINISTRATION

# EXTRACT FROM HIS MAJESTY'S MESSAGE

[...]

In this regard, I commend the work done by our pan-African institutions concerning the setting up of the African Continental Free Trade Area (AfCFTA). It is fully in line with my vision for an integrated, prosperous Africa. As this African dream comes true, it will help us pave the way for the creation of regional value chains. The latter are needed to increase the continent's resilience to exogenous shocks and unlock its potential for production and for prosperity.

[...]

It should be pointed out, in this regard, that Morocco has been regularly calling for inter-African coordination and cooperation mechanisms to be enhanced in various fields with a view to achieving regional economic integration.

[...]

Over the past two decades, Morocco has made infrastructure development a priority in all economic sectors. As a result, my country has become a model in infrastructure investment.

[...]

Together with Morocco's major advances in infrastructure development, a series of structural reforms have been implemented over the past two decades. They are meant to reduce the risks of fiscal and external vulnerability, in addition to putting the Moroccan economy on a sustainable path to strong, inclusive growth.

This investment dynamic should be further consolidated by the new Investment Charter, which channels investment towards the country's strategic priorities and offers, at the same time, an attractive incentive framework. Our ultimate goal is to make sure private investment accounts for two-thirds of total investment in the country by 2035.

[...]











MESSAGE FROM  
**Abdellatif AMRANI**  
DIRECTOR-GENERAL

The Customs closes the year 2023 with a satisfactory balance sheet : customs revenues have maintained their upward trend, reaching 132.6 billion dirhams, despite the decrease in the imports value by 2.9%, compared to 2022, a decrease of 1/2 hour of customs clearance time to import, while the declarations number increased by 4.7%, exceeding for the first time the mark of one million, as well as the reception of more than 3.3 million Moroccans residing abroad in good conditions globally.

These results are fully in line with the High Instructions of His Majesty the King, may God glorify Him and reflect the efficiency of this administration, which stands at the crossroads of national concerns in economic, social, and environmental matters. These concerns call upon customs in its traditional and new roles, aimed at boosting tax yield, fostering growth, promoting exports, and supporting productive sectors and investment, through the establishment of a fiscal framework and suitable procedures.



On the facilitation front, CEA has digitalized new declarative processes to streamline the transit and clearance of goods. It has also worked to consolidate the achievements of companies in terms of facilitation and simplified procedures, by offering them innovative products and providing them with a good customs experience and personalized support and proximity.

This approach was nourished, in 2023, by the active partnership between Customs and its main public and private partners in various fields, benefiting notably from value-added projects for the Kingdom. The new Industrial Acceleration Zones and the future Postal Prosperity Zone are examples of this.

In terms of customs taxation, CEA has implemented new tariff provisions, dictated by the 2023 Finance Law, thus accompanying the will to protect the national industry, promote investment on one hand, and ensure the supply of the domestic market, while protecting consumers, on the other. In the field of public health, a new tax has been imposed on sugary products and increases have been applied to the domestic consumption tax on cigarettes and alcohol.

On the control front, Customs has stepped up its action to combat against illicit trafficking and fraud in all its forms. It has reconsidered its targeting and risk analysis methods, strengthened data and its use, developed intelligence and exchange with other national and foreign bodies, invested in new means, and provided operational services with additional technological tools that enabled the realization of significant seizures whose volume is increasing compared to last year: more than 2 million counterfeit items, 21 tonnes of cannabis resin, 261 kg of hard drug...

In the same way, action has been pursued and vigilance maintained in the fight against money laundering through the reinforcement of currency controls, the development of data interchange with relevant partners, and the continued contribution to the upgrading of the jewelry sector.

Internally, we closed the 2020-2023 strategic plan with a satisfactory level of achievement and initiated the design of a new strategy for 2028. Human capital has naturally been at the center of our strategy and internal governance. Thus, emphasis has been placed on its valorization, skill enhancement, and preparation for succession. To develop collective performance, Customs has also worked to provide its

staff with the conditions for professional development and a motivating and quality work environment.

This brief summary of the year 2023, which I invite you to discover, testifies to the diversity and richness of the CEA's action, which is the work of dedicated and committed customs officers, women and men. I thank them all and urge them to remain faithful to our ambition for performance.

2024 will be approached with the same determination to evolve our professions and exploit all opportunities to gain even more performance. We will open up to new perspectives and develop our responsiveness to the surrounding changes, to continue advancing at the rhythm of our time.

Good reading.





# SUMMARY

Key figures 2023	10
Overview of facts and highlights 2023	12
Customs revenue consolidation	17
Technology-based control	21
Fight against illegal trafficking	29
Facilitation and digitalization	35
Company support	43
Customs taxation	49
International cooperation	55
Human capital	61
Governance and service quality	69
Focus on regions	73
Customs in figures	95



# KEY FIGURES 2023

## REVENUES



**CUSTOMS REVENUES**  
**MAD 132.6 billion**  
 Of Customs revenue  
**+1,2%** compared to 2022



**ELECTRONIC PAYMENT**  
**94 %** of Customs revenues  
 paid electronically



**ADDITIONAL REVENUES**  
**MAD 4.7 billion**  
**additional** revenue  
 following various  
 customs controls



**BUDGETARY REVENUES**  
**101.28 %** compared to  
**2023** Finance law forecasts

## CUSTOMS CLEARANCE

### IMPORT



### EXPORT



2023	2022
7 H 42	8 H 12
<b>-30 MIN</b>	



**RECORDED SGDS**  
**1.89 MILLIONS**  
 Recorded SGDS  
 either **+4,3%** compared  
 to 2022



2023	2022
19%	12%



**RELEASE IN <4h**  
**66%**  
 SGDs were released in **less than 4h**

## DRUGS & CIGARETTES SEIZED



**21** TONS  
of **CHIRA**



**261** kg  
of **HARD DRUGS**



**3.33** TONS  
of **MAASSEL**



**361 572**  
units of  
**PSYCHOTROPIC  
TABLETS**



**789** kg  
of **LEAF TOBACCO**



**1.85%**  
penetration rate  
of weighted rate of  
contraband  
**CIGARETTES**  
(2,8% in 2022)

## CUSTOMER RELATIONSHIP



**1.5** DAY  
average **QUERY**  
processing **TIME**



**80%**  
**SATISFACTION**  
rate of users (against  
76% in 2022)



**56** companies  
**WITH THE AEO LABEL**  
for a total of **666 AEO**

## HUMAN RESOURCES



**5674** AGENTS  
at 31.12.2023



**3.9** DAYS/AGENT  
average duration of  
continuing training



**25%** of  
**WOMEN**



**37** AWARDS  
awarded



# PANORAMA FACTS & HIGHLIGHTS 2023

## THE 27<sup>TH</sup> CUSTOMS CONTINGENT TOOK PART IN OATH-TAKING CEREMONY BEFORE HIS MAJESTY THE KING

324 customs officers paid honors to the Supreme Commander and Chief of General Staff of the Royal Armed Forces, during the oath-taking ceremony that took place on July 31<sup>st</sup>, 2023 in Tetouan, on the celebration of the 24<sup>th</sup> anniversary of His Majesty the King accession to the Throne.

This customs contingent, exceptional in its number of more than 300 inspectors, took the oath before His Majesty, alongside with officers from the 2020, 2021, 2022 and 2023 promotions, laureates of different military and paramilitary institutes and schools and noncommissioned officers.

Proud to belong to these promotions baptized by the Sovereign with the name of "Her Royal Highness Princess Lalla Meryem", the oath takers were expected, on their return, at the Customs Training Institute in Benslimane, where they paraded during a ceremony chaired by Mr. Faouzi LEKJAA, Minister Delegate in charge of Budget.



2023 was marked by the reintroduction of two-wheelers into the customs working environment, to revitalize the action of services in the field in the fight against fraud and smuggling.

The CEA has thus equipped itself with a motorcycle unit made up of a female officer, and 42 drastically selected customs officers and trained to drive motorcycles by the Royal Gendarmerie, thanked for its valuable collaboration and the quality of the training provided.

Assigned to different customs brigades operating across the Kingdom, these motorcycle agents have the mission of supporting operational units and carrying out control and surveillance activities in mobile service points, in port enclosures and during one-off interventions.

## REACTIVATION OF CUSTOMS MOTORCYCLE AGENT POSITIONS



## FIGHT AGAINST ILLICIT DRUG TRAFFICKING AND SAFEGUARDING THE ENVIRONMENT : NICE CUSTOMS NETS OPERATIONS IN 2023

Day and night and wherever they work across the Kingdom, customs agents block fraudulent maneuvers, as well as attempts to import or export products and substances likely to harm health or the balance of environment, particularly that of fauna and flora.



Tangier Med Port: 59,22 kg of cocaine fell into the nets of a joint team National Security/ Customs. Intercepted in a fish shipment intended for export, the drug was discovered hidden in the entrails of large tuna, packaged in multi-colored plates.

Failure in Bab Sebta of an attempt to introduce into the national territory 20,056 psychotropic tablets of the «Ecstasy» type and 1.3 kg of a substance suspected of being «L'boufa», a hard drug cheap and very harmful.

Customs control of an individual's vehicle leaving Morocco via the port of Tangier Med led to the seizure of 1,187 tons of dried sea cucumbers, a species of invertebrates prohibited from fishing, essential for the ecological balance of the seabed.



# PANORAMA FACTS & HIGHLIGHTS 2023



## ■ PARTICIPATION IN SESSIONS OF THE SUPREME DECISION-MAKING BODY OF THE WORLD CUSTOMS ORGANIZATION

Led by Mr. Abdellatif AMRANI, the Director General of Customs and Excise Administration (CEA), a delegation from Moroccan Customs took part in the 141<sup>st</sup> and 142<sup>nd</sup> sessions of the WCO Council held in Brussels from June 22<sup>nd</sup> to 24<sup>th</sup>, 2023.

On the agenda of these sessions, in which 185 customs authorities participated : the annual general policy and governance agenda of the WCO, its 2022-2025 strategic plan as well as problematic and themes which concern Customs Administrations across the world to fully and effectively play their role of contributing to economies growth and societies protection.



## GITEX: CEA EXPOSES ITS SIMPLIFIED PROCEDURES AND DIGITAL OFFER



The CEA took part in the first edition of GITEX Africa Morocco, held from May 31<sup>st</sup> to June 2<sup>nd</sup> in Marrakech, like other Directorates of Economy and Finance Ministry present this great meeting of technology, to make known its bunch of e-services.

During this event dedicated to the high-tech and innovation ecosystem within the continent, the Customs stand attracted many visitors interested in the online services it offers and its package of simplified customers-oriented procedures focused on individuals and companies.

## CEA-BAM-UPU: TOWARDS THE CREATION OF A POSTAL PROSPERITY ZONE IN MOROCCO

On November 14<sup>th</sup>, 2023, in Rabat, the Customs Administration and Barid Al-Maghrib jointly organized a meeting around the project to create a Postal Prosperity Zone in Morocco with the participation of the Universal Postal Union (UPU) and in presence of experts from the WCO, Tangier Med Port Authority and certain international private operators active in electronic commerce.

This meeting was an opportunity to present the possible options to realize this project, which plans to expand the postal sector to operators other than postal administrations, to create synergy between the international postal system and industrial acceleration zones with the prospect of making Morocco a regional hub for cross-border e-commerce.









## Consolidation of customs revenue

Confirming the upward trend, observed in recent years, gross customs revenues recorded a new record in 2023, reaching 132.6 billion dirhams, compared to 131 billion dirhams in 2022, i.e. a growth rate of 1.2%. This performance is mainly attributed to the increase in import duty revenues and the evolution of domestic consumption tax, particularly on manufactured tobacco.

Compared to 2023 finance law, customs revenues exceeded forecasts by 1.28%, or +1.59 billion dirhams.

## MAIN HEADINGS OF CUSTOMS REVENUE

### Value Added Tax

The VAT share in budgetary customs revenue fell by 2 points, going from 63% in 2022 to 61% in 2023.

In terms of development, VAT revenues saw a drop of 3.2%, compared to 2022, standing at 75.3 billion dirhams, compared to 77.8 billion dirhams, the year before.

This decline is mainly due to the drop of 19.7% or -3.6 billion dirhams in VAT revenue on energy products, namely on diesel by 17.4%, butane by 25.5%, coal 33.2% and heavy fuel oil 48.8%. Instead, VAT on other products increased by 1.9% or +1.2 billion dirhams, mainly due to the increase in revenue from 20% VAT by 3.8%, and from 7% VAT by 19.4%.

The performance of the last five-year period remains generally exceptional, with an average annual growth of 9%, despite the slight decline observed in 2023.

### Domestic Consumption Tax

Even if the share of Domestic Consumption Tax (DCT) in budgetary customs revenue saw a slight drop of 1 point, going from 26% in 2022 to 25% in 2023, it continues its upward trend, started in 2019, by recording an increase by 3.7% in 2023, i.e. 1.2 billion dirhams.

This increase in DCT revenues is explained by the increase in DCT of manufactured tobacco by 7.7% or + 977.4 million dirhams, compared to the previous year, following the increase in releases for consumption of tobacco to 28%, going from MAD 5 765.7 million during 2022 to MAD 7 362.6 million in 2023.

As for DCT revenues from energy products, they decreased by 0.1%, compared to the previous year due to the decrease in DCT revenues from diesel of 1.2%.

Compared to their evolution during the last five-year period, DCT revenues marked a stable growth with an average annual increase of 2.4%, going from 29.9 billion dirhams in 2019 to 32.8 billion dirhams in 2023, showing thus a positive and constant trend.

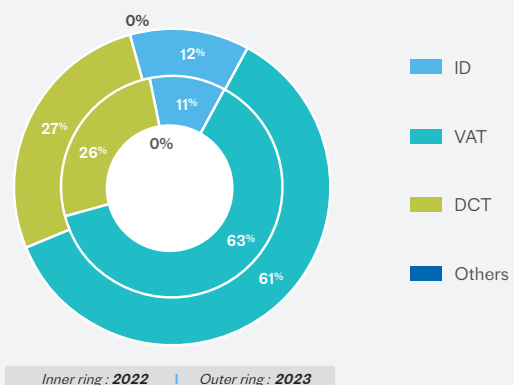
### Import Duties (ID)

During the last two years, ID revenue represented a stable share of 13% of budgetary customs revenue.

With an average increase of 15% annually, ID revenues have experienced a remarkable growth over the last five years. 2023 was particularly prosperous, with a growth peak of 18%, an increase of MAD 2.5 billion, compared to 2022.

This performance is attributed to the significant increase in import duties on sheep (+1.3 billion dirhams), sugar (+562 million dirhams) and products subject to 40% rate (+582 million dirhams), despite the measures introduced within the framework of the 2023 finance law, in particular the suspension of the collection of import duties applied on certain products (wheat, certain legumes (beans, common beans, lentils and chickpeas), domestic cattle, certain oilseeds and oils raw, etc.).

Share of the main customs revenue items



Evolution of customs revenue by heading over the last five years

(In billion dirhams)

HEADINGS	Established rights						Collected rights				
	2019	2020	2021	2022	2023	Change in % of total	2020	2021	2022	2023	Change in % of total
<b>Import duties (ID)</b>	<b>9,6</b>	<b>9,3</b>	<b>11,7</b>	<b>13,7</b>	<b>16,2</b>	<b>18,5%</b>	<b>9,2</b>	<b>11,6</b>	<b>13,6</b>	<b>15,4</b>	<b>13,0%</b>
<b>Domestic consumption taxes (DCT) of which:</b>	<b>29,9</b>	<b>27,4</b>	<b>31,0</b>	<b>31,6</b>	<b>32,8</b>	<b>3,7%</b>	<b>26,9</b>	<b>30,8</b>	<b>31,3</b>	<b>33,0</b>	<b>5,5%</b>
▶ DCT on energy products	16,6	14,4	16,4	16,2	16,2	-0,1%	13,9	16,7	15,8	16,2	2,7%
▶ DCT on manufactured tobacco	11,3	11,0	12,2	12,7	13,7	7,7%	11,1	11,8	12,8	13,9	8,4%
▶ DCT on other products	1,9	2,0	2,4	2,7	3,0	8,1%	1,9	2,4	2,7	2,9	8,4%
<b>Value added tax (VAT) of which :</b>	<b>56,1</b>	<b>49,0</b>	<b>61,1</b>	<b>78,2</b>	<b>75,8</b>	<b>-3,1%</b>	<b>48,6</b>	<b>60,5</b>	<b>77,8</b>	<b>75,3</b>	<b>-3,2%</b>
▶ VAT on energy products	9,8	7,3	10,4	18,1	14,5	-19,7%	7,2	10,3	17,8	14,6	-18,1%
▶ VAT on other products	46,3	41,7	50,7	60,1	61,3	1,9%	41,4	50,3	59,9	60,7	1,2%
<b>Gas Pipeline Fee</b>	<b>1,0</b>	<b>0,5</b>	<b>0,8</b>	<b>0,0</b>	<b>0,0</b>		<b>0,5</b>	<b>0,8</b>	<b>0,0</b>	<b>0,0</b>	
<b>TOTAL BUDGETARY REVENUES</b>	<b>97,1</b>	<b>86,6</b>	<b>105,0</b>	<b>124,0</b>	<b>125,4</b>	<b>1,1%</b>	<b>85,6</b>	<b>104,3</b>	<b>123,2</b>	<b>124,2</b>	<b>0,8%</b>
<b>Revenue allocated to special treasury accounts</b>	<b>5,9</b>	<b>5,2</b>	<b>6,1</b>	<b>6,8</b>	<b>7,2</b>	<b>6,8%</b>	<b>5,1</b>	<b>6,2</b>	<b>6,7</b>	<b>7,2</b>	<b>8,2%</b>
<b>Revenue transferred to other organizations</b>	<b>0,7</b>	<b>0,7</b>	<b>0,8</b>	<b>1,2</b>	<b>1,1</b>	<b>-4,6%</b>	<b>0,7</b>	<b>0,8</b>	<b>1,2</b>	<b>1,1</b>	<b>-3,7%</b>
<b>TOTAL CUSTOMS REVENUE</b>	<b>103,7</b>	<b>92,5</b>	<b>111,9</b>	<b>132,0</b>	<b>133,7</b>	<b>1,3%</b>	<b>91,3</b>	<b>111,2</b>	<b>131,0</b>	<b>132,6</b>	<b>1,2%</b>

## ADDITIONAL REVENUES

Controls on customs import made it possible to generate more than 4.7 billion dirhams in terms of additional revenue, during 2023 financial year.

Value control constitutes the main source of these revenues at 86%.

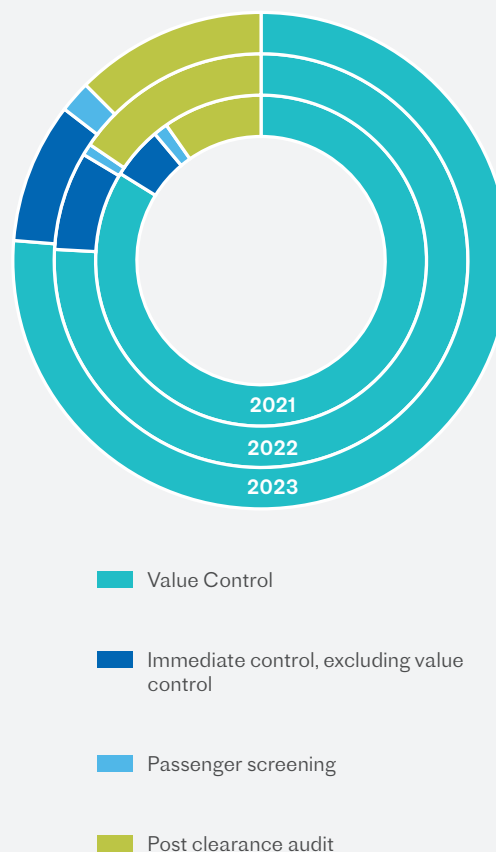
These revenues recorded an increase of 28% in terms of annual evolution, compared to the previous year, due, particularly, to the new proactive and collaborative approach adopted by the Administration to fight under-invoicing, to update value assessment basis, on base of carried out analytical sectorial studies, as well as through regular consultations with professional associations and stakeholders from different economic sectors in the country.

On the other side, the immediate control, excluding value control, made it possible to collect an amount of 468 million dirhams in additional duties and taxes in 2023, showing a 23% increase, compared to 2022.

The additional revenues collected because of post clearance audit amounted to 138.13 million dirhams in 2023, of which 103.70 million in duties and taxes and 34.43 million in fines.

The travelers' control revenue, on the other hand, generated an amount of 97 million dirhams, in terms of duties and taxes, marking an increase of 13%, compared to 2022.

Breakdown of additional revenues by control type (2021-2023)









## Technology-based control

The Customs Administration, ahead of increasing cross-border flows, and security threats amplification, is forced to rethink its working methods and invest in new and more efficient means. That is why; the use of cutting-edge technological tools seems to be an inevitable option to counter the so-called challenges, in the aim of streamlining trade and improving controls' effectiveness, whilst safeguarding border security and customs revenue consolidation.

## CUSTOMS SYSTEM FOR RISK ANALYSIS AND FRAUD TARGETING

In 2023, Customs Administration made use of a variety of technological techniques to control goods, in particular the following detection and control equipment :



Three baggage scanners, deployed at land border crossings (Bab Sebta, Bab Melillia and Quergarate), in the aim of providing assist to customs officers responsible for baggage checking. Their use has resulted in the interception of large batches of camouflaged goods.



A compact mobile and 10 handheld backscatter scanners, compact in shape and with non-intrusive and high-speed inspection features, this type of scanner saves invaluable time with clear images that can be quickly analyzed.



5 endoscopic cameras, with advanced technological features, the endoscopic cameras allow images in real time sending, particularly in difficult to access places. The cameras embody an effective tool for non-intrusive monitoring of goods, containers, and vehicles.



A relocatable X-ray scanner used at the Quergarate border post allowing visualization of the interior of means of transport and containers and detecting declaration anomalies and concealed items.

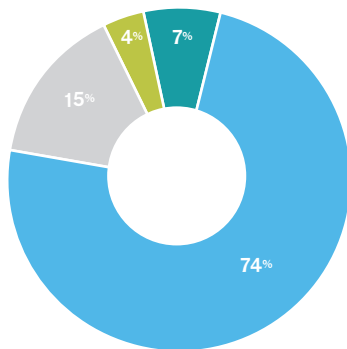


## DEPLOYMENT OF DIVERSE TECHNOLOGICAL EQUIPMENTS FOR GOODS CONTROL

In 2023, the Customs Administration acquired the technological devices for data analysis and control procedures, to carry out its objectives, notably through :

- Testing for the implementation of predictive analysis and artificial intelligence in reporting control to identify suspicious flows, improve control effectiveness and anticipate security threats.
- The establishment, on BADR customs clearance system, of automated control of the transit time of load units, enabling to provoke the control of concerned carriers, in case of abnormal journey time exceeding.
- The extension on BADR of the triple circuit to the transit procedure, giving rise to the automatic assignment of decisions «Green», «Orange» and «Red», according to predefined criteria.

### IMPORT SELECTIVITY STATISTICS IN 2023



- Declarations selected in the green circuit without documentary control
- Declarations selected in the orange circuit with document control
- Declarations selected in the initial red circuit (documentary and physical check of goods)
- Declarations reselected from the orange circuit to the red circuit following doubts resulting from the document check



## DATA ANALYSIS TO DETECT UNDERINVOICING PRACTICES

To ensure a fair competitive environment, the Customs Administration has adopted an aggressive approach to combating under-invoicing, mainly via data analysis and monitoring of market fluctuations, in order to detect cases of price reduction.

Hence, the basis for assessing value is regularly updated (665 in 2023), by conducting sectorial studies (110 studies carried out in 2023) and through ongoing consultation with professional associations and stakeholders from different sectors at national level.

### DATA EXPLOITATION RESULTS IN 2023

**4.07 BILLION DIRHAMS**

in additional revenue in duties and taxes adjusted for value in 2023, compared to 3.1 billion dirhams in 2022.

**243 MILLION DIRHAMS**

in additional revenue paid by operators for duties and taxes on royalties in 2023, compared to 194 million dirhams in 2022.

**1173**

fraud notices processed in 2023 due to the IT functionalities offered by the BADR system, compared to 490 in 2022.



## USING DATABASES TO BETTER TARGET AT-RISK TRAVELLERS



In 2023, the Customs Administration implemented several technology-based devices to better protect borders and better target at-risk travelers, including:

- Providing targeting units with access to partner organizations' databases.
- Strengthening a priori screening at all airports in Morocco by automating pre-approval of passenger lists (RAM and Air Arabia);
- System-based automation of workstation assignments for inspectors and traveler screening officers.

### TRAVELERS CONTROL RESULTS IN 2023

**13 861 INCIDENTS**

identified during traveler checks

**97,6 MILLION DIRHAMS**

paid by travelers for duties and taxes

**57,8 MILLION DIRHAMS**

collected under fines

## STRENGTHENING TECHNOLOGICAL TOOLS WITHIN THE FRAMEWORK OF CONTROLS PRACTICED BY THE SURVEILLANCE SUBSIDIARY

The year 2023 was remarkable by the application of several actions aimed at strengthening the use of

technological tools in control and surveillance missions by brigade officers, namely:

The upgrade of the radio transmission system of the brigades by bringing together the radio beam with the networks of mobile telecommunications operators, so as to widen the geographic coverage spectrum of the intervention zones, secure communications and avoid any loss of connection, mainly when performing missions in rural and remote areas.

Customs Brigade Officers have been equipped with individual mobile cameras (bodycams) to film and gather audio-visual recordings of their interventions and provide the needed transparency during the performance of their duties, according to well-defined rules.

The launch of reflection on the use of drones to enhance the performance of brigades and increase their productivity in the fight against fraud and smuggling, while reducing their exposure to the risks of the job and facilitating their various interventions (reconnaissance, intelligence, surveillance, etc.).





## FIGHTING FRAUD AND TRAFFICKING VIA DATA EXCHANGE WITH PARTNERS

As known, data exchange is a key ingredient of close cooperation between Customs and its various partners, as far as fight against fraud and illicit trafficking are concerned, in promotion of essential information sharing and coordination of actions in a more efficient manner.

This intelligence sharing allows threats, and modus operandi of traffickers' identification, to better target controls, and detect inconsistencies more quickly in the ultimate objective of strengthening the protection of citizens and the national territory.



# STATISTICS OF INFORMATION EXCHANGES WITH PARTNERS IN 2023



Security bodies : DGSN,  
Royal Gendarmerie

**176**

Requisitions received involving more than 450 individuals 180 companies and 100 vehicles



**INTERPOL**

**36**

Requests for information regarding stolen vehicles addressed



**6**

Requests supported



Foreign customs  
administrations

**237**

International mutual administrative assistance requests issued and 38 received



**643**

requests for information relating to 10000 providers sent in the context of the RIB account search



الوكالة الوطنية للمحافظة العقارية  
والمسح العقاري و الخرائطية  
AGENCE NATIONALE DE LA CONSERVATION  
FONCIÈRE DU CADASTRE ET DE LA CARTOGRAPHIE

**1083**

Requests for information concerning more than 10,197 taxpayers in connection with the search for immovable property





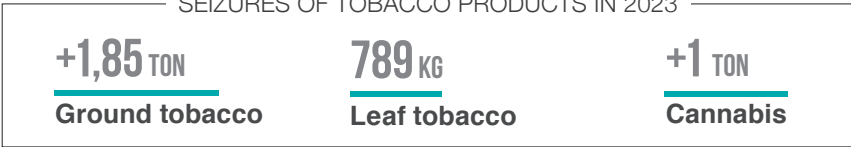


## Fight against illegal trafficking

Faced with increasingly sophisticated modus operandi of traffickers and fraudsters, customs is constantly adapting its measures to combat the various forms of illicit trafficking, as part of a proactive and collaborative approach with other security and control bodies.

## COMBATING THE TRAFFICKING OF DRUGS AND CIGARETTES

### SEIZURES OF TOBACCO PRODUCTS IN 2023

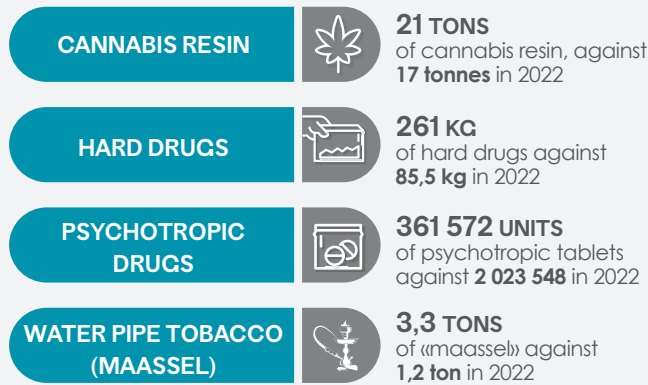


During 2023, Customs Administration stepped up its campaigns to combat cigarette smuggling, with encouraging results. Continued efforts and collaboration with all relevant stakeholders have further reduced the scale of this trafficking and thus contributed to the protection of public health and national economy. The results of the 10th cigarette prevalence study carried out in 2023, revealed a penetration rate for smuggled cigarettes of 1.85%, down from the previous two years (2.81% in 2022 and 1.91% in 2021). Seizures in 2023

involved 438 784 units of smuggled cigarettes and various tobacco products.

Furthermore, the constant mobilization of Customs administration in face of the threats posed by illicit drug trafficking, through the use of technological means, the development of intelligence and collaboration with other national and international security forces, led to significant seizures in 2023, mostly up to the previous year.

### DRUGS SEIZURES IN 2023





## FIGHT AGAINST COUNTERFEITING

With the increase of e-commerce, especially social networks sales, constituting a privileged channel for counterfeit products dissemination, Customs has strengthened its control mechanisms to combat this phenomenon, which is harmful to the national economy and the health and safety of consumers. In 2023, the volume of counterfeit items seized amounted to 2 021 886 items, compared to 1 821 886 in 2022, recorded an increase of 11%, with a total value estimated at MAD 19.9 million.

In addition, 622 requests for suspension of the release of goods, presumed to be counterfeit, were processed by the Administration, against 682 in 2022.



## FIGHT AGAINST SMUGGLING

As a part of its mission to protect national companies and citizens' health, and in order to counter the scourge of organized smuggling, Customs Administration has enhanced its intervention mechanisms throughout the Kingdom, to control the organized smuggling flow and locate suspicious warehouses, particularly in areas of intense activity. In this sense, large seizures of goods (excluding cigarettes and narcotics) were made, with a total value of MAD 262 million, against MAD 123 million in 2022.



## FIGHT AGAINST CURRENCY TRAFFICKING AND MONEY LAUNDERING

The year 2023 has been positively marked by the decision of the Financial Action Task Force (FATF) to remove the Kingdom of Morocco from the enhanced monitoring process, known as the "Grey List". Such a decision comes after the positive conclusions contained in the report of the group's experts.

In order to consolidate the gains made in recent years, the Administration reiterates its strong commitment to continue strengthening the national system of combating money laundering and terrorist financing, by continuing, including the organization of awareness seminars for the benefit of traders of precious metals and gemstones and art dealers.



Furthermore, measures taken by the Customs at the borders, as part of the fight against the introduction into the national territory of currencies without prior declaration, have led to significant seizures of currencies during the travelers' control, reaching a value of about MAD 105 million, against to MAD 50 million in 2022, an increase of 110%.

The year 2023 also saw the registration of 12 515 currency declarations in the various border offices, against 8 551 in 2022, an increase of 46% for a total amount in foreign currencies equivalent to MAD 2 billion, against MAD 1.5 billion in 2022.

### KEY CURRENCY FIGURES IN 2023

	2022	2023
Number of currency declarations made by travelers	8 551	12 515
Overall amount in currencies declared by travelers	1,5 billion dirhams	2 billion dirhams
Amount of currencies seized during passengers' control	50 million dirhams	105 million dirhams

## POST-CLEARANCE CONTROL

The CEA works continuously to reconcile control and trade facilitation in front of an increase in commercial flows, trying to ensure, as much as possible, a smooth movement through customs zones, and by prioritizing post-clearance control to curb various forms of fraud, even after customs clearance.

In 2023, customs services carried out 996 post-clearance audit missions within companies, against to 796 in 2022. As a result of such controls the CEA has succeeded to recover an overall amount of evaded duties and taxes of approximately MAD 565.7 million and MAD 47.8 million as fines collected.





PROTECTION OF THE ENVIRONMENT



Committed to go on the application of the provisions of Law 77-15 prohibiting the manufacture, import, export, marketing and use of plastic bags, Customs services seized in 2023, 269 tons of prohibited plastic bags, against 133 tons in 2022, recording an increase of 102%.







## Facilitation and digitalization

Long-standing and since the beginning of its process of modernization and opening to the business environment, Customs has taken the challenge of committing to the path of facilitation and digitalization. A vision that it realizes by progressing from one year to the next in lever areas of the company's sustainability, investment attractiveness and the growth of the national economy.

In 2023, new steps have been taken in putting digitalization into practice and in building a simplified procedural customs offer and attractive services.



## DIGITALIZE TO BETTER SIMPLIFY

### Logistics free zones: digitalization for the smooth transit of goods

At the request of operators, Customs issues certificates of origin for goods intended for export and placed in Logistics Free Zones (LFZ). It also authorizes the customs clearance of products transiting there, without undergoing processing, like goods imported directly from abroad.

As a result, the admissibility of proof of origin for customs clearance of goods imported from LFZ,

benefiting from preferential advantages, is subject to the same conditions as those provided in the framework of agreements and conventions. The procedure for taking charge, certification and admissibility of the origin, requires the submission of a statement of taking charge and monitoring of the origin by the operator, upon entry and exit of the goods from these areas to the customs office concerned.



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Aware of the contribution of dematerialization for the optimization of this process, the Customs Administration put into service in 2023 a new module on its BADR system, which allows operators to record the movement of goods transiting through the said zones and ensures automatic processing of the status

of support and tracking of their origin as well as the certificates issued. This advance is of great advantages to the operator, reducing the delays and incurred costs, in the entire process, and by ensuring the traceability of the related documents.

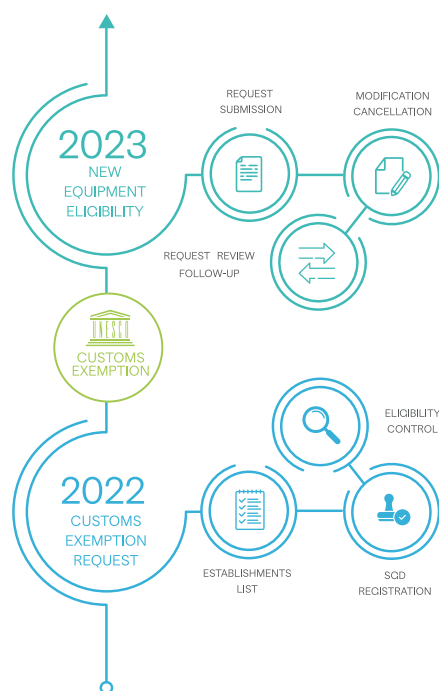


## UNESCO exemption agreements: other digitalized features

In 2022, the Customs established a digitalization-based management of the procedure of granting duties and taxes exemptions relating to educational, scientific or cultural objects and materials imported within the framework of the agreements of the United Nations Organization for Education, Science and Culture (UNESCO) thus providing the economic operator with a double advantage: an electronic submission of customs exemption authorization requests, saving time and effort, and an automated control of customs exemption eligibility.

In 2023, and to guarantee exemption requests integrated management, Customs Administration has introduced a new functionality into its BADR online customs clearance system, allowing the operator or his agent to:

- submit the request for new materials eligibility examination;
- modify and cancel the application not yet processed;
- consult established requests and monitor their processing progress.



## Precious metals: exit the manual declaration



The renunciation to the use of the paper reporting medium «D19», adopted for precious metals, was signed in 2023. A Breakthrough which marks a further step in the modernization of the jewelers' profession, conducted with the objective of contributing to its upgrade.

From January 1, 2024, artisans as well as industrialists and organized operators in the sector will use the digital channel to declare their locally produced platinum, gold or silver works, which they present, for testing and branding, to the customs warranty services.

This digitalization of precious metals declaration is not without advantage for the economic operators of the sector: more expediency in customs clearance of locally manufactured works, elimination of costs related to the purchase of the abolished "D19" print, and traceability of customs operations.

To successfully adopt the new process and drive change among the target population, online declarations via the BADR system will be carried out, during a first adaptation phase, by customs agents, and then, will gradually be entrusted to all operators concerned or their declarants.

## Automated duties and taxes settlement

### The circulation tax

The liquidation of the circulation tax, applied during the temporary admission to Morocco for means of transport of goods, registered abroad, was automated

in 2023. The payment of this tax can now be made electronically through the various channels set up by CEA, for the benefit of its customers.



### Chancery duties

Digitalization has also made its entry into the field of maritime transport. The digitalization of chancery fees payment, payable on the visa of ship manifests and lists of passengers embarked to Morocco, became effective in 2023.

The Customs Administration, in concert with the profession actors, has already initiated a modification of chancery duties rate and reviewed the procedure for their collection. The revision allowed taxpayers to automatically pay off the amounts due on the BADR system.

## SIMPLIFY TO STREAMLINE CUSTOMS CLEARANCE

### Al Haouz earthquake: a simplified procedure for accelerated management of donation import operations

Along with other bodies and institutions, the Customs Administration mobilized, as part of the national campaign, to manage the Al Haouz earthquake's repercussions.

Faced with massive flow of spontaneous humanitarian aid import operations, the Customs Administration put in place a simplified procedure allowing an accelerated removal of donations of materials and relief products for the benefit of the intended populations.

Thus, in the face of the massive flow of spontaneous humanitarian aid import operations, ADII has

implemented a simplified procedure allowing an accelerated removal of donations of materials and relief products for the benefit of the intended parties.

**379**

**OPERATIONS CARRIED OUT THROUGH 06 CUSTOMS OFFICES (TANGIER MED, MARRAKECH, NADOR, TANGIER CITY, AGADIR AND OUARZAZATE)**

### The simplified declaration: a facility also serving IAZ

To consider the specificities of certain sectors of activity, Customs may authorize economic operators, exercising in these zones, to carry out the removal of their goods under cover of a simplified declaration, subject to them submitting a supplementary declaration within a period not exceeding 30 days. This facility is granted to them, at their request, to streamline the customs procedure in response to the needs of carrying out specific operations.

During 2023, and with the aim of contributing to the improvement of the attractiveness of industrial acceleration zones (IAZ) and developing the country's export capacities, the CEA generalized this simplified declarative mode to simple export operations, towards these areas, of materials intended for the installation of production units within these zones.





## E-commerce parcels: simplified customs processing



Following the lifting of the customs exemption on e-commerce parcels and to simplify the processing of these parcels and improve their traceability, the CEA provides operators in the postal and express sector with procedural facilities via the BADR system. The facilities granted in 2023 consisted of marking e-commerce shipments and customs clearance, by consolidated declaration, of Delivered Duties Paid (DDP) shipments (for which customs duties and delivery costs are paid).

Supported by an automated procedure of taxation and liquidation of duties due, these facilities give the passage of the said customs consignments conditions of speed and fluidity adapted to the nature and range of concerned operators' activity and to their expectations in terms of deadlines.

## Authorized exporter status: simplified accessibility to preferential origin benefits

Working to support and promote Moroccan exports, CEA continued its action to encourage companies to join the Authorized Exporter Status, which simplifies export formalities by permitting its beneficiary to self-certify the preferential origin of their goods.

In 2023, 50 exporting companies were granted preferential origin certification under the agreements concluded by Morocco with the EU, EFTA, Turkey, the

United Kingdom and the signatory countries of the Agadir Agreement. This brings the total number of beneficiaries to 261.

These companies are authorized to carry out, via a digitalized process, a self-certification of the origin of their goods, covered by said agreements without having to request, on each export, the issue of an origin certificate.

## Authorized economic operator status

In 2023, the customs services continued their actions towards companies to grant the authorized economic operator status with its two labels « Customs Simplifications » and « Safety & Security ».

At the end of 2023, the total number of authorized companies for both labels is 669 and 18 respectively.

**IN 2023,**

**669** COMPANIES

**Customs Simplifications**

**54** AUTHORIZED COMPANIES AEO « CUSTOMS SIMPLIFICATIONS »

**57** COMPANIES HAVE EXPRESSED INTEREST IN AEO STATUS « CUSTOMS SIMPLIFICATIONS »

**64** RENEWALS OF APPROVAL « CUSTOMS SIMPLIFICATIONS » REVIEWED

**18** OPERATORS

**Safety & Security**

**02** AEO STATUTES GRANTED « SAFETY AND SECURITY »











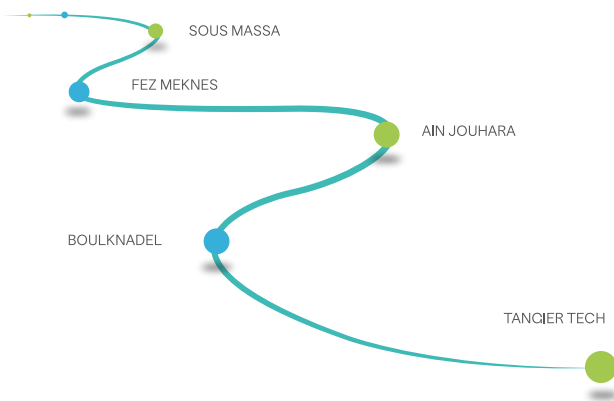
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## Company support

In addition to the facilitation and digitalization of customs procedures that the Customs establishes as a permanent issue, the contribution to the development of the national economy in general, and certain sectors of activity in particular, also passes, through its strong commitment to getting involved in value-added projects in conjunction with its national and international partners, foreign trade stakeholders.



## ESTABLISHMENT OF NEW INDUSTRIAL ACCELERATION ZONES



The CEA, alongside other public and private actors, upheld five Industrial Acceleration Zones (IAZ) establishment in 2023, namely those of Fez-Meknes, Souss-Massa, Bouknadel, Ain-Jouhara (Khemisset Province) and Tangier-Tech, expected to embrace companies operating in different sectors of activity. Customs's action, in this regard, is part of Morocco's will to make these zones a fertile ground for the development of the national industry in different regions of the Kingdom.

## ELECTRONIC COMMERCE IN MOROCCO SOON TO BE SUPPORTED BY A POSTAL PROSPERITY ZONE

The sustained rise of cross-border electronic commerce, together with the subsequent challenges it implies in terms of logistics, flow managing processes, security risks and compliance of the products purchased with current standards; among other reasons to launch a project of a Postal Prosperity Zone creation (PPZ) in Morocco, by the Consultative Committee of the Universal Postal Union (UPU).

This large-scale project intends to expand the postal sector to include operators other than postal administrations (integrators, express agents, e-retailers, etc.) and the installation of a postal storage and processing center, combining the advantages of international postal system with the opportunities offered by the IAZ.



Aiming to ultimately transform Morocco into a regional cross-border e-commerce hub, the PPZ project will be dedicated to items intended to be sent to the national postal customs clearance center in Casablanca for customs clearance and entry into the postal system.

A first-round table dealing with this topic was organized in November 2022, and a second one

on November 14th, 2023, in Rabat at the Customs headquarters, gathering the Directors General of the Customs Administration, Barid Al Maghrib, the UPU, representatives of the World Customs Organization and Tangier Med Port Authority as well as a number of international private operators active in electronic commerce.



## APPROVAL OF NEW STORES AND CUSTOMS CLEARANCE AREAS

To support the national strategy for the development of Morocco's logistic competitiveness, the Customs Administration has approved 4 new Stores and Customs Clearance Areas SCA, bringing their number to eighty-three (83).

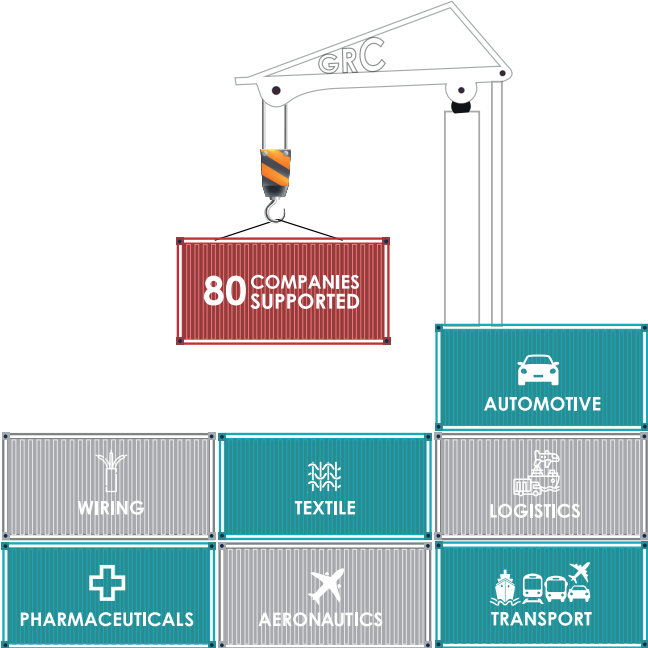


The creation of these platforms is in line with the strategic objectives of the Customs, intended to improve the companies' competitiveness, through the development of a service offering, based on local customs clearance and better logistics support of shipments sent to them.

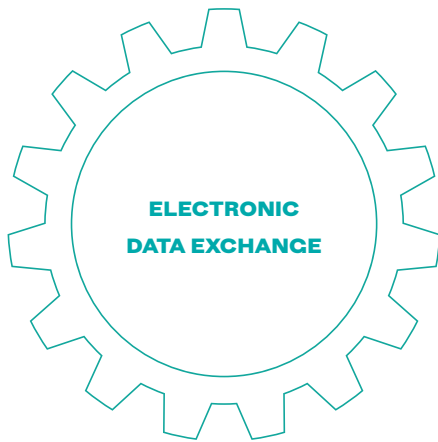
## COMPANIES' CLIENT RELATION MANAGEMENT: A TIME-BASED PARTNERSHIP APPROACH

Moroccan Customs has been committed, for many years, to the development of the national economic fabric. Whatever their size, at the regional or central level, customs services uphold companies to manage their customs operations, offering them adapted solutions to their activity and their constraints, while ensuring that they improve the quality of the service provided.

As a result, 80 companies, including 30 major accounts, from different industrial sectors, (automobile, logistics and transport, textiles, aeronautics and cabling, pharmaceuticals) took advantage, in 2023 at the central level, of personalized support relating, in particular, to customs procedures, customs economic procedures, customs value, rules of origin as well as the status of the Authorized Economic Operator.



## PUBLIC-PUBLIC ELECTRONIC DATA EXCHANGE, AN ONGOING DYNAMIC



With  **Marine Fisheries Department**

Data exchange digitalization extends to many customs domains and partners. In 2022, together with the Ministry of Agriculture, Maritime Fisheries, Rural Development and Water and Forestry, the Customs Administration established a circuit of data electronic exchange, linked to the export customs declaration. In 2023, the computerized data exchange protocol between the two parties will be expanded to include revenue titles and corresponding receipts.

With  **AMSSNuR**

The digitalization of import control results' exchange through the single window for foreign trade "PortNet" continues its momentum.

Thus, engaged in the implementation of the National Plan for Simplification of Procedures and the generalization of electronic data exchange, the CEA has set up, with the Moroccan Nuclear and Radiological Safety and Security Agency (MNRSSA), a groundwork to exchange the results of import control of sources of ionizing radiation.

On a practical level, the Department of Maritime Fisheries delegations communicate to the concerned customs services the receipts relating to the duties and taxes to be paid by the taxpayer, documents required for settlement, and payment justification.

Once the payment has been made on BADR online customs clearance system, the Customs Administration, in turn, automatically communicates to the concerned department, information relating to receipts for the payment made.

A pilot experience was launched at the level of Agadir delegation in October 2023. The generalization of this kind of exchange to all delegations at the national level is planned for the beginning of 2024.



## With other partners



Many other electronic exchange circuits, covering different stages of the customs clearance circuits have been defined by CEA with various partners in respect to principles of the National Plan for Simplification of Procedures.

### MINISTRY OF INDUSTRY AND COMMERCE

Control result for measuring instruments of the legal metrology service

### TMPA

- Scanner images
- Scanner message: data enrichment
- Transshipment declarations

### PORTNET

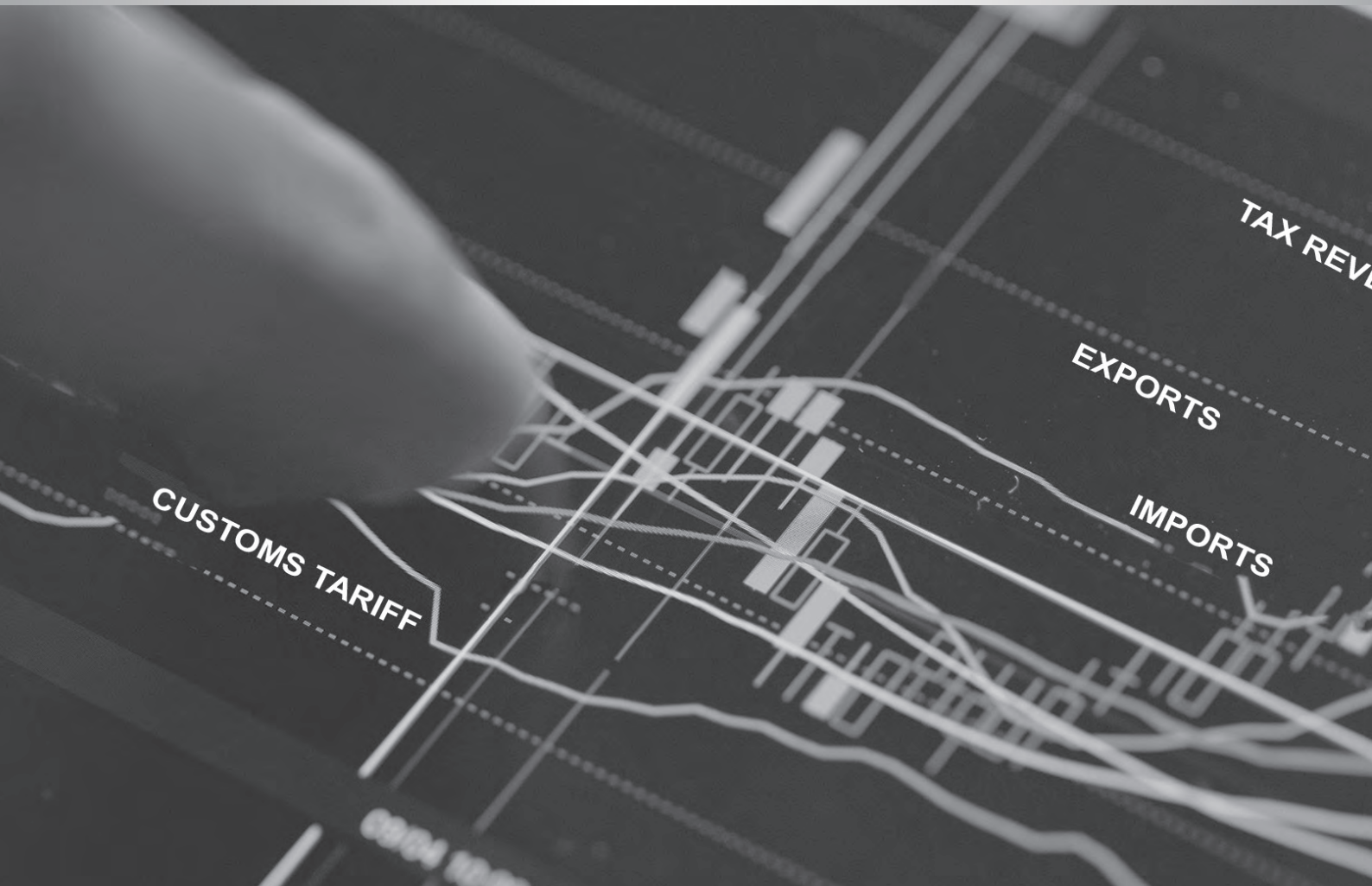
- Scanner message: data enrichment
- Loading status cancellation message
- Triptych declaration cancellation message
- Transshipment declarations concerning the Single Declaration of Goods (SDG) and release
- Ship exchanges: data enrichment

### MOROCCAN NUCLEAR AND RADIOLOGICAL SAFETY AND SECURITY AGENCY

Result of control of authorizations for movements of radioactive substances







# Customs taxation

Taxation is an essential tool in the implementation of economic and social policies. It stands for an integral part of each finance law and reflects the national will to contribute to the revival of Moroccan economy.

In 2023, taxation was deployed through a set of measures and mechanisms, targeting consumer protection, support for different sectors of activity, encouragement of the national product and support for projects and reforms initiated by the Moroccan state.

## STREAMLINING THE CUSTOMS TARIFF

As with every year, the customs tariff has been aligned with the requirements of regular supply of the local market, as well as the creation of optimal conditions of equity and fair competition in favor of local businesses and operators. New amendments taking account of

national and international environmental data, have thus responded positively to household consumption demand, as well as the need to safeguard public health and mitigate the impact of imports on national production, and some branches of activity.

### Tax overhaul for pharmaceutical products

As a follow-up to tariff nomenclature overhaul and the medicines taxation undertaken in 2022, in agreement with health professionals and the supervisory department, Customs Administration carried out in 2023 a new reorganization of the dedicated chapter, in the customs tariff, leading to:

Exemption from the Import Duty (ID) on a list of pharmaceutical and medicinal products intended in particular for long-term diseases which cause the consumer to incur significant costs for their acquisition;

Abatement of import duty rate to 2.5%, for proprietary medicinal products exclusively imported and,

Increase of the import duty to 10% or 17.5% for imported and locally produced specialties.

These tax changes embody the Customs Administration contribution to the support provided to the national policy targeting pharmaceutical industry promotion, and meanwhile, strengthening citizens' access to health products and, by so doing, ensuring sovereignty and security in this matter.

### Suspension of import duty collection

Import operations of steel tubes with a diameter of 3,200 mm were exempt from payment of ID during the period from July 3 to December 31, 2023. This measure was instituted to accelerate the work of carrying out the interconnection between the Sebou and Bouregreg basins ; a project aiming to secure the supply of drinking water to the Rabat-Casablanca axis as well as Marrakech.

ID suspension also benefited imports of domestic cattle during the period from January 30 to December 31, 2023, regardless of their weight. A measure designed to benefit the consumer and the national red meat industry, in order to counter the decline in the supply of beef and the surge in their price, resulting from water stress having impacted the livestock sector and the cost of meat production.



### Revision of import duty

The customs most important measure of tax system was set in 2023. Import duties has been adjusted for a set of consumer products and inputs in the direction

of applied rate reduction or augmenting, or even exemption or provisional suspension.



### Coverage by the General Budget

In light of a difficult situation characterized by a drought period with a strong impact on local livestock, and to ensure sheep meat availability with stabilized related prices, the Ministry of the Economy and Finance, the Ministry of Agriculture, Maritime Fisheries, Rural

Development and Water and Forests, and the Ministry of Industry and Commerce have agreed that the General Budget will support the amounts due under import duty and value added tax on imports applicable to dairy cows and domestic sheep, as of February 10, 2023.



## Excise adjustment

### Domestic consumption tax (DCT)

#### A DCT on sweet products

In line with international standards and World Health Organization recommendations, the Finance Law 2023 introduced a domestic consumption tax on products of biscuit, chocolate, confectionery and also milk products, jams, marmalades, and beverages prepared from water and fruit juice or concentrate of the latter, other than lemon.

Such a measure is intended to protect society from diseases such as diabetes and obesity and to encourage industries for sugar levels cut in their products as much as possible.

#### A DCT on «tobacco-free muassel»

Likewise, related tobacco products for water pipe (tobacco-free muassel) were subject to a DCT. This measure is introduced in the objective of protecting

consumers, particularly young people, from the serious repercussions of such products consumption and the addiction effects resulting from them.

#### DCT reform on cigarettes: 2<sup>nd</sup> year of implementation

In 2023, the second tranche of the cigarette tax reform was implemented, according to a five-year progressive scheme starting on 1<sup>st</sup> January 2022.

**175 dirhams instead of 100 dirhams, the 1000 cigarettes for the specific DCT component**

**66% instead of 67% for the ad-valorem DCT component**

**782,1 dirhams instead of 710.2 dirhams, the 1000 cigarettes for the minimum to be collected**

This two-pronged reform planning to support smoking fight and creating a competitive climate in the manufactured tobacco sector brought about a tax surplus of the order of 1.2 billion dirhams at the end

of December 2023, and a decrease in the number of cigarette packages of -1.7%, compared to the same period of 2022.

### Value added tax (VAT)

#### Exempt livestock feed

As an accompaniment to the livestock sector, facing the rise in feed prices due to the international prices increase, the Finance Law 2023 introduced

an exemption from import VAT for simple feeds for livestock and farmyard animals during the period from January 1st to December 31<sup>st</sup>, 2023.

#### The formalized exemption procedure for agricultural products and equipment

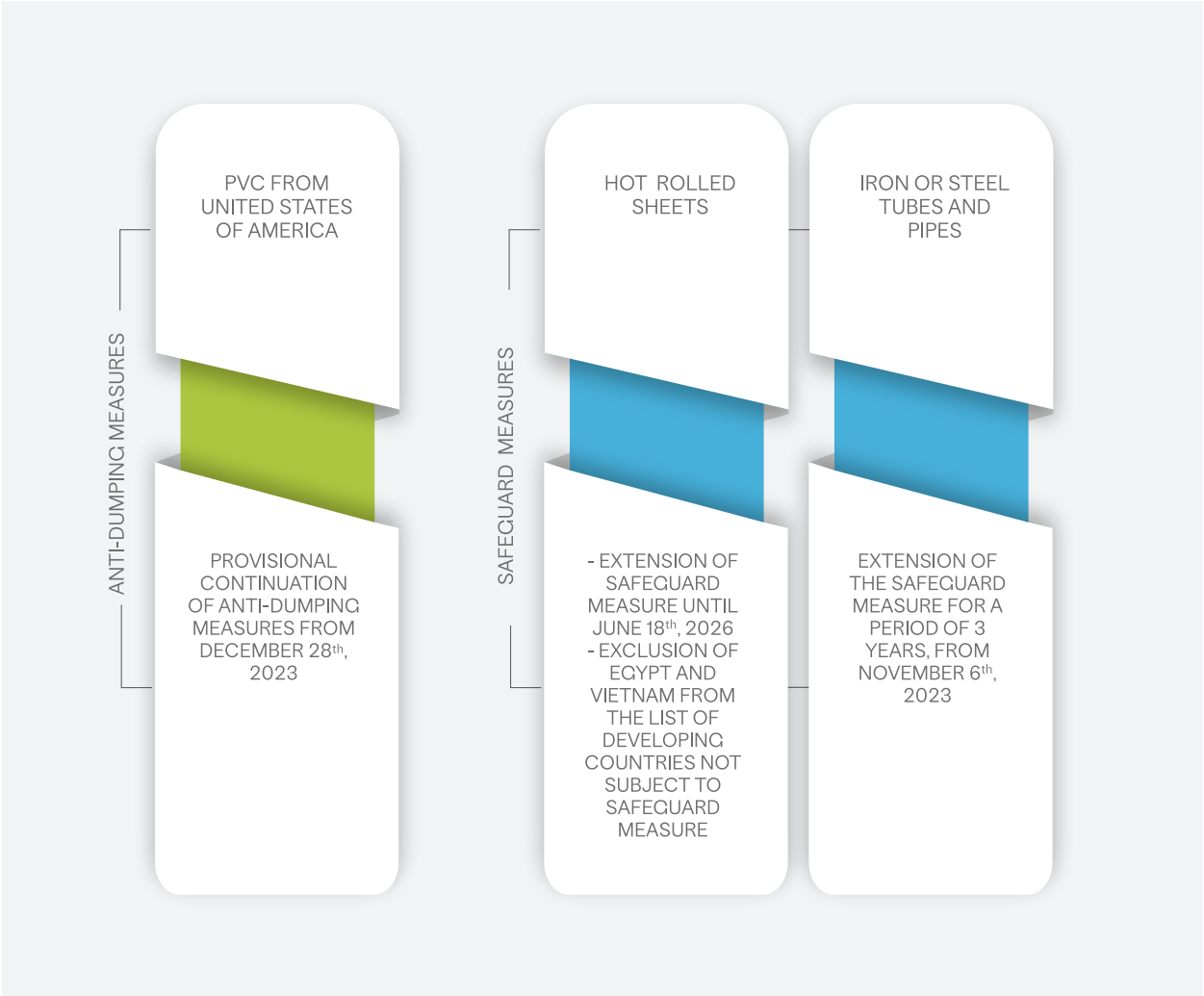
After defining in 2022 the list of irrigation equipment and materials eligible for exemption from import VAT, the Finance Law 2023 introduced a regulatory framework for such operations and made the benefit of this tax advantage subject to formalities to determine the imported material destination.

In order to obtain VAT exemption, the farmer is now required to complete a procedure requiring him to restrict the use of his equipment to an exclusively agricultural activity.

# TRADE DEFENCE AND FAIR COMPETITION SUPPORT

In parallel to the actions undertaken at the tax level, Customs has implemented anti-dumping measures with the aim of protecting industries from the effects

or damage caused by illegal practices that taint certain massive imports of competing goods and products.









## International Cooperation

In an ever-changing global context, the CEA continued its active collaboration within the customs community on a bilateral, regional and global scale in 2023. Through its contribution to joint common reflection, knowledge sharing, innovation and good practices, it contributed to collective action aimed at shaping the tools of today and tomorrow to ensure efficient processing of cross-border movements and at supporting economic growth, while facing emerging challenges.

## RELATIONS WITH INTERNATIONAL ORGANIZATIONS

### Relations with the World Customs Organization (WCO)



During 2023 the CEA made an active contribution to the capacity building actions launched by the WCO, in favor of various customs administrations. Several Moroccan customs experts were made available to the Organization to carry out missions in Madagascar, Congo, Egypt and Jordan.

Moroccan Customs also assured, during the past year, an active presence within the WCO bodies, and in particular:

- WCO Council ;
- Permanent Technical Committee;
- Capacity Building Committee;
- Management Committee of the Revised Kyoto Convention;
- Harmonized System Committee;
- Anti-Fraud Committee.

The CEA's involvement with the WCO resulted in active contribution to events organized by the WCO

or in collaboration with its partners, including those listed below.

WORKSHOP/SEMINAR	DATE
Regional Online Workshop on the MENA Trade Facilitation Agreement	From January 30 to February 1
Symposium on "Electronic commerce and customs valuation"	February 15
Experience sharing workshop on disruptive technologies for the MENA region	February 20 to 22
Pre-accreditation workshop of customs modernization advisors, specialized in human resources management and development	From 27 February to 3 March
WCO Regional Workshop on Study on Release Time	March 12 to 16
EU-WCO Program on Rules of Origin in Africa: Refresher Workshop	April 18 to 20
Regional Planning Meeting for the New Edition of COSMO Operation	May 23 to 25
National Training / Program for Application of Controls to Strategic Trade	June 26 to 30
Training workshop on rules of origin for the Egyptian Customs Authority	September 3 to 7
2nd Doha Workshop on Combating Trafficking in Cultural Property	September 12 to 14
Regional workshop on smart borders to improve border management using data analytics and artificial intelligence	October 22 to 26
Strategic Trade Control Enforcement Program Training	November 6 to 16
Regional seminar on import and customs procedures for humanitarian aid to the MENA region	November 27

During 2023, and at the occasion of the 57th and 58th sessions, held respectively in Cairo on 27 February and in Brussels on 21 June 2023, Customs Administration

participated also in meetings of the Directors General of Customs of the North Africa, Near and Middle East (MENA) region.

## Relations with the World Trade Organization (WTO)

The CEA took part in the national preparatory work, coordinated by the Department in charge of Foreign Trade, in association with the 6th review of Morocco's trade policy by the WTO, scheduled for April 2024. The draft reports between the WTO Secretariat and Morocco are an integral part of the agenda.



Moreover, the CEA contributed effectively to the reflection held on national level, regarding Morocco's accession to the WTO joint initiative on electronic commerce, especially with regard to the moratorium on customs duties on electronic transmissions.

## RELATIONS WITH THE ARAB WORLD, AFRICA, ASIA, THE UNITED STATES OF AMERICA AND EUROPE

In 2023, the CEA went on strengthening its cooperation with different partner countries, looking further to consolidate partnership areas with other

customs administrations, and taking advantage of opportunities for exchange and cooperation.

## MULTILATERAL RELATIONS



PARTNER	COOPERATION - MEETING	COMPLETED ACTIONS
ARAB LEAGUE	43 <sup>rd</sup> meeting of Directors General of Customs of Arab countries held in Cairo on February 28, 2023	Monitoring of work on qualified border posts, the electronic certificate of origin, Authorised Economic Operator, draft Transit Agreement between Arab countries, the tariff unification mechanism under the Arab Customs Union project and the Customs Cooperation Agreement.
	Arab customs cooperation	Establishment in 2023, within the Arab League, of a technical committee responsible for the implementation of the Arab Customs Cooperation Agreement (CCDA). During its first meeting in February, the CCDA focused on the terms of reference review and a draft operationalization mechanism.
ZLECAF (African Continental Free Trade Area)	7 <sup>th</sup> Meeting of Directors General of Customs (November 2023) 5 <sup>th</sup> and 6 <sup>th</sup> meetings of the Subcommittee on Trade Facilitation, Customs Cooperation and Transit (August and November 2023)	Actions aimed at the effective implementation of the greater African area.



## BILATERAL RELATIONS

PARTNERS COUNTRIES	COOPERATION MEETING	LOCATION - DATE
DJIBOUTI	Sharing Moroccan experience in forecasting budget revenues.	Rabat on 2 March 2023
NIGER	Sharing Moroccan experience in risk analysis and performance evaluation	Rabat from 13 to 17 March 2023
BURKINA FASO	Sharing Moroccan experience in customs valuation of used motor vehicles.	Rabat from 18 to 23 september 2023
MADAGASCAR	- Sharing experiences: customs economic procedures, Authorized Economic Operator AEO, customs control and collection system - Visit to the Atlantic Free Zone of Kenitra	Rabat from 16 to 23 October 2023
AZERBAĪJAN	Participation in the 2nd session of the Joint Committee. For the customs component, the two countries agreed to initiate discussions for the preparation and signing of a memorandum of understanding between the Moroccan Customs Training Institute and the Academy of the National Customs Committee of Azerbaijan.	Rabat on 13 and 14 November 2023
UNITED STATES OF AMERICA	Participation in the 7th session of the Joint Monitoring Committee on the implementation of the Morocco-US Free Trade Agreement. The customs component concerned, in particular, the establishment of an automated exchange of customs data and the mutual recognition of the status of the AEO.	Washington February 24, 2023
EUROPE	On the sidelines of the Annual Meetings of the World Bank and the International Monetary Fund, the Director General of CEA met with the Director General of Taxation and Customs Union (TAXUD) at the European Commission. The exchange focused on areas of common interest.	Marrakech on 9 October 2023

## AGREEMENTS ON MUTUAL RECOGNITION OF AEOs

The CEA continued in 2023 its action to conclude agreements with partner countries to mutually recognize their Authorised Economic Operators

(AEO). Such agreements are likely to strengthen the supply chain security, and to offer additional benefits to labeled companies.

PARTNER COUNTRIES	COOPERATION FRAMEWORK
SAUDI ARABIA	Discussions have been completed. A draft Agreement on the mutual recognition of AEO is being finalized.
RUSSIA	A draft Agreement on Mutual Recognition of AEO, proposed by Russian Customs in October 2022, was confirmed on 7 February 2023 by CEA, based on an action plan in line with the WCO recommendations.
QATAR	Negotiations continue for the establishment of a draft agreement for the mutual recognition of the Authorized Economic Operator. A draft Memorandum of Understanding is being validated by the two Customs Administrations.
CHINA	Following a Chinese proposal, the Customs of Morocco and China began formal discussions in 2023 with a view to concluding a Mutual Recognition Agreement for AEO programs.

## MUTUAL ADMINISTRATIVE ASSISTANCE AGREEMENTS

The Mutual Administrative Assistance Agreements in the customs field aim to establish the necessary instruments for customs cooperation and reinforce

ties with the Kingdom's trading partners. The year 2023 was marked by the start of the implementation of various agreements.

PARTNER COUNTRIES	COOPERATION FRAMEWORK
BURKINA FASO	Signature at the 4 <sup>th</sup> session of the Joint Commission, held in Dakhla on 5 and 6 October 2023, of a bilateral Mutual Administrative Assistance Agreement.
BENIN	Finalization and initialing of a Mutual Administrative Assistance Agreement in October 2023 at a preliminary meeting for the 7th Joint Commission, planned in Cotonou.
BRAZIL	A draft MAAA was finalized in July 2023. The text is ready for signature.
CHILE	A draft MAAA was finalized in October 2022. The text is ready for signature.







# Human capital

The Customs Administration relies on its women and men potential to operate and act effectively, and achieve desired levels of performance.

To accomplish this, it prioritizes its human capital within an evolving development strategy, refining and adapting it over time to enhance skill sets and ensure adeptness in navigating current and future challenges.

## HUMAN RESOURCES IN FIGURES

**5674** agents as of December 31th, 2023

**60%** brigade agents

**33%** rate of supervision

**25%** rate of feminization

**264** new recruits

## ANTICIPATING THE FUTURE THROUGH SUCCESSION PLANNING AND WORKFORCE STRENGTHENING

### Succession plan: Anticipating the future and managing transition effectively

Customs has adopted for several years a proactive approach to anticipate and cover retirements. To ensure the seamless continuity of its activities, CEA has diligently executed its succession preparation initiative.

It continued to implement its succession preparation system. In 2023, the focus was on a specialized program dedicated to «Operational Level 1 Functions». A pool of customs officers underwent a transfer of skills followed by support within the target positions. This enabled the beneficiaries to effectively apply their acquired knowledge to carry out the key operational activities.

### Augmenting the workforce to enhance Customs presence

During 2023, CEA conducted recruitment operations that bolstered the ranks of the customs corps by 260 agents, including 160 Customs Guards of 3rd grade and 100 Customs Inspectors of 3rd grade.

Primarily aimed at providing additional profiles and resources to operational and frontline services, these recruitments were carried out with the objective of supporting the expansion and scope of Customs action. This initiative was driven by the extension and establishment of new infrastructures (ports, airports, economic and industrial zones, etc.), and to meet the imperative of ensuring continuous customs presence in commercial zones and areas.



## PERFORMANCE ASSOCIATED WITH RESOURCE DEVELOPMENT

Along with the obligation of achieving results, the recognition of personnel has always been key to strengthening the sense of belonging and ownership of strategic objectives within CEA. This approach is manifested through acknowledgment of dedication and commitment, as well as by providing opportunities for career advancement.

In line with previous years, in 2023, CEA paved the way for new professional perspectives by making

appointments to various leadership positions and promoting individuals to higher grades and ranks.

Furthermore, in terms of motivation, CEA duly acknowledged the merit and performance of its agents by granting rewards to the most deserving, particularly in recognition of outstanding achievements or notable interventions, especially those made in the fight against fraud, smuggling, and illicit trafficking.

### DISTINCTIONS AND PROMOTIONS IN 2023

- 1 780** agents promoted to higher ranks
- 73** executives and agents decorated with Royal Wissams
- 297** agents promoted to higher grades through the EAP\* process
- 37** agents encouraged
- 167** agents promoted to higher grades by selection
- 27** new officials appointed

Furthermore, in 2023, an acceleration was initiated in the enhancement of the social framework. Convinced of its central role in creating an environment conducive

to productivity, Customs enriched and developed new social benefits and improved the range of services for customs officers.

## TRAINING : A STRATEGIC TOOL FOR SUPPORTING CUSTOMS OFFICERS



### TRAINING FIGURES IN 2023

- 2** national cycles of initial training (military and customs) for 264 Customs Inspectors of 1st and 3rd grade, totaling 26,592 Man-Days training (MDT).
- 13 064** MDT face-to-face training benefiting 1,285 participants.
- 2** international cycles benefiting 135 executives from partner customs, totaling 13,680 MDT.
- 29** national cooperation actions with 417 customs officer participants totaling 1,154 MDT.
- 37** e-learning training sessions benefiting 680 participants.
- 1 269** MDT with 244 participants as part of international cooperation.

\* PAE : Professional Aptitude Examination



In 2023, recognizing the close relationship between its performance and the development of its human potential, Customs established an attractive training program implemented by its Customs Training Institute (IFI) with the aim of enhancing the expertise of its resources and achieving skill enhancement aligned with its objectives.

In this context, the continuous training offerings were redesigned and enriched to adapt to changes in activities and incorporate new regulations and procedures.

The programs offered were focused on consolidating existing knowledge and refining skills in managerial, support, and customs domains.

Simultaneously, support was provided to a population of 264 new recruits through an initial training cycle built around a first military phase, followed by exposure to the core customs functions. This program prepared them to integrate into their work environment and equipped them with the necessary knowledge and techniques to effectively fulfill their duties.





# TRAINING AT THE IFD : A SPACE FOR SHARING AND EXCHANGE AT NATIONAL AND INTERNATIONAL LEVELS

The training program of CEA also benefits external populations among national and international partners. As usual, in 2023, the IFD welcomed a new class of customs officers from African countries and Haiti, considering their growing interest in the international cycle, organized for their auditor agents.

The pedagogical team of IFD closed a first cycle and started a new one targeting 135 participants.

Furthermore, other sessions were organized in collaboration with the World Customs Organization and other national and international organizations.



## ORGANIZATION OF STRUCTURES: A CONTINUOUS ADAPTATION

Driven by the desire to align its organization with its strategy, Customs continued in 2023 to harmonize its structure for better dynamics and improved mechanisms of operation and coordination, beneficial for quality and proximity service.

In this perspective, CEA adapted the organizational charts of its Regional Directorates. These changes were pursued with a dual objective : to strengthen synergy between Directorates within the same region and to enhance intermediate supervision at decentralized levels.

## MEANS AND WORK METHODS: A PERMANENT IMPROVEMENT

In addition to its efforts in training, Customs ensures to provide its personnel with specific means and equipment to better equip them and enhance their

intervention capabilities. This enables them to adapt their actions to the specificities of the environment in which they operate..

### The motorcycle brigade reactivated

At the end of November 2023, Customs commissioned a motorcycle unit consisting of 43 motorcycle officers, deployed in the brigades and operational entities of various Regional Customs Directorates. Specific missions were assigned to them with the aim of

revitalizing action on the fronts of combating fraud and smuggling and providing support to teams in the field during interventions of various types ranging from surveillance, security to thorough controls.





## Drones to optimize controls



With the aim of enhancing the operational capabilities of its teams and elevating their performance level in combating all types of fraud and illegal trafficking, CEA made the decision in 2023 to introduce the use of drones in the customs control field. This decision aims to reduce the inherent risks associated with the profession nature and to facilitate specific tasks necessary for conducting particular control operations.

## Customs Officers Equipped with Body Cameras in the Field



In the course of 2023, and with the aim of ensuring exemplary conduct by its agents and safeguarding brigade members against any incidents, they may encounter while performing their duties, CEA has provided them with body cameras. The wearing of these cameras is regulated according to their intervention nature and subject to compliance with regulatory conditions of use.

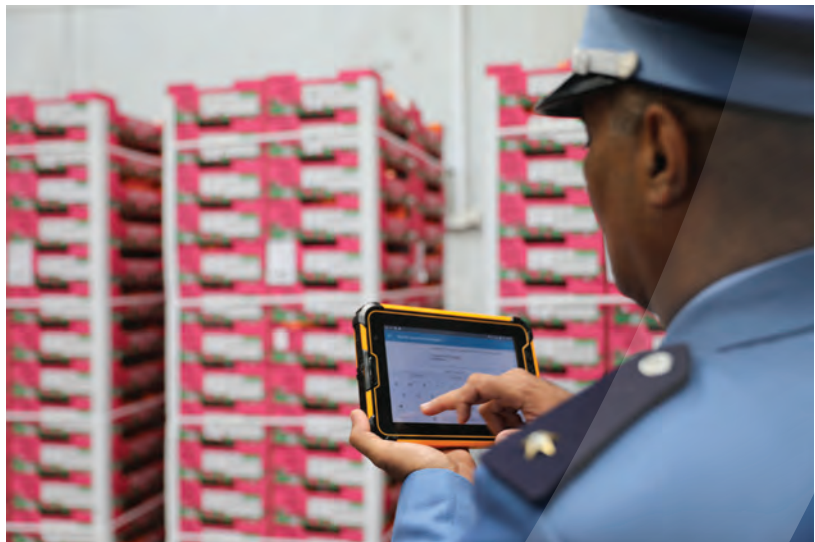
## Digitization for Operational Excellence

Just as it does for its clients, Customs has leveraged digitization for the benefit of its personnel. In line with this approach, in 2023, it integrated digital technology into a wide range of operational and support areas, optimizing numerous processes.

The enhancements made to CEA's information system have provided additional functionalities and data, resulting in faster processing and decision-making, as well as smoother coordination among stakeholders within the same management or control chain.

Within the active brigade sector, and in addition to previously computerized tools for activity management and monitoring, Customs has adopted

automated scheduling of daily assignments at service points. This step further consolidates the modernization of the management tools of its team across time and space, providing managers with better traceability and visibility of the organization.









## Governance and service quality

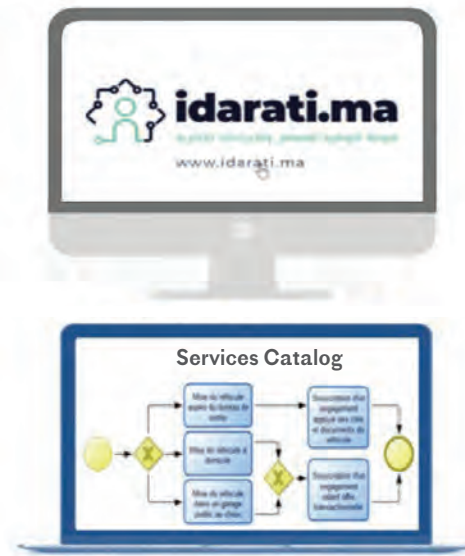
CEA has made it an imperative to offer better services quality and meet the expectations of its users, adopting an approach advocating transparency and simplification, attentiveness and consultation, rigor and professionalism, in order to improve public action efficiency.

## SIMPLIFICATION AND DIGITALIZATION OF CUSTOMER RELATIONSHIP FOR A BETTER SERVICE QUALITY

### The law on simplification of procedures and administrative formalities

As part of the ongoing implementation of the provisions of Law No. 55-19 on the simplification of procedures and administrative formalities, CEA proceeded in 2023 to update and publish 61 administrative decisions on the national portal of procedures and administrative formalities 'Idarati.ma', including 11 decisions related to investment and 7 decisions that are fully digitalized on the Diw@nati digital platform.

Furthermore, the service repository, called "Services Catalog", was enriched by the online posting of 18 new flowcharts and service sheets. In total, 94 administrative procedures are now accessible to users, through this catalog, allowing them to obtain information and know in advance the steps to follow to complete them.



### Digitalization of customer relationship for a better service quality

As part of its continuous improvement approach to service quality and while making the customer user as a force for proposals, CEA conducted two satisfaction surveys in 2023 among users of electronic platforms for managing mail (digital order desk) and requests (complaints and requests for information).

The results of these surveys showed that the average satisfaction rate in 2023 has reached 80%, marking a rise of 4 percentage points, compared to the previous year (76% in 2022). The level of trust in e-platforms, i.e. the proportion of users who say they would use them again, has reached 90%, an improvement of 9 percentage points, compared to 2022 which was around 81%.

The level of usability comfort of the electronic platforms for managing mail and requests also saw a slight increase, with a rate of around 85%, compared to 82% in 2022.

Furthermore, and in line with its policy of openness and proximity to client-users, CEA published 163 announcements on social networks (Facebook, Instagram, and X accounts) targeting businesses

and individuals, including travelers and Moroccans residing abroad (awareness campaign during the Marhaba operation).





## STRATEGIC MANAGEMENT AND PERFORMANCE

### Implementation of strategic plan

The year 2023 was marked by the completion of the 3rd strategic plan undertaken by CEA, designed around the ambition: 'For a Relationship Based on Trust', with projects achieving a satisfactory completion rate.

As the closing of the strategy in horizon 2023 approaches, conception work of a new five-year strategy for 2024-2028 was launched in September.

Thus, diagnostic workshops were organized around ten themes. This was followed by brainstorming meetings, aimed at reflecting on the new strategic plan, based on the diagnostic results and benchmarking with foreign customs administrations, considered advanced in certain areas.



### Performance contracts

The year 2023 saw the revision of the portfolio of contracted indicators, resulting in a new list of indicators, covering the main areas of activity of the Administration.

Similarly, in order to ensure the reliability of the evaluation of these indicators, automation of the calculation of 24 indicators out of the 26, selected in the new portfolio, was carried out, leveraging the decision support system.

Furthermore, with the aim of supporting performance management at all levels of decentralized services, 2023 saw the implementation of a new version of the 'Performance Contracts' computer application, which will now allow for the deployment of contracts to structures attached to Regional Directorates.





# FOCUS ON THE REGIONS



# Regional Directorate of Tangier-Tetouan-Al Hoceima (RDTTA)



## CUSTOMS CLEARANCE AND REVENUE



**MAD 22.86 BILLION**  
Custom revenue



**MAD 2.2 BILLION**  
Customs Duties Revenue



**MAD 7.3 BILLION**  
DCT revenue



**MAD 11.95 BILLION**  
Of VAT revenue



**941 THOUSAND**  
SCDs recorded

## CROSS-BORDER TRAVEL MOVEMENT



**5 MILLIONS**

Passenger at arrival



**4.98 MILLIONS**

Passenger at departure



**313 THOUSAND VEHICLES**  
on entry (Campaign 2023)

**305 ON ENTRY**  
(CAMPAIGN 2023)  
à la sortie (CAMPAGNE 2023)



**MAD 37.8 MILLION**  
the exchange value of Foreign currency seizures

## FIGHT AGAINST COMMERCIAL FRAUD



**MAD 64.6 MILLION**  
Fines collected (Immediate control)



**MAD 271.88 MILLION**  
Compromised Duties and taxes (post-clearance audit)



**MAD 26.4 MILLION**  
Duties and taxes collected (post-clearance audit)

## HUMAN RESOURCES



**1223**  
Agents



**70%**  
Brigade Agents



**18%**  
Women



**25%**  
Executives

## MAIN ACHIEVEMENTS

After the expansion of the Regional Directorate of Tangier Tetouan Al Hoceima's responsibilities to the Port of Tangier-Med, this regional directorate now ranks second in terms of revenue and customs clearance activity after the Regional Directorate of Casablanca Settat. This new organization was also accompanied by a revision of the organizational and functional structure of the RDTTA, notably through the creation of a Regional Brigade Command.

### Customs clearance and revenue

During the year 2023, the RDTTA recorded 22.86 billion MAD in customs revenue, representing a 3% increase, compared to the previous year. This performance is attributed to the improvement in revenue from customs duties and DCT, achieving respective growth rates of 27% and 10%. Revenue from VAT, however, decreased by 4%, compared to the previous year.

### Additional revenue

The efforts of the RDTTA, in terms of combating under-invoicing, resulted in an amount of additional duties and taxes of 643.8 million MAD, while immediate control recorded an amount of 106 million MAD, marking an improvement of 22% and 39% respectively, compared to the previous year. As for the post-clearance audit, the teams of the RDTTA conducted a number of control missions, which resulted in 215 million MAD, an increase of 18%, compared to the year 2022.

### Passenger control

In 2023, the flow of passengers at the air, sea, and land borders of the Tangier-Tetouan-Al Hoceima Region exceeded 5 million passenger on entry and 4.98 million passenger on exit. The passenger control operations, carried out, resulted in the collection of 52.98 million dirhams, in duties and taxes, representing a decrease of 6%, compared to the previous year, while fines collected amounted to 29.8 million MAD. Additionally, RDTTA agents were able to seize currencies, with a value of 37.8 million MAD.



### Combating illegal trafficking of goods

Regarding the fight against the trafficking of illicit goods, the agents of the RDTTA have conducted multiple seizures, involving both psychotropic tablets and cannabis resin.

Among the significant operations, carried out in this regard, it is worth mentioning the seizure of :

- 1 195 grams of cocaine and 74 804 psychotropic tablets.



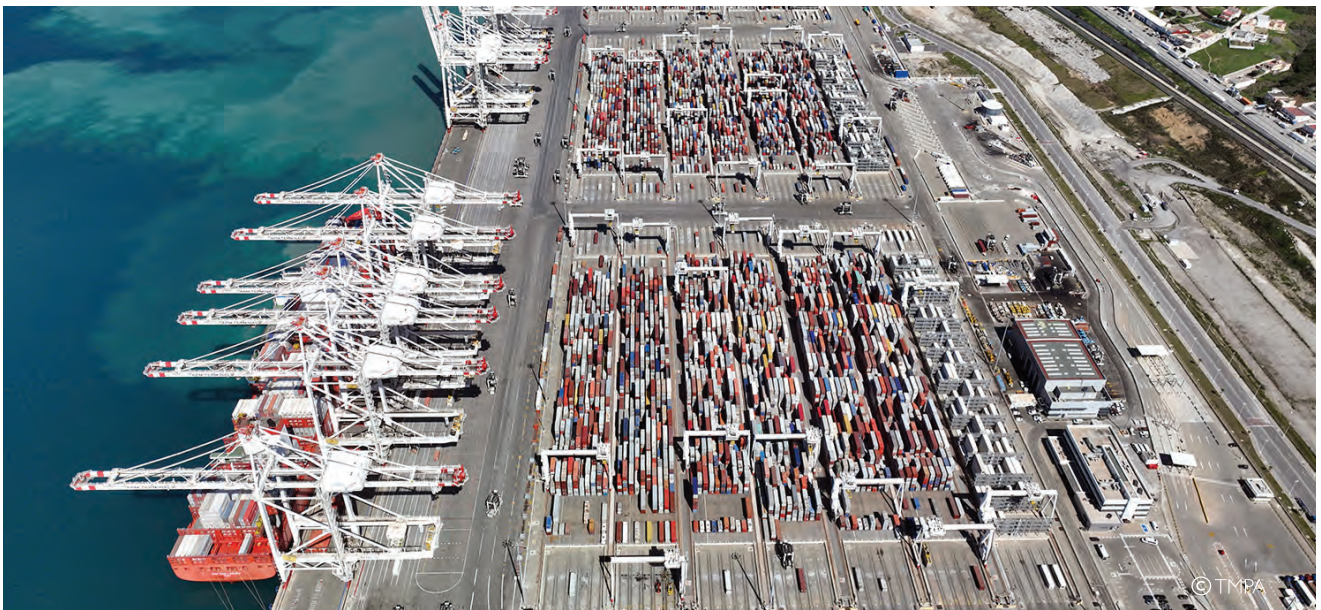
- 1 315 grams of the «pouffa» narcotic and 20 056 psychotropic tablets.
- 210 kilograms of Chira discovered in the trunk of a vehicle after scanning, due to the suspicious behavior of the driver.
- 5 906 kilograms of cannabis resin, concealed in the fuel tank of the tractor.
- Hemp cannabis seeds, with an estimated value of 5 612 000.00 MAD.

### Combating commercial fraude

In the fight against commercial fraud, the analysis of declarations from a suspected timber importer led to the recovery of 886 thousand MAD in duties and taxes and the collection of a fine of 682 thousand MAD in 2023. Verification of the eligibility of imports by a company for a specific franchise code resulted in the recovery of 2.7 million MAD in duties and taxes, and the collection of a fine of 289 thousand MAD. Additionally, two significant cases were recorded. The first involved a disputed value of 43.8 million MAD and duties and taxes amounting to 11 million MAD, while the second concerned a disputed value of 3.7 million MAD and duties and taxes amounting to 2.5 million MAD.



# Customs Directorate of the Port of Tangier-Med (CDPTM)



## CUSTOMS CLEARANCE AND REVENUE



**MAD 21.4 BILLION**  
Custom revenue



**MAD 10.94 BILLION**  
Of VAT revenue



**587 THOUSAND**  
SGD recorded

## CROSS-BORDER TRAVEL MOVEMENT



**2.14 MILLION**  
Psenger at arrival

**2 MILLION**

Passenger at departure



**257 MILLION**  
Vehicles at arrival

**298 MILLION**

Vehicles at departure



**MAD 8.9 BILLION**  
Compromised  
Duties and taxes  
(Post-clearance  
audit)

## FIGHT AGAINST COMMERCIAL FRAUD



**MAD 622.3 MILLION**  
of compromised duties  
and taxes (Value  
control)



**MAD 96.7 MILLION**  
of compromised Duties  
and taxes (Immediate  
control excluding value)



**MAD 118.8 MILLION**  
Compromised  
Duties and taxes  
(Post-clearance audit)

## HUMAN RESOURCES



**559**  
Agents



**74%**  
Brigade agents



**16%**  
Women



**19%**  
Executives



## MAIN ACHIEVEMENTS

### Customs clearance and revenue

In 2023, the revenue of the CDPTM reached 21.4 billion MAD, representing a 1% increase, compared to the previous year, despite a 10% decrease in the number of customs declarations processed, with 587,025 declarations, compared to 649,241 in 2022.

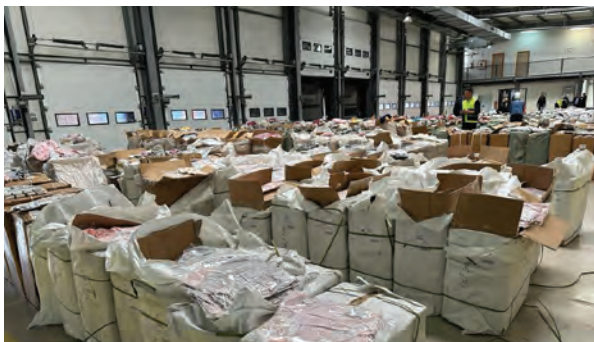
Compared to the previous year, revenue from customs duties and the DCT increased by 9% and 26% respectively, while VAT revenue decreased by 6%.

### Additional revenue

The efforts made in combating fraud in 2023 resulted in additional customs duties and taxes amounting to 880.4 million dirhams. Specifically, control actions regarding value added up to 622.3 million dirhams, compared to 480.1 million dirhams in the previous year. Immediate control measures yielded additional revenues of 96.7 million dirhams, up from 60 million dirhams in 2022. Additionally, through post-clearance audit activities, customs agents conducted several investigations resulting in 118.8 million dirhams of additional duties and taxes, compared to 116.2 million dirhams in 2022.

### Fight against commercial fraud

Among the flagship achievements in the fight against commercial fraud, two cases were handled within the OEA arrangement. The first case involved a disputed value of 43.8 million dirhams and duties and taxes amounting to 11 million dirhams. The second case amounted to a disputed value of 3.7 million dirhams and duties and taxes totaling 2.5 million dirhams.



### Fight against drug trafficking

The CDPTM thwarted several attempts to export cannabis resin, with the total quantity of seizures reaching 14.6 tons. Additionally, numerous cases of combating the trafficking of psychotropic tablets were carried out, including one exceptional case involving 173,650 tablets (Ecstasy and Rivotril).



### Travelers screening

The flow of travelers at the CDPTM experienced a significant increase, rising from 1.1 million passengers at entry in 2022 to 2.14 million in 2023, representing a 95% increase. Similarly, the number of departing passengers saw a 96% variation, reaching 2.1 million passengers in 2023, compared to 1.07 million passengers in 2022.

Traveler control resulted in the collection of additional duties and taxes totaling 42.6 million dirhams. Additionally, the value of seized currencies amounted to 18.9 million dirhams. Furthermore, CDPTM agents made exceptional seizures, notably including 64 gold pieces with a total weight of 5.820, and a combined value of 776 thousand dirhams.

# Customs Directorate of Casablanca Settat (RDCS)



## DÉDOUANEMENT ET RECETTES



**MAD 86.6 BILLION**  
Custom revenue



**MAD 51.56 BILLION**  
VAT revenue



**MAD 18.48 BILLION**  
of DCT revenues



**MAD 11.4 BILLION**  
Revenue from  
customs duties



**466 THOUSAND**  
SGDs recorded



**MAD 20.68 MILLION**  
of compromised duties and  
taxes (E-commerce)

## CONTRÔLE DES VOYAGEURS



**9.7 MILLION**  
Passagers



**MAD 6 MILLION**  
Duties and taxes  
collected



**MAD 15.7 MILLION**  
Value of seized  
currencies

## COMBATING FRAUD AND CONSUMER PROTECTION



**MAD 2.7 BILLION**  
Additional revenues  
(Value control)



**MAD 222 MILLION**  
of compromised Duties  
and taxes (Post audit control)



**136 MILLION MAD**  
Value of seized  
smuggled goods

## RESSOURCES HUMAINES



**1 445**  
Agents



**50%**  
Brigade agents



**26%**  
Women



**46%**  
Executives

## MAIN ACHIEVEMENTS

The year 2023 was marked by the reorganization of customs structures in Casablanca region. As a result, the Customs Directorate of the Port of Casablanca (CDPC) was attached to the Regional Directorate of Casablanca-Settat (RDCAS).

### Customs revenue

Slightly up on 2022, RDCAS has maintained its level of activity, collecting MAD 86.6 billion in customs revenue in 2023 (+1%). This result positions the RDCAS as the main contributor to revenue, accounting for nearly two-thirds of the total revenue of the CEA.

The CDPC contributed 54% to this performance, totaling MAD 46.5 billion, an increase of 4.5%, compared to 2022.

The revenue of the RDCAS mainly comes from VAT and DCT, which have consolidated their achievements, reaching MAD 51.56 billion and MAD 18.48 billion respectively. DCT remained at the same level as in 2022, while VAT saw a slight decrease of 1%.

Furthermore, revenue from customs duties increased to reach MAD 11.4 billion, representing a 12% increase, compared to 2022.

### Control Activities

The revenue from value control activities saw a remarkable growth of 51%, reaching MAD 2.6 billion in 2023, compared to 1.7 billion MAD in 2022. 88% of these additional revenues go to the CDPC, totaling 2.32 billion MAD.

Furthermore, the efforts of the RDCAS teams were rewarded by the accomplishment of several remarkable cases in the fight against smuggling. Through 68 interventions, they manage to seize goods valued at MAD 136 million, which is five times the value of goods seized in 2022.

The RDCAS also intensified its post audit control missions in 2023, resulting in generating MAD 222 million in compromised duties and taxes, representing a 56% increase, compared to the previous year.

### Passenger controls

Air traffic activity at RDCAS shows another increase, especially in terms of passenger flow, which reached over 9.7 million passengers, up 34%, compared to 2022.



Additionally, the efforts made, and controls conducted by RDCAS teams led to the collection of MAD 6 million in duties and taxes (compared to MAD 5.75 million in 2022), and a value of MAD 15.7 million in seized means of payment.

### E-Commerce

After the taxation of online purchases on July 1<sup>st</sup>, 2022, the postal shipments department processed

3 018 Occasional Declarations (OD) for 429 436 small packages. The total value of these purchases amounts to MAD 14.09 million, generating MAD 20.6 million in duties and taxes.





# Customs Directorate of the Port of Casablanca (CDPC)



## CLEARANCE AND REVENUES



MAD **46.6** BILLION  
Custom revenue



MAD **34.6** BILLION  
VAT revenue



MAD **8.4** BILLION  
Customs Duties Revenue



**217** THOUSAND  
SGD recorded



**11** H24  
Clearance time for Import



**94** %  
of receivables paid electronically

## LITIGATION MANAGEMENT



**8 030**  
Litigation cases recorded, including 5,500 for imports



**87** %  
Cases settled transactionally



MAD **118.5** MILLION  
Transactional fines

## PREVENTION OF FRAUD AND CONSUMER PROTECTION



MAD **2.32** MILLION  
Additional revenues (value control)



MAD **102.26** MILLION  
Compromised Duties and taxes (posterior control)



MAD **27.34** MILLION  
Compromised Duties and taxes (prior control)



**140** THOUSAND  
Scanning operations

## HUMAN RESOURCES



**502**  
Agents



**58**%  
Scanning operations



**24**%  
Women



**30** %  
Executives

## MAIN ACHIEVEMENTS

### Clearance and revenue

Commercial import activity recorded a growth of about 9% in terms of customs declarations, compared to the year 2022, bringing the total number of declarations to 185 thousand. This increase allowed the CDPC to maintain its status as the main entry point for goods in Morocco.

Customs revenues collected by the CDPC amounted to MAD 46.6 billion, registering a 4% increase compared to the year 2022 and representing 35% of national customs revenues. This performance is mainly attributed to the increase in revenues from VAT and customs duties, achieving respective growth rates of 26% and 15%.

Furthermore, the CDPC recorded proceeds from the sale of seized or abandoned goods amounting to MAD 39.11 million, representing a 7% increase, compared to the year 2022.

### Fight against commercial fraud

The control of value allowed for the adjustment of MAD 7.68 billion of declared values in 2023, resulting in MAD 2.32 billion in additional duties and taxes, representing a 51% increase, compared to the year 2022.

This achievement is attributed to the normalization of maritime freight values, compared to the year 2022, as well as the updating of appreciation indicators for certain products, initiated by the CDPC. Thus, 101 new appreciation indicators were provided by the CDPC, to further contribute to the fight against under-invoicing and ensure tax fairness at the national level.



The efforts deployed by the customs services at the Port of Casablanca also led to the thwarting of several fraudulent operations, beyond value control. These control operations resulted in MAD 220.96 million of compromised duties and taxes, marking a 17% increase compared to the year 2022.

In terms of post clearance audit (PCA), an amount of 102.26 million MAD of compromised duties and taxes was identified. Regarding proof of origin, presented at importation to benefit from preferential advantages provided by free trade agreements, the number of requests reached 797 in 2023, compared to 149 in 2022.

Prior control recorded a remarkable performance in 2023, tripling the amount of duties and taxes generated in 2022 to reach 27 million MAD.

Furthermore, as part of the fight against counterfeiting, the CDPC applied 22 suspension measures concerning 40 distinct brands.



### Support for companies

The CDPC continued its commitment to supporting businesses by providing assistance in selecting the most suitable customs procedures and regimes for their activities. Enhanced support is provided to companies eligible for obtaining the authorized economic operator (AEO) status. To this end, it processed all renewal applications for approvals submitted in 2023 by economic operators. In this context, it conducted audit missions at 22 companies for obtaining or renewing AEO approvals.

# Regional Directorate of the Oriental (RDO)



## CLEARANCE AND REVENUE



**MAD 3.2 BILLION**  
Customs revenue



**MAD 1.78 BILLION**  
VAT revenue



**33 932**  
SGDs  
recorded

## COMBATTING FIGHT AGAINST COMMERCIAL FRAUD



**MAD 282 MILLION**  
Of compromised  
duties and taxes  
(Value control)



**MAD 23.04 MILLION**  
Of compromised duties  
and taxes (Post-  
clearance Audit)



**MAD 27.83 MILLION**  
Of duties and  
taxes collected  
(Travelers control)

## FIGHT AGAINST SMUGGLING AND ILLICITE TRAFFICKING



**46** Case  
executed



**29** Drug seizure cases  
**0,97 Tons** of cannabis  
resin seized



**MAD 16.4 MILLION**  
The estimated value  
of the seized  
contraband goods

## HUMAN RESSOURCES



**571**  
Agents



**77%**  
Brigade agents



**15%**  
Women



**28%**  
Executives



## MAIN ACHIEVEMENTS

### Customs revenue

The revenue of the DRO increased by 2.43%, compared to the previous year, reaching 3.21 billion MAD. This increase is primarily attributed to the revenue from the DCT, which amounted to 802.88 million MAD, compared to 544.03 million MAD in 2022, marking a 47% increase. However, revenue from the TVA experienced a decrease of 12%.

Additionally, the amount of regularization of the CIP reached 86.5 million MAD, with an overall regularization rate of 83.6%.

### Company support

The DRO continues its effort to support the private sector, with 14 companies benefiting from personalized assistance, resulting in the signing of 03 agreements granting them the status of Authorized Economic Operator (AEO), along with 03 renewal applications for the same label.

Furthermore, the promotion of various CEA products, particularly Diw@nati and the provided facilities, among companies in the region has been ongoing.

### Ombatting commercial fraud

Immediate control resulted in the collection of 286 million MAD in additional duties and taxes following value control, and 21.37 million MAD for other controls.

Regarding subsequent control, the DRO conducted 58 investigations, leading to over 23 million MAD in compromised duties and taxes, compared to 16.13 million MAD the previous year.

### Fight against smuggling and illicit trafficking

In the fight against smuggling, DRO agents have managed to make several seizures of smuggled goods valued at an estimated 16.4 million MAD, excluding means of transport. Additionally, the year 2023 witnessed the seizure of a significant quantity of gold aboard a coach, with a contentious value of 4 million MAD. The seizure involved 5878 grams of gold jewelry and 726 grams in the form of melted gold bars.

Furthermore, efforts to combat the proliferation of plastic bags have also continued, resulting in the seizure of over 7.8 tons of these products compared to 1.3 tons during the year 2022.

### Combating drug trafficking

The efforts made in combating drug trafficking have led to the seizure of 951 kg of cannabis resin, compared to 1.1 tons seized the previous year. Additionally, law

enforcement officers have succeeded in intercepting, in exceptional cases, a quantity of 207.095 units of psychotropic substances and 7.77 kg of hard drugs.



### Passenger control

During the year 2023, the flow of passengers experienced an increase of about 61.5% on entry and 55.2% on exit, compared to the previous year.

Simultaneously, passenger control operations, conducted by the DRO DDPTM resulted in the collection of duties and taxes amounting to 27.83 million MAD, as well as the handling of cases related to undeclared currencies.

The two most significant cases led to the seizure of amounts totaling 111.930 Euros (equivalent to 1.2 million MAD) from a traveler arriving from the port of ALMERIA and 58.600 Euros (equivalent to 639.000 MAD) at Al Aroui Airport.



# Regional Directorate of Rabat-Sale-Kenitra (RDRSK)



## CLEARANCE AND REVENUE



**MAD 520 MILLION**  
Custom revenue



**MAD 92 MILLION**  
Revenue following customs clearance of 1382 vehicles



**122 THOUSAND**  
SGD recorded

## CUSTOMES CLEARANCE AND REVENUES



**MAD 8.39 MILLION**  
of additional revenues (value control)



**MAD 65.7 MILLION**  
of compromised duties and taxes (post clearance audit)



**2.19 THOUSAND**  
of following currency exchange offenses (post-clearance control)

## FACILITATION ET ACCOMPAGNEMENT



**171 E-REQUEST**  
Queries processed



**04 OEA**  
licence renewals

## DEVELOPMENT OF INDUSTRIAL ACCELERATION ZONES



**58 THOUSAND**  
SGDs for export



**64 THOUSAND**  
SGDs for import

## HUMAN RESOURCES



**378**  
Agents



**53%**  
Brigade Agents



**35%**  
Women



**52%**  
Executive

## MAIN ACHIEVEMENTS

### Customs revenue

For the year 2023, the revenues collected by RDRSK increased by 22%, reaching MAD 520 million. This increase concerns almost all categories of customs revenues (ID, DCT, and VAT).

Furthermore, the proceeds from the sale of seized or abandoned goods in customs experienced exceptional performance, reaching MAD 23.27 million, representing a 66% increase compared to the previous year. This performance is attributed to the regular pace of sales ensured by the different entities of RDRSK.

### Fight against commercial fraud and smuggling

In 2023, an amount of MAD 65.7 million in terms of compromised duties and taxes was observed, following the post-audit control of companies domiciled in the region, representing a 340% increase compared to the year 2022.

Furthermore, the efforts made by RDRSK led to numerous cases in the fight against smuggling, with the estimated value of seized goods, excluding means of transportation, totaling MAD 8.39 million compared to MAD 5 million in 2022, representing a growth of 67%.



### Passenger control

In 2023, Rabat-Salé Airport experienced a significant increase in the number of passengers, with a 35% rise compared to 2022 (1.1 million against 840 thousand). This growth led to an increase in generated revenues, reaching MAD 890 thousand from duties and taxes. Currency seizures and fines collected also saw an increase, reaching 269 thousand dirhams and 100 thousand dirhams, respectively.

### Customs clearance of cars

Nearly 1382 occasional declarations related to used vehicles were recorded at the offices of RDRSK, generating MAD 92.28 million in revenue, representing a 22% increase compared to the year 2022.

### Facilitation and Service Quality

Through measures of support and facilitation, such as Diw@nati and the bonding for commitment of exporting companies, the RDRSK is committed to facilitating the monitoring of customs activity for companies and their integration into international trade circuits.

The flow of exports in industrial acceleration zones (Kénitra, Technopolis, and Sidi Bouknadel) witnessed a substantial increase in recorded declarations, reaching 58 thousand SCD in 2023, nearly eight times more than the previous year.

### Customs Cooperation

A Malagasy delegation visited the industrial acceleration zone of Kenitra «Atlantic Free Zone (AFZ)». After exploring the zone and visiting the largest companies established there, the RDRSK presented to the Malagasy delegation the customs clearance procedure adopted at the AFZ.





# Regional Directorate of Fez-Meknes (RDFM)



## DÉDOUANEMENT ET RECETTES



MAD **196.7** MILLION  
Customs  
revenue



MAD **112.5** MILLION  
DC  
revenue



**3.4** THOUSAND  
SCDs  
recorded

## LUTTE CONTRE LA FRAUDE ET PROTECTION DU CONSOMMATEUR



MAD **18.76** MILLION  
compromised duties and  
taxes (post-audit control)



MAD **16.2** MILLION  
of seized smuggled  
goods

## CONTRÔLE DES VOYAGEURS



**1.72** MILLION  
Passenger



MAD **546** MILLION  
Duties and taxes

MAD **300** THOUSAND  
In fines collected



MAD **116**  
THOUSAND  
of currency seized

## RESSOURCES HUMAINES



**271**  
Agents



**60%**  
Brigade agents



**31%**  
Women



**35%**  
Executives

## MAIN ACHIEVEMENTS

### Customs revenue

In 2023, customs revenue collected by the RDFM amounted to 196.7 million MAD, of which 65% were from DCT, totaling 136.4 million MAD.

VAT revenues reached 37.17 million MAD, while import duties amounted to 27 million MAD. Revenues from vehicle clearance operations, reached 56.618 million MAD.

### Fight against drug trafficking

In the context of combating drug trafficking, the DRFM seized a significant quantity of narcotics, including 300 kg of cannabis in plant form, 20 kg of ground cannabis, 30 kg of tobacco leaves, 6 kg of ground tobacco, and 19.5 kg of hashish, following the inspection of a light vehicle bound for Fes.

### Fight against trafficking of prohibited goods

As part of the enforcement of Law No. 77-15, prohibiting the manufacture, import, export, sale, and use of plastic bags, authorities from the DRFM conducted two missions on clandestine factories, involved in the production and recycling of plastic bags and waste. These operations resulted in the seizure of 29 machines, used for the production of plastic bags, ranging from recycling to blowing and cutting, as well as 1 068 kg of polyethylene, 37 960 kg of raw materials (granules), 26 245 kg of plastic waste for recycling, and 5 588 kg of plastic film rolls.

### Gold jewelry seizure

In the context of control operations on gold and precious metal items, customs services seized various gold jewelry items, weighing a total of 1150.7 grams in a jewelry store in the city of Fes, with a value of 517 000 MAD.

Furthermore, a mission on an underground workshop for the manufacture of gold and silver items resulted in the seizure of 4 000 grams of gold articles, cash



amounts, as well as checks and promissory notes. Machines and a fake stamp were also confiscated.

Additionally, control operations in the city of Taza at 4 stores, selling precious metal items led to the seizure of 3 844.5 grams of gold articles, valued at over 2 million MAD.

### Participation in siam

Participation of RDFM in the International Agriculture exhibition of Meknes, which took place from May 2nd to May 7th, 2023, under the high patronage of His Majesty King Mohammed VI, may God glorify him.

In this context, a booth was held within the international area to present the missions of CEA, and raise awareness among visitors about customs regulations, and the promotion of investment in Morocco, especially in the agricultural sector.»

# South Central Regional Directorate (SCRD)



## CLEARANCE AND REVENUE



**MAD 14.97 BILLION**  
Custom revenue



**MAD 7.4 BILLION** VAT revenue  
**MAD 5.73 BILLION** DCT revenue



**19.48 THOUSAND**  
SCD subscribed,  
of which **71%**  
for export

## COMBATTING FRAUD AND SMUGGLING



**MAD 47.66 MILLION**  
Additional revenues  
(Value Control)



**MAD 12.1 MILLION**  
Compromised duties  
and taxes (posterior  
control)



**MAD 3.7 MILLION**  
Estimated value of  
seized goods

## TRAVELER CONTROL



**7.3 MILLION**  
Passenger



**MAD 2.8 MILLION**  
Duties and taxes  
collected



**83** currency  
exchange cases  
resulting in **13.4**  
**MILLION MAD** seized  
currency value



**MAD 3.9 MILLION**  
Fines collected

## HUMAN RESOURCES



**421**  
Agents



**66%**  
Brigade agents



**25%**  
Women



**29%**  
Executives



## MAIN ACHIEVEMENTS

### Clearance and Revenue

The revenues collected by the RDSC for the fiscal year 2023, reached 14.97 billion MAD, almost at the same level as 2022 (15.03 billion MAD). This stagnation is mainly attributed to the VAT exemption, granted to the livestock feed sector, the increase in coal imports over petroleum coke, and the decrease in petroleum product prices.

The custom revenue of the RDSC mainly consist of VAT, accounting for 54% (with 80% related to petroleum products), and DCT (Domestic Consumption Tax) at 42% (with 98% for petroleum products).

In terms of control, revenues collected from value adjustments reached 47.7 million MAD, a significant increase compared to 2022 (5.3 million MAD), due to exceptional adjustments related to the importation of iron tubes.

### Combatting smuggling

The efforts made by the RDSC have led to numerous cases, where the estimated value of seized goods totaled 3.7 million MAD.

Among the most notable cases is the seizure, at the Provincial Directorate of Safi, of 94 thousand liters of smuggled fuel, valued at over 2.2 million MAD, in addition to cases involving the seizure of various goods (smartphones, clothing, food products, etc.).



### Travelers' control

In 2023, the flow of travelers in the region reached over 7.3 million passenger, up by 37%, compared to 2022 (3.62 million arrivals and 3.65 million departures).

Customs controls in this regard led to the handling of 660 contentious cases, totaling 27 million MAD, marking a 46% increase, compared to 2022 (18.5 million MAD). Additionally, duties and taxes, as well as related fines, amounted to 2.8 million MAD and 3.9 million MAD, respectively, showing a 55% and 56% increase, compared to 2022.

Regarding foreign exchange control, 2023 saw a remarkable evolution in terms of the number of cases, the value of seized currencies, and fines paid, with increases of 144%, 54%, and 58%, respectively, compared to 2022.

The total value of seized currencies amounted to 13.4 million MAD, resulting in fines paid amounting to 1.7 million MAD.

### Precious Metals Guarantee

The year 2023 was marked by a wide campaign to register traders and dealers in precious stones and metals. The number of registered operators in this category increased from 83 in 2022 to 270 in 2023.

The processed import declarations reached 19 declarations, up from 17 in 2022, with a total value of 9.2 million MAD, representing a 36% increase compared to 2022 (6.8 million MAD).

The number of testing operations carried out on precious metals was 606, with a total weight of metals processed of 127.3 kg, representing respective increases of 144% and 36% compared to the previous year.

Regarding local manufacturing, the number of D19 declarations increased by 24% to reach 189 operations, compared to 153 in 2022. The total processed weight of this category was 18.3 kg, compared to 16.5 kg in 2022.

### Company Support

The RDSC has strengthened its proactive policy of supporting economic operators in the region by meeting their information needs and providing a local service based on a sustainable relationship of trust.

In 2023, 26 personalized support actions were carried out, manifested by 35 working meetings with representatives of operators from various sectors. These support actions mainly focused on customs facilitations, economic procedures, and promotion of the Diw@nati platform.

# Regional Directorate of Agadir (RDA)



## CLEREANCE AND REVENUE



**MAD 3 BILLION**  
Custom revenue



**MAD 1.85 BILLION**  
VAT revenue



**41.7 THOUSAND**  
SCD subscribed

## COMBATTING COMMERCIAL FRAUD



**MAD 56.1 MILLION**  
Duties and taxes adjusted  
(Control of value)



**MAD 219 MILLION**  
Compromised Duties and taxes  
(Post-clearance audit)



**2 699**  
Contentious cases detected



**MAD 35.9 MILLION**  
Fines collected

## COMBATTING SMUGGLING



**MAD 5.6 MILLION**  
Seized goods



**0.43 TONS**  
of seized narcotics



**370 THOUSAND**  
units of seized  
cigarettes

## PASSENGER CONTROL



**3.3 MILLION**  
Passenger



**MAD 1.2 MILLION**  
Duties and taxes  
collected



**MAD 5.1 MILLION**  
Counter-value  
of seized currencies

## HUMAN RESOURCES



**282**  
Agents



**70%**  
Brigade Agents



**19%**  
Women



**26%**  
Executives

## MAIN ACHIEVEMENTS

### Clearance and revenue

In 2023, the overall customs revenues of the DRA exceeded 3 billion MAD for the second consecutive year. VAT and DCT accounted for the main sources of income, representing 60% and 23% of the total revenue, respectively. The number of SGD processed reached approximately 42 thousand, with 60% related to exports.

### Combatting smuggling and drug trafficking

The efforts of the RDA teams in combating smuggling have resulted in notable cases, totaling an estimated value of 5.6 million MAD of seized goods. These cases involved the seizure of new and used mobile phones, as well as the interception of 73.2 kg of locally produced precious metal works, valued at 438.7 thousand MAD.

These works were put into consumption without adhering to the proper procedure and regulatory testing and marking formalities.

Other cases were conducted as part of the fight against drug trafficking. This includes the seizure of 338 kg of cannabis, 504 kg of Muassel, and 370 thousand units of cigarettes, valued at 1.1 million MAD.



### Passenger control

In 2023, the airports of Agadir Al Massira, Guelmim, and Tan-Tan processed nearly 3.3 million passengers, marking an increase of 83%, compared to the previous year.

The passenger control conducted by the teams of the RDA resulted in the collection of 1.2 million MAD in duties and taxes, marking a significant increase of 33%, compared to 2022, and the seizure of currencies with a value of 5.1 million MAD, compared to 4.9 million MAD in 2022.



### Reception and Processing of Requests

In 2023, the RDA services welcomed 468 visitors, the majority of whom were individual Moroccans, representing more than 50% of all visitors. In terms of requests submitted by users, 220 requests were processed by the RDA services within an average of 1 day. These requests, mainly consisting of inquiries, covered various topics including customs clearance procedures for vehicles and other goods.



# Regional Directorate of the South (RDS)



## CLEARANCE AND REVENUE



MAD **874.8** MILLION  
Custom revenue



MAD **463,96** MILLION  
VAT revenue  
MAD **363,6** MILLION  
Customs duties



**31** THOUSAND  
SGD subscribed

## COMBATING FRAUD AND ILLEGAL TRAFFICKING



MAD **412.9** MILLION  
Duties and taxes  
collected  
(Value control)



MAD **8.9** MILLION  
Goods seized excluding  
means of transportation



**9.09** TONS  
of « Shira » seized

## PASSENGER CONTROL



**337.98** THOUSAND  
Passenger



MAD **4.58** MILLION  
Duties and taxes  
collected



MAD **0.42** MILLION  
Fines collected



MAD **0.13** MILLION  
Counter-value of seized  
currencies

## HUMAN RESOURCES



**184**  
Agents



**58%**  
Brigade agents



**14%**  
Women



**31%**  
Executives

## MAIN ACHIEVEMENTS

### Clearance and revenue

Situated at 874.79 million MAD, the customs revenues collected by the Regional Directorate are mainly composed of VAT, contributing 53% (463.96 million MAD), followed by customs duties (41.6%) related to imports of machinery, equipment, manufactured goods, textiles, and tea.

The number of customs declarations processed in the region reached 31 thousand declarations. Export declarations constitute the majority, accounting for 76% of the total. Declarations submitted under internal regimes represent 12.5% of the processed declarations, an increase of 22%, compared to the year 2022.

Furthermore, the adjustment of value, following customs control, generated additional duties and taxes of 412.85 million MAD.

### Combatting smuggling and drug trafficking

The vigilance and efforts exerted by the customs service at the El Guerarate Border Post have led to several seizures of narcotics and contraband goods, with an estimated value of around 9 million MAD.

These cases notably included the seizure of 168 smartphones concealed in the lower parts of a passenger vehicle. Another operation intercepted 140 kg of cannabis resin, hidden in the refrigeration unit of a trailer.



### Passenger control



In 2023, the RDS was able to process 338 thousand passengers, with 164 thousand arrivals and 174 thousand departures.

The efforts made by the RDS teams for passenger control resulted in the collection of 4.58 million MAD in duties and taxes.

### Facilitation and support for economic operators

As regards the facilities, granted to economic operators, the RDS dealt with several requests to simplify customs procedures, such as the use of the computerized procedure of the D17/D20 declarations, the establishment of Private Warehouses Individuals, and the submission of simplified declarations.

The examination of these applications led to the granting of three authorizations for the subscription of the triptych declarations, an authorization for the submission of simplified declarations, an authorization for the opening of a Private Warehouse, an authorization for the benefit of the status of Authorized Exporter and two authorizations for the customs clearance of donations, intended for the victims of the earthquake that affected Al Haouz region in Morocco.







# CUSTOMS IN FIGURES

# CUSTOMS REVENUE

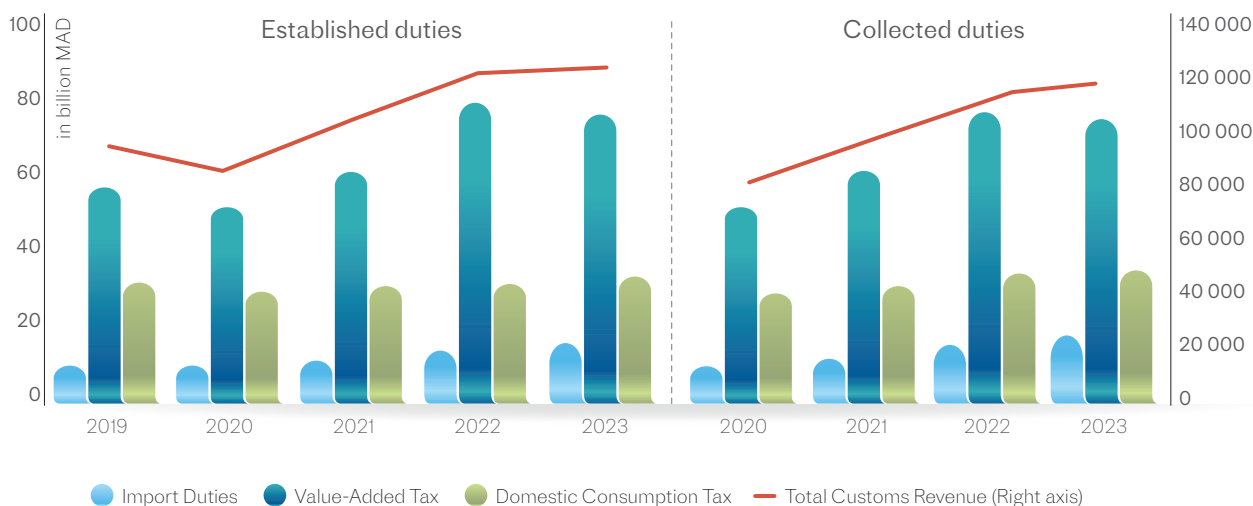
## SECTION-BASED DISTRIBUTION OF CUSTOMS REVENUE FROM: 2019 TO 2023

For the year 2023, customs revenue reached an unmatched record never achieved before, i.e. 132.6 billion MAD, compared to 131 billion MAD in 2022, indicating a growth rate of 1.2%. Such a performance is due mainly to the increase in revenue from import

duties and the evolution of domestic consumption taxes, specifically on manufactured tobacco.

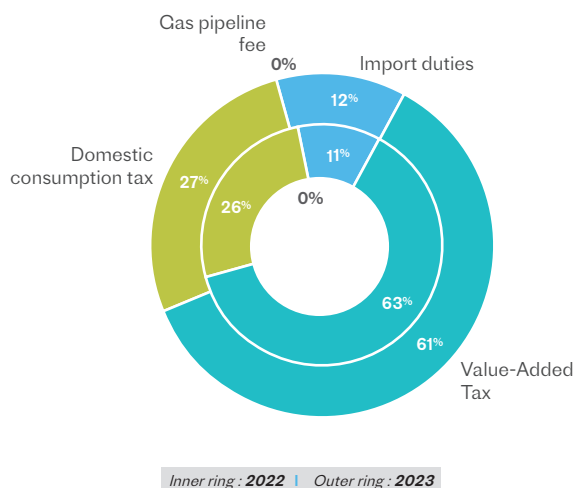
In comparison with 2023 finance law projections, customs revenue accomplished 101.28%.

Customs revenues evolution over the last five years



The structure of budgetary customs revenue in 2023 has been characterized by 2 points decrease in share of Value Added Tax (i.e. 61% in 2023, vs 63% in 2022), in favor of import duties, which represent 12% of achievements and domestic consumption taxes representing 27% of revenue, that is one point more than in 2022 for these two sections.

Budget revenue distribution by segment Year 2022-2023



### Customs Revenues Evolution by category over the last five years

HEADING (in billion MAD)	Established duties						Collected duties				
	2019	2020	2021	2022	2023	Change	2020	2021	2022	2023	Change
<b>Import duties (ID)</b>	<b>9.6</b>	<b>9.3</b>	<b>11.7</b>	<b>13.7</b>	<b>16.2</b>	<b>18.5%</b>	<b>9.2</b>	<b>11.6</b>	<b>13.6</b>	<b>15.4</b>	<b>13.0%</b>
<b>Domestic Consumption Taxes (DCT) including :</b>	<b>29.9</b>	<b>27.4</b>	<b>31.0</b>	<b>31.6</b>	<b>32.8</b>	<b>3.7%</b>	<b>26.9</b>	<b>30.8</b>	<b>31.3</b>	<b>33.0</b>	<b>5.5%</b>
▶ DCT on energy products	16.6	14.4	16.4	16.2	16.2	-0.1%	13.9	16.7	15.8	16.2	2.7%
▶ DCT on manufactured tobacco	11.3	11.0	12.2	12.7	13.7	7.7%	11.1	11.8	12.8	13.9	8.4%
▶ DCT on other products	1.9	2.0	2.4	2.7	3.0	8.1%	1.9	2.4	2.7	2.9	8.4%
<b>Value Added Tax (VAT) including :</b>	<b>56.1</b>	<b>49.0</b>	<b>61.1</b>	<b>78.2</b>	<b>75.8</b>	<b>-3.1%</b>	<b>48.6</b>	<b>60.5</b>	<b>77.8</b>	<b>75.3</b>	<b>-3.2%</b>
▶ VAT on energy products	9.8	7.3	10.4	18.1	14.5	-19.7%	7.2	10.3	17.8	14.6	-18.1%
▶ VAT on other products	46.3	41.7	50.7	60.1	61.3	1.9%	41.4	50.3	59.9	60.7	1.2%
<b>Gas pipeline fee</b>	<b>1.0</b>	<b>0.5</b>	<b>0.8</b>	<b>0.0</b>	<b>0.0</b>	<b>-</b>	<b>0.5</b>	<b>0.8</b>	<b>0.0</b>	<b>0.0</b>	<b>-</b>
<b>TOTAL BUDGETARY REVENUE</b>	<b>97.1</b>	<b>86.6</b>	<b>105.0</b>	<b>124.0</b>	<b>125.4</b>	<b>1.1%</b>	<b>85.6</b>	<b>104.3</b>	<b>123.2</b>	<b>124.2</b>	<b>0.8%</b>
<b>Revenue allocated to special treasury accounts</b>	<b>5.9</b>	<b>5.2</b>	<b>6.1</b>	<b>6.8</b>	<b>7.2</b>	<b>6.8%</b>	<b>5.1</b>	<b>6.2</b>	<b>6.7</b>	<b>7.2</b>	<b>8.2%</b>
<b>Revenue transferred to other organizations</b>	<b>0.7</b>	<b>0.7</b>	<b>0.8</b>	<b>1.2</b>	<b>1.1</b>	<b>-4.6%</b>	<b>0.7</b>	<b>0.8</b>	<b>1.2</b>	<b>1.1</b>	<b>-3.7%</b>
<b>TOTAL CUSTOMS REVENUE</b>	<b>103.7</b>	<b>92.5</b>	<b>111.9</b>	<b>132.0</b>	<b>133.7</b>	<b>1.3%</b>	<b>91.3</b>	<b>111.2</b>	<b>131.0</b>	<b>132.6</b>	<b>1.2%</b>

## CUSTOMS REVENUE ANALYSIS BY SECTION

### Import Duties

Import duties revenues increased by 18.5%, due to significant increase in the ID on sheep (+1.3 billion MAD), sugar (+562 MMAD) and on products subject to 40% rate (+582 MMAD).

#### ID Revenue by Product

Main Products	2022	2023	Difference	Change
raw or refined sugar	1150.6	1712.9	562.3	48.9%
live animals (food)	3.6	1271.3	1267.8	++
Pre owned cars	688.6	821.5	133.0	19.3%
hosiery	726.4	613.8	-112.6	-15.5%
shoes	590.2	606.1	15.9	2.7%
ready-made clothes	616.0	548.1	-67.9	-11.0%
knitted fabrics	316.5	360.6	44.1	13.9%
household hardware and home economic items	333.3	360.3	27.0	8.1%
fabrics and yarns of synthetic and artificial fibers	289.6	345.9	56.3	19.4%
cycles and motorcycles, their parts and pieces	249.3	338.7	89.4	35.9%
Other	8 753.1	9 270.4	517.3	5.9%
<b>Importation Duties</b>	<b>13 717.2</b>	<b>16 249.9</b>	<b>2 532.7</b>	<b>18.5%</b>

Moreover, the year 2023 stood out due to the measure of import duties collection suspension on:

- Soft wheat and durum wheat throughout the year;
- Broad beans, common beans, lentils, chickpeas;
- Certain oilseeds and crude oils from June 3, 2022;
- Domestic cattle;
- Steel tubes with a diameter of 3200 mm from July 3 to December 31, 2023.

### Value Added Tax

VAT revenue fell by 3.1%, ending at 75.8 billion MAD, compared to 78.2 billion MAD in 2022:

- ▶ VAT on energy products: Decrease of 19.7% reaching -3.6 billion MAD because of VAT revenue decline on diesel by 17.4%, butane by 25.5%, coal by 33.2% and heavy fuel oil by 48.8%.



### Energy VAT revenue per Product (in MDH)

Principaux produits	2022	2023	Difference	Change
Gasoil	7 584.3	6 266.0	-1 318.4	-17.4%
Coals	4 511.1	3 011.6	-1 499.5	-33.2%
Butane	2 225.1	1 657.5	-567.6	-25.5%
Super	1 029.2	961.7	-67.5	-6.6%
Natural gas	185.2	651.9	466.7	252.0%
Heavy fuel oil	1 017.6	521.2	-496.4	-48.8%
Bitumens	399.0	472.4	73.4	18.4%
Petroleum coke	453.4	371.0	-82.4	-18.2%
Base oils	298.5	264.4	-34.2	-11.4%
Propane	182.1	154.4	-27.7	-15.2%
Others	199.6	192.4	-7.2	-3.6%
<b>Total VAT on Energy Products</b>	<b>18 085.1</b>	<b>14 524.4</b>	<b>-3 560.8</b>	<b>-19.7%</b>

- ▶ VAT on other products: Increase of 1.9% corresponding to +1.2 billion dirhams, due to the increase in VAT revenue at the rate of 20% of 3.8% and VAT at the rate of 7% of 19.4%, attenuated by the decline of VAT at the 10% rate of 47.1% and at the 14% rate of 38.7%.

### Revenue from VAT excluding Energy per Product (in MDH)

Main Products	2022	2023	Difference	Change
Passenger cars	4 349.6	4 770.8	421.2	9.7%
Plastic materials and miscellaneous plastic articles	3 212.2	2 835.1	-377.1	-11.7%
Tobacco	1 587.8	2 009.3	421.5	26.5%
Chemical products	2 000.3	1 789.1	-211.2	-10.6%
Utility cars	1 538.2	1 588.3	50.1	3.3%
various machines and devices	1 134.6	1 293.3	158.7	14.0%
Electrical apparatus for telephone or wire telegraphy	942.3	1 023.5	81.2	8.6%
Tubes, pipes and hollow profiles in cast iron, iron and steel	279.8	1 008.3	728.5	260.4%
Paper and cardboard; miscellaneous articles of paper and cardboard	1 269.2	957.6	-311.6	-24.6%
Knitted fabrics	783.3	901.5	118.2	15.1%
Other	43 032.3	43 116.0	83.7	0.2%
<b>VAT on other products</b>	<b>60 129.6</b>	<b>61 292.7</b>	<b>1 163.1</b>	<b>1.9%</b>

### Domestic Consumption Tax

- ▶ The DCT on energy products registered a minor decrease of 0.1% compared to the year 2022 due to the decrease in revenue from the DCT on diesel of 1.2%, attenuated by the increase in revenue of DCT on premium fuel by 3.2%. It should be remembered that this tax is levied on the quantities placed on the market and not on their value.

### Energy DCT revenue by product (in MDH)

Products	2022	2023	Difference	Change
Gasoil	12 817.2	12 666.1	-151.1	-1.2%
Super	2 629.4	2 713.5	84.1	3.2%
Other	738.9	781.7	42.8	5.8%
<b>DCT on Energy Products</b>	<b>16 185.5</b>	<b>16 161.4</b>	<b>-24.1</b>	<b>-0.1%</b>

- ▶ The DCT on manufactured tobacco increased by 7.7%, or +977.4 MMAD, compared to the previous year following the increase in tobacco consumption (regime "010" and "050") about 28%, going from 5,765.7 MMAD in 2022 to 7,362.6 MMAD in 2023. Local production, on the other hand, fell by 9%, or 6,281 MMAD in 2023 in comparison with 6,908.5 MMAD accomplished in 2022.

### DCT Revenue on manufactured tobacco by product (in MMAD)

Product	2022	2023	Difference	Change
Cigarettes containing tobacco	12 555.2	13 488.9	933.7	7.4%
Products intended for inhalation without combustion containing nicotine	16.5	43.7	27.2	164.5%
Water pipe tobacco	58.5	43.4	-15.1	-25.9%
Cigars and cigarillos containing tobacco	17.9	27.7	9.8	55.0%
Other	26.0	47.7	21.8	83.9%
<b>DCT on manufactured tobacco</b>	<b>12 674.1</b>	<b>13 651.5</b>	<b>977.4</b>	<b>7.7%</b>

- DCT revenues, other than energy and tobacco, showed a growth rate of 8.1% or +221.9 MMAD, broken down as follows:

### DCT Revenue on other products (in MMAD)

Produits	2022	2023	Difference	Change
DCT on beers	1 141.6	1 176.5	34.9	3.1%
DCT on soft drinks and lemonade	606.4	619.0	12.7	2.1%
DCT on alcohol	586.6	676.1	89.5	15.2%
DCT on wines	337.0	390.4	53.4	15.8%
Testing and warranty rights	73.7	105.3	31.5	42.8%
<b>Total DCT on other products</b>	<b>2 745.2</b>	<b>2 967.2</b>	<b>221.9</b>	<b>8.1%</b>

## CUSTOMS REVENUE PROGRESSION WITH REFERENCE TO CERTAIN ECONOMIC AGGREGATES

In 2023, budgetary customs revenues in established duties contributed 42% to tax revenues compared to 44% in 2022. As for gross domestic product (GDP), these revenues accounted for 9.3% in 2023 and 9.9% in 2022.

### Customs revenue progression with reference to certain economic aggregates

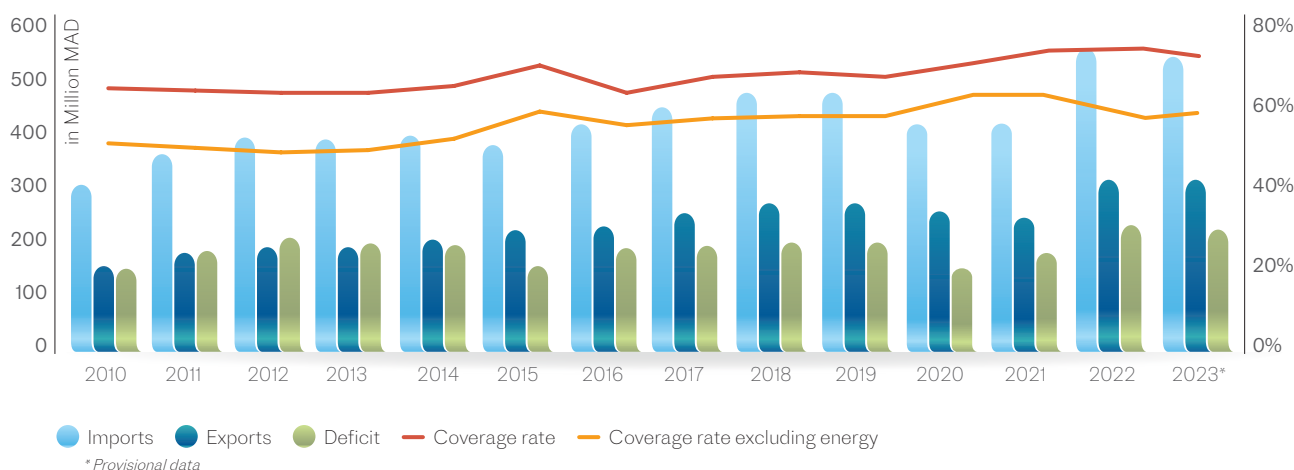
Category (in MMMAD)	Established Duties					Collected Duties			
	2019	2020	2021	2022	2023	2020	2021	2022	2023
Customs budgetary revenue	97.1	86.6	105.0	124.0	125.4	85.6	104.3	123.2	124.2
► <b>As a % of tax revenues</b>	<b>40%</b>	<b>38%</b>	<b>43.5%</b>	<b>44.2%</b>	<b>42.3%</b>	<b>38%</b>	<b>43%</b>	<b>44%</b>	<b>42%</b>
Customs Revenue	103.7	92.5	111.9	132.0	133.7	91.3	111.2	131.0	132.6
► <b>As % of GDP</b>	<b>9.0%</b>	<b>8.5%</b>	<b>9.5%</b>	<b>9.9%</b>	<b>9.3%</b>	<b>8.4%</b>	<b>9.4%</b>	<b>9.9%</b>	<b>9.2%</b>
Import duties	9.6	9.3	11.7	13.7	16.2	9.2	11.6	13.6	15.4
<b>Tax pressure rate in %</b>	<b>2.0%</b>	<b>2.2%</b>	<b>2.2%</b>	<b>1.9%</b>	<b>2.3%</b>	<b>2.2%</b>	<b>2.2%</b>	<b>1.8%</b>	<b>2.1%</b>

# FOREIGN TRADE

Regarding foreign trade for the year 2023, the situation revealed a reduction in the trade deficit of 7.3%, which reached 286.4 billion dirhams, compared to 308.8 billion dirhams in 2022.

The evolution is attributable to a drop in imports (-3% or -21.7 billion dirhams) in parallel with a very slight boost in exports (+0.2% or +698 million dirhams), hence generating an improvement in the coverage rate of 2 points (60% against 58% in 2022).

## Foreign trade evolution (2010 à 2023)



## TRADE BALANCE

In 2023, the overall imports reached the amount of MAD 715.7 billion, down 3% in reference to 2022 record of MAD 737.4 billion. This is mainly due to drop in energy bill: -20.4 % or -31.2 billion dirhams; purchases of semi-finished products: -10.5% or -17.8 billion dirhams and imports of raw products: -28% or -12.4 billion dirhams.

The decline was, however, attenuated by the increase in imports of capital goods (+14.4% or +20.4 billion dirhams), finished consumer products (+11.3% or +16 billion dirhams) and food products (+3.3% or +2.9 billion dirhams).

Non-energy products imports, however, showed an increase of 1.6% or +9.5 billion dirhams. Furthermore,

exports reached 429.3 billion dirhams, a significant increase (+0.2% or +698 million dirhams) compared to 2022. This development is attributable to the increase in exports from the automotive sectors (+27.4% or +30.5 billion dirhams), electronics and electricity (+28.4% or +5.3 billion dirhams), textiles and leather (+5% or +2.2 billion dirhams) and aeronautics (+2.4% or +503 MDH). Additionally, a sharp drop was noted for the value of sales of phosphates and derivatives (-34.1% or -39.3 billion dirhams). Excluding OCP, exports increased by 12% or +40 billion dirhams.

Excluding energy products, imports show an increase of 1.6% or +9.5 billion dirhams.



### Trade deficit over the last nine years

(in Million MAD)	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Imports Freight Assurance Costs</b>	<b>372.2</b>	<b>410.6</b>	<b>438.1</b>	<b>481.4</b>	<b>491.0</b>	<b>422.9</b>	<b>528.6</b>	<b>737.4</b>	<b>715.7</b>
▶ Evolution in %	-4.9%	10.3%	6.7%	9.9%	2.0%	-13.9%	25.0%	39.5%	-2.9%
<b>Free on board exports</b>	<b>218.0</b>	<b>225.7</b>	<b>248.8</b>	<b>275.4</b>	<b>284.5</b>	<b>263.1</b>	<b>329.4</b>	<b>428.6</b>	<b>429.3</b>
▶ Evolution en %	8.6%	3.5%	10.3%	10.7%	3.3%	-7.5%	25.2%	30.1%	0.2%
<b>Trade deficit</b>	<b>154.2</b>	<b>184.9</b>	<b>189.2</b>	<b>206.0</b>	<b>206.5</b>	<b>159.8</b>	<b>199.2</b>	<b>308.8</b>	<b>286.4</b>
▶ Evolution in %	-19.1%	19.9%	2.3%	8.9%	0.2%	-22.6%	24.7%	55.1%	-7.3%
▶ In % GDP	15.7%	18.2%	17.8%	18.6%	17.9%	14.7%	16.9%	23.2%	19.9%
COVERAGE RATE	58.6%	55.0%	56.8%	57.2%	57.9%	62.2%	62.3%	58.1%	60.0%
NON-ENERGY COVERAGE RATE	70.3%	62.7%	66.9%	68.2%	67.6%	70.2%	72.2%	72.6%	71.5%

\* Provisional data

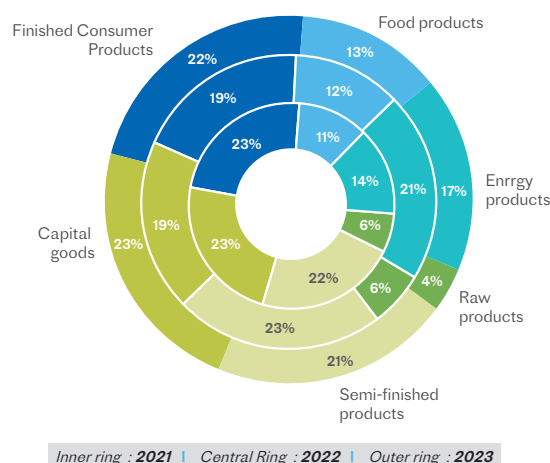
## EXTERNAL EXCHANGES BY END-USE CATEGORY

### AT IMPORT

On the imports level, capital goods rank first among imports with a share of 23% in 2023, up 4 points compared to 2022. Semi-finished products are following, contributing with 21% in total imports in 2023, compared to 23% in 2022. Finally, energy products with 17%, a decline of 4 points compared to 2022.

Finished consumer products, on the other hand, made up 22% of total imports in 2023, compared to 19% a year earlier, a gain of 3 points. Similarly, the share of food products imports gained 1 point between 2023 and 2022.

Imports structure by use grouping  
Years 2021-2022-2023



### Imports by use grouping and main product (In billion MAD) 2019-2023

	2019	2020	2021	2022	2023	Gap 23/22	Var 23/22 in %
<b>ENERGY PRODUCTS</b>	<b>76.3</b>	<b>49.9</b>	<b>75.8</b>	<b>153.2</b>	<b>122.0</b>	<b>-31.2</b>	<b>-20.4%</b>
▶ Gas oils and fuel oils	38.8	23.3	36.0	76.4	58.1	-18.2	-23.9%
▶ Coals; cokes and similar solid fuels	9.1	7.2	10.6	24.2	16.5	-7.7	-31.8%
▶ Petroleum gas and other hydrocarbons	14.1	11.9	17.4	26.3	23.9	-2.4	-9.0%
<b>SEMI-FINISHED PRODUCTS</b>	<b>104.5</b>	<b>93.2</b>	<b>115.9</b>	<b>169.7</b>	<b>151.9</b>	<b>-17.8</b>	<b>-10.5%</b>
▶ Ammonia	3.8	4.0	6.9	21.4	8.8	-12.6	-58.7%
▶ Plastic materials and various plastic articles	14.4	12.9	16.1	21.7	19.9	-1.7	-8.0%
▶ Chemical products	10.3	9.7	12.5	16.9	13.7	-3.2	-18.8%
<b>FOOD PRODUCTS</b>	<b>47.8</b>	<b>55.2</b>	<b>59.9</b>	<b>86.7</b>	<b>89.6</b>	<b>2.9</b>	<b>3.3%</b>
▶ Wheat	9.2	13.5	14.3	25.9	19.4	-6.5	-25.3%
▶ Barley	0.8	2.3	0.7	3.2	2.9	-0.3	-10.8%
▶ Raw or refined sugar	4.0	4.4	5.9	7.9	10.1	2.2	27.4%
<b>CAPITAL GOODS</b>	<b>126.8</b>	<b>110.1</b>	<b>123.9</b>	<b>141.3</b>	<b>161.7</b>	<b>20.4</b>	<b>14.4%</b>
▶ Parts of aircraft and other air vehicles	8.2	7.4	9.5	15.0	14.6	-0.4	-2.6%
▶ Piston engines	8.9	8.4	10.1	13.2	15.3	2.1	15.7%
▶ Wires, cables	9.1	7.0	8.0	11.2	13.5	2.4	21.1%
<b>RAW PRODUCTS</b>	<b>22.1</b>	<b>19.5</b>	<b>29.5</b>	<b>44.3</b>	<b>31.9</b>	<b>-12.4</b>	<b>-28.0%</b>
▶ Raw and unrefined sulfurs	6.9	4.9	10.7	18.8	8.0	-10.8	-57.4%
▶ Raw or refined soybean oil	3.7	3.9	5.8	8.1	6.1	-2.0	-24.8%
▶ Scrap metal, waste and other minerals	1.3	1.2	2.0	3.6	4.3	0.7	18.5%
<b>FINISHED CONSUMER PRODUCTS</b>	<b>113.0</b>	<b>95.0</b>	<b>123.5</b>	<b>142.0</b>	<b>158.0</b>	<b>16.0</b>	<b>11.3%</b>
▶ Parts and pieces for passenger cars	18.8	15.8	19.7	24.1	30.8	6.7	27.7%
▶ Synthetic and artificial fiber fabrics and yarns	8.2	6.5	9.0	11.4	11.7	0.3	3.0%
<b>Industrial Gold</b>	<b>0.3</b>	<b>0.0</b>	<b>0.2</b>	<b>0.3</b>	<b>0.6</b>	<b>0.4</b>	<b>132%</b>
<b>GLOBAL IMPORTS</b>	<b>491.0</b>	<b>422.9</b>	<b>528.6</b>	<b>737.4</b>	<b>715.7</b>	<b>-21.7</b>	<b>-2.9%</b>

- ▶ The energy bill stood at MAD 122 billion, marking a 20.4% decline, compared to MAD 153.2 billion in 2022. This can be explained mainly by the decline in purchases of diesel and fuel oils (-23.9%), and also the decline in prices (-17.9%) and quantities imported (-7.3%). In a lesser degree, to the drop in purchases of coal, coke and similar solid fuels (-31.8%) and petroleum gas and other hydrocarbons (-9%).
- ▶ Semi-finished products imports dropped by 10.5%, to reach 151.9 MM.DH, because of the decline in ammonia purchases (-59.1% or -12.6 MM.DH), chemical products (-18.8% or -3.2 MMMAD) and plastic materials as much as various plastic articles (-8% or 1.7 MMMAD).

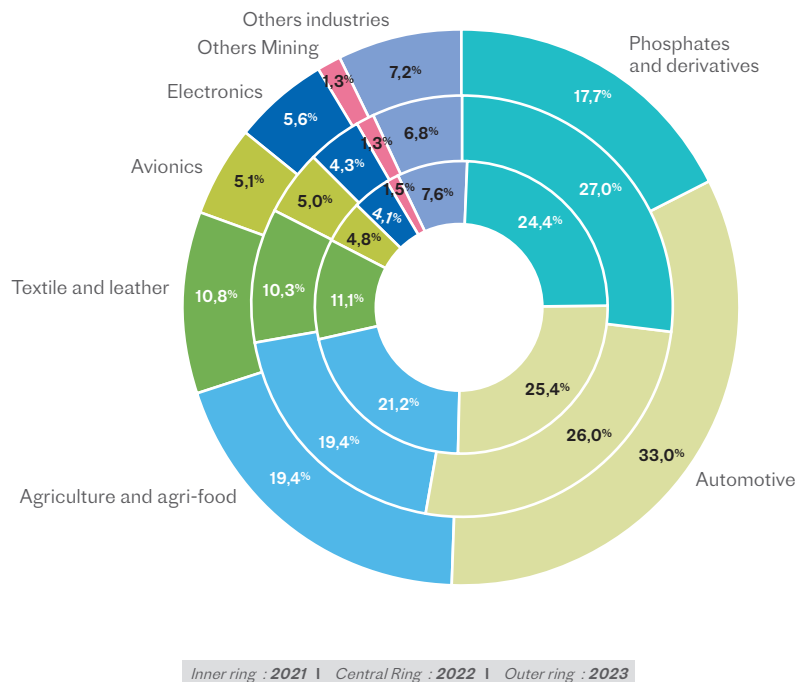
The same trend was observed for raw products which showed a 28% drop or -12.4 billion dirhams, at the basis of which a decrease in purchases of raw and unrefined sulfur (-57.4% or -10.8 billion dirhams) and crude or refined soybean oil (-24.8% or -2 MMMAD). Nevertheless, the trend has been slightly attenuated by the increase in purchases of scrap metal, waste and other ores (+18.5% or +665 MMAD) and sunflower oil (+141% or +711 MMAD).

- ▶ Food products imports registered a 3.3% increase, (89.6 billion dirhams against 86.7 billion dirhams in 2022), mainly based on the expansion of raw or refined sugar imports (+27.4% or +2.2 MM.DH), oilcakes (+28% or +2 MM.MAD) and live animals (+409% or +2.3 MM.MAD), abated however, by the decline in wheat purchases (-25.3% or -6.5 MM.MAD).
- ▶ A total increase of 14.4% was observed at the level of capital goods purchases, (nearly 161.7 billion dirhams against 141.3 billion dirhams in 2022). This development is correlated to an appreciation of purchases of devices for cutting or connecting electrical circuits (+37.6% or +3.9 billion dirhams), wires, cables (+21.1% or +2.3 MMMAD) and planes and other air or space vehicles (+314% or +2.1 MMMAD).
- ▶ Finished consumer products imports showed an increase of 11.3%, reaching thus 158 billion dirhams, due to the increase of parts and pieces for passenger cars purchases (+27.7% or +6.7 billion dirhams), passenger cars (+15.4% or +2.97 billion dirhams) and various articles in plastic materials (+17% or +1.3 billion dirhams).

## AT EXPORT

The automobile industry was the Kingdom's leading exporting sector in 2023, contributing 33% to total exports, followed by the agriculture and agri-food sector with a share of 19.4% and phosphates and derivatives with a share of 17.7%. The textile and leather sector occupied 4th place with a contribution of 10.8%.

Exports structure by activity sector: Year 2021-2023



## Exports by sector of activity<sup>1</sup> (in billion dirhams) 2019-2023

Sector	2019	2020	2021	2022	2023	Gap 23/22	Var 23/22 in %
<b>PHOSPHATES AND DERIVATIVES</b>	<b>48.9</b>	<b>50.9</b>	<b>80.3</b>	<b>115.5</b>	<b>76.1</b>	<b>-39.3</b>	<b>-34.1</b>
<b>Automotive</b>	<b>80.2</b>	<b>72.3</b>	<b>83.7</b>	<b>111.3</b>	<b>141.8</b>	<b>30.5</b>	<b>27.4</b>
▶ Construction	33.9	29.2	39.4	55.1	67.6	12.5	22.6
▶ Wiring	31.9	25.7	25.3	32.6	46.1	13.5	41.5
<b>Agriculture and agri-food</b>	<b>62.1</b>	<b>62.6</b>	<b>69.9</b>	<b>83.2</b>	<b>83.1</b>	<b>-0.1</b>	<b>-0.1</b>
▶ Food industry	32.4	32.8	36.6	43.8	43.0	-0.8	-1.8
▶ Agriculture, forestry, hunting	27.3	28.1	31.4	1.7	1.8	0.1	7.1
<b>Textile and leather</b>	<b>36.9</b>	<b>29.9</b>	<b>36.4</b>	<b>44.0</b>	<b>46.2</b>	<b>2.2</b>	<b>5.0</b>
▶ Made clothes	23.3	18.1	22.6	27.6	29.5	1.9	6.9
▶ Hosiery	7.5	5.8	7.5	8.5	8.9	0.5	5.4
▶ Shoes	2.9	2.4	2.7	3.5	3.3	-0.2	-6.2
<b>Aeronautics</b>	<b>17.5</b>	<b>12.7</b>	<b>15.8</b>	<b>21.4</b>	<b>21.9</b>	<b>0.5</b>	<b>2.4</b>
▶ Assembly	10.3	7.9	10.7	14.5	14.0	-0.6	-4.0
▶ EWIS	7.2	4.7	5.1	6.7	7.8	1.1	16.3
<b>Electronics and Electricity</b>	<b>10.4</b>	<b>10.3</b>	<b>13.4</b>	<b>18.6</b>	<b>23.9</b>	<b>5.3</b>	<b>28.4</b>
▶ Electronic components	4.3	2.8	4.1	6.7	8.4	1.7	26.0
▶ Electrical Wires, cables and other conductors	2.4	4.0	5.3	7.2	9.5	2.3	31.6
▶ Devices for breaking or connecting electrical circuits	1.4	1.6	1.7	2.0	2.7	0.7	35.0
<b>Other mining</b>	<b>4.2</b>	<b>3.4</b>	<b>5.0</b>	<b>5.4</b>	<b>5.6</b>	<b>0.2</b>	<b>3.5</b>
▶ Copper ore	0.9	1.1	1.7	1.6	1.6	0.0	-2.8
▶ Barium Sulfate	0.947	0.4	0.9	1.2	1.1	0.0	-4.0
<b>Other Industries</b>	<b>24.3</b>	<b>21.0</b>	<b>24.9</b>	<b>29.1</b>	<b>30.9</b>	<b>1.8</b>	<b>6.4</b>
▶ Metallurgy and Metalworking	6.5	6.1	8.7	9.0	8.9	-0.1	-1.1
▶ Pharmaceutical industry	1.3	1.2	1.4	1.4	1.6	0.1	10.1
▶ Plastic and rubber industry	1.7	2.0	2.1	2.3	2.3	0.0	0.0
<b>GLOBAL TOTAL</b>	<b>284.5</b>	<b>263.1</b>	<b>329.4</b>	<b>428.6</b>	<b>429.3</b>	<b>0.7</b>	<b>0.2</b>

\* Données provisoires

- ▶ With 27.4% growth, the automobile sector continued its considerable growth, reaching a record performance of 141.7 MM.MAD. This improvement is due to increased sales in all segments, mainly construction segment (+22.6%), cabling segment (+32.5%) and vehicle and seat interior segment (+25.3%).

As a result, the number of exported cars in 2023 showed a 20% increase, compared to 2022 with 12% for the Renault Group and 39% for Peugeot Citroën Automobile Maroc.

## Exportations du secteur automobile en nombre d'unités

	2019	2020	2021	2022	2023*	Var 23/22
<b>Units Number</b>	<b>365 907</b>	<b>298 001</b>	<b>345 375</b>	<b>427 033</b>	<b>510 414</b>	<b>20%</b>
<b>Total Renault group:</b>	<b>356 372</b>	<b>242 138</b>	<b>252 361</b>	<b>303 326</b>	<b>338 967</b>	<b>12%</b>
▶ Renault Tangier Exploitation	287 199	191 361	204 630	237 354	266 459	12%
▶ SOMACA	69 173	50 777	47 731	65 972	72 508	10%
<b>Peugeot Citroën Automobile Maroc (PCAM)</b>	<b>9 535</b>	<b>55 863</b>	<b>93 014</b>	<b>123 707</b>	<b>171 447</b>	<b>39%</b>

\* Provisional data

(1) Since January 1, 2019, export data have been recorded according to the new approach of structuring sectors into ecosystems, in line with the Industrial Acceleration Plan. Calculations are carried out based on the lists of operators provided and updated by the Ministry of Industry, Trade, Investment and Green and Digital Economy. The 2019 data has therefore been revised according to this approach.

- ▶ Electronics and electricity sector sales increased by 28.4% or +5.3 billion dirhams, reaching 23.9 billion dirhams, due to significant increase in sales of wires, cables (+31.6% or +2.3 billion dirhams), electronic components (+26% or +1.7 billion dirhams) and devices for cutting or connecting electrical circuits (+35.1% or +711 million dirhams).
- ▶ Textile and leather foreign sales registered a 5% increase rate (MAD 46.2 billion). Such increase is attributable to the evolution in exports of the main segments of this sector, in this case, ready-made clothing (+7% or +1.9 billion dirhams), hosiery items (+5.4% or +462 million dirhams).
- ▶ Avionics sector exports expanded by 2.4% to reach MAD 21.9 billion, essentially boosted by the increase in exports from the EWIS (Electrical Wiring Interconnection System) segment by 16.3% or more 1.1 billion dirhams, slowed down, at the opposite, by the drop in sales in the assembly segment of 4% or -584 million dirhams.
- ▶ On the other hand, the phosphates and derivatives sector exports dropped by 34% to MAD 76.1 billion, compared to MAD 115.5 billion in 2022. The decrease

is mainly attributed to the drop in sales of natural and chemical fertilizers (-31%), the phosphoric acid (-43%) and phosphates (-38%). As a result, the share of the phosphates and derivatives sector in total exports fell by 9.3 points to reach 17.7% in 2023, compared to 27% in 2022.

- ▶ Regarding the agriculture and agri-food sector, exports have almost stagnated (-0.1%), or nearly 83.1 billion dirhams, mainly pursuing the food industry sales decline (-1.8% or -723 million dirhams), weakened, however, by the increase in fishing and aquaculture (+7.2% or +121 MMAD) and the tobacco industry (+41.6% or +314 MMAD).
- ▶ Exports of mining extraction stood at 5.4 billion dirhams, down 3.4% or -189 million dirhams, in particular due to the decline in shipments of barium sulfate (-4% or -47 million dirhams) and the zinc ore (-21.6% or -141 MMAD).
- ▶ Other industries reached 30.9 billion dirhams, marking a 6.4% increase, in connection with the upturn recorded by the pharmaceutical industry sales (+10%) and the slight increase in those of the plastic and rubber industry.

## FOREIGN TRADE BY FAMILY OF CUSTOMS PROCEDURE

Simple imports, which represent two-thirds of total imports, marked a 3% decline between 2022 and 2023.

Imports in Temporary Admission for Inward Processing (TAIP) also realized a 2% descent or -3.9 billion dirhams compared to 2022, with an important contribution of 28% to total imports in 2023. This development is

essentially correlated with the fall in TAIP imports of inputs to the phosphate and derivatives sector, namely ammonia (-59% or -12.5 billion dirhams) and raw sulfur (-57% or -10.8 billion dirhams). This tendency was attenuated by the increase in TAIP imports of parts and pieces for cars (+40% or +7.6 billion dirhams) and devices for cutting or connecting electrical circuits and resistors (+46% or +3.5 billion dirhams).

### Breakdown of imports by customs procedure category

(In MDH)	2021	2022*	2023	Var. 23/22	Part in 2021	Part in 2022	Part in 2023
<b>Import simple</b>	<b>360 806</b>	<b>486 533</b>	<b>469 531</b>	<b>-3%</b>	<b>68%</b>	<b>66%</b>	<b>66%</b>
<b>Import in ATPA</b>	<b>138 788</b>	<b>202 400</b>	<b>198 461</b>	<b>-2%</b>	<b>26%</b>	<b>27%</b>	<b>28%</b>
▶ With payment	107 667	159 571	151 537	-5%	20%	22%	21%
▶ Without payment	31 121	42 829	46 923	10%	6%	6%	7%
<b>Imports other procedures</b>	<b>28 977</b>	<b>48 507</b>	<b>47 709</b>	<b>-2%</b>	<b>5%</b>	<b>7%</b>	<b>7%</b>
<b>TOTAL IMPORT</b>	<b>528 571</b>	<b>737 441</b>	<b>715 701</b>	<b>-3%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

\* Données provisoires

In 2023, ATPA-related exports showed stagnation compared to 2022, accounting for 75% of total exports. This trend was primarily due to a significant decline in ATPA-related exports of natural and chemical fertilizers (-31% or +24.1 billion MAD) and phosphoric acid (-44%

or -10 billion MAD), which was mitigated by the increase in ATPA-related exports of passenger cars (+21% or +9.7 billion MAD), wires and cables (+28% or +10.5 billion MAD), and parts and accessories for cars and passenger vehicles (+37% or +4.2 billion MAD).

### Breakdown of exports by customs procedure category

(en MDH)	2021	2022*	2023	Var. 23/22	Part in 2021	Part in 2022	Part in 2023
<b>Export following TAIP</b>	<b>243 037</b>	<b>321 614</b>	<b>321 872</b>	<b>0,1%</b>	<b>74%</b>	<b>75%</b>	<b>75%</b>
▶ With payment	197 977	262 994	258 533	-2%	60%	61%	60%
▶ Without payment	45 060	58 620	63 339	8%	14%	14%	15%
<b>Simple exports</b>	<b>35 456</b>	<b>42 643</b>	<b>39 424</b>	<b>-8%</b>	<b>11%</b>	<b>10%</b>	<b>9%</b>
<b>Export under other procedures</b>	<b>50 911</b>	<b>64 355</b>	<b>68 014</b>	<b>6%</b>	<b>15%</b>	<b>15%</b>	<b>16%</b>
<b>TOTAL EXPORT</b>	<b>329 405</b>	<b>428 612</b>	<b>429 310</b>	<b>0,2%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

\* Données provisoires

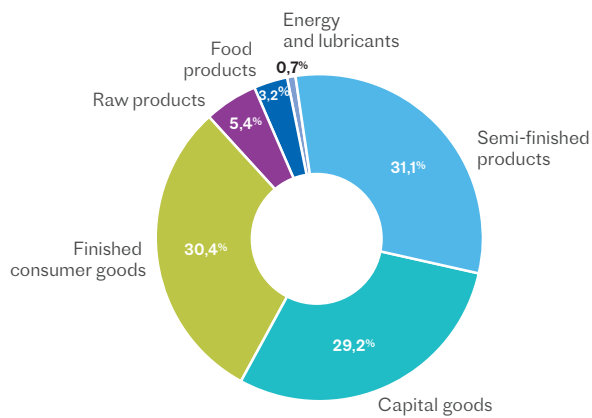


## FOCUS ON TEMPORARY ADMISSIONS FOR INWARD PROCESSING (TAIP)

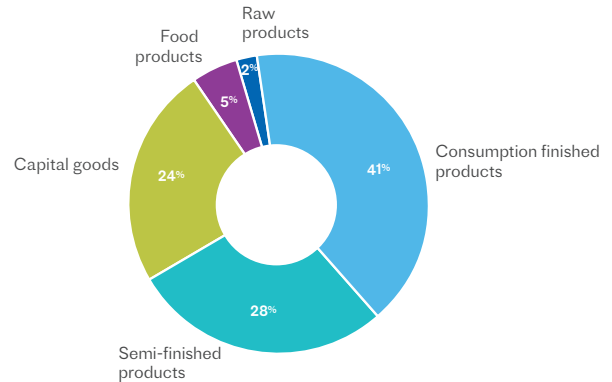
In 2023, semi-finished products represented 31.1% of TAIP imports, the finished consumer products stood in 2nd position with 30.4% and capital goods with 29.2%.

For export, finished consumer products contributed 41% to total exports following ATPA in 2023, consisting mainly of exports of passenger vehicles and their parts. Semi-finished products and capital goods represented 28% and 24% respectively of total exports following ATPA.

*Distribution of TAIP imports by use group in 2023*



*Following TAIP exports distribution by use group in 2023*



## FOREIGN TRADE BY REGIONAL DIRECTORATE

In terms of foreign trade flows at the regional level, the Regional Directorate of Casablanca-Settat and the Regional Directorate of Tangier-Tetouan-AL Hoceima hold up to 82% of total imports.

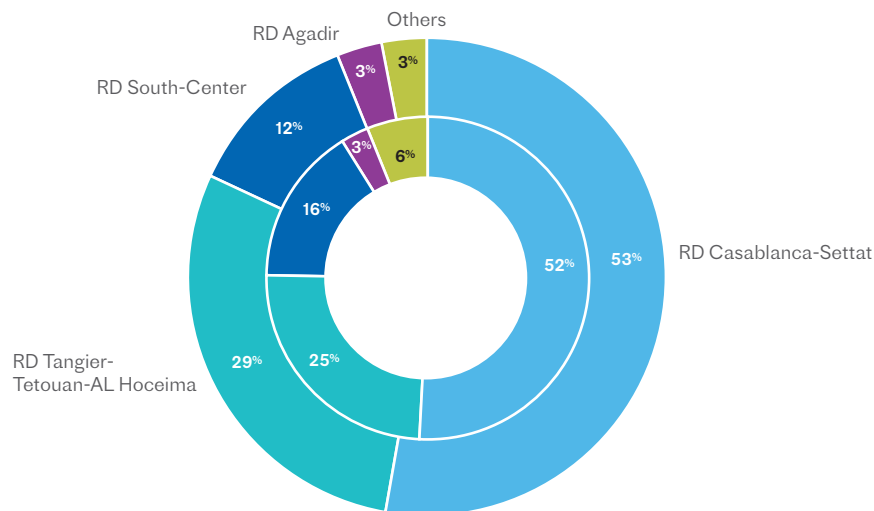
With 53% share of overall imports, Casablanca-Settat Regional Directorate is the primary gateway for goods to Morocco, of which 34% came in through the port of Casablanca.

With a share of 29% of total imports, the Regional Directorate of Tangier-Tetouan-AL Hoceima, which counts

mainly on the port of Tangier Med for the essential part of its activity (i.e. 26%), recorded 11% (+18.6 billion dirhams) in terms of imports increase between 2022 and 2023.

The drop in imports mainly concerns respectively the South-Central directorate (-29% or -35.5 billion dirhams), the Oriental Regional Directorate (-15% or -2.1 billion dirhams) and the Agadir Regional Directorate (-8% or -1.8 billion dirhams).

*Regional Directorates Imports (years 2022-2023)*



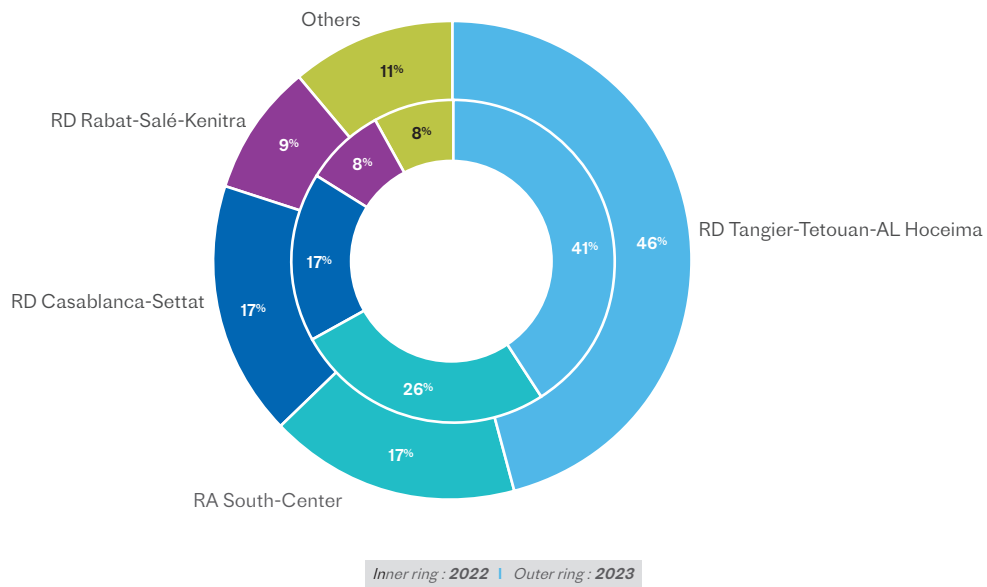
Inner ring: 2022 | Outer ring: 2023

As regards exports, the Regional Directorate of Tangier-Tetouan-AL Hoceima is the first outlet for goods with a share of 46% of total exports, and 5% more than 2022-recorded share.

Around 90% of the Kingdom's exports in 2023 were made from 4 Regional Directorates, namely the Re-

gional Directorate of Tangier-Tetouan-AL Hoceima (46%), the Regional Directorate of the South-Center and the Regional Directorate of Casablanca- Settat occupy the 2nd position with a contribution of 17%, followed by the Regional Directorate of Rabat-Salé-Kenitra (9%).

*Regional Directorate Exports (years 2022-2023)*



# NUMBER OF DECLARATIONS RECORDED (SGDS)

The customs declarations total number expanded by 4.3%, benefiting from the evolution in imports recorded declarations by 4.7% or + 46.9 thousand SGD and on exports of 4% or +30.8 thousand SGD.

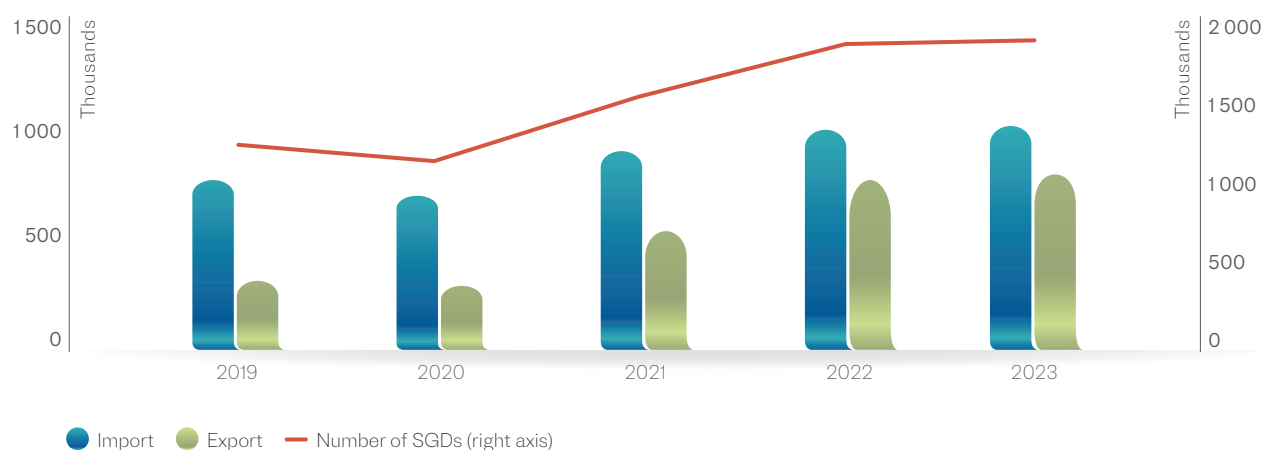
## EVOLUTION OF THE NUMBER OF DECLARATIONS BY FAMILY OF CUSTOMS PROCEDURES

By family of customs procedures, 31% of declarations concerned simple imports, while 22% simple exports and 20% exports following Customs Economic Procedure (CEP).

*Declarations number per customs procedure family over the last five years*

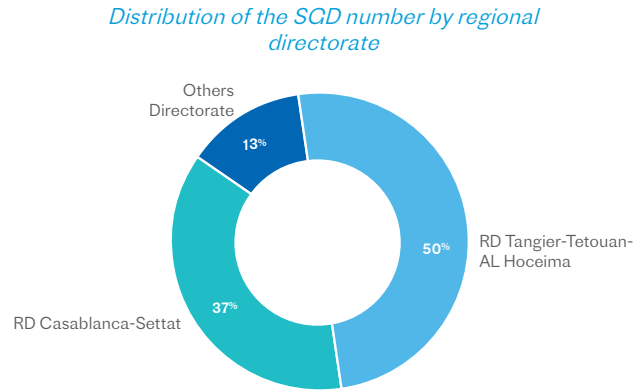
	2019	2020	2021	2022	2023	Var.
<b>NUMBER OF SGD ON IMPORT, INCLUDING</b>	<b>776 042</b>	<b>683 868</b>	<b>884 797</b>	<b>996 806</b>	<b>1 043 792</b>	<b>4.7%</b>
▶ Simple import	525 055	468 839	545 831	562 173	589 455	4.9%
▶ Import under CEP	146 327	119 261	164 807	222 122	224 942	1.3%
▶ Import transit	95 706	87 607	157 616	190 795	208 318	9.2%
▶ CEP reimportation	8 575	7 851	16 136	21 293	20 586	-3.3%
▶ Domestic transit	379	310	407	423	491	16.1%
<b>NUMBER OF SGD FOR EXPORT, INCLUDING</b>	<b>308 295</b>	<b>281 961</b>	<b>541 428</b>	<b>760 880</b>	<b>791 682</b>	<b>4.0%</b>
▶ Simple Exports	153 306	145 302	282 710	381 131	407 421	6.9%
▶ Exports following CEP	154 989	136 659	258 718	379 749	384 261	1.2%
<b>NUMBER OF SGD OF INTERNAL REGIMES, OF WHICH</b>	<b>43 393</b>	<b>40 195</b>	<b>47 558</b>	<b>54 515</b>	<b>55 075</b>	<b>1.0%</b>
▶ Transfer	34 379	32 067	37 474	42 055	40 731	-3.1%
▶ Released for consumption following CEP	4 109	4 131	4 513	5 575	6 872	23.3%
▶ Transshipment	1 616	1 642	2 075	2 703	2 933	8.5%
▶ Indirect Taxes (TIC)	1 269	1 096	1 556	1 331	1 855	39.4%
▶ Others	2 020	2 020	1 259	1 943	2 851	46.7%
<b>TOTAL NUMBER OF SGD</b>	<b>1 127 730</b>	<b>1 006 024</b>	<b>1 473 783</b>	<b>1 812 201</b>	<b>1 890 549</b>	<b>4.3%</b>

*SGD number evolution for import and export from 2019 to 2023*



## DISTRIBUTION OF DECLARATIONS BY REGIONAL DIRECTORATE

In 2023, 50% of the SGD were registered at the level of the Regional Directorate of Tangier-Tetouan-Al Hoceima, followed by the Regional Directorate of Casablanca-Settat with a share of 37%.



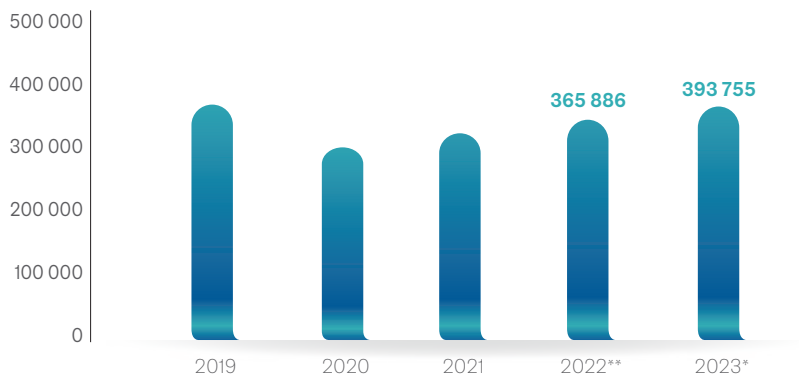
## STORES AND CLEARANCE AREAS (SCA)

In order to ensure better traffic flow, minimize costs of enterprises transactions, and reduce clearance deadlines, administration went for the creation of SCA around the customs premises (ports and airports).

### SCA number evolution during the last five years

	2019	2020	2021	2022	2023
<b>Number of SCA</b>	<b>80</b>	<b>78</b>	<b>84</b>	<b>81</b>	<b>82</b>

### Declarations number evolution in the SCA: from 2019 to 2023

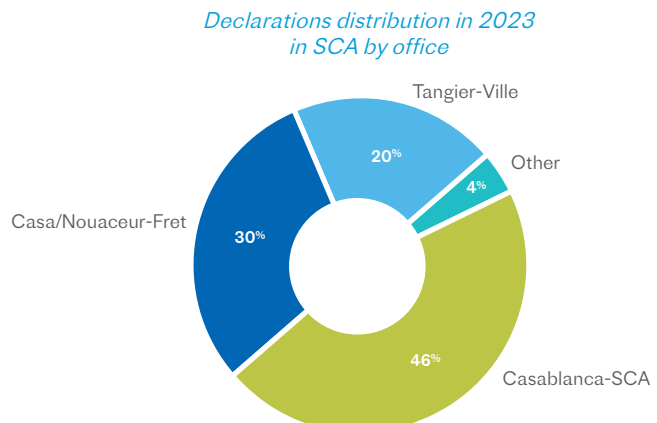


(\*) : Provisional Data  
 (\*\*): Updated Data

The number of customs declarations recorded in 2023 at the SCA level contributed 20.8% of the total declarations for the year 2023.

On the other hand, goods flow in the SCA recorded an increase of 8.9% during the year 2023.

Regarding SCA traffic, Casablanca-SCA office came first with a contribution of 46%, followed by Nouaceur-Fret and Tangier-ville with shares of 30% and 20% respectively.





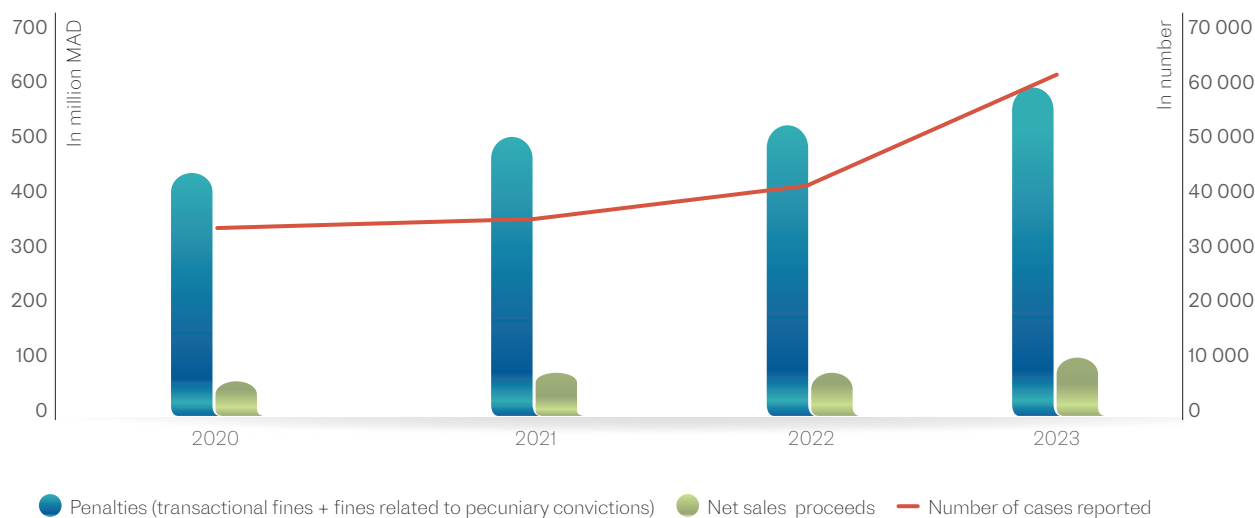
# LITIGATION

## EVOLUTION OF LITIGATION CASES

The year 2023 was marked by a 70% increase in litigation cases noted by the Customs and Excise Administration CEA, i.e. 61,722 cases compared to 36,304 in 2022.

Net proceeds from sales of seized goods and confiscations increased by 47%, or 117 million dirhams, compared to 79.5 million dirhams in 2022.

### Evolution of litigation cases



### Evolution of cases number, penalties and net sales product

	2020	2021	2022	2023	Var. 23/22
Number of Observed Cases*	29 671	31 446	36 304	61 722	70%
Vehicle cases (Exceeding deadlines)	3 366	2 480	3 021	19 805	556%
	(in MMAD)**				
Penalties (transactional fines + monetary fines)	454,9	529,5	552,3	605,2	10%
Net product from sales of seized goods and confiscations	49,2	80,8	79,5	117,0	47%

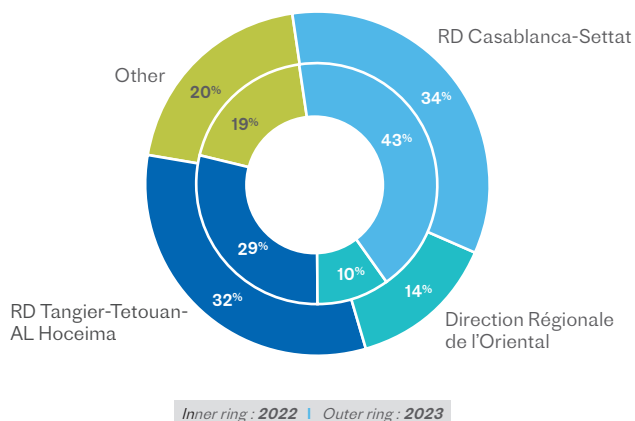
(\*) Drug cases recorded are those reported by the Customs

## LITIGATION CASES BY REGIONAL DIRECTORATE

The share of litigation cases registered at the Regional Directorate of Casablanca Settata fell from 43% in 2022 to 34% in 2023, a drop of 9 points, compared to a gain of 3 points for the Regional Directorate of Tangier-Tétouan-Al-Hoceima, and 4 points for the Oriental Regional Directorate.

During the years 2022 and 2023, approximately 7 out of 10 litigation cases were recorded at the level of the Regional Directorates of Casablanca Settata and Tangier-Tétouan-Al-Hoceima.

### Recorded cases distribution by Regional Directorate in 2023



# REQUESTS MANAGEMENT

## MAIN ACTIVITY INDICATORS

In 2023, the number of electronically submitted requests decreased by -22%, from 6,337 in 2022 to 4,962 in 2023. Information requests are estimated at 3,054 in 2023, compared to 4,136 in 2022, representing a notorious decrease of -26%, while complaints totaled 1908 in 2023, compared to 2201 the previous year, or -13%.

Furthermore, telephone calls received via the Economic Number and the Moroccans Residing Abroad (MRA) Hotline decreased from 15,322 calls in 2022 to 14,243 in 2023 (-7%).

Requests processing time saw a clear improvement, going from 1.8 days in 2022 to 1.5 days, while the response rate to telephone calls stood at 89%.

14 243



telephone calls received on the Toll-Free Number and the MRA Hotline

3 054



electronic information requests received

1 908



electronic complaints received

1,5 DAYS



days average processing time for requests

## GEOGRAPHICAL DISTRIBUTION OF REQUESTS

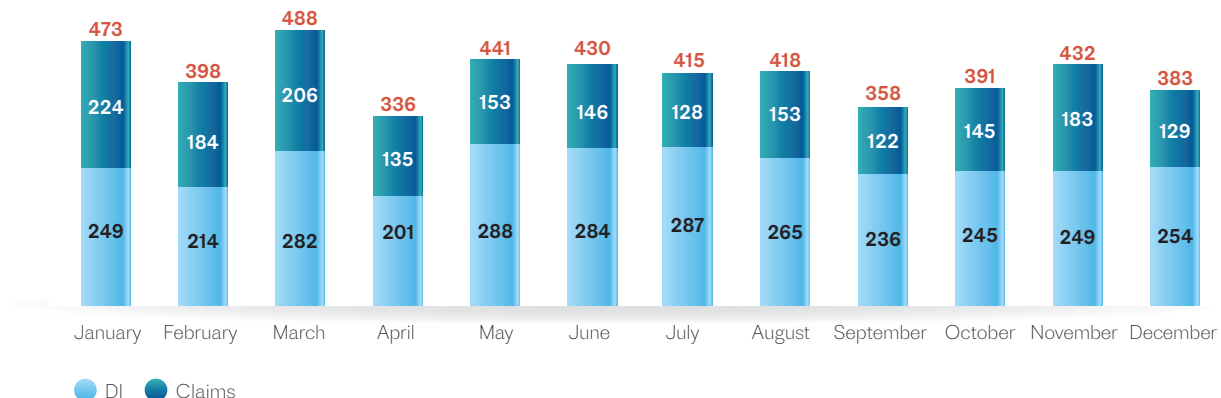
The requests structure distribution shows that Casablanca-Settat Regional Directorate (1623), Tangier-Tétouan-Al Hoceima Regional Directorate (1062) and the Central Administration (1029), were the most requested in 2023 with a volume representing

75% of requests received by Customs and Excise Administration (CEA). The monthly average of requests received stood at 414, compared to an average of 528 in 2022.

## MONTHLY BREAKDOWN OF REQUESTS

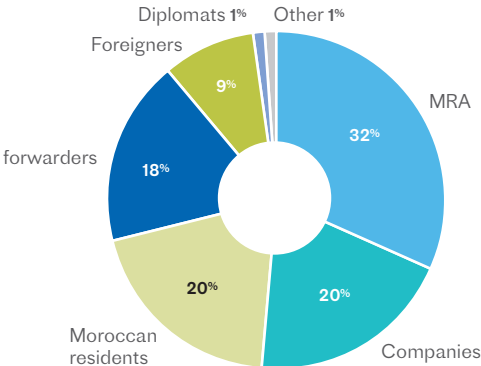
January and March 2023 recorded a peak in the number of requests received, with 473 and 488 requests

respectively. This was mainly due to the filing of claims regarding the return of seized drones.



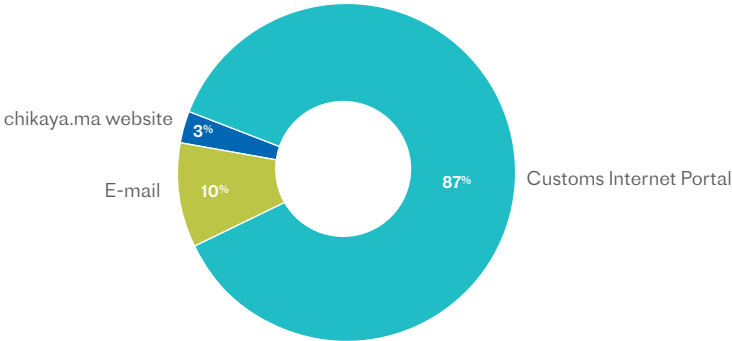
### DISTRIBUTION OF REQUESTS BY PROFILE

Moroccans Residing Abroad (MRA) are the population that most requested the Administration (32%), followed by companies, Moroccan residents (20% each) and foreigners (18%).



### DISTRIBUTION OF REQUESTS BY RECEIPT CHANNEL

Most requests (87%) were submitted directly via the dedicated platform on the Customs Internet portal ([www.douane.gov.ma/requetes](http://www.douane.gov.ma/requetes)), while 10% were sent by e-mail and 3% via the Chikaya.ma website.



### BREAKDOWN OF REQUESTS BY THEME

The most recurring themes concern “customs clearance of goods” which represents 19% of requests received, followed by “temporary admission of vehicles” (18%) and “postal parcels and express shipments” (13%).

# CROSS-BORDER MOVEMENTS OF MOROCCANS RESIDING ABROAD

FROM JUNE 05 TO SEPTEMBER 15, 2023

More than 3.2 million travelers were welcomed through the Kingdom's various crossing points and 422,988 cars passed through ports and border posts during the Marhaba 2023 campaign period, a slight decline of 4% for passengers and an increase of 10% for vehicles, compared to the same period last year.

## MRA FLOW OVER THE LAST SIX YEARS

The movement of Moroccans Residing Abroad (MRA) ended with a passage of 3.3 million residents at the entrance, which represents -4% than in 2022, against 3.3 million at the exit (more 2% than last year).

### MRA movement between 2017 and 2023

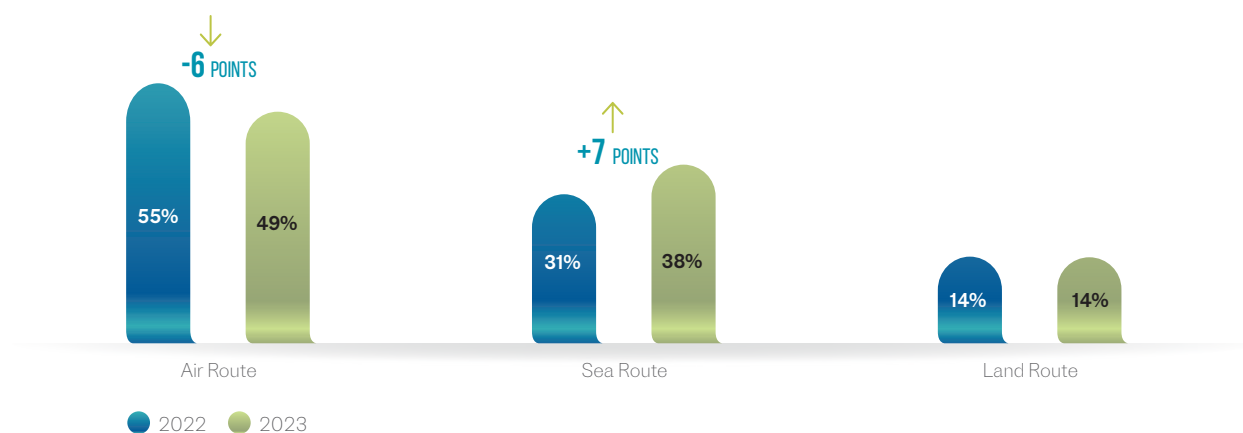
	2017	2018	2019	2021	2022	2023	Change 23/22
Entries	2 784 961	2 857 348	2 960 124	1 600 757	3 396 253	3 267 023	-4%
Exits	2 471 131	2 658 795	2 873 966	1 416 577	3 234 319	3 301 956	2%
<b>TOTAL</b>	<b>5 256 092</b>	<b>5 516 143</b>	<b>5 834 090</b>	<b>3 017 334</b>	<b>6 630 572</b>	<b>6 568 979</b>	<b>14%</b>

## THE CROSSING POINTS

During the Marhaba 2023 campaign, 49% of MRA opted for the air route to reach the national territory, 38% chose the sea route and 14% favored the land route.

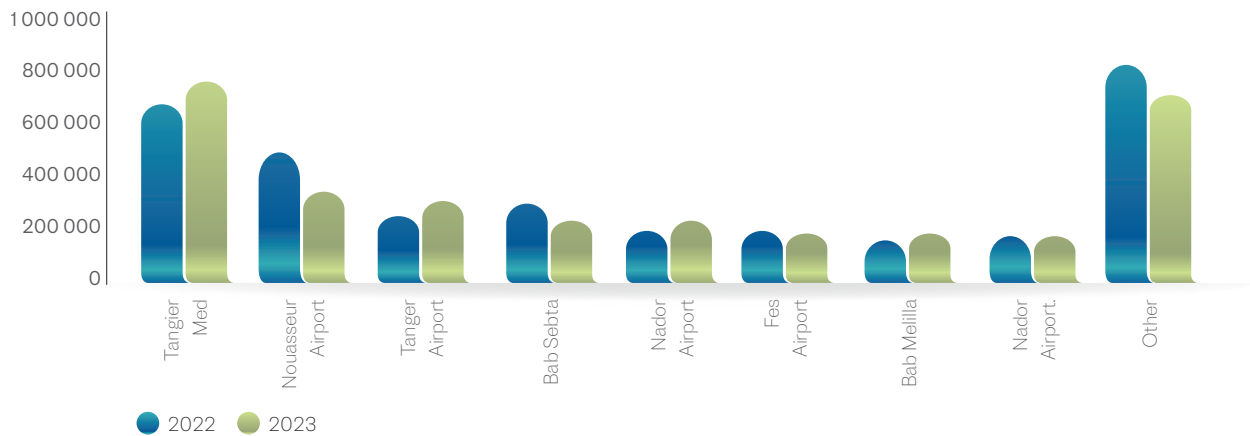
However, entries by air recorded a decline (-6 points), compared to the 2022 campaign.

### MRA entries by type of route used between 2022 and 2023





*Movement of MRA upon entry during 2022/2023 campaign*



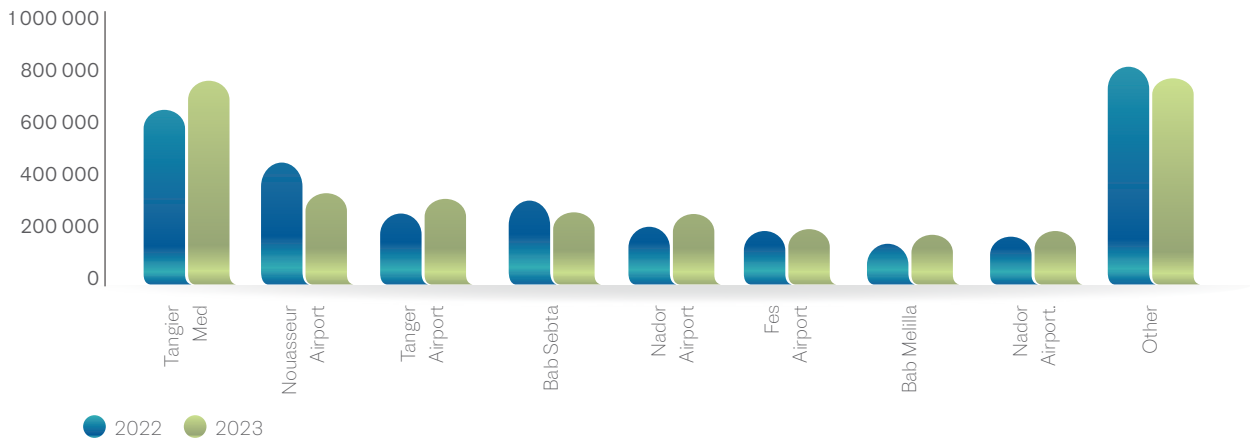
Tanger Med port is the main entry port for MRA with a share of 24%.

Entries through Nouasseur airport represent 11% of total entries in 2023.

Examination of entries by office between 2022 and 2023 reveals:

- 30%** Decrease in Nouasseur airport entries.
- +113%** Increase in Ouarzazate airport entries.
- +92%** Increase in Al Hoceima port entries.

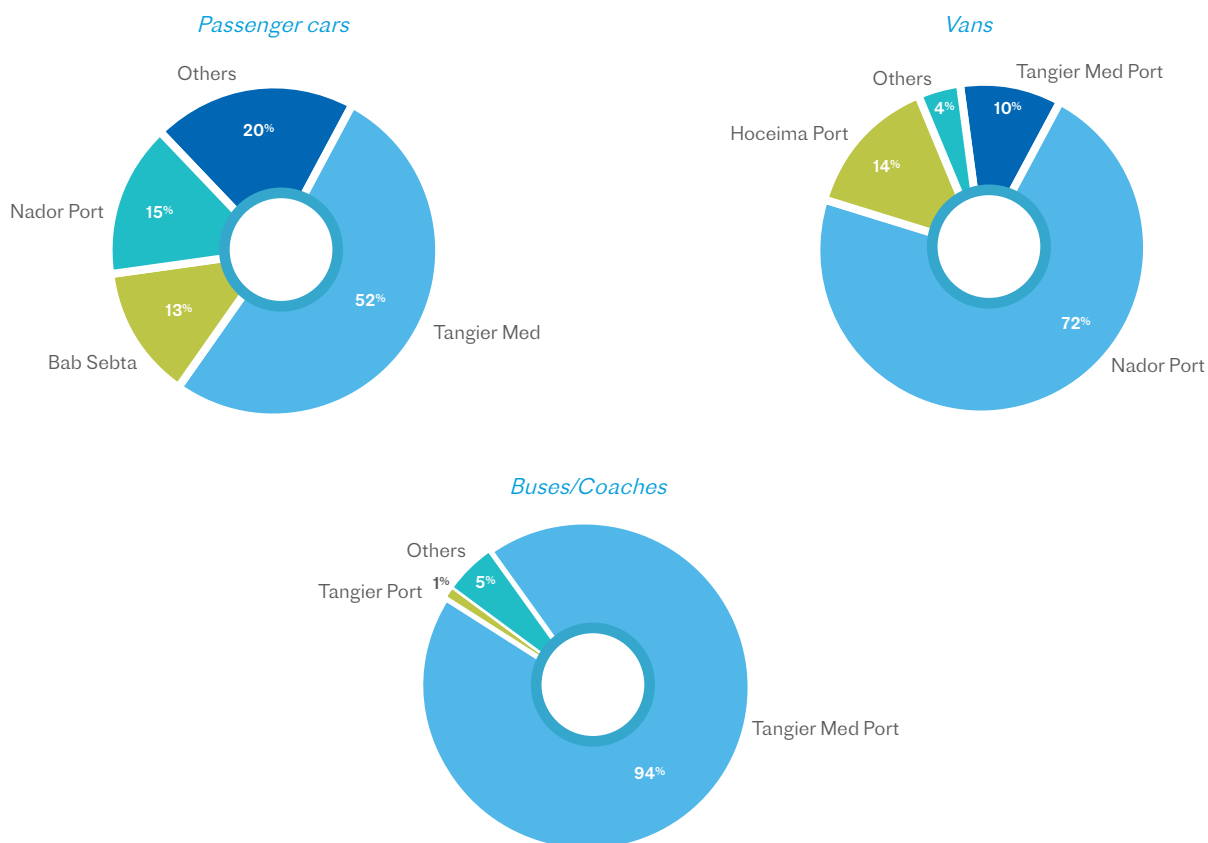
*Movement of MRA upon exit during the 2023/2022 campaign*



## VEHICLE TYPES USED BY MRA

The passenger car is the vehicle most used by MRA with a share of 98% at entry.

### DISTRIBUTION OF VEHICLES USED BY MRA BY ENTRY POINT



## DECLARATIONS MADE BY MRA

The declarations prepared by MRA number shows a slight decline of 3%. They generated a little more than MAD 23 million in duties and taxes during the

Marhaba 2023 campaign, down 20% compared to the last campaign.

### Distribution of declarations made by MRA

DECLARATION TYPE	NUMBER			DUTIES AND TAXES (IN THOUSANDS MAD)		
	2022	2023	change	2022	2023	change
DO	28	39	39	872	1 008	16
T6 Bis	9 015	8 742	-3	28 437	22 511	-21
<b>TOTAL</b>	<b>9 043</b>	<b>8 781</b>	<b>-3</b>	<b>29 308</b>	<b>23 519</b>	<b>-20</b>

DO (Occasional Declaration): These are goods import declarations made by travelers  
T6 Bis: Payment receipt of duties and taxes on commercial goods imported by travelers

# RELEASE FOR CONSUMPTION OF PASSENGER CARS

## CLEARANCE FOR HOME USE OF PASSENGER CARS BY TYPE

At the end of 2023, the number of passenger cars cleared from customs stood at 146,333, an increase of 8%, compared to 2022. This increase is explained by the change in the number of new cars (+8%) and that of used cars (+10%).

The overall amount of revenue generated by passenger cars customs clearance reached 6,271 MMAD compared to 5,652 MMAD in 2022, an increase of 11% which mainly results from the increase recorded in the new cars segment.

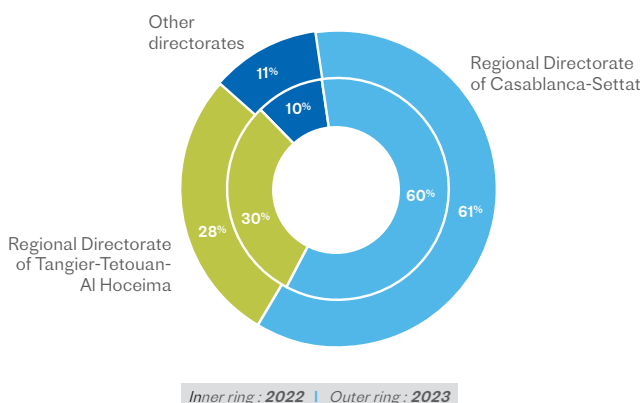
### *Clearance for home use of passenger cars*

	2022	2023	Difference	Change
<b>NEW CARS IMPORTED IN ASSEMBLED CONDITION (C.B.U)</b>				
▶ Number of units	124 290	133 643	9 353	8%
▶ Value in MMAD	23 142	27 034	3 892	17%
▶ Amount of duties and taxes (MMAD)	5 268	5 788	520	10%
<b>VOITURES D'OCCASION</b>				
<b>Total number of units cleared, including</b>	<b>11 486</b>	<b>12 690</b>	<b>1 204</b>	<b>10%</b>
▶ Age < 1 year	131	221	90	69%
▶ 1 year ≤ Age < 3 years	564	893	329	58%
▶ Age ≥ 3 years	10 791	11 576	785	7%
<b>Amount of duties and taxes (MMAD)</b>	<b>384,0</b>	<b>483,0</b>	<b>99</b>	<b>26%</b>
<b>INCLUDING MRA RETIREES (90% REDUCTION FROM 2016)</b>				
▶ Number of units	10 450	11 450	1 000	10%
▶ Amount of duties and taxes (MMAD)	300	369	69	23%
<b>SET OF PASSENGER CARS</b>				
▶ Number of units	135 776	146 333	10 557	8%
▶ Amount of duties and taxes in MMAD	5 652	6 271	619	11%

## CLEARANCE FOR HOME USE OF PASSENGER CARS BY REGIONAL DIRECTORATE

The Regional Directorate of Casablanca-Settat holds 61% of the total number of passenger cars cleared in 2023, an increase of 9%, followed by the Regional Directorate of Tangier-Tétouan-Al Hoceima with a share of 28%, a slight increase compared to 2022.

### *Distribution of passenger cars cleared by Regional Directorate*







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