



Morocco

VAT Standard rate

VAT standard rate in the Kingdom of Morocco in 2023 is 20%, which applies to sales of goods and imports.

VAT Reduced rate

There are a few VAT reduced rates in Morocco, which are 0%, 7%, 10% and 14%.

The rate of 0% applies to some basic food products and exported goods.

The rate of 7% applies to pharmacy and school products.

The rate of 10% applies to artworks, salt, milled rice, pasta, farmyard animals' feeds.

The rate of 14% applies to butter.

VAT registration threshold

There is VAT registration threshold in Morocco for non-resident companies in amount of MAD 2 000 000 (approx. EUR 184 000).

Tax Representative

Non-resident companies are required to appoint a local tax representative.

Deductible VAT

Businesses can refund the input tax by deducting it from the output tax. The input tax includes VAT charged on goods supplied to Morocco and VAT paid on import.

Input tax is not refundable for businesses that are not registered for VAT in Morocco.

Registration procedure

To become a VAT payer in Morocco, a non-resident business must complete a VAT registration application form and submit it in paper form to the office of the Tax Administration in Morocco (MTA).

Keeping records

The period of keeping records in Morocco must be at least ten years.

VAT returns filing and payment date

The VAT returns in Morocco must be submitted electronically on monthly basis, if the businesses are non-residents. The deadline for filing and payment is the 20th day of the month following the reporting period.

Penalties in Morocco

Penalty for late registration for VAT in Morocco – MAD 1,000 (approx. EUR 92).

Penalty for late payment and filing VAT return – from 5% to 20% on the VAT amount due.

Penalties for mistakes in VAT returns from 5% to 100% on the VAT amount due.

Penalties for shortfalls – 100% on the VAT amount due.



