



KINGDOM OF MOROCCO
MINISTRY OF ECONOMY
AND FINANCE

KINGDOM OF MOROCCO
CUSTOMS
AND EXCISE
ADMINISTRATION



المملكة المغربية
إدارة الجمارك
والضرائب
غير المباشرة

2024

ANNUAL
REPORT

CUSTOMS AND EXCISE ADMINISTRATION

EXTRACT FROM THE SPEECH OF HIS MAJESTY

[...]

During these years, and by the Grace of the Almighty, we have accomplished a great deal in terms of political and institutional reforms and the consolidation of the Moroccan identity.

I have also launched many economic and development projects as well as social programs to achieve social cohesion and enable citizens to have access to basic services.

[...]

Our achievements enhance our self-confidence and nurture hope for the future.

Nevertheless, the challenges our country is facing require further efforts and vigilance, as well as more creative solutions and good governance

[...]

It is the responsibility of all citizens - male and female alike - to contribute to the development of the homeland and defend its best interests and just causes.

Having said that, I would like to say how much I value the efforts made by the nation's stakeholders and driving forces, both in the public and private spheres, for the sake of the country's progress and development.

[...]

EXTRACT FROM THE SPEECH OF HIS MAJESTY KING MOHAMMED VI, MAY GOD GLORIFY HIM, ON THE OCCASION OF THE 25TH ANNIVERSARY OF THE SOVEREIGN'S ACCESSION TO THE THRONE OF HIS GLORIOUS ANCESTORS.

RABAT, JULY 29, 2024



MESSAGE FROM ABDELLATIF AMRANI GENERAL DIRECTOR



In 2024, Customs recorded positive results across several areas of activity. In terms of customs revenue, a new record of MAD 144.8 billion was achieved, marking a 9.2% increase compared to the previous year. At the same time, clearance times were significantly reduced, with a gain of one hour and twenty-six minutes for imports. As a result, 64% of customs declarations were cleared in less than four hours, despite the increased volume of trade, as evidenced by a 7.1% rise in the number of declarations, surpassing the 2 million mark for the first time.

CEA also actively contributed, alongside other stakeholders, to the successful completion of the 2024 Marhaba operation. In this context, nearly 3.7 million of our fellow Moroccan citizens residing abroad and travelers were welcomed, and 447,670 vehicles were processed at the various entry points of the Kingdom.

These revealing figures reflect our strategic choices and orientations, as well as our sustained efforts in the various missions entrusted to us.

In terms of customs taxation, CEA implemented a series of tariff and fiscal measures that address national concerns such as mitigating the effects of drought, preserving household purchasing power and consumer health, and supporting productive and value-added sectors to promote the growth of the national economy.

Customs also applied the gradual adaptation of VAT in perfect harmony with the reform initiated by the State in the tax domain and explored the avenues for instituting a carbon tax in close collaboration with the private sector, public departments, and relevant international institutions.

The 2024 Customs performance also reflects efforts to improve the business environment – for economic operators and investors – through simplification.

In the area of facilitation, CEA continued to digitalize administrative procedures, including applications for origin certificates for exporters, the management of warehouse regime licenses, and the declaration of precious metal products for professionals. Internal processes were also optimized, reducing travel, costs, and delays for businesses and enabling them to operate under better conditions of transparency and competitiveness.

Likewise, tailored support, adapted procedures, and appropriate organization were ensured for newly created logistics infrastructure projects, notably industrial acceleration zones. Institutional partnerships were also strengthened, particularly through the enhancement of secure and computerized data exchange channels.

Control efforts in 2024 resulted in exceptional outcomes, with additional revenue exceeding MAD 6.2 billion. This was made possible through intelligence gathering, risk analysis, team vigilance, and the efficiency of intervention mechanisms based on new technologies. Data was also leveraged, drawing on customs data as well as information exchanged with national and international partners.

The operational services' fight against smuggling and illicit trafficking led to the seizure of goods worth MAD 284 million, as well as significant seizures of narcotics and tobacco products (750 kg of hard drugs, 38 tons of cannabis resin, 5.64 tons of muassel, 1.8 tons of raw tobacco, etc.), marking a sharp increase compared to the previous year.

In the same area of control, Customs acted intensively against currency trafficking and money laundering by strengthening the capacities of operational teams and enhancing coordination with other border security services. These efforts to curb irregular movements led to the seizure of MAD 167 million in foreign currency, compared to MAD 105 million in 2023.

2024 was also the year of launching a new strategic plan, placing Customs in new and broad development perspectives through to 2028. A significant collective mobilization was built around this plan, founded on internal and external diagnostics and international benchmarking.

At the heart of these projects and achievements is the Customs human capital, which received particular attention. Recruitment, training, and supervision were the guiding principles of our human resources management. In parallel, CEA activated efficiency levers such as motivation, recognition and reward of merit, career advancement, and the enhancement of social benefits, with the aim of fostering a work environment and professional life that supports productivity and drives collective performance within the institution.

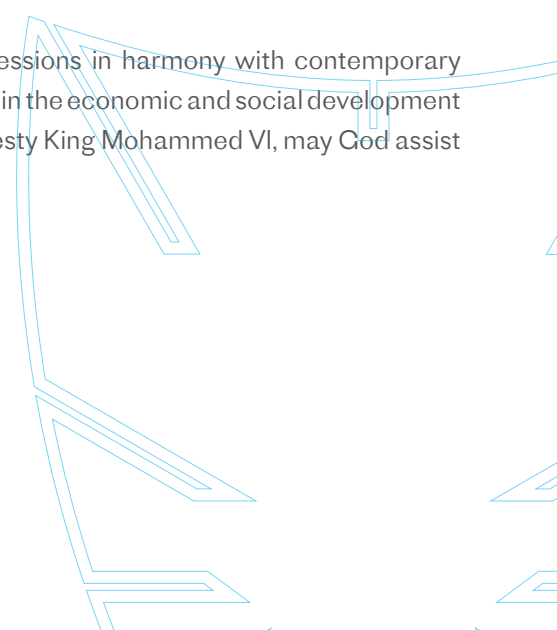
These accomplishments, among many others, fully reinforce our economic and social mission. They also reaffirm the role of the Customs Administration as a committed player in the country's development dynamic.

This rich report, in both content and results, which I invite you to discover, is the fruit of the commitment of more than 6,300 customs officers – women and men fulfilling their duty with energy and dedication at all times and in all circumstances – contributing to the protection of the economy and citizens, supporting economic operators, and assisting travelers at the borders.

To these dedicated individuals, I extend my sincerest gratitude and encourage them to persevere with the same determination and shared ambition that guides and unites us.

The year 2025 will begin with the same commitment: to evolve our professions in harmony with contemporary challenges, to develop our capacities, broaden our horizons, and fulfill our role in the economic and social development projects driven by the Kingdom under the enlightened leadership of His Majesty King Mohammed VI, may God assist Him.

Enjoy your reading.



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KEY FIGURES 2024

REVENUES



CUSTOMS REVENUES

MAD 144.8 BILLION

+9,2%
compared to 2023



ADDITIONAL REVENUES

MAD 6.24 BILLION

following various customs controls

+36%
compared to 2023

CUSTOMS CLEARANCE

IMPORT

EXPORT

CUSTOMS CLEARANCE TIME

2024 2023



6H16 | 7H42

-1H26

2024 2023

1H13 | 1H16

-3 MIN

RECORDED
SGDs



MORE THAN **2 MILLIONS**

SGDs registered
representing **+7,1%**
compared to 2023

PHYSICAL INSPECTIONS

2024 2023



20% | 19%

2024 2023

9% | 10%

RELEASE
IN - 4H



64%

of SGDs were released
withing **less than 4 hours**

LITIGATION



LITIGATION CASES RECORDED

43,976

excluding case of temporary admission of vehicles



+4%

compared to 2023

CUSTOMER RELATIONS



1.44 Day

AVERAGE **QUERY**
PROCESSING time



79.5%

SATISFACTION

Rate of **users**



66 companies
WITH THE OEA
LABEL (a total of
681)

HUMAN RESOURCES



6,379
AGENTS

as of 31.12.2024



7.8 Days/AGENT

Average duration of
continuing training



26%
WOMEN



58 AWARDS
granted

OVERVIEW OF THE HIGHLIGHTS AND EVENTS 2024



THE 28TH CUSTOMS CONTINGENT PAYS HONORS TO HIS MAJESTY THE KING

On the occasion of the celebration of the 25th anniversary of His Majesty the King's accession to the Throne, 113 customs officers solemnly took the oath of office before the Supreme Commander and Chief of the General Staff of the Royal Armed Forces, during the oath-taking ceremony held on July 31, 2024, in Tetouan.

Bearing the pride of belonging to a class named by His Majesty the King after the late «Her Royal Highness

Princess Lalla Latifa,» this contingent paid honors to the Sovereign alongside the graduating officers of the major military and paramilitary schools and institutes, as well as officers from the ranks.

Upon their return, the oath takers were welcomed at Customs Training Institute in Benslimane in accordance with a now well-established tradition. This solemn, highly symbolic moment embodies the unwavering commitment to the values of duty, loyalty, and discipline, as reaffirmed in the Sovereign's speech delivered at the swearing-in ceremony.

A CUSTOMS ACTIVITY IN CONTINUOUS GROWTH



With MAD 144.8 billion in revenue collected in 2024 compared to MAD 132.6 billion in 2023, Customs and Excise Administration (CEA) shattered all previous recovery records, achieving a growth rate of 9.2%.

In the same year, the total number of customs declarations exceeded the 2 million SGD for the first time, recording an increase of 7.1% compared to 2023. This performance was driven by a significant rise in import declarations (+7.3%) and export declarations (+7.2%), reflecting the intensification of trade flows.

Entitled « For a professional and citizen-customs », the 2024–2028 strategic plan of Customs and Excise Administration is based on seven strategic objectives that will guide its actions over the next five years. One of the key pillars of this plan is to support the national economic policy by contributing to the improvement of the business climate and the strengthening of the country's economic competitiveness. Customs thus aims to pursue its proactive strategy of facilitating procedures and supporting businesses by providing adapted and innovative solutions.

CEA UNVEILS ITS ROADMAP THROUGH TO 2028



COMMISSIONING OF TWO REGIONAL REMOTE CONTROL CENTERS IN TANGIER AND CASABLANCA

On August 1st, 2024, Customs Administration established a Regional Remote Control Center based at its Prefectural Directorate in Tangier. This successful experiment in the North will be extended to Greater Casablanca a few months later.

The creation of these two centers aims to enhance transparency, reduce processing times, and optimize logistics costs for economic operators by avoiding unnecessary travel. It also aims to improve the quality of service offered by customs structures.

This system consists of consolidating the remote control operations for import or transit declarations in the region into a single center, which houses a team of inspectors responsible for remote control of said declarations.



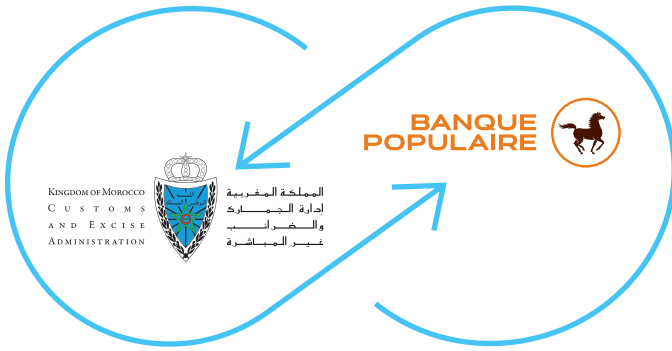
CONTROL OF CIGARETTE COMPLIANCE WITH NEW STANDARDS : A CUSTOMS MISSION

New standards for cigarette composition came into effect on January 1st, 2024. Established by decree to protect public health and reduce the risks associated with tobacco consumption, these standards set maximum thresholds for tar (10 mg), nicotine (1 mg), and carbon monoxide (10 mg) in cigarettes marketed on the Moroccan market.

From now on, any clearance for home use of imported or locally produced cigarettes must be accompanied by test results issued by authorized laboratories.

Customs services have been entrusted with this new mission of controlling and verifying the compliance of these products with current standards.





NEW CUSTOMS DEBTS GUARANTEE SYSTEM FOR GOODS TRANSIT OPERATIONS

Customs and Banque Centrale Populaire (BCP) have jointly implemented an instant payment system for the benefit of non-resident individuals in Morocco, enabling them to guarantee the customs duties and taxes related to their goods transit operations through Morocco. Resulting from a strategic partnership concluded in

October 2024, this new system—accessible through the BCP agency network, extended to El Guergarate border post and Tangier Med Port allows the individuals concerned to deposit the guaranteed amount (in Moroccan dirhams) at entry into the national territory, and to recover it at the customs office of exit, once the commitments have been fulfilled.

FIGHT AGAINST MONEY LAUNDERING

CEA actively combats money laundering and illegal financial flows. On the ground, its services are continuously strengthening their control and monitoring mechanisms.

Notable cases in 2024: seizures by customs services of cash, gold and silver bars, precious stones, luxury watches, and jewellery.



CEA LEADS WORK TO ESTABLISH A CARBON TAX IN MOROCCO

In preparation for a carbon tax implementation in Morocco, and as the representative of Economy and Finance Ministry (MEF), Customs was designated in 2024 to lead the project for establishing this environmental tax, alongside members of a commission composed of representatives from relevant ministerial departments and MEF. This project is being conducted in accordance with the provisions of the framework law on taxation, the Resilience and Sustainability Facility (RSF) agreement signed between Government and the IMF, and the Sustainable Development Goals outlined in both the National Sustainable Development Strategy 2030 (NSDS) and the Low Carbon Strategy (SNBC).



Based on the «polluter pays» principle, this tax aims to reduce greenhouse gas emissions in the country, lower the State's oil bill by encouraging Moroccan industrialists and high-carbon intensity producers to shift towards renewable, less polluting, less costly, and more sustainable resources—a choice that will enhance their competitiveness in international, environmentally conscious markets.



CEA STRENGTHENS ITS CAPACITY AND PAVES THE WAY FOR THE FUTURE

Approximately 1,000 new recruits joined the ranks of the customs service in 2024. This competitive recruitment process enabled Customs to expand its workforce by integrating various profiles, including engineers, guards, and customs inspectors of various ranks.

It is part of a multi-year recruitment plan aimed at

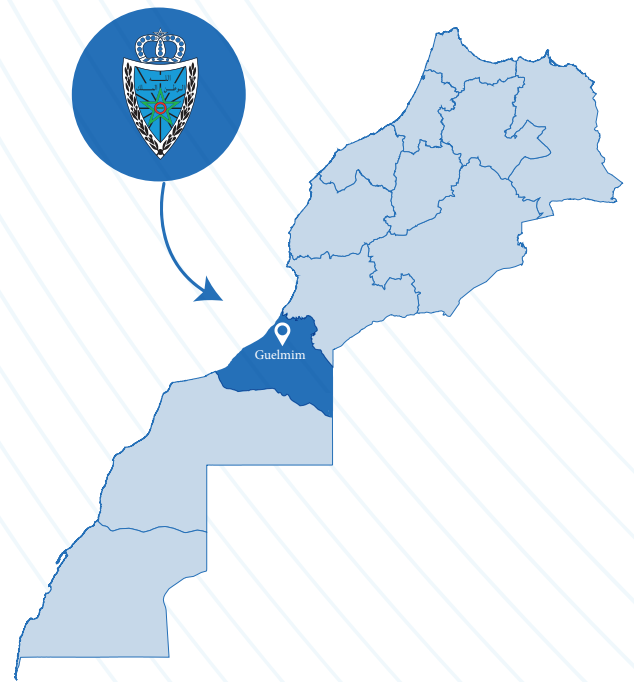
strengthening the capacity of the human potential, with a view, among other things, to making up for retirements, supporting the development of airport infrastructures and economic and industrial acceleration zones, coping with the workload induced by the increase in trade volume and anticipating the flow of travellers expected during the 2030 World Cup.

STRENGTHENING OF DECENTRALIZED GOVERNANCE IN THE SOUTHERN REGION



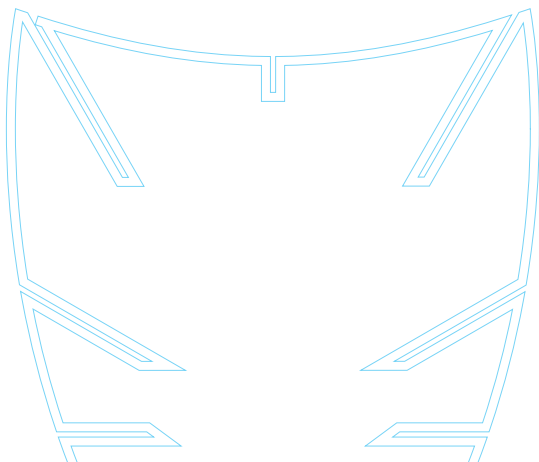
RESTRUCTURING OF SOUTH REGIONAL DIRECTORATE

In line with the government's strategic projects in the Southern Region, a booming economic dynamic has emerged, driving the expansion of trade flows. To support this evolution which directly impacts customs activity, the Regional Directorate of the South has been restructured and split into two entities: Regional Directorate of Dakhla-Oued Eddahab and Regional Directorate of Laâyoune-Sakia Al Hamra.



OPENING OF A NEW CUSTOMS SERVICE IN GUELMIM-OUED NOUN

As part of its effort to get closer to users, economic operators, and citizens in the Guelmim-Oued Noun Region, Customs and Excise Administration inaugurated a new customs structure in Guelmim on July 17, 2024. This initiative aims to support the region's economic development and to offer local services, particularly for procedures related to temporary admission and customs clearance of vehicles for the benefit of Moroccans Residing Abroad staying in the region.




TECHNOLOGY-BASED CONTROL



As threats become increasingly complex, Customs and Excise Administration continues its technological shift to modernize and strengthen its control capabilities.

Through the use of data, the automation of processes and interconnection with its national and international partners, CEA is developing an intelligent and predictive approach to customs control.

This strategy has enabled precise targeting of high-risk operations, flows securing and achievement of a better balance between the smooth flow of trade and the requirement for compliance.





PREDICTIVE ANALYSIS AND INTELLIGENT TARGETING

Technological targeting of commercial operations, based on the exploitation of data and the cross-referencing of recent trends in fraud patterns, led to detection in 2024 of nearly MAD 34 million in evaded duties and taxes, compared to MAD 24 million the previous year, of which MAD 20 million were recovered and MAD 14 million collected as transactional fines.

These results demonstrate system's ability to adjust controls according to emerging fraudulent behaviors, while facilitating the clearance of trustworthy shipments deemed reliable.



INTELLIGENT VALUATION SYSTEMS AND AUTOMATED UNDER-INVOICING DETECTION



In line with commercial transparency and to strengthen fight against fraudulent practices, CEA has deployed advanced economic analysis tools and adopted a technology-based monitoring and analysis approach to counter under-invoicing.

Thanks to dynamic databases that are regularly updated, value discrepancies are detected using sectoral comparison algorithms.

In 2024, 64 sectoral studies were conducted, resulting in 336 revisions of customs valuation bases. Automated analysis of market fluctuations combined with dialogue with professional sectors enabled a fine and realistic update of reference values.

This technological mechanism ensures constant vigilance over price undercutting practices and promotes greater fairness among operators.

RESULTS OF DATA EXPLOITATION IN 2024

MAD 5.39 BILLION

in additional revenue from duties and taxes reassessed on value in 2024, compared to MAD 4.07 billion in 2023

MAD 206 MILLION

in additional revenue paid by operators for duties and taxes on royalties in 2024, compared to MAD 243 million in 2023

1,540

fraud reports processed in 2024 thanks to the IT functionalities offered by the BADR system, compared to 1,173 in 2023

AUTOMATED RULE ENGINE FOR CONTROL SELECTIVITY

At the heart of customs intelligence processing, the rule engine integrated into BADR system was enriched in 2024 with 434 new rules (including 111 selectivity rules, 64 annotations, and 259 monitoring rules), along with 199 updates or deletions.

This expert system allows for differentiated and adaptive processing of customs operations, based on litigation history or suspicious behaviors, and enables real-time adjustment of customs declaration selection.



Thus, import selectivity rate reached 20.4% and export rate 8.9% in 2024, reflecting a better allocation of control efforts, with increased use of red channel for economic regimes.

This approach is based on algorithmic logic in constant adaptation.

STATISTICS ON IMPORT SELECTIVITY IN 2024

7%

of declarations selected for green channel without documentary control

73%

of declarations selected for orange channel with documentary control

16%

of declarations selected for initial red channel (documentary control and physical inspection)

4%

of declarations reselected from orange channel to red channel, following doubts arising from documentary review

DIGITALIZATION OF PASSENGER CONTROL

Modernization of passenger control accelerated in 2024, with digitalization of the majority of working documents used by inspectors in charge of this service area.

The aim is to ensure faster processing of passengers and their luggage, and optimized control, which has led to better results.



PASSENGER CONTROL RESULTS IN 2024

13,017

cases recorded during passenger control in 2024, compared to 13,861 in 2023

MAD 137.77 MILLION

paid by passengers for duties and taxes in 2024, compared to MAD 97.6 million in 2023

MAD 82.7 MILLION

collected as fines in 2024, compared to MAD 57.8 million in 2023

INTERCONNECTED PLATFORMS AND AUTOMATED INTELLIGENCE

Throughout 2024, digital cooperation with national and international partners intensified through integrated platforms and interconnected systems, ensuring greater fluidity and reliability of exchanged intelligence. The processing of 617 international assistance requests (including 566 issued by CEA) and more than 3,000 national requests was carried out through platforms shared with partner institutions (BAM, ANCFCC, etc.).

These computerized interfaces enhance efficiency of exchanges, accelerate cross-check verifications and ensure complete traceability of requests.

Thanks to the BADR system, 1,540 fraud reports were digitally processed. Additionally, 260 requisitions and 42 information requests were processed through access to national (DGSN, Royal Gendarmerie...) and international (Interpol) databases.

These figures illustrate the rise of digitalized customs intelligence, enabling better tracking of suspicious transactions, goods flows, and involved parties, as well as a rapid and documented response by customs services to identified threats.



STATISTICS ON INFORMATION EXCHANGES WITH PARTNERS IN 2024

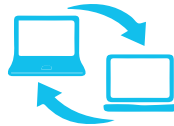
Security agencies: DGSN, Royal Gendarmerie

260 requisitions received concerning more than 650 individuals, 280 companies, and 40 vehicles



INTERPOL

42 information requests regarding stolen vehicles sent



1,053 information requests relating to 15,818 liable parties sent as part of the search for bank account details

Foreign customs administrations

566 international mutual administrative assistance requests issued and 51 received



1,604 information requests concerning more than 17,151 liable parties made as part of the search for the real estate assets



FIGHT AGAINST ILLICIT TRAFFICKING

A photograph showing the underside of a dark-colored car. On the ground below the car, there are several tools including a hammer, a red-handled screwdriver, and a pair of pliers. In the foreground, there are several packages wrapped in clear plastic with green and blue markings, likely evidence of illicit trafficking. The background is a plain, light-colored wall.

Faced with the growing momentum of trade and the increasing sophistication of fraudulent practices, Customs and Excise Administration has continued, throughout 2024, its efforts to strengthen the efficiency of its control and prevention mechanisms. Whether through post-clearance controls, intelligent targeting, or the fight against smuggling and drug trafficking, all customs actions are part of an integrated strategy aimed at risk management, securing trade flows, and safeguarding the Kingdom's economic and social interests.



COMBATTING THE TRAFFICKING OF DRUG AND CIGARETTE

In 2024, seizures of smuggled cigarettes recorded a significant decrease of nearly 58% (254,388 units in 2024 compared to 438,784 in 2023).

This marked decline reflects the tangible impact of the preventive and deterrent measures implemented by Customs Administration, in close collaboration with its various concerned partners. This downward trend is further substantiated by the results of the 11th national prevalence study on smuggled cigarettes, which revealed a weighted penetration rate of only 1.04% in the national market in 2024, thereby confirming the declining trend observed over the past years (1.85% in 2023 and 2.81% in 2022).



SEIZURES OF TOBACCO PRODUCTS IN 2024

1,042 KG

Ground tobacco (Kif)

1,778 KG

Leaf tobacco

5,640 KG

Muassel

On the other hand, Customs Administration recorded a sharp increase in drug seizures, reflecting its strong commitment to fighting illicit trafficking. Thus, chira seizures almost doubled reaching 38 tons compared to 21 tons in 2023. This rise demonstrates the intensification of control operations carried out by Customs in close coordination with national security forces at border points. Seizures of cocaine and other hard drugs also increased, reaching 750 kg compared to 261 kg the previous year. These results underscore the heightened vigilance against international trafficking networks.

DRUG SEIZURES IN 2024

CANNABIS RESIN

38 TONS of cannabis resin against 21 tons in 2023

HARD DRUGS

750 KG of hard drugs against 261 kg in 2023

PSYCHOTROPIC TABLETS

454,368 UNITS of psychotropic tablets against 361,572 in 2023



FIGHT AGAINST SMUGGLING

In order to counter smuggling activities and protect both country's economic interests and citizens health, Customs strives to strengthen surveillance capabilities and enhance effectiveness of its field interventions.

In 2024, the total value of smuggled goods seized by Customs services amounted to MAD 284 million, compared to MAD 262 million in 2023, an increase of 7.74%.

This moderate rise in seizures reflects a significant slowdown in smuggling activity, resulting mainly from strengthening of operational intelligence, deployment of mobile units, intensification of both random and targeted control operations, and improved coordination with national structures such as National Customs Brigade and the risk analysis and investigation services.



FIGHT AGAINST COUNTERFEITING

In 2024, CEA recorded 746 requests for suspension, marking an increase of over 9.38% compared to 2023 (682 requests). This dynamic trend is mainly due to improved awareness among rights holders and procedures simplification. It also reflects the growing interest in the use of customs mechanism for the protection of intellectual property rights.

However, effective interceptions of counterfeit goods declined in 2024, with 82 suspensions carried out compared to 97 in 2023, and approximately 1.15 million items suspended, representing a decrease of 42%.

This decline is attributed to enhanced deterrence among importers of counterfeit goods and strengthening cooperation and information exchange with relevant partners.



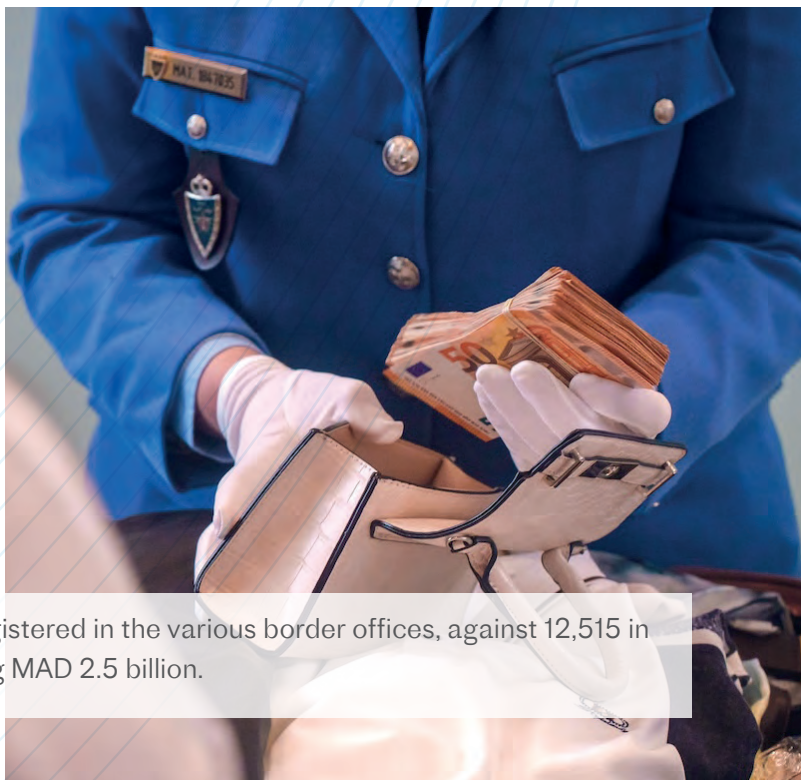
FIGHT AGAINST CURRENCY TRAFFICKING AND MONEY LAUNDERING

During 2024, CEA intensified its efforts to monitor currency movements and prevent money laundering by capacity building of Customs brigades, organizing specialized training sessions, and improving coordination with other security services.

These efforts led to the seizure of MAD 167 million of undeclared foreign currency, during passenger controls, compared to MAD 105 million in 2023.

This increase resulted from enhanced surveillance at border crossing points, better targeting of high-risk profiles and closer cooperation with intelligence services.

At the same time, 15,572 currency declarations were registered in the various border offices, against 12,515 in 2023, corresponding to a total declared value exceeding MAD 2.5 billion.



KEY CURRENCY FIGURES IN 2024

	2023	2024	Var (%)
Number of currency declarations made by travelers	12,515	15,572	+ 24%
Global amount of currencies declared by travelers	MAD 2 billion	MAD 2.5 billion	+ 25%
Total amount of currencies seized during passenger control	MAD 105 million	MAD 167.4 million	+ 59%

POST-CLEARANCE CONTROL

In response to the growing volume of trade and the need to ensure effective controls without compromising commercial operations fluidity, Customs continued the deployment of post-clearance control in 2024.

Thus, Customs services carried out several audit missions in companies, warehouses, and logistics zones, leading to the identification of a total of MAD 592.69 million in evaded duties and taxes. In parallel, additional revenue collected through

post-clearance control reached MAD 455.77 million in 2024, including MAD 238.69 million in duties and taxes and MAD 117.08 million in fines.

These results stem from enhanced analysis capabilities and data processing, improved coordination between central and regional services, and greater focus on customs economic procedures. This approach enabled the recovery of MAD 42 million during two major operations related to Private Warehouses Individuals.

Moreover, the distribution of results by Regional Customs Directorates highlights the active involvement of decentralized structures in this mechanism. Some directorates, such as Regional Directorate of Tangier-Tetouan-Al Hoceima and Customs Directorate of Casablanca Settat, made significant contributions to national outcomes, generating respectively MAD 135.83 million and MAD 132.20 million in evaded duties and taxes, out of a total of MAD 592.69 million. These performances underscore the importance of a strong territorial presence in fight against customs fraud.

POST-CLEARANCE CONTROL IN 2024

**MAD 592.69
MILLION**

Evaded duties and taxes

**MAD 117.08
MILLION**

Fines collected

ENVIRONMENTAL PROTECTION

In application of Law 77-15 prohibiting manufacture, import, export, marketing and use of plastic bags, Customs continued its efforts in 2024 to combat this environmental scourge.

This year, Customs services seized 64 tons of prohibited plastic bags, compared to 269 tons in 2023, marking a significant decrease of 76%.

A similar decrease was also recorded in the seizures of plastic pellets, which fell from 115 tons in 2023 to 96 tons in 2024.

This decline is the result of strengthened targeted operations aimed at dismantling smuggling networks, thereby disrupting supply chains, as well as increased pressure on clandestine manufacturing units, particularly through inspections carried out in warehouses and industrial zones, which helped curb illicit production at the national level.

As an illustration, the multi-year trend of seizures between 2016 and 2024 reveals peaks corresponding to periods of intensified controls, followed by sustained decreases, reflecting deterrent effect of Customs action. The peak recorded in 2021 (283 tons seized) was followed by a generally downward trend.



ILLUSTRATION OF MULTI-YEAR TREND OF SEIZURES BETWEEN 2018 AND 2024



FACILITATION AND SUPPORT

As part of its economic mission, Customs constantly strives to combine 'Facilitation' and 'Support', two complementary and evolving levers that it adapts and puts at the service of business competitiveness and the country's economic development dynamic.

Its proactive approach to supporting productive sectors and managing sectoral strategies and structuring projects was once again illustrated in 2024, through measures agreed with all stakeholders in response to their specific expectations and requirements, as well as procedural simplifications based on digital technology, light customs formalities and reduce costs and delays for economic operators.





DIGITALIZE TO SIMPLIFY BETTER

Simplified and 100% digital loading status process



The loading status is a declarative document prepared by carrier, typically an operator of a Stores and Clearance Areas, to cover transportation of goods in groupage under multiple export declarations, from customs to export office.

To simplify customs procedures for export operations, 2024 Finance Law granted this document the status of a simplified transit declaration for shipments in groupage export, thus relieving operators from the obligation of additional declarations.

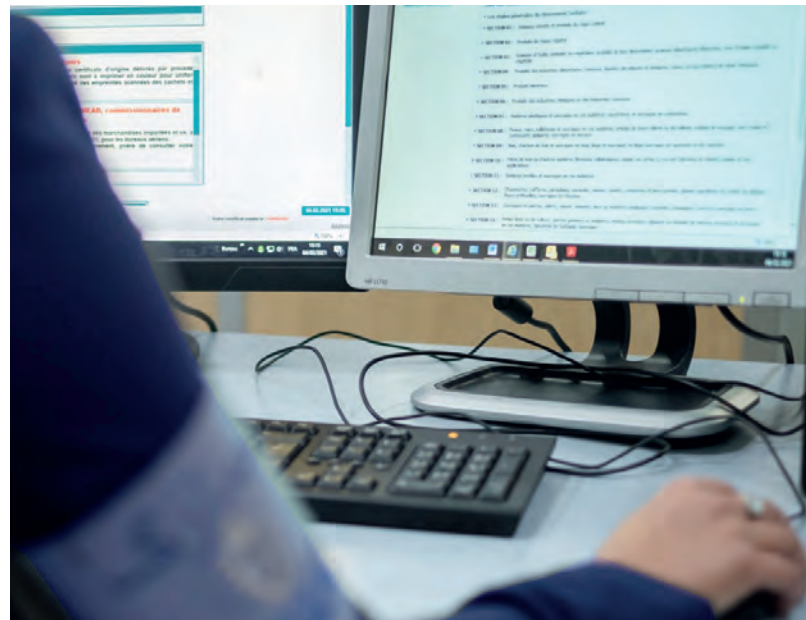
Customs and Excise Administration has integrated this new provision into its online customs information system (BADR); a redesign that enabled the full digitization of the process, from the submission of the initial loading status to the final discharge at the export customs office, and enhancing the management of transit operations.

This digital transition is designed to simplify export customs procedures, reduce customs clearance costs and delays, streamline trade flows, and ultimately strengthen the competitiveness of national exports.

The drawback-energy, an integral part of the BADR system

The drawback-energy system is an economic procedure established by CEA to allow operators in industry and textile-apparel sectors to benefit from the refund of import duties as well as consumption taxes related to energy consumed in production process. This applies to goods imported and intended for re-export.

Previously managed through an external application, the management of drawback files, including their creation, modification, and editing by the declarant, is now possible directly from BADR online customs information platform through a dedicated module. This development allows customs services to process the files more smoothly and efficiently, thereby reducing refund times.





This new measure applies to refund requests related to exports made from January 2024 onwards. Previous files, continue to be processed through the old external application until their final discharge.

Extension of the digitization of origin certificate requests

In 2021, a process consisting of the dematerialization of origin certificates issuance covering exports of originating products traded under a preferential framework with the EU, the UK, EFTA, the Arab League, the United Arab Emirates, Turkey, and the signatory countries of the Agadir Agreement was implemented. This development now makes it possible for exporters to issue certificates of origin previously accepted and certified by Customs. Authentication of these certificates is done remotely via the CEA's online portal.

In 2024, Customs and Excise Administration expanded the scope of this facility, which aims to simplify trade exchanges and enhance the transactions traceability. This system now applies to Moroccan exports to countries member states of

the African Continental Free Trade Area (AfCFTA) agreement and of the Organization of Islamic Cooperation (OIC) Trade Preferences System (TPS-OIC).

Thus, through BADR system, Moroccan exporters or their authorized representatives can submit their applications for AfCFTA or TPS-OIC certificates of origin online when preparing their export declaration.

Some information is automatically pre-filled based on previously declared elements, while others are filled manually. Pending the full digitization of the issuance procedure for this document, the information entered into the system will be reproduced on the original certificate, in accordance with the conventional template signed by the exporter or his legal representative.



Digitization of the management of approvals for warehouse procedures

The BADR system has been enhanced with a new module dedicated to the digitized management of approvals issued by customs services to companies, authorizing them to operate under the warehousing and franc industrial warehouse regimes. Since June 2024, all decisions granted in this context are integrated and processed through BADR.

From an operational point of view, approval decisions are entered into the BADR system. The declarant is required, when entering the detailed declaration submitted under one of two regimes, to provide the data relating to the approval granted.



FULL DIGITIZATION OF THE DECLARATION OF PRECIOUS METAL WORKS

Since the end of 2023, professionals are no longer required to present the physical declarative form called “D19” for locally produced gold, platinum or silver works presented for testing and branding. This formality has been replaced by a digitized operation initiated by customs service of the guarantee on behalf of said professionals via BADR system.

As part of its ongoing efforts to both optimize customs clearance time for these works and contribute to upgrading of the sector, Customs and Excise Administration has authorized, since January 2024, all operators in the jewelry and goldsmithing sector—including artisans, manufacturers, and freight forwarders—to submit the D19 declaration

via BADR before presenting it to customs guarantee office to complete declaration process on system.

To support this change, a transitional period has been granted to concerned operators so that they can undertake the necessary steps with customs services to establish prerequisites for accessing BADR system.

The digitization of the D19 declaration has also paved the way for the full transition of these operators to multi-channel payment of testing duties applicable to precious metal works, thereby ensuring greater traceability and security for their customs transactions.

AS OF THE END OF NOVEMBER 2024

60,004

declarations submitted via BADR

+ 65%

compared to the same period in 2023



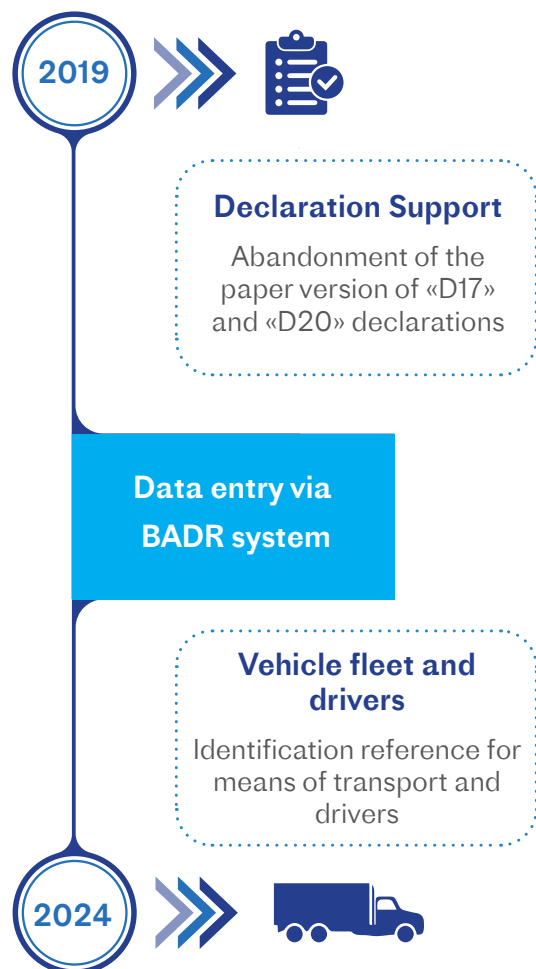
IRT : A new framework for greater efficiency in customs

After the digitization in 2019 of the declarative forms «D17» and «D20» for international road transport (IRT) professionals, Customs and Excise Administration introduced a new framework in July 2024 dedicated to transport means and drivers, ensuring more efficient and secure management of TIR operations and smoother passage through customs.

Prior to the implementation of this new measure, and in coordination with the representatives of the Moroccan Association of International Road Transporters (AMTRI) and the Association of Freight Forwarders of Morocco (AFFM), industry professionals were invited to populate the new framework by providing data on their vehicle fleet and drivers (e.g., chassis numbers, license plates, and driver identification documents).

Furthermore, Customs administration has made it compulsory, at the time of registering in BADR the declaration in detail, for the carrier or their representative to enter data related to the means of transport used for the import and export of goods.

International Road Transport dematerialized processes





This data, which is likely to improve the processing carried out by the customs services, allows for the automation of the temporary admission and exportation declarations of commercial vehicles and ultimately facilitates and streamlines the customs clearance process for the sector, an essential part of the logistics chain.

SIMPLIFY TO STREAMLINE CUSTOMS CLEARANCE

Simplification of the procedure of transferring goods from one warehouse to another

In 2024, CEA took a new step in simplifying customs procedures by exempting the transfer of goods from a warehouse to another—regardless of its category (particular private, ordinary private, or public)—from the requirement to submit a bond note.

However, economic operators remain obligated to provide documentation proving the legal ownership of the goods to be transferred. These documents must include the necessary details for their identification, as well as approval numbers of the departure and destination warehouses.



New methods of regularizing goods admitted under the warehouse regime

Previously limited to goods admitted under temporary admission and temporary admission for inward processing procedures, the possibility of regularizing goods by abandonment to Customs or destruction under customs supervision was extended in 2024 to goods admitted under warehouse regime; both alternatives are carried out with exemption from the duties and taxes due, excluding any disputes.

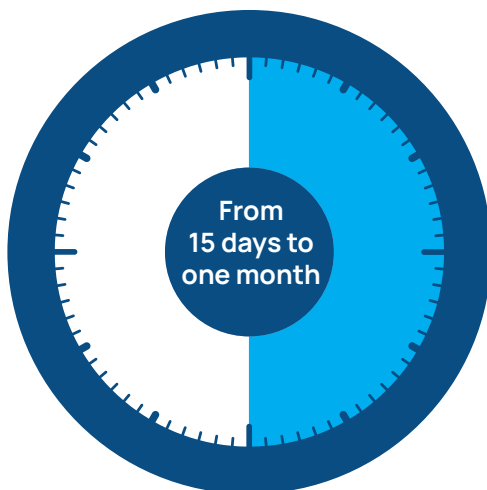
However, the use of either of these two regularization methods remains subject to submitter's justification of its inability, for commercial reasons, to proceed with export, transfer, or clearance for home use of goods stored under this regime.



Goods subject to DCT: the deadline for submitting the simplified declaration extended

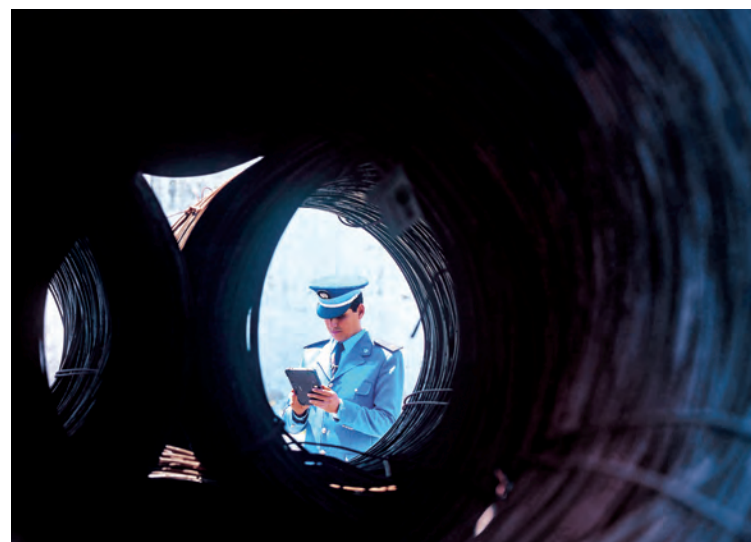
Since June 2024, producers of goods subject to Domestic Consumption Tax (DCT) are allowed to carry out their clearance for home use operations under a monthly simplified declaration, instead of submitting a declaration every two weeks.

Granted upon operator's request after an eligibility review, this facility is an added benefit that enhances the package of solutions tailored to sector's constraints, providing flexibility in response to its needs.



Steel fiber eligible for the drawback-energy procedure

In order to support the international competitiveness of certain local industrial units whose production process involve energy, a new measure was introduced in 2024, extending the benefit of the drawback-energy procedure to steel fiber intended for export. This initiative aims to encourage the steel industry sector and support its growth.



Temporary admission : an economic regime also serving art and culture

As a lever for diversifying the national tourism offer, cultural tourism is one of the Kingdom's major concerns, involving several national stakeholders to create the conditions for its growth.

Incorporating this aspect, Customs introduced a measure in 2024 that extends the benefit of the temporary admission regime to works of art, collectors' items and antiques. These products can now be brought into the national territory, with import duties and taxes suspended, to be presented in a non-commercial exhibition organized by specialized organizations and institutions, for a period of up to two (02) years.

This simplification meets the needs of cultural and artistic activities of museums and art galleries, which have seen remarkable growth in recent years.



The authorized exporter status: commercial and economic advantages

A customs label designed more than ten years ago to boost the activities of operators targeting international markets and promote Moroccan exports, the Authorized Exporter Status continues to attract exporting companies due to the promotional efforts made by CEA services for their benefit.

In 2024, 14 exporting units granted this status for the preferential origin certification under the agreements concluded by Morocco with the EU, EFTA, Turkey, UK and countries signatory to Agadir Agreement.

These beneficiary companies can, through a digitized process, self-certify origin of their goods covered by these agreements without having to provide an EUR.1 or EUR-MED certificate for each export.

In addition to the time and cost savings ensured by the speed of the procedure, the status offers commercial advantages, particularly improving responsiveness and competitiveness of its beneficiaries with foreign clients and operators.



NEW LEGISLATIVE AND REGULATORY PROVISIONS



DI

In terms of customs taxation, a series of measures were implemented in 2024. These measures align with the objectives set by Government to mobilize resources that can strengthen public finances, support sectoral strategies, mitigate drought effects, and support purchasing power of households.



TVA



TIC

SPECIFIC MEASURES FOR DOMESTIC MARKET SUPPLY

Domestic cattle and sheep: coverage of the VAT by State's General Budget and suspension of import duties

Building on measures taken by Government in 2023 to ensure a regular supply of red meat to domestic market and stabilize corresponding prices, it was decided to, on the one hand, cover the amounts due for import VAT on domestic cattle through State's General Budget, and on the other hand, suspend import duties applied to these ruminants, within a quota set by decree, from January to December 2024.

The same measures were applied from October 2024 to domestic sheep, as well as for meat and offal of domestic cattle, sheep, goats, and camels, also within a specified quota.

Olive oil : A preferential advantage to support local demand

Suspension of import duty also benefited import operations of virgin and extra virgin olive oil, within a quota of 10,000 tons set by the State.

This measure was introduced in October 2024 with an effect extended until December 31, 2024, due to the low level of olive production and the need to meet local demand.



The following month, Ministry of Economy and Finance, Ministry of Agriculture, Maritime Fisheries, Rural Development, and Water and Forests, and Ministry of Industry and Trade agreed to extend the aforementioned measures for domestic cattle and sheep, raising the quotas to 200,000 heads for each species.

Fish farming: A preferential tax regime

In 2024, fish farming sector was granted, under the Finance Law, a tariff advantage consisting of an extension, until December 31, 2026, of the application of the minimum import duty rate of 2.5% on fish feed, within the limits of annual quotas of 15,000 tons set by Government.

This preferential tax regime aims to encourage fish farming professionals and support the development of the sector.

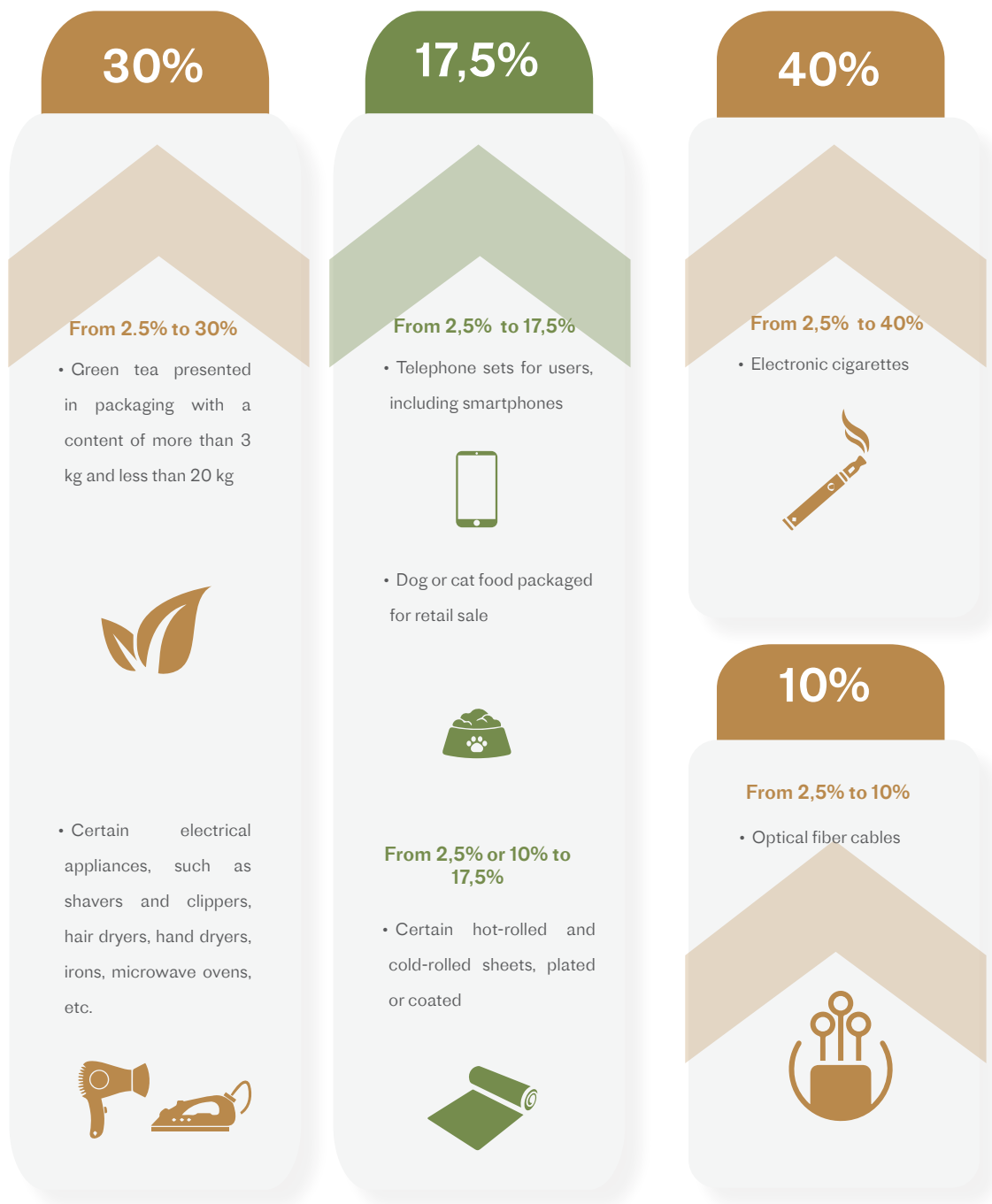


REVISION OF CUSTOM TARIFF

As part of the 2024 Finance Law, new amendments to customs tariff have been introduced, resulting in either an increase or a decrease in import duty rate applied to certain inputs or finished products.

This revision of import duty rates was carried out with the goal of preserving interest and purchasing power of households by facilitating access to certain goods, and helping local industries produce and operate under better competitiveness conditions.

Increase in import duty



Reduction of import duty

30%

From 40% to 30% for all products subject to the 40% rate

- Excluding products under chapter 24 and products that were subject to the 40% rate before the entry into force of the amended 2020 Finance Law.



17,5%

From 40% to 17.5% for tuna

- Flaked tuna



2,5%

From 40% to 2.5% for screws and springs

- Intended for the manufacture of filters for vehicles



2,5%

From 40% to 2.5% for road tractors

- For semi-trailers, operating on electric energy



30%

From 32.5% to 30% for green tea (non-fermented)

- Presented in immediate packaging with a content not exceeding 3kg



2,5%

From 17.5% to 2.5% for seals

- Rubber circular seals with a maximum diameter of 160 mm and plastic components used in the manufacture of vehicle filters



2,5%

From 17.5% to 2.5% for lithium cells



2,5%

From 10% to 2.5% for powdered milk substitutes

- For infant and young child feeding, packaged for retail sale



EXCISE ADJUSTMENT

Domestic Consumption Tax

Similar to import duty, the 2024 Finance Law has introduced changes to Domestic Consumption Tax (DCT) to simplify it, rationalize it, and rebalance its rates levels.

Simplified DCT on non-alcoholic beverages

One of the new measures in 2024 was the harmonization and simplification of the taxation of flavored waters and lemonades to avoid any distortion in taxation methods.

From now on, DCT applies only to flavored beverages containing less than 10% fruit juice, regardless of fruit type. Other beverages with a fruit juice content of 10% or more are subject to the TIC on sugar-containing products.

Increased DCT on products containing sugar and extended to new products

As part of the 2024 Finance Law and in order to protect public health, DCT on certain products containing sugar has been increased, and it now applies to new categories of products. The taxation will be based on added sugar thresholds set by the standard established by Moroccan Institute for Standardization (IMANOR).

This taxation under the DCT is implemented according to a gradual scheme for the years 2024 and 2025. It aims to achieve a dual goal: to encourage manufacturers to reduce sugar content in food products and to protect population from diseases related to obesity, diabetes, and other chronic and costly illnesses, both for individuals and for the State, primarily caused by consumption of sugary drinks and foods.



Increased DCT on alcoholic beverages

One of the reforms introduced by the 2024 Finance Law concerned alcoholic beverages.

DCT rates applicable to wines, beers, and spirits have been revised upwards.



■ DCT on cigarettes: The reform continues

The taxation reform on cigarettes began in 2022 according to a progressive taxation scheme over a period of five years.

This reform, which entered its third year of implementation in 2024 has been reflected in the following tax rates applied to cigarettes:

- **MAD 275** instead of **MAD 175**, the **1000** cigarettes for the specific DCT component
- **64%** instead of **66%** for the ad-valorem DCT component; and
- **MAD 826.7** instead of **MAD 782.1** the **1000** cigarettes for the minimum collection



■ DCT on tires also increased

Introduced in 2021 to fund the Social Protection and Social Cohesion Support Fund, DCT applied to tires, even when mounted on rims, increased in 2024 from 3 to 4 MAD/kg. The aim is to replenish revenues of this fund and contribute to financing programs designed to assist vulnerable social groups and classes.



Fiscal marking extended to other products

The requirement for fiscal marking on both alcoholic and non-alcoholic beverages and manufactured tobacco has contributed to improving collection of DCT and to the prevention and fight against fraud and smuggling, as well as protecting consumers by ensuring traceability and better import control of these products.

Given its proven results, particularly in terms of revenue for State budget, the obligation of tax marking will be extended to diesel and super fuel from January 1st 2026. The same for products containing sugar when their content in this material justifies their taxation.



In addition to its financial contribution, this obligation will help better monitor the clearance for home use of these petroleum products, especially when they are destined for sectors benefiting from exemptions such as maritime fishing, electricity production, ship refueling, etc.

Value Added Tax on Imports

As part of the implementation of framework law n° 69-19 on tax reform and in accordance with the recommendations of the National Tax Forum aimed at establishing a fair, stable, and simplified tax system offering greater visibility to all stakeholders, the 2024 Finance Law introduced a progressive reform of the Value Added Tax spread over three years (2024 to 2026).

This project, led by the General Directorate of Taxes, will result, by 2026, in only two base rates (10% and 20%), replacing the four rates of 7%, 10%, 14%, and 20%. These rate changes also apply to VAT on imports.

Exemption for consumer products

In order to support household purchasing power, the VAT reform extended the VAT exemption on imports to certain mass consumption products, namely :

- **Butter**
derived from animal milk
- **Canned sardines**
- **Powdered milk**
- **Household soap**
(in bars or cakes)
- **School supplies** and the products and materials used in their composition

This fiscal advantage also benefited health sector. It was extended to include pharmaceutical products, including all cancer drugs and antiviral medications for hepatitis B and C, as well as those intended for the treatment of diabetes, asthma, etc.

It also covers equipment, materials, and tools acquired by Mohammed VI Foundation for Science and Health as part of the missions assigned to it.

The removal of VAT applied to medications is part of the national policy aimed at making health products more accessible to consumers and reducing treatments cost.



Exemption for Capital Goods:

■ Reinstatement of the obligation to retain capital goods recorded in a fixed asset account for five (5) years

The 2017 Finance Law abolished the obligation to retain movable capital goods, provided for in Article 102 of the CGI, to which any company that acquired these goods was subject, as well as the regularization for failure to retain them provided for in Article 104 (II-2°) of the CGI.

In view of the fraudulent practices identified in this context, the 2024 Finance Law reinstated this system by prescribing the obligation to retain, for a

period of 60 months, movable goods that benefited from VAT-exempt imports.

Failure to retain goods eligible for deduction, entered in a fixed asset account for the 60-month period, gives rise to an adjustment equal to the amount of tax exempted in respect of these goods, reduced by one sixtieth per month or fraction of a month elapsed since the date of importation of these goods.

■ Conditions for granting VAT exemption to imports of capital goods

In addition to the obligation to preserve the investment goods mentioned above, Article 6 of the 2024 FL conditions the benefit of the VAT exemption on imports of these goods upon the presentation by the taxable persons of sufficient guarantees, in accordance with the legislative and regulatory texts in force. As regards customs, the benefit of exemption from VAT on imports of capital goods is subject to the presentation by the importer of an import certificate exempt from VAT on imports issued by the competent services of the Directorate General of Taxes.

This condition also applies to:

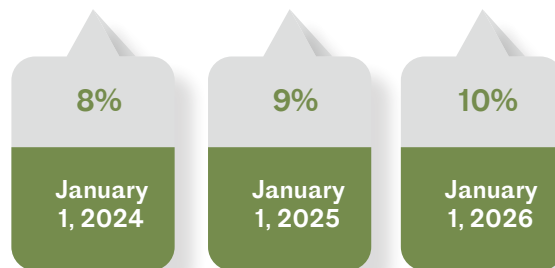
- ⦿ Capital goods intended for private education or vocational training acquired by private educational or vocational training institutions, excluding motor vehicles other than those reserved for public school transport and specially equipped for this purpose;
- ⦿ Capital goods, equipment or tools, new or used, the importation of which is authorized by the Administration, imported by vocational training graduates; and to
- ⦿ Buses, trucks and related capital goods acquired by international road transport companies.

Increase in VAT on Imports

■ At the 10% rate

As part of the tax reform introducing VAT rate adjustments, the «economical car» as well as products and materials used in its manufacturing will see their VAT rate increase from 7% to 10%. Refined or agglomerated sugar will be subject to a gradual increase, reaching a VAT rate of 10% by 2026, as outlined below.

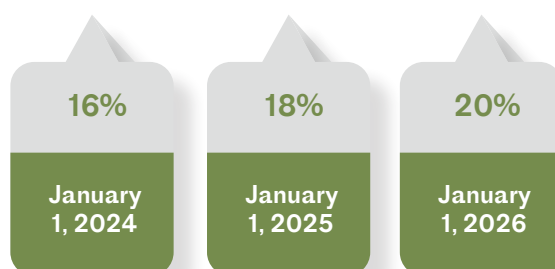
In the same vein, and to better regulate import operations in maritime fishing sector, 2024 Finance Law has defined and specified the list of fishing gear and nets eligible for 10% rate, which benefits professionals in this sector.



■ At the 20% rate

The alignment of VAT rates also concerns raw materials and products that are wholly or partly used in the composition of pharmaceutical products, as well as their non-reusable packaging and the products and materials used in their manufacture, with rates increasing from 14% to 20%.

The same applies to «electrical energy ». The VAT rate applied to it will be gradually aligned with the 20% rate over a three-year period, as follows:



COMMERCIAL DEFENSE AND SUPPORT FOR FAIR COMPETITION

In parallel with actions taken in the fiscal and tariff areas, Customs has contributed to the establishment of corrective commercial measures, particularly against dumping. The aim is to protect activity areas from illegal practices and damage caused by certain massive imports of competing goods and products.

ANTIDUMPING MEASURES

■ Electric ovens

originating from Turkey

A provisional antidumping duty for a period of six months starting from June 25, 2024, at a rate of 34.05% for the exporter ITIMAT MAKINA SANAYI VE TICARET A.S. and 62.07% for other exporters

■ Canned tomatoes

originating from Egypt

A definitive anti-dumping duty on imports at the rate of 29.93% for a period of five years from December 24, 2024

■ Polyvinyl chloride

originating from the United States of America

Provisional maintenance of the antidumping duty at a uniform rate of 5.5% applied to all exporters, pending the results of review investigation

■ Notebooks

originating from Tunisia

Provisional maintenance of the antidumping duty applied to imports starting from January 4, 2024



INTERNATIONAL RELATIONS



In an increasingly interconnected and ever-evolving global environment, Customs and Excise Administration is actively engaged within customs community at regional, continental, and global levels.



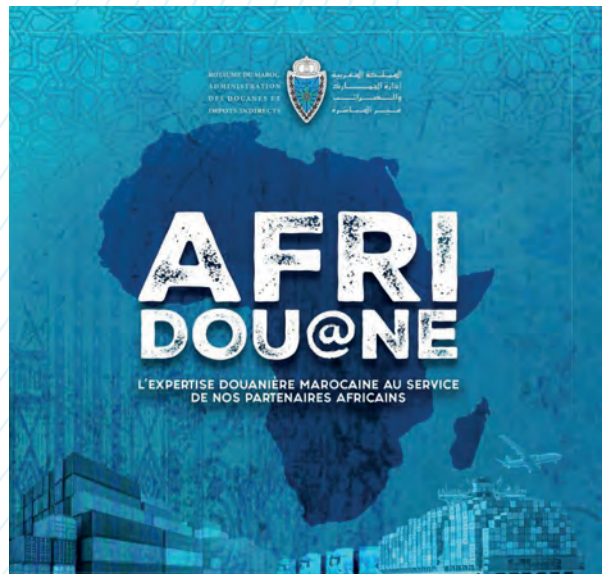
CUSTOMS ACTION IN SUPPORT OF SOUTH-SOUTH COOPERATION

Launch of afridou@ne program

In December, CEA launched AfriDou@ne, an international cooperation program outlined in its 2024-2028 Strategic Plan. Its objective is to promote the sharing of experiences and best practices among african customs administrations, in line with Morocco's South-South cooperation policy.

The program builds on the ongoing dynamic of african customs cooperation, already underway for several years, including field visits by african delegations to CEA and missions of Moroccan customs experts across the continent.

Thus, 2024 saw the implementation of the actions outlined below.



Visits to the CEA by african custom delegations

PARTNER COUNTRIES	DELEGATION	PURPOSE OF VISIT	DATES
Benin	Delegation from the Ministry of Environment and Transport	Customs implementation of the bilateral road agreement	April 2
Union of the Comoros	Delegation led by the Director General of Customs, his technical advisor as well as his excellency the ambassador of the Union of the Comoros in Morocco	Inquire about ADII's experience in modernization and training	April 25
Democratic Republic of the Congo (DRC)	Delegation from the General Directorate of Customs and Excise of the DRC	Authorized Economic Operator Program	September 18-20
Ivory Coast	Delegation from the Ministry of Finance and Budget	Learn about the Moroccan experience in information systems, auditing, and inspection	October 2 and 16

Visit of a Comorian delegation led by the Director-General of Customs

This meeting is part of a drive to consolidate cooperative relations and marks a new step in the intensification of relations between the two customs institutions.

On the agenda of this visit, working meetings on prospects for bilateral cooperation in areas of mutual interest. This was followed by a rich program of activities, including a visit to Customs Training Institute, where discussions continued on capacity building for customs agents through ongoing training and the sharing of expertise. The delegation also visited the International Agricultural Show (SIAM) in Meknes and the Imouzzer customs vacation center, illustrating the diversity of areas of cooperation explored.

Following a fruitful exchange, a draft action plan was developed, structured around two major strategic areas:

- **Partnership and exchange of expertise:** implementation of initiatives aimed at capitalizing on Moroccan experience in customs modernization.
- **Training and upskilling:** Enhancing the skills of Comorian customs agents through training courses and advanced training programs provided by the Customs Training Institute.

Missions of moroccan customs experts in african continent

PARTNER COUNTRIES	COOPERATION ACTION
Madagascar	<ul style="list-style-type: none"> Support for the modernization of customs procedures and the implementation of risk management (February 12-23) Program on the application of controls to strategic exchanges (August 12-14)
Democratic Republic of the Congo (DRC)	<ul style="list-style-type: none"> National workshop on the Authorized Economic Operator program (February 19-23) Training of agents on targeting techniques and flow analysis (March 18-29)
Ivory Coast	<ul style="list-style-type: none"> Assistance in improving customs controls and optimizing customs clearance systems (April 8-19) Advanced workshop on promoting gender equality and diversity in customs (July 1-5) Diagnostic missions on AEO (Authorized Economic Operator) from the WCO (July 8-12 and September 2-6)
Togo	<ul style="list-style-type: none"> Capacity building in combating fraud and customs offenses (May 13-24) Support for monitoring missions on gender equality and diversity (September 16-20)
Benin	<ul style="list-style-type: none"> Support in integrating WCO standards on trade facilitation and customs valuation (June 10-21) Support for monitoring missions on gender equality and diversity (September 23-24)
Egypt	<ul style="list-style-type: none"> Technical assistance for the implementation of an Authorized Economic Operator (AEO) program and alignment with international standards (July 15-26) Training workshops on rules of origin under the Origin Program in Africa (February 11-15 and 18-22)
Burundi	<ul style="list-style-type: none"> Planning mission for the implementation of the WCO AEO program in support of the Burundian Revenue Office (October 28 - November 1)

IMPLEMENTATION OF CUSTOMS PLAN FOR AFRICAN CONTINENTAL FREE TRADE AREA (AFCTA)

On the customs front, implementation of the agreement establishing the AFCTA was formalized in January 2024. This focuses on the protocol for goods trade, which aims to create a liberalized african market through gradual elimination of customs tariffs.

On January 22, Customs and Excise Administration published the circular for customs implementation of AfCFTA, based on the legal and commercial data provided by Ministries of Foreign Affairs and Foreign Trade. This step marks, for the Kingdom, the official start of commercial exchanges under AfCFTA.



In connection with the subject, CEA participated in various workshops and meetings during the year 2024.

WORKSHOP – MEETING	LOCATION – DATE
Workshop on african Initiative for Guided Trade organized by DGC and ASMEX	Casablanca, February 16
Preparations for the launch of National Committee for the Implementation of African Continental Free Trade Area (ACFTA)	Rabat, June 4
ZLECAF Morocco 2024 Forum, under the theme «Intra-african Trade, Perspectives and Opportunities» ACFTA Morocco 2024 Forum, under the theme “Intra-african trade, prospects and opportunities	Casablanca, November 5

ACTION WITHIN THE INTERNATIONAL CUSTOMS COMMUNITY

Regional and global institutional meetings

SUBJECT	LOCATION – DATE
143 rd /144 th Sessions of the WCO Council	Brussels, June 27-29
44 th Meeting of the Directors General of arab Customs	Cairo, February 28
8 th Meeting of the Directors General of african Customs	Accra, August 9
59 th Meeting of the Directors General of Customs from MENA Region of the WCO	Cairo, February 27
60 th Meeting of the Directors General of Customs from MENA Region of the WCO	Brussels, June 26
Arab Customs Cooperation Committee	Cairo, August 13
7 th Meeting of african Sub-Committee on Trade Facilitation, Customs Cooperation and Transit	Online, February
8 th Meeting of african Sub-Committee on Trade Facilitation, Customs Cooperation and Transit	Accra, August 6-8
Extraordinary Session of the Specialized Technical Committee on Trade, focused on assessing the preparedness for african Customs Union and Common Market	Addis-Ababa, December 11-13

Technical community meetings

In addition, in 2024, CEA participated in various specialized committees of the WCO, including the following.

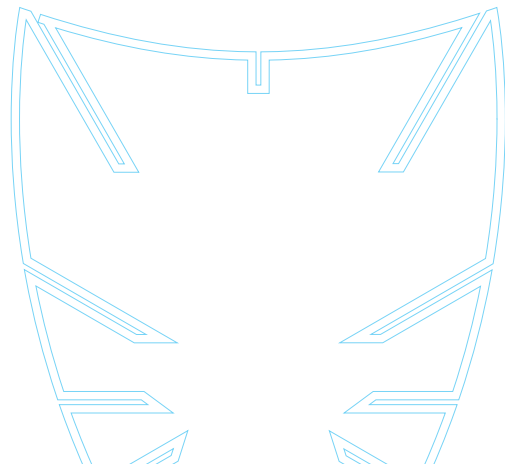
SUBJECT	LOCATION – DATE
15 th Session of Capacity Building Committee	Brussels, February 21-23
Sessions 243 to 246 of Permanent Technical Committee	Online, April 23-26 and October 23-25
59 th Session of Customs Valuation Technical Committee	Brussels, October 14-18

DIVERSIFICATION OF CUSTOMS PARTNERSHIPS

Cooperation with South Korea on cutting-edge technologies

With a structuring project focused on artificial intelligence, big data, and data governance, CEA was selected to join South Korean initiative «Customs Modernization 2026.» A delegation from Korean Customs Service made a working visit to CEA from november 25 to 28, 2024, to seal this partnership.

The visit program included a meeting with the Director General, meetings with customs officials, and a visit to Tangier-Med Port. The implementation of the «Customs Modernization 2026» project is expected to run from january to august 2026.



Meeting with the Chinese Customs at the directors general level



A delegation from Chinese Customs, led by Mr. Lingjun WANG, Vice-Minister of the General Administration of Customs of China, was received by CEA from June 28 to July 1, 2024.

The exchanges between the two administrations helped identify several areas of common interest, particularly regarding new technologies applied to customs control.

INTERNATIONAL CUSTOMS COOPERATION LEGAL INSTRUMENTS

Over the course of the year, CEA worked together with partner customs administrations to finalize discussions on several legal instrument projects that form the foundation of all customs cooperation. Thus, the past year saw signing or finalization of legal frameworks listed below.

SUBJECT	PARTNER COUNTRIES	ACTION
International Mutual Administrative Assistance in customs matters (IMAA)	Guinea-Bissau	Signed on July 16, during the 3rd Session of the Joint Commission held in Laâyoune
	Gambia	Signed on January 25, during the 3rd Session of the Joint Commission held in Dakhla
Mutual Recognition of AEO programs (MR AEO)	Saudi Arabia	Finalized draft text between the two Parties on November 21
	Qatar	The draft text is being finalized
	India	On the Indian proposal of June 10, CEA issued a favorable opinion. Discussions are ongoing between the two customs administrations
	China	Two field visits took place: in China from June 24 to 27, and in Morocco from July 13 to 17. Discussions are at an advanced stage

OTHER CONTRIBUTIONS OF CEA

In addition to customs-to-customs cooperation, CEA contributed during 2024 to several cooperation frameworks of interest to Morocco, including:

8th session of Morocco-USA joint committee

CEA participated in this session on July 1-2, 2024, in Washington, as part of the follow-up to the implementation of the Bilateral Free Trade Agreement. The customs-related aspect focused on the establishment of an automated exchange of customs data and the partnership project between Moroccan and American customs authorities under the CSI initiative.



COMPREHENSIVE ECONOMIC PARTNERSHIP WITH THE UNITED ARAB EMIRATES

In 2024, Customs participated in three rounds of negotiations aimed at concluding a Comprehensive Economic Partnership Agreement with the UAE. CEA's contribution focused, in particular, on customs procedures and customs aspects of trade in goods and rules of origin.

GOVERNANCE AND CAPACITY BUILDING

Governance within the CEA is mainly focused on the performance of the service provided to the public. It is based on an evolutionary and structured approach to capacity building, considered as an essential lever for progress. By investing in the development of human capital, Customs strengthens its responsiveness to developments and its resilience to contemporary and future challenges.

This strategic choice, framed by an ambitious vision of a professional and citizen customs, is accompanied by a resolute orientation towards the continuous improvement of the quality of service placing action effectiveness and satisfaction of users, citizens and operators, at the center of priorities.



FORWARD-LOOKING MANAGEMENT OF HUMAN RESOURCES

HUMAN RESOURCES IN NUMBERS

6,379

agents as of December 31, 2024

34%

management rate

60%

brigade agents

26%

feminization rate

Strengthening the workforce and build an agile and efficient organization for the future

In view of the increasing trade activity in the Southern provinces and with the aim of strengthening its presence in the region, Customs and Excise Administration has restructured the Southern Regional Directorate into two new regional directorates: Dakhla-Oued Eddahab and Laayoune-Sakia Al Hamra.

As part of the ongoing process to facilitate customs clearance procedures for economic operators, and to enhance operations transparency, reduce clearance times and costs by relieving operators from unnecessary travel, and improve the quality of service provided by customs structures, CEA has deployed specialized regional centers for handling remote control operations at the Tanger-Tétouan-Al Hoceima and Casablanca-Settat regional directorates.

Additionally, to better manage the growing airport activity and in order to provide users with quality service, Customs has created new mid-level responsibility positions (assistant of authorizing officer) at the airports of Marrakech-Menara, Rabat-Sale, Fes-Saïss, and Agadir-Massira.



Optimizing human capital management to anticipate tomorrow's challenges

To support in terms of human resources the infrastructure extension projects ports and airports (by the creation of new air and sea lines) and the implementation of new Industrial Acceleration Zone, CEA has dedicated 940 budget items for recruitment and proceed to optimize the allocated resources

in the different positions through redeployment of 97 officials, the mobility of 168 agents and to the reinforcement of staff in certain operational positions as well as the succession preparation for jobs related to the metals precious guarantee.

Furthermore, as part of motivating its human resources, particularly by offering them career visibility, Customs launched a strategic project for establishing career pathways, allowing CEA agents to develop a prospective plan in the short, medium, and long term for professional development, while aligning their aspirations with the strategic choices of Customs Administration.



Fostering excellence through recognition and team motivation

Valuing human resources is a key lever for enhancing team engagement and effectiveness. By establishing a culture of recognition, CEA fosters an environment where each contribution is valued, thereby strengthening the belonging sense and the active contribution of agents towards achieving the objectives.

In 2024, Customs created new career opportunities for its staff by making several appointments to responsible positions and awarding rewards for outstanding achievements in the fight against smuggling and drug trafficking.



DISTINCTIONS AND PROMOTIONS IN 2024

2,686

agents promoted to higher ranks and grades

58

awards given to deserving agents

102

appointments to responsible positions

81

executives and agents decorated with Royal Wissams

Professionalizing the surveillance branch in the face of security challenges

Improving the regulatory and procedural framework of the brigades

In 2024, Customs Administration revised and enriched the decree related to wearing the uniform, aligning it with the developments in the status of CEA officials. The reorganization of the brigades was also undertaken to adapt their structures to the new requirements in the fight against fraud and smuggling.

On the procedural level, several actions were taken to regulate uniforms, badges, equipment, and rank insignia of brigade agents, to standardize reference framework for service points within the brigades, and to establish rules for the use and management of radio communication equipment, body-worn cameras, and service motorcycles.



Continuing the Digital Transformation of the Brigades

2024 was marked by the completion of the process of computerizing the brigade records within the IT system, with the digitization of patrol and appearance program to allow for better monitoring of control activities.

This year was also characterized by the computerization of the management of body-worn cameras for better accountability of agents and the establishment of an automatic assignment system for agents to different workstations, ensuring an equitable distribution of workload among brigade agents.



TRAINING AT CEA: COMBINING MILITARY RIGOR AND CUSTOMS EXPERTISE TO SHAPE THE FUTURE

Developing customs synergies within the international cycle



Staying true to its commitment to partner customs administrations in Africa and Haiti, CEA continues its training efforts to support these administrations in the face of increasingly complex and transnational challenges. International cooperation in customs training has become a crucial lever for sharing knowledge and strengthening competencies.

In 2024, customs training reached a new milestone with the hosting of 72 international trainees from 14 african countries. This edition also marked a turning point with the first-time participation of sudanese Customs, highlighting the expansion of the cooperation network and the influence of moroccan customs expertise.

Strengthening customs expertise through basic training of new recruits

Commitment and discipline have been established at CEA as the foundations of high-quality customs and military training. In 2024, basic training saw an unprecedented dynamic with the integration of 967 new trainees.

This cycle prepares new recruits to integrate into their new work environment and equips them with the necessary skills to effectively carry out their duties.



Modernizing and diversifying the continuing education offer

Customs Administration has enhanced its training offer to meet the demands of new control technologies, regulatory changes, and evolving professional needs. This offer is based on a rigorous development process, integrating strategic orientations, feedback from participants, and consultations with experts.

Customs Training Institute has diversified its training methods by developing in-person, blended learning,

and online programs. The program includes technical customs training, audit cycles, training on report writing, and advanced sessions, particularly in non-intrusive control techniques.

CEA has also strengthened its digital approach through «e-takouine» platform, enabling the training of 365 customs officers in 2024, with the addition of new online modules.

TRAINING IN NUMBERS

9,319

training days of continuing education in person for **2,234** beneficiaries

145,826

training days of initial training (military and customs) for **1,401** trainees

19

training sessions for Periodic Recurring Training (FRAPPE) cycle, including one for **10** officers and **18** dedicated to **476** customs guards (including **84** women)

17

training sessions on customs litigation, dedicated to **376** beneficiaries, including managers, sub-managers, litigation officers, and investigators

164

inspectors trained on scanner control and image processing in blended learning (**2** days online, **2** days practical on simulators)

365

customs officers trained through e-learning on TAKOUINE platform, with **46** sessions and **35** themes, including **7** newly created ones

113

customs officers trained at Customs Training Institute as part of the group participating in the Oath-taking Ceremony before His Majesty the King

22

training actions for **376** customs officers as part of national cooperation with ATADM, DGAC, DGI, ICF,...

212

beneficiaries of training under international cooperation, with WCO, UNODC, foreign customs, and international partners

PERFORMANCE MANAGEMENT AND SERVICE QUALITY IMPROVEMENT

Anchor the culture of results by combining action on the ground with strategic objectives

With a view to expanding the performance management system at the level of decentralized services, 2024 was marked by the implementation of Performance Contracts (CdP) at sub-regional level.

This expansion was confirmed by the publication of a service note announcing cascading development of CdPs starting in 2025, between each Regional Directorate and the prefectural and provincial directorates placed under its authority.



In the same vein, «Performance Contracts» software application, dedicated to this purpose, was adapted, enabling a rigorous tracking of performance at all levels.



Provide simple and easily accessible information

To support development of administrative decisions under Law 55-19, 2024 was marked by the enhancement of the service repository called «Service Catalog», through the updating of 14 flowcharts and service sheets, and the online publication of two new sub-categories: «Preferential Agreements» and «Late Payment Interest and Collection Fees.»

These flowcharts grouped into 8 categories and 26 sub-categories explain and clarify administrative actions in a concise and schematic manner. They are accompanied by appropriate documentation on procedures to follow, customs services to approach, and required documents.



Evaluate quality to improve the service to users

Continuing its policy of openness and continuous improvement, CEA conducted two satisfaction surveys in 2024 among users of electronic platforms for managing complaints, information requests, and mail (digital order desk and e-requests).

The objectives of these surveys are to:

- Evaluate the level of user satisfaction with electronic platforms (BOD and e-requests);
- Identify strengths to reinforce as well as reasons for dissatisfaction ;
- Give off axis for improvement based on recommendations and suggestions provided by respondents.



At the end of this survey, the overall average satisfaction rate recorded in 2024 stood at 79.5%. A detailed analysis by platform type revealed that the average satisfaction rate of users with the Digital order desk has reached 87% in 2024, marking a rise of 4 percentage points compared to the previous year (83% in 2023). The average satisfaction rate of users with the e-requests platform stood at 71% in 2024, compared to 79% in 2023.

The comparative analysis by requesters profile showed that satisfaction rate for professionals (businesses and freight forwarders) has reached 85%, compared to 66% for individuals.

2024 was also marked by an increase in electronic requests number (complaints and information requests) received and processed, rising from 4,962 in 2023 to 6,250 in 2024, marking a 26% increase. Similarly, the average processing time for requests received in 2024 has stabilized at 1.44 day.



Conduct appropriate communication through diverse channels



Aware that the institutional portal significantly contributes to improving communication and fostering sharing and collaboration, CEA focused during 2024 on enriching and updating the content of its website.

Thus, several dynamic sections were enriched, including the transactional sections «Vehicle Clearance (MCV)» and «The origin certificate», as well as the informational sections «Questions/Answers», «Procedures and Guides for Online Customs Clearance», and «International Training Cycle».

Furthermore, communication actions were undertaken, ranging from dissemination of press releases and production of broadcasts dedicated to customs-related issues, to publication of new developments from CEA.

Similarly, to take advantage of the benefits offered by social media, CEA utilized this communication channel throughout 2024 by designing graphics and publishing nearly 180 posts on its Facebook, Instagram, and X accounts. These posts covered a variety of topics relevant to both businesses and individuals, including travelers and Moroccans Residing Abroad (awareness and information campaign during the Marhaba operation).



الجمارك

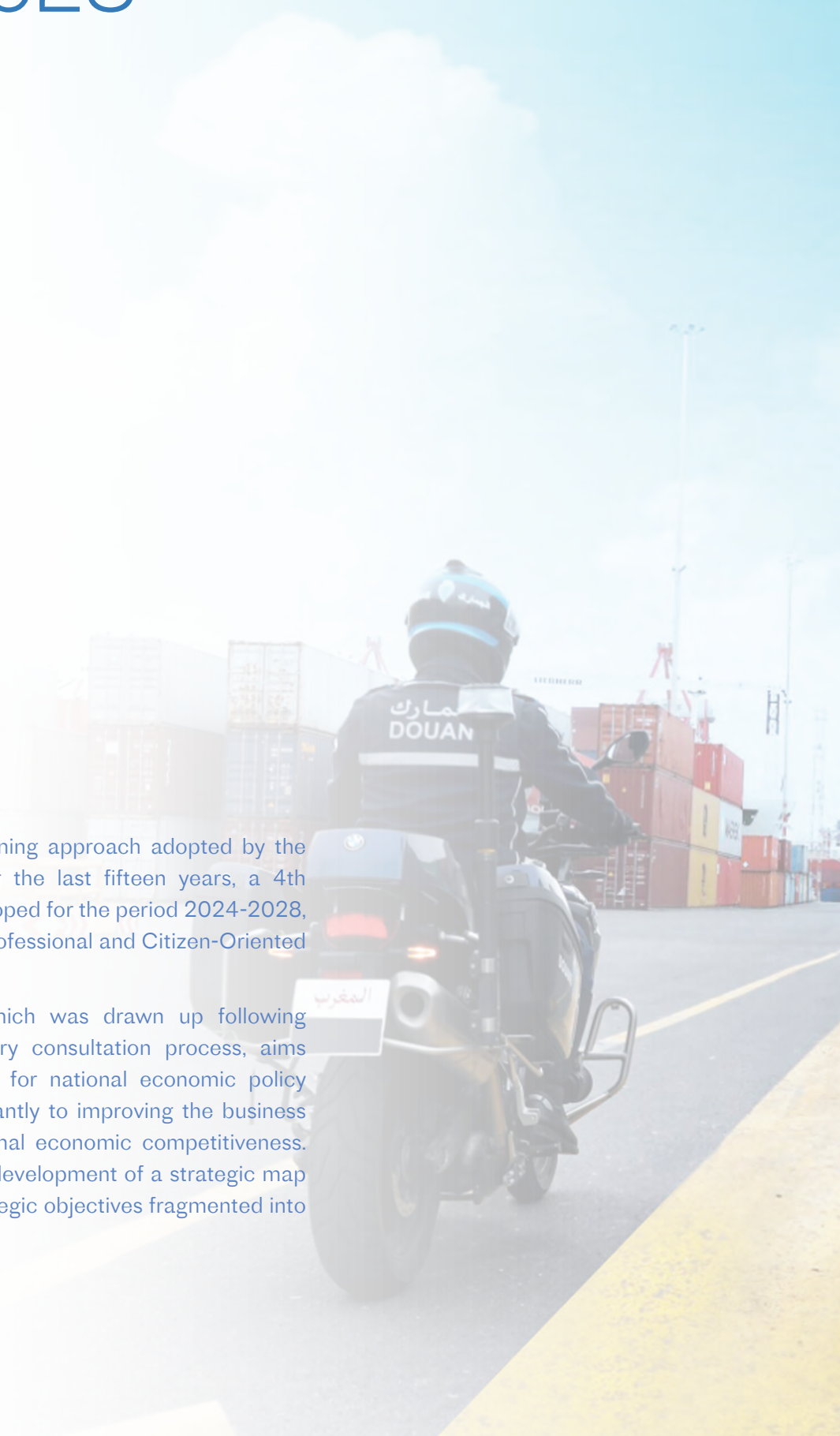


DUANE

STRATEGY 2024-2028

As part of the strategic planning approach adopted by the Customs administration over the last fifteen years, a 4th strategic plan has been developed for the period 2024-2028, with a new ambition: 'For a Professional and Citizen-Oriented Customs'.

This new strategic plan, which was drawn up following an inclusive and participatory consultation process, aims primarily to provide support for national economic policy by contributing more significantly to improving the business climate and promoting national economic competitiveness. The design phase led to the development of a strategic map structured around seven strategic objectives fragmented into 38 projects.



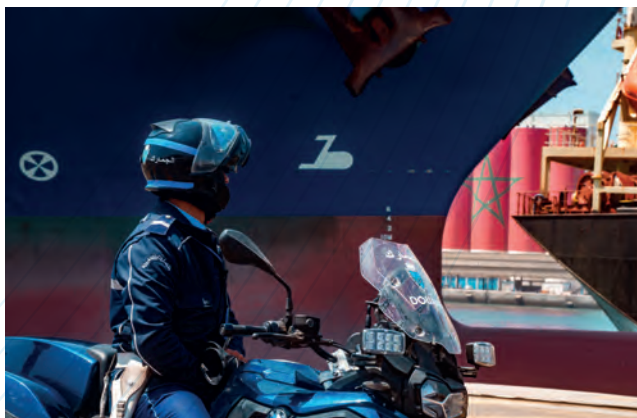


OBJECTIVE 1

Support for national economic policy and structuring projects

The Customs administration plays a pivotal role in implementing national economic policy, while also playing an active part in international negotiations and the implementation of trade agreements. To consolidate its international cooperation, the Customs administration is working on the implementation of the AfriDouane program, which aims to support African customs administrations, and is also planning to set up a network of “customs attachés” to attract foreign donors and combat cross-border fraud.

As a stakeholder in infrastructure projects, the Customs administration is committed to providing the necessary support for the large-scale structuring projects advocated by His Majesty the King, may God assist him, and led by the Government with the aim of revitalizing certain regions and making them a real hub for international trade, particularly in the MENA region. With this in mind, special support is



being provided for the development of the Tangier-Med port, as well as for the establishment of the Nador West-Med industrial port complex and the port of Dakhla Atlantique, the future deep-water commercial port in the south of our country.

OBJECTIVE 2

Adaptation of customs taxation and revenue mobilization

Aware of the crucial issues involved in mobilizing resources for economic development, the Customs is firmly committed to strengthening its customs debt collection capacities. With this in prospect, the modernization of the collection process will be based on a revision of certain aspects of the collection code, which will be carried out in consultation with the Kingdom’s Royal Treasury.

At the same time, an in-depth review of the legislative texts is underway, merging the two Dahir’s relating to the Customs and Indirect Taxation Code and the Internal Consumption Tax, with the aim of increasing the transparency and readability of the legal framework for all users.

In addition, faced with the fiscal challenges posed by the hydrocarbons sector, the Administration will implement proactive measures to prevent fraud, while integrating modern tools adapted for control through the fiscal marking of fuels. Finally, sustained attention will be paid to environmental protection, notably through the introduction of a carbon tax aimed at regulating CO2 emissions and abolishing existing derogations.



OBJECTIVE 3

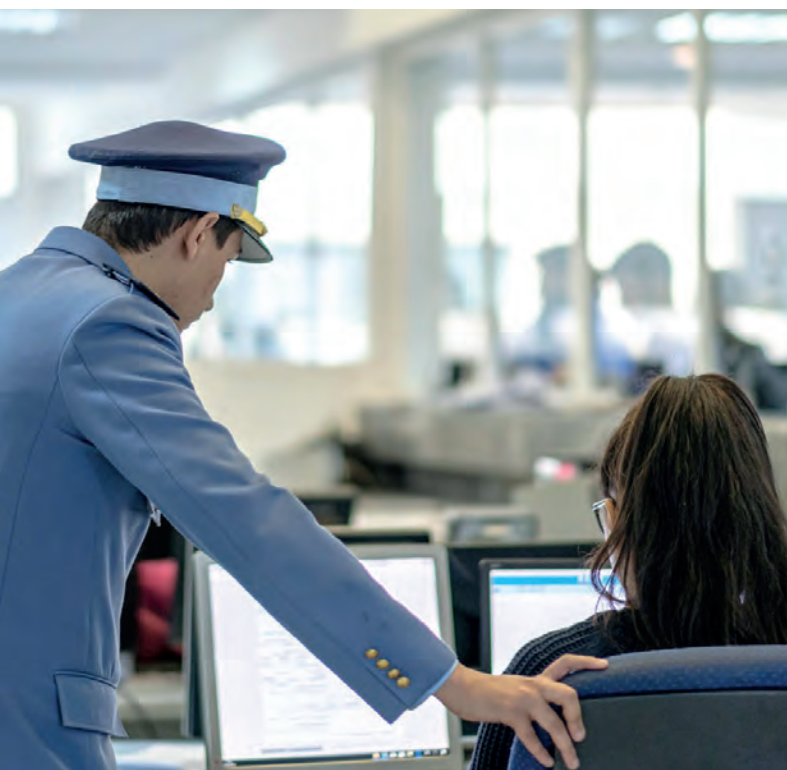
Consolidation of digital transformation and strengthening of partnership

As part of the ongoing digital transformation project, the Customs is committed to modernizing its BADR customs clearance system, with the aim of integrating new technologies and optimizing operational efficiency. By reforming the system's technical architecture and ergonomics, the Customs is responding to the growing expectations of internal and external users and establishing a more intuitive, high-performance working environment.

In the same vein, the Customs is planning to launch a new version of the 'Online Import Goods Clearance Assistant' (ADIL) application, with improved ergonomics and functionality.



With the aim of improving the efficiency of customs services, the Customs is finalizing the process of digitizing procedures by digitalizing exchanges with its main partners (NARSA, the department responsible for MREs, etc.), in particular by extending dematerialization to declarations and administrative authorizations that have not yet been processed.



To maintain this dynamism and to keep up with developments in the logistics sector, the administration will be adapting the main declaration media, such as the summary declaration and the occasional declaration, in order to simplify procedures for declarants and to strengthen control tools.

To support the development of e-commerce, improvements will be made to customs procedures for postal and express consignments, with the provision of intuitive digital tools to enhance the user experience.

A redesign of the Authorized Economic Operator (AEO) program is also on the agenda, with a roadmap that includes enhancing the facilities offered to operators, extending the approach to other organizations and signing mutual recognition agreements with other countries.

OBJECTIVE 4

Contributing to the protection of the economy and business competitiveness

The Customs, a key player in improving the business climate, is firmly committed to combating commercial fraud in order to promote fair competition. To this end, it is preparing to integrate the various components of the intelligence system in order to improve the effectiveness of controls and strengthen the preventive level to thwart the flow of fraud.

As part of its strategic plan to reduce customs clearance times, the Customs will also seek to improve its pre-clearance controls by creating a specific system for logistics zones, industrial acceleration zones (ZAI) and customs clearance warehouses (MEAD), paying particular attention to formalizing the relevant procedures.

The Customs is also looking to take advantage of the use of Artificial Intelligence (AI) in its various control processes, and is planning to integrate it into the implementation of a predictive analysis system, the interpretation of images from scanners, and any other field relevant to its missions.

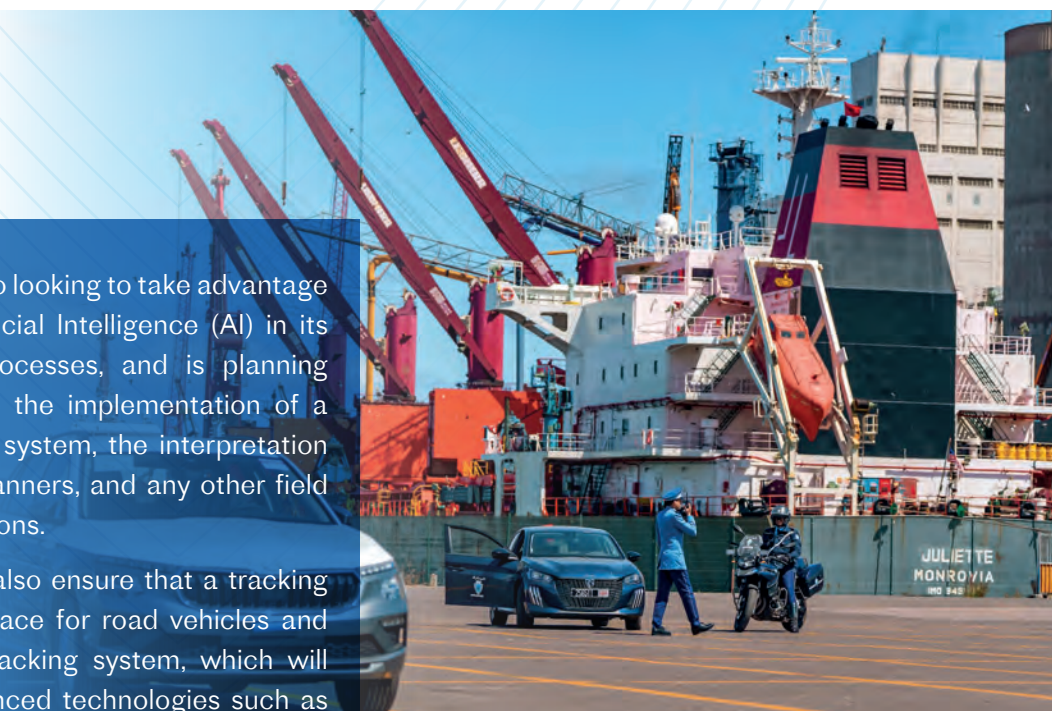
The Authority will also ensure that a tracking system is put in place for road vehicles and containers. This tracking system, which will be based on advanced technologies such as electronic seals and RFID, aims to improve the control of transit operations and guarantee the security of movements, particularly within port areas.

In the same vein, to ensure that goods pass through customs more smoothly, the authorities will improve the selectivity of checks on both goods and travellers.

At the same time, in a bid to boost business competitiveness, the Customs is launching a major project aimed at bringing customs services closer to traders. It is adapting its control methods to make

customs clearance more fluid, by setting up Regional Remote Control Centers (CRTC) responsible for carrying out system-based control operations throughout the region, whether for imports, exports or transit. Two CRTC have been set up, the first in the Tangier-Tétouan-Al Hoceima Regional Directorate and the second in the Casablanca-Settat Regional Directorate.

The Customs also plans to consolidate its relations with companies close to their place of residence. This will facilitate procedures for operators by bringing them closer to the customs clearance site and providing more personalized support.



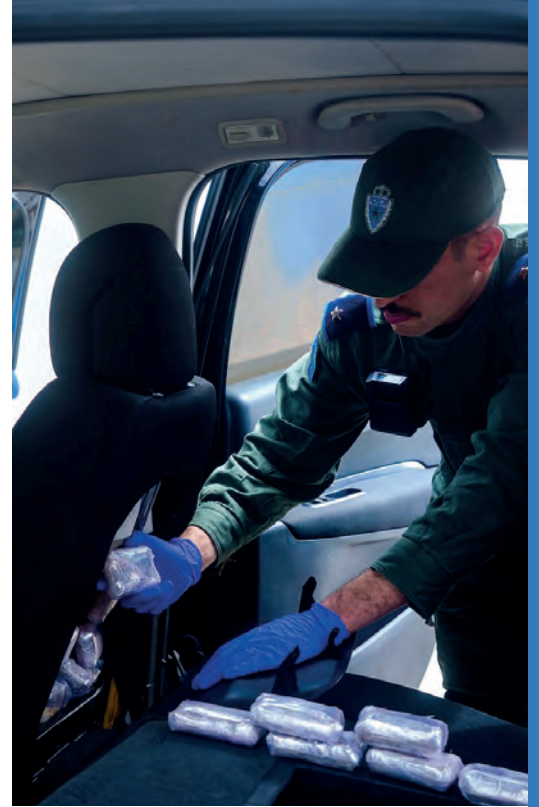
OBJECTIVE 5

Fight against illicit trafficking and contribute to the protection of citizens

The Customs and is actively involved in the fight against illicit trafficking and the protection of citizens throughout the country. To reinforce the fight against smuggling, it will step up the deployment of modern logistical resources, such as drones and automatic seals, to improve surveillance and the effectiveness of interventions.

To ensure that controls are effective in the face of changing fraudulent practices, the Customs will adopt an automated post clearance control plan based on risk analysis. Particular emphasis will also be placed on traveller checks, with an improved targeting system and better communication about the products available.

As part of the fight against money laundering, the Customs will put in place a specific legal framework for the precious stones sector, aimed at strengthening the traceability of transactions. It will also modernize the guarantee system for precious metals and stones, by developing the skills of agents and optimizing certification technologies.



OBJECTIVE 6

Strengthening internal governance and service quality

In a context where data management and service quality are essential, customs administration is committed to achieving operational excellence by focusing on governance and service quality. This involves continuous improvement of services through secure use of data, innovative practices and optimization of internal processes.

The customs administration is also planning a new data governance framework in parallel with its active participation in the work to implement the Ministry of the Economy and Finance's Big Data platform. This work will enable better use to be made of data as part

of a system based on the development of innovative tools to guarantee the effectiveness of controls.

The overhaul of the intranet is a pillar of this strategy, aimed at organizing and optimizing access to data and documents for customs officers. The Customs will also put in place a mechanism to measure individual and collective performance in order to objectively assess the achievements of agents and optimize the allocation of resources.

Finally, the customs administration will encourage research and innovation to promote the emergence of new, high-impact solutions, by introducing a participatory approach to support innovative ideas and transform them into concrete, sustainable solutions.

OBJECTIVE 7

Strengthen internal governance and quality of service

At the same time, as part of an ambitious approach to maintaining the commitment of its staff, the Customs is taking steps under this strategic plan to modernize the management of their careers by ensuring that standard career paths are put in place to enable staff to combine their professional aspirations with the administration's strategic challenges.

Considerable efforts will also be made to enhance the attractiveness of the job within the Customs enforcement units, in particular by setting up career plans offering officers prospects for advancement. In addition, the administration will be working to standardize the regulatory framework for this sector, in order to establish clear and consistent standards that will guide their actions. This approach will not only make the operations carried out by the brigades more secure, but will also guarantee a safer and more efficient working environment.

A re-engineering of training courses is also planned, including the educational offer, learning methods and collaboration with partners. This new approach



will be implemented by the Customs Training Institute, located in Benslimane, whose capacity will be increased with new conditions more conducive to learning.

Lastly, social services will continue to be improved, with the aim of providing ongoing social support for customs officers, pensioners and their families, thereby strengthening their sense of community with the customs administration.



[Download
The strategy brochure](#)





RESIDENTIAL SEMINARS

In parallel with the launch of the 2024–2028 strategic plan, and in order to support certain projects within it, two residential seminars were organized, chaired by the Director General, on key themes for CEA.

The first seminar, held on April 25–26, 2024, in Imouzzer, brought together 107 officers and officials. It addressed the topic of databases and control tools (IT, technological, and others).

This customs conclave was dedicated to the presentation of tools used internally and promoted the exchange between the participants on best practices

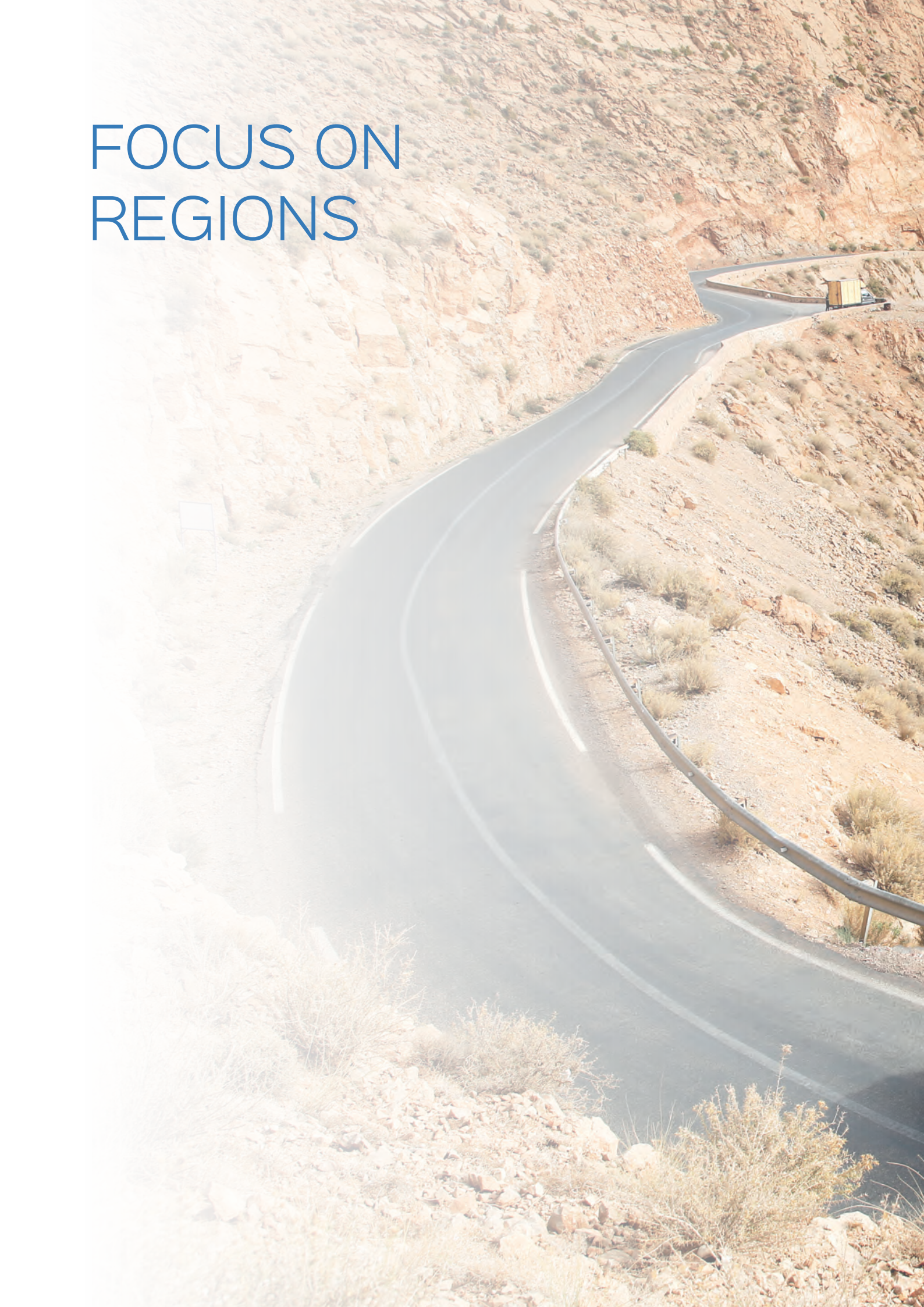
to adopt and to generalize to get better profit of these tools at the service of a modern and effective control.

Organized on May 17 and 18, 2024, in Marrakech, the second seminar dealt with two themes, ‘the control of travelers’ and ‘the sector of brigades’, with the participation of 158 agents and officials.

This seminar aimed to discuss the main constraints of these two parts of the service, to further coordinate action in this area and to draw up a roadmap providing innovative solutions to the identified issues.



FOCUS ON REGIONS





REGIONAL DIRECTORATE OF TANGIER -TETOUAN-AL-HOCEIMA (RDTTA)



CUSTOMS CLEARANCE AND REVENUE



MAD 26.44 BILLION
Custom revenue



MAD 14.32 BILLION
VAT revenue



1.02 MILLION
Single Goods Declarations (SGD)

CROSS-BORDER MOVEMENT OF TRAVELERS



1.68 MILLION
Passengers at arrival

1.69 MILLION
Passengers at departure



331 THOUSAND
Vehicles at arrival

316 THOUSAND
Vehicles at departure

FIGHT AGAINST COMMERCIAL FRAUD



MAD 1.07 BILLION
Additional revenue
(Value control)



MAD 120.3 MILLION
Duties and taxes
collected (Immediate
control, excluding value)



MAD 265.2 MILLION
Compromised duties and
taxes (Post-clearance control)



MAD 72.4 MILLION
Duties and taxes
collected (Traveler control)



MAD 37.6 MILLION
Fines collected
(Traveler control)



MAD 54.3 MILLION
Value of seized payment instruments

FIGHT AGAINST SMUGGLING AND ILLEGAL TRAFFICKING



MAD 56.7 MILLION
Value of seized
smuggled goods



57 KG
Hard drugs



12.7 TONS
Cannabis resin

RESSOURCES HUMAINES



1,265
Agents



68%
Brigade
agents



20%
Women



27%
Executives

MAIN ACHIEVEMENTS

Regional Tele-control Center at the RDTTA

2024 was marked by the strengthening of RDTTA's structures, notably through the establishment of a regional tele-control center. This new organization now handles the declarations submitted at regional level and selected for tele-control, allowing for resource pooling and a substantial acceleration in the processing of these declarations.

Clearance and revenue

Customs revenue collected by RDTTA increased by 20% compared to the 2023 fiscal year, reaching MAD 26.44 billion, with 93% (MAD 24.48 billion) secured by TMPCD.

This performance is primarily attributed to the significant increase in VAT and import duties, which recorded respective growth rates of 20% and 23%. Excise tax (TIC) revenues also saw an increase, though more moderate, with a growth of 6% compared to the previous year.

Support for economic operators

In 2024, RDTTA supported the development of the industrial acceleration zone «Mohammed VI Tanger-Tech City.» Indeed, 16 new foreign investors chose to settle there, representing various sectors including textiles, metallurgy, automotive industry, and gigafactory sector (factories dedicated to manufacturing a large number of batteries for electric vehicles).

As part of the ongoing support for the Fnideq's Economic Activity Zone (AEZ), RDTTA participated in the 2nd edition of the open days, with the central theme this year being «Fnideq's AEZ, a commercial and development lever for the region.».



Fight against commercial fraud

Immediate control led to the collection of more than MAD 120.3 million in additional duties and taxes, along with MAD 117.2 million in fines. Value control actions generated MAD 1.07 billion in additional revenue.

As for post-control, RDTTA carried out several investigations, resulting in compromised duties and taxes totaling more than MAD 265.2 million.

Travelers's control

The upward trend in passenger traffic continued in 2024, with an increase of 5% in arrivals and 2% in departures, compared to the previous year.

The traveler control carried out by RDTTA resulted in the collection of MAD 72.4 million in duties and taxes and MAD 37.6 million in fines. Meanwhile, the value of seized payment instruments reached MAD 54.3 million.

Fight against smuggling and illegal trafficking

In 2024, RDTTA carried out remarkable actions in the fight against smuggling and illegal trafficking.

In terms of combating smuggling, it intercepted undeclared goods with a total estimated value of MAD 56.7 million, excluding transport means.

Regarding drug seizures, it seized 12.7 tons of cannabis resin and 57 kg of hard drugs.



CUSTOMS DIRECTORATE OF TANGIER-MEDITERRANEAN PORT (CDTMP)



CUSTOMS CLEARANCE AND REVENUE



MAD 24.44 BILLION
Customs revenue



MAD 12.96 BILLION
VAT revenue



560 THOUSAND
Single Goods Declarations (SGD) submitted

5h17 min
Average customs clearance time for imports



53 min
Average customs clearance time for exports

MARHABA OPERATION



813.3 THOUSAND
Passengers at arrival



234.8 THOUSAND
Vehicles at arrival

808.7 THOUSAND
Passengers at departure

220 THOUSAND
Vehicles at departure

FIGHT AGAINST COMMERCIAL FRAUD



MAD 1 BILLION
Additional revenue (value control)



MAD 106.4 MILLION
Duties and taxes collected (immediate control, excluding value)



MAD 134.1 MILLION
Compromised duties and taxes (post-clearance control)

CONTROL OF TRAVELERS



MAD 55.6 MILLION
Duties and taxes collected



MAD 19.72 MILLION
Fines collected



MAD 23.8 MILLION
Value of seized payment instruments

HUMAN RESOURCES



592
Agents



71%
Brigade agents



17.4%
Woman



23.1%
Executives

MAIN ACHIEVEMENTS

Customs clearance and revenue

In 2024, Customs Directorate Of Tangier-Mediterranean Port (CDTMP) supported the development of Tangier-Med port complex, which handled over 10.24 million containers, ensuring control over the average customs clearance time, recording 5h17 for imports and less than one hour for exports.

Additionally, CDTMP recorded a 14% increase in customs revenue, rising from MAD 21.4 billion in 2023 to MAD 24.4 billion, with 53% coming from VAT revenue. Import duties and DCT also saw improvements, with increases of 27% and 6% respectively compared to 2023.

Fight against commercial fraud

The efforts made by CDTMP led to the recording of MAD 106.4 million in compromised duties and taxes under immediate control, while value control alone generated MAD 1 billion in additional duties and taxes, representing a 62% increase compared to 2023.

Regarding post-control, MAD 134.1 million in compromised duties and taxes were recorded, including MAD 1.7 million in recovered fines.



Fight against smuggling and illegal trafficking

2024 was marked by the seizure of significant quantities of contraband goods, with an estimated value of MAD 31.2 million, excluding transport means.

Among the exceptional operations carried out by CDTMP, was the thwarting of an illegal import attempt involving various goods with a total value of MAD 20.96 million, leading to compromised duties and taxes of MAD 4.77 million.

Another attempt to import undeclared goods, with a total value of MAD 1.55 million, was thwarted, resulting in compromised duties and taxes of MAD 708.000.

Regarding activities aimed at combating the trafficking of prohibited goods, the seizures included 10.8 tons of narcotics, over 44 kg of hard drugs, and 256,000 psychotropic tablets.

Furthermore, Customs Directorate of Tangier-Mediterranean Port made exceptional seizures of several weapons and ammunition. The Directorate also seized 400 kg of sea cucumbers and 210 kg of another protected marine species.



Control of travelers

In 2024, more than 3 million passengers transited through Tanger Med border post, including 1.6 million during MARHABA operation, reflecting a 13% growth compared to 2023.

Additionally, the efforts made by CDTMP in traveler control led to the recovery of MAD 55.6 million in duties and taxes and MAD 19.72 million in fines. These amounts reflect an increase of 31% and 4%, respectively, compared to 2023.

REGIONAL DIRECTORATE OF CASABLANCA -SETTAT (RDCAS)



CUSTOMS CLEARANCE AND REVENUES



MAD 93.6 BILLION

Customs revenues



MAD 57 BILLION

VAT revenues



MAD 19.7 BILLION

Excise tax revenues DCT



752 THOUSAND

Single Goods Declaration, of which 21 % for exportst

FIGHT AGAINST FRAUD AND SMUGGLING



MAD 3.7 BILLION

Additional revenue (value control)



MAD 247.4 MILLION

Rights and taxes compromised (Post-control)



MAD 259.8 MILLION

Estimated value of seized goods.

CONTRÔLE DES VOYAGEURS



10.4 MILLION

Passengers



MAD 11.5 MILLION

Duties and taxes collected



MAD 14 MILLION

Fines recovered



MAD 56.4 MILLION

Countervalue of seized currencies

HUMAN RESOURCES



1,458

Agents



27%

Women



58%

Brigade agents



33%

Executives

MAIN ACHIEVEMENTS

Customs activity and customs revenue

In 2024, RDCAS recorded significant growth in both imports and exports. The number of Single Goods Declarations (SGD) increased by 7.79% for imports and 1.84% for exports, accounting for 53% and 16% of the national share, respectively. This reflects the region's importance in the Kingdom's economic dynamics.

Regarding revenues, RDCAS collected MAD 93.6 billion, representing 65.13% of national revenues, marking an increase of 8.29% compared to 2023.

Main sources of revenue for RDCAS come from VAT, which represents MAD 57 billion, (68.33% of national VAT revenue), from ICT (Internal Consumption Tax) with MAD 19.7 billion (54.91% of the national total), and from Import Duty, which amounted to MAD 11.5 billion, (71.97% of the national figure).

Regarding the revenue generated from sales for 2024, it amounts to MAD 43.18 million, showing an increase of 10.4% compared to 2023.

Regional Telecontrol Center at RDCAS

In 2024, RDCAS established a Regional Tele-Control Center («CRTCAS»), aimed at centralizing the processing of import and transit declarations selected for green or orange channels within its various structures.

This initiative aims, among other things, to enhance transparency of customs operations, reduce clearance times, and optimize interaction between economic operators and customs services.

The results obtained from this initiative are very promising, as the average clearance time has been reduced by nearly 1 hour and 50 minutes.

Control of commercial operations

The amount of additional revenues collected from value control reached nearly MAD 3.7 billion in 2024, reflecting an increase of 38.46% compared to the 2023 fiscal year. Additionally, RDCAS strengthened its post-clearance control actions, generating revenues totaling MAD 247.4 million.

Regarding targeting and pre-clearance control, it generated a total amount of compromised duties and taxes of MAD 14.4 million.



Control of passengers

In 2024, the number of passengers transiting through Mohammed V Airport exceeded 10.4 million, reflecting a growth of 6.67% compared to the 2023 fiscal year.

Passenger control performed well, generating MAD 11.5 million in duties and taxes and MAD 14 million in fines.

Regarding currency control, 2024 saw significant progress, with seized currencies totaling a value of MAD 56.4 million.



Combatting smuggling and money laundering

Anti-smuggling operations conducted by RDCAS led to the seizure of goods with a disputed value of MAD 259.8 million through 116 interventions, representing a 70.59% increase compared to 2023.

In the context of the fight against money laundering and terrorist financing, RDCAS carried out 325 investigative missions in 2024 targeting jewelers and art dealers.

Combatting counterfeiting

In order to protect intellectual property rights and ensure the compliance of goods with Moroccan standards and international quality and safety standards, RDCAS implemented 10 suspension measures concerning 19 brands of origin, with a total value of MAD 2.22 million.

CUSTOMS DIRECTORATE OF THE PORT OF CASABLANCA (CDPC)



CUSTOMS CLEARANCE AND REVENUE



MAD 51.62 BILLION
Customs revenues



MAD 39.22 BILLION
VAT revenues



MAD 8.27 BILLION
Import Duties revenues



238 THOUSAND
DUMs subscribed



09H18
Import customs clearance time

MANAGEMENT OF LITIGATION



7,680
Cases settled
transactionally



MAD 136.1 MILLION
Transactional fines



MAD 43.2 MILLION
Proceeds from sale

FIGHT AGAINST FRAUD AND CONSUMER PROTECTION



MAD 3.11 BILLION
Additional revenues
(Value control)



MAD 14.41 MILLION
Duties and taxes established
(Pre-Control)



MAD 115.17 MILLION
Duties and taxes compromised
(Post-clearance control)



145.3 THOUSAND
Scanning operations

RESSOURCES HUMAINES



509
Agents



26%
Women



59%
Brigade
agents



31%
Executives

MAIN ACHIEVEMENTS

Customs and Revenues

Customs Directorate of the Port of Casablanca (CDPC) once again recorded exceptional results in 2024, continuing the growth trend observed in recent years, with revenues surpassing MAD 51.62 billion in duties and taxes collected, representing an 11% increase compared to the previous year.

This remarkable performance is primarily attributed to the significant growth in the Internal Consumption Tax (ICT), which saw a 48.39% increase, rising from MAD 1.03 billion in 2023 to 1.53 billion MAD in 2024. Furthermore, VAT revenues recorded a 13.28% increase, reaching MAD 39.22 billion in 2024, compared to MAD 34.62 billion in 2023.

Customs operations also experienced significant growth of about 11% in the number of declarations processed, bringing the total to 238 thousand declarations in 2024, compared to 217 thousand in 2023. This growth reflects the importance of Casablanca Port in foreign trade, which continues to account for 37% of the declarations processed at the national level.

Fight against commercial fraud

The efforts made by customs officers of CDPC have led to the correction of declared values, reaching an exceptional amount of MAD 10.5 billion in 2024, generating more than MAD 3.11 billion in duties and taxes, reflecting a 34% increase compared to the 2023 fiscal year.



In terms of immediate control, CDPC collected MAD 200.56 million in additional duties and taxes in 2024.

On the other hand, Post-clearance Control resulted in MAD 115.17 million in compromised duties and taxes.

As for targeting and pre-clearance control, the total duties and taxes compromised amounted to MAD 14.4 million.

Fight against counterfeiting

Committed to the fight against counterfeiting, CDPC has intensified its efforts and carried out suspensions against

certain offenders, aiming to protect the intellectual property rights of rights holders and ensure that goods comply with Moroccan standards and international quality and safety standards. In this regard, DDPC applied 10 suspension measures concerning 19 brands, with a total value of MAD 2.2 billion.

Fight against drug trafficking

2024 was marked by the thwarting of an illegal export attempt involving 3.6 tons of cannabis resin destined for Belgium, thanks to the vigilance of the scanning brigade officers and those combating drug trafficking.



Preservation of National Heritage

As part of the fight against the illegal international trafficking of endangered wildlife and plant species, CDPC successfully thwarted two illegal export attempts.



These included an attempt to export a bone from the lower jaw of a whale, measuring over 3 meters in length, and an operation involving the export of reconstructed and non-fossilized cranial bones of aquatic vertebrates from an extinct prehistoric aquatic reptile, the Mosasaurus.

REGIONAL DIRECTORATE OF THE ORIENTAL (RDO)



CUSTOMS CLEARANCE AND REVENUE



MAD 3.3 BILLION

Customs revenue



MAD 1.9 BILLION

VAT revenue



33 THOUSAND

SQDs recorded

MOUVEMENT TRANSFRONTALIER DES VOYAGEURS



1.82 MILLION

Passengers entering

1.68 MILLION

Passengers exiting



217 THOUSAND

Vehicles on entry

196 THOUSAND

Vehicles exiting

FIGHT AGAINST SMUGGLING AND ILLEGAL TRAFFICKING



391 cases

completed, including

43 drug seizures



MAD 28.64 MILLION

Estimated value of seized goods



15.7 THOUSAND

pack of seized
cigarettes



1,2 TONS

of cannabis resin

FIGHT AGAINST FRAUD



MAD 415 MILLION

Additional revenue (Value
control)



MAD 17.81 MILLION

Counter-value of
seized currencies

HUMAN RESOURCES



584

Agents



75%

Brigade agents



15.6%

Women



21.40%

Executives

MAIN ACHIEVEMENTS

Clearance and revenue

In 2024, RDO's revenue experienced an overall increase of 6% compared to the previous year, reaching MAD 3.36 billion in 2024 compared to 3.26 billion MAD in 2023. VAT and DCT represented the main sources of revenue, accounting for 57% and 24% of total revenue, respectively. The amounts recorded for these two categories were MAD 1.91 billion for VAT and MAD 826.96 million for DCT, while import duties generated MAD 361.35 million.

Supporting for the nador west med project

RDO continues to support regional development projects, notably establishment of the «Nador West Med» port complex.

In this regard, the RDO is working to put in place the organization, procedures and human resources needed to launch this structuring project. This project is expected to significantly strengthen our country's position within the global logistics chain, transforming it into a key hub for international trade, particularly in the MENA region.

Support for economic operators

2024 was marked by the RDO contribution to the establishment of the first MEAD «SOMANADOR» located in Bni-Nsar, which addresses the need to strengthen regional logistics services.

At the same time, RDO's commitment to customer relationship management was reflected in providing close support to 24 companies.

Fight against fraud

In the fight against fraud, value control generated MAD 415.03 million in additional revenue, compared to MAD 282 million in 2023, representing a 68% increase. As for the other components of immediate control, the additional revenue recorded amounted to 47.53 million MAD, including MAD 21.11 million in fines.

At the same time, post-control generated MAD 24.42 million in compromised duties and taxes, reflecting a 6% increase compared to 2023 (MAD 23.04 million).



Control of travelers

In 2024, travelers flow in the region reached over 3.5 million passengers, with 1.82 million entering and 1.68 million exiting.

Targeted passenger control operations resulted in the registration of MAD 33.24 million of duties and taxes collected and MAD 14.46 million of fines.

Fighting against smuggling and illicit trafficking

The efforts made by RDO officers in 2024 led to significant seizures of smuggled goods, with an estimated value of MAD 28.64 million, compared to MAD 16.4 million in 2023. Regarding illicit trafficking, brigades seized 15,700 packs of cigarettes (a total of 314,000 cigarettes), 479 kg of Muassel, 183,690 units of psychotropic pills and 1.75 kilograms of hard drugs.





In addition, RDO officers thwarted an attempt to import several undeclared weapons — including two high-pressure pump-action shotguns and a gas pistol — as well as various types of ammunition (35 compressed air cartridges, 193 metal pellet rounds, and 205 medium-size rubber bullets, among others).


REGIONAL DIRECTORATE OF RABAT-SALE -KENITRA (RDRSK)




CUSTOM CLEARANCE AND REVENUE


 **MAD 691.5 MILLION**
Customs revenue

 **MAD 311.13 MILLION**
VAT revenue


 **MAD 80.8 MILLION**
DCT revenue

 **116.2 THOUSAND**
SGD submitted, of which
83% for exports

FIGHT AGAINST FRAUD AND SMUGGLING


 **MAD 8.08 MILLION**
Additional revenue (Value control)

 **MAD 63.7 MILLION**
Estimated value of goods


 **MAD 58.9 MILLION**
Compromised duties and taxes
(Post-control)

CONTROL OF TRAVELERS

 **1.4 MILLION**
Passengers

 **MAD 1.09 MILLION**
Duties and taxes collected


 **MAD 0.56 MILLION**
Fines collected

 **MAD 2.0 MILLION**
Value of seized
currencies

RESSOURCES HUMAINES

 **371**
Agents

 **54%**
Brigade agents

 **36.1%**
Woman

 **43%**
Executives

MAIN ACHIEVEMENTS

Customs revenue

The revenue collected in 2024 by RDRSK increased by 29% compared to the previous year, reaching MAD 691.5 million. This growth is explained by the positive development of nearly all categories of customs revenue. The main contributors were VAT at 45% and Import Duty (DI) at 16%.

Launch of the AIN JOHRA Zone

Located in Ain Johra - Sidi Boukhalkhal Commune, the expansion project was implemented as part of the «Compact II» cooperation program, aiming to strengthen the model of sustainable industrial acceleration zones and contribute to improving their productivity and performance. In 2024, the launch of activities in the third industrial acceleration zone took place.

In 2024, 53.7 thousand export declarations were recorded at the industrial acceleration zones in the Rabat-Sale-Kenitra region, with a value of approximately MAD 45.05 billion, compared to 60 thousand import declarations worth nearly MAD 33.6 billion.

Fight against the illicit trade of tobacco products and narcotics

As part of the fight against the illicit trade of tobacco products, operations conducted by RDRSK led to the seizure of significant quantities of ground tobacco, totaling 1.88 ton in 2024.

Furthermore, in the fight against drug trafficking, RDRSK efforts resulted in the seizure of 3.8 tons of hashish (Chira).



Control of travelers

The number of travelers passing through Rabat-Sale Airport in 2024 quadrupled compared to 2023, increasing from 347,000 to 1.4 million passengers.

The strengthening of traveler control contributed to achieving good performance in 2024. Specifically, the amount of duties and taxes collected from this control saw a 24% increase, rising from MAD 880,000 in 2023 to MAD 1.09 million in 2024.



Vehicle clearance

The declarations for vehicles clearance processed by RDRSK offices saw a 27% increase, with 1,750 declarations registered and MAD 124.7 million in revenue generated.

Fight against commercial fraud

In the fight against fraud, post-clearance control generated MAD 58.9 million in compromised duties and taxes in 2024. At the same time, foreign exchange offenses saw a significant increase, reaching MAD 11.33 million, which represents an increase of MAD 2.19 million compared to the previous year. This was in addition to MAD 6.46 million recovered in duties and taxes, and MAD 10.73 million in fines.

Training

Concerned with valuing its human capital, RDRSK implements a diversified and targeted training plan aimed at covering all customs jobs and professions at the regional level.

Thus, 18 training sessions were conducted for 277 participants, with an average continuous training duration of 5.77 days per agent.

REGIONAL DIRECTORATE OF FÈS-MEKNÈS (RDFM)

AEROPORT FESSASS

CUSTOMS CLEARANCE AND REVENUES



MAD 230 MILLION
Customs revenues



MAD 137.5 MILLION
DCT revenue



3.43 THOUSAND
Single Goods Declarations
subscribed

PASSENGERS CONTROL



1.9 MILLION
Passengers



MAD 1.15 MILLION
Duties and taxes collected



MAD 1.11 MILLION
Recovered fines



MAD 1.8 MILLION
Countervalue of seized
currencies

FIGHT AGAINST FRAUD AND CONSUMER PROTECTION



MAD 21 MILLION
of compromised duties
and taxes (Post control)



MAD 14.3 MILLION
Value of seized smuggled
good

HUMAM RESOURCES



269
Agents



61%
Brigade agents



32%
Woman



44%
Executives

MAIN ACHIEVEMENTS

Customs revenues

Customs revenue collected by RDFM in 2024 saw a significant increase of 15.4% compared to the previous year, reaching a total of MAD 230 million.

This growth is primarily attributed to the rise in DCT revenues, which represent the main source of income with MAD 137.5 million, marking an increase of 21.9%.

VAT revenues also contributed to this performance, rising from MAD 37.17 million to MAD 40.79 million, which represents an increase of 9.7%.

Similarly, import duties saw a slight increase of 1.2%, reaching MAD 27.41 million.



Fight against fraud and smuggling

As part of the fight against smuggling and illicit trafficking, RDFM made seizures of smuggled goods worth MAD 14.3 million, excluding means of transport.

Regarding commercial fraud and consumer protection, 72 post-control operations (CAP) were carried out, generating MAD 21 million in compromised duties and taxes. These controls led to the recovery of MAD 5.68 million in duties, taxes, and fines.

Furthermore, a control operation on a warehouse and store, in collaboration with the Judicial Police, led to the seizure of a significant batch of goods without proof of ownership, including over 16,000 items of women's ready-to-wear clothing and shoes from various origins, with an estimated value of MAD 1.5 million.

Facilitation and support

As part of the facilitation and support for businesses, the RDFM continues its commitment to economic operators by providing close follow-up. In 2024, 10 companies benefited from a program of visits and exchanges.

Moreover, 8 companies had their Authorized Economic Operator (OEA) accreditation renewed, thanks in part to the support provided by DRFM services.

Fight against trafficking of prohibited goods and narcotics

Engaged in the implementation of the provisions of Law 77-15, which prohibits the manufacturing, marketing, and use of plastic bags, Meknes Customs Department carried out a significant seizure of 8.16 tons of plastic bags, as well as two tourist vehicles used in this illegal activity.



REGIONAL DIRECTORATE OF CENTRAL -SOUTH (RDCS)



CUSTOMS CLEARANCE AND REVENUE



MAD 16.49 BILLION
Customs revenue



MAD 7.5 BILLION
VAT revenue



MAD 6.8 BILLION
Excise duty revenue



21.61 THOUSAND
Single Goods Declarations,
of which 57% for exports

FIGHT AGAINST FRAUD AND SMUGGLING



MAD 34.3 MILLION
Additional revenue
(Value control)



MAD 36.1 MILLION
Compromised duties
and taxes (Post-
clearance control)



MAD 20.9 MILLION
Estimated value of seized goods

CONTROL OF TRAVELERS



9.6 MILLION
Passengers



MAD 14.5 MILLION
Duties and taxes
collected



MAD 9.2 MILLION
Fines
recovered



74
Foreign exchange
cases generating

MAD 36.6 MILLION
Value of seized
currencies

HUMAN RESOURCES



415
Agents



25%
Women



65%
Brigade agents



29%
Executives

MAIN ACHIEVEMENTS

Customs revenues

Customs revenues collected by RDCS reached MAD 16.49 billion, representing a 9.25% increase compared to the previous year.

This growth is mainly attributed to ICT (Internal Consumption Tax), which amounted to MAD 6.8 billion, up from MAD 5.7 billion in 2023, marking an 18% increase.

Customs revenues of RDCS are primarily composed of VAT (45%) and ICT (41%).

Fight Against Smuggling



Actions undertaken by RDCS led to numerous seizures and cases, with the total estimated value of the seized goods reaching MAD 20.9 million. Among the most significant seizures, we can mention confiscation of 17 watches worth a total of MAD 1.97 million, seizure of 18.7 tons of second-hand clothes worth MAD 1.31 million, as well as 650 liters of Jet A1 fuel.

Moreover, the commitment to implementing the provisions of Law 77-15, which bans the manufacturing, marketing, and use of plastic bags, was maintained, resulting in the seizure of over 31.6 tons of finished product bags, 10.9 tons of polyethylene, and 5 machines used in the production of these plastic bags.

Travelers control

In 2024, the number of travelers in the region exceeded 9.6 million passengers, compared to 7.3 million in 2023, including 4.79 million arriving passengers and 4.81 million departing passengers, representing a 32% increase.

Customs control conducted in this context generated MAD 14.5 million in duties and taxes and MAD 9.2 million in fines, recording an increase of 419% and 136% respectively compared to the previous year.



Regarding currency control, 2024 saw a significant increase, with a total value of seized currencies reaching MAD 36.6 million, reflecting a 173% rise compared to 2023.

Fight Against Commercial Fraud

Value correction allowed the collection of MAD 34.3 million in duties and taxes during immediate control, in addition to MAD 14.5 million outside of value control.

Furthermore, RDCS strengthened its post-clearance control activities in 2024, which led to the generation of MAD 36.1 million in compromised duties and taxes and MAD 8.9 million in recovered fines, thanks to two remarkable cases following a review of import values and monitoring RED accounts.

Support Companies

In 2024, RDCS implemented 23 support actions for operators from various sectors. These actions mainly focused on customs facilitation, guarantee modalities, economic regimes, and the promotion of the Diw@nati platform.

Personalized support was also provided to companies eligible for obtaining the Authorized Economic Operator (AEO) status. In this regard, RDCS processed all renewal requests submitted in 2024, conducting audit missions for 9 requesting companies.

REGIONAL DIRECTORATE OF AGADIR (RDA)



CLEARANCE AND REVENUES



MAD 3.49 BILLION
Customs revenues



MAD 2.11 BILLION
VAT revenues



42 THOUSAND
Single Goods Declarations submitted

COMBATING COMMERCIAL FRAUD



MAD 104.1 MILLION
Duties and taxes (Value control)



MAD 40.3 MILLION
Duties and taxes compromised and 13.4 MILLION MAD Duties and taxes recovered



3,238
Cases recorded



MAD 25.22 MILLION
Fines recovered

COMBATING SMUGGLING



MAD 4.7 MILLION
Estimated value of goods seized

PASSENGERS CONTROL



3.14 MILLION
Passengers



MAD 1.1 MILLION
Duties and taxes collected



4.14 MILLION MAD
Counter value of seized currencies

HUMAN RESOURCES



281
Agents



20%
Women



70%
Brigade agents



27%
Executives

MAIN ACHIEVEMENTS

Clearance and revenue

Customs revenue collected by Regional Directorate of Agadir (RDA) saw a 14% increase compared to the previous year, reaching MAD 3.49 billion. This growth is primarily due to the positive changes in VAT and DCT, which are the main sources of these revenues, with respective shares of 60% and 23%.

Additionally, VAT revenues amounted to MAD 2.11 billion, reflecting a 13.8% increase compared to 2023, while DCT revenues increased by 14.3% compared to 2023, reaching MAD 815.8 million.

Furthermore, the number of Single Goods Declarations (SGD) recorded in this region saw a slight increase of 0.73% compared to the previous year, reaching 42,000 declarations, with 59% of them for exports.

Combating smuggling and counterfeiting

The efforts of RDA teams in combating smuggling have led to remarkable cases, resulting in goods seizure valued at an estimated MAD 4.7 million.

These cases primarily involved operations carried out by Agadir Mobile Brigade, which seized 3.4 tons of plastic bags at Agadir highway toll booth.

In the fight against counterfeiting, and following a fraud notice from pre-clearance control office, a container inspection led to the confiscation of 26,600 counterfeit shawls valued at MAD 400,000.



Passenger control

In 2024, the number of travelers in Agadir region surpassed 3 million for the second consecutive year.

The traveler control operations resulted in the collection of MAD 1.1 million in duties and taxes and a seizure of foreign currency valued at MAD 4.14 million, compared to 5.1 million MAD in 2023.



REGIONAL DIRECTORATE OF DAKHLA-OUED-EDDAHAB (RDDO)

DAKHLA ATLANTIC PORT

CUSTOMS CLEARANCE AND REVENUE



MAD 214.8 MILLION
Customs revenues



MAD 108.29 MILLION
VAT revenues



MAD 81.79 MILLION
Import duties



29.4 THOUSAND
Single Goods Declarations (SGD) submitted, with 84% for exports

FIGHT AGAINST SMUGGLING AND ILLEGAL TRAFFICKING



MAD 1.2 MILLION
Goods Seized (excluding means of transport)



8.3 TONS
Cannabis resin seized



724.6 KG
Hard drugs seized

FIGHT AGAINST COMMERCIAL FRAUD



MAD 85.3 MILLION
Additional revenues (Value control)



MAD 20.8 MILLION
Duties and taxes

MAD 24.3 MILLION
Duties and taxes recovered

MAD 14.5 MILLION
Fines recovered (Post-clearance control)

PASSENGER CONTROL



548.5 THOUSAND
Passengers



MAD 2 MILLION
Duties and taxes collected



2.9 MILLION MAD
Fines collected



MAD 0.5 MILLION
Countervalue of seized currencies

RESSOURCES HUMAINES



110
Agents



13%
Women



64%
Brigade agents



31%
Executives

MAIN ACHIEVEMENTS

Clearance and revenue

In 2024, customs revenues collected by RDDO amounted to MAD 214.8 million, with 50% derived from VAT and 38% from import duties. Off-budget revenues made up 8% of the total revenues collected, amounting to MAD 16.89 million.

Fight against commercial fraud



The efforts of RDDO teams in immediate control led to the collection of MAD 85.3 million in additional duties and taxes following the value control, and MAD 6 million from other controls.

In 2024, Post-clearance control (PCC) allowed the recovery of MAD 24.3 million in duties and taxes and MAD 14.52 million in fines, primarily thanks to the control of RED operators registered in fishing sector (Hull operations), petroleum products (EPPs), and investment (Materials imported under the AT).



Efforts in the fight against counterfeiting led to the targeting of 13 import declarations for goods suspected of being counterfeit, with a total value of MAD 2.44 million.

Fight against smuggling and drug trafficking

In the fight against smuggling, RDDO agents were able to conduct 47 seizure cases, with a total estimated value of MAD 1.2 million. These operations primarily focused on the seizure of 520 kg of Maassel, 349 smartphones, 1,743 kg of textile products, and 463 units of cosmetic products.



Moreover, customs service vigilance at El Guergarate Border Post led to several seizure operations carried out as part of the fight against the illegal trafficking of narcotics. These include 12 operations involving a total of 8.34 tons of Chira, and 7 operations involving a total of 724.56 kg of cocaine.

Passenger control

In 2024, RDDO has processed 548.5 thousand passengers, divided between 255.6 thousand entries and 258.2 thousand exits, in addition to 7.7 thousand passengers in transit.



Control operations carried out in this regard resulted in the collection of nearly MAD 2 million in duties and taxes, MAD 2.9 million in fines, and MAD 500 thousand in seized foreign currency equivalent.

REGIONAL DIRECTORATE OF LAÂYOUNE -SAKIA AL HAMRA (RDLS)



CUSTOMS CLEARANCE AND REVENUES



MAD 237.3 MILLION
Customs revenues



MAD 154.3 MILLION
VAT revenues



MAD 44.3 MILLION
Import duties



3.1 THOUSAND
Single Goods Declarations
subscribed

FIGHT AGAINST FRAUD AND ILLEGAL TRAFFICKING



MAD 39.4 MILLION
Additional revenues
(Value control)



MAD 1.1 MILLION
Estimated value of goods
seized



1,260
Psychotropic units seized

TRAVELERS CONTROL



133 THOUSAND
Passengers at arrival

135 THOUSAND
Passengers at departure



MAD 378 THOUSAND
Duties and taxes
collected

HUMAN RESOURCES



69
Agents



20%
Women



43%
Brigade
agents



33%
Executives

MAIN ACHIEVEMENTS

As part of the reorganization of decentralized services and in order to align with the current administrative division, 2024 was marked by the creation of the Regional Directorate of Laâyoune Sakia Al Hamra (RDLS), which was previously part of Regional Directorate of South.

Clearance and revenue

Budgetary revenues collected by the RDLS for the fiscal year 2024 amounted to MAD 237.3 million, a decrease of 13% compared to fiscal year 2023. This underperformance is mainly due to the decline in VAT revenues, which constitutes the majority of the region's revenue.

Furthermore, off-budget revenues, including those allocated to Special Treasury Accounts and those transferred to other agencies, saw an increase of 177.5% compared to the previous year, reaching more than MAD 23 million.

In terms of commercial activity, the number of Single Goods Declarations submitted in the region reached 3,100 declarations, with 60% concerning exports.

Combating commercial fraud

In 2024, the immediate control allowed for the collection of MAD 39.4 million in additional duties and taxes following value control, in addition to MAD 1.6 million from other controls.



Passenger Control

In 2024, passengers flow saw an increase of 29.3% at entry and 30% at exit compared to the previous year.

Traveler control operations carried out by DRLS teams allowed for the collection of MAD 379,000 in duties and taxes, as well as the execution of several seizure cases, the most significant of which include:



- The seizure of 1,260 units of psychotropic substances;
- The seizure of 804 units of cosmetic products, valued at MAD 728,000, hidden in 13 suitcases belonging to two Moroccan nationals.



CUSTOMS REVENUE

12.0914 98.03

79.0276 37.28

26.2081 10.54

68.1843 19.72

34.7659 24.87

17.0733 52.01

41.1760 26.22

54.2985 41.64

11.0754 84.15

38.4370 63.21



↑ 3.00 12.00%

↑ 7.03 77.40%

↓ 0.67 91.62%



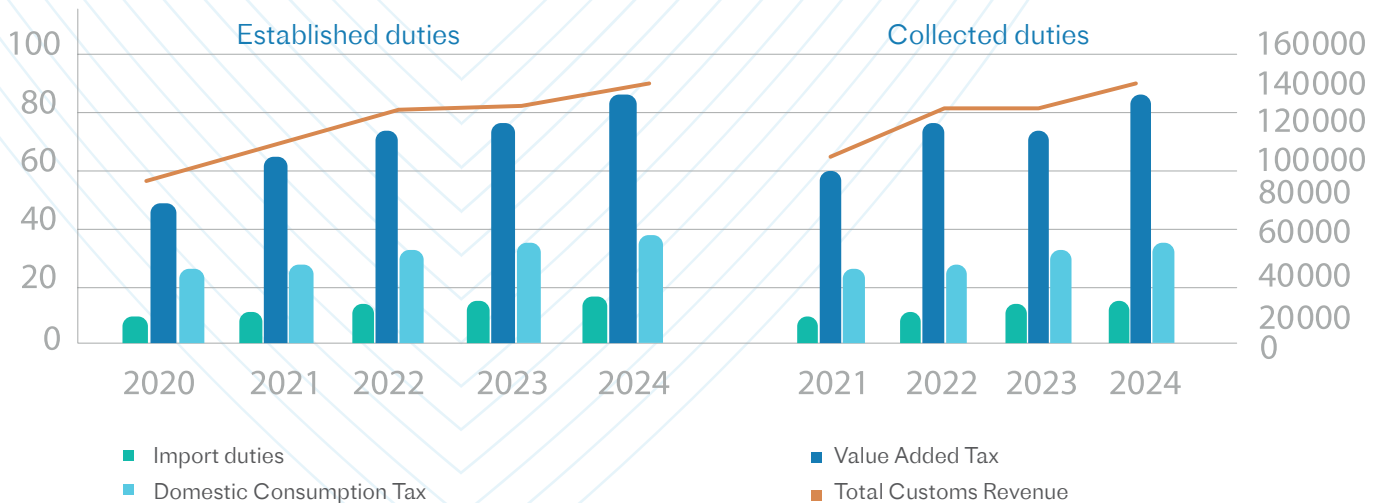
CUSTOMS REVENUE

DISTRIBUTION OF CUSTOMS REVENUE BY CATEGORY FROM 2020 TO 2024

The customs revenue collected in 2024 reached an unprecedented record of 144.8 billion MAD compared to 132.5 billion MAD in 2023, showing a growth rate of 9.2%. This performance is mainly explained by the increase in revenue from

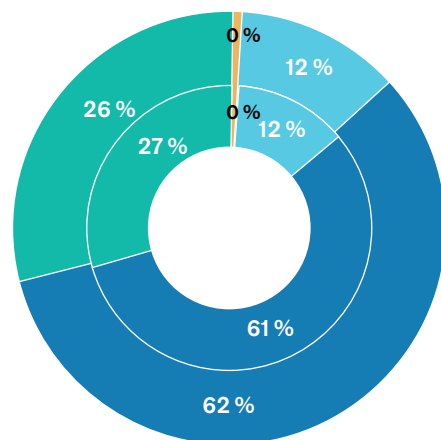
VAT, domestic consumption taxes, and import duties. Compared to the 2024 Finance Law forecasts, customs revenue reached 104.9% of paid duties and 108.1% of established duties.

Evolution of customs revenue over the past five years



The structure of budgetary customs revenue in 2024 was marked by a decline in the share of domestic consumption taxes by 1 point (27% in 2024 compared to 26% in 2023) in favor of VAT, which accounted for 62% of achievements, and import duties representing 12% of revenue.

Breakdown of Budgetary Revenue by Category Year 2023-2024



■ DI ■ TVA ■ TIC ■ Autres
Inner Ring: 2023; Outer Ring: 2024

Evolution of Customs Revenue by Category Over the Last Five Years

CATEGORIES	Established duties						Collected duties IN BILLION MAD				
	2020	2021	2022	2023	2024	Var %	2021	2022	2023	2024	Var %
Import Duties (ID)	9,3	11,7	13,7	16,2	17,6	8,5%	11,6	13,6	15,4	15,8	2,4%
Domestic Consumption Taxes (DCT) including:	27,4	31,0	31,6	32,8	36,5	11,2%	30,8	31,3	33,0	35,9	8,7%
DCT on energy products	14,4	16,4	16,2	16,2	18,1	11,8%	16,7	15,8	16,2	17,9	10,5%
DCT on manufactured tobacco	11,0	12,2	12,7	13,7	14,8	8,3%	11,8	12,8	13,9	14,4	4,1%
DCT on other products	2,0	2,4	2,7	3,0	3,6	21,9%	2,4	2,7	2,9	3,6	20,9%
Value Added Tax (VAT) including:	49,0	61,1	78,2	75,8	84,9	11,9%	60,5	77,8	75,3	83,5	10,9%
VAT on energy products	7,3	10,4	18,1	14,5	13,7	-5,7%	10,3	17,8	14,6	13,6	-6,7%
VAT on other products	41,7	50,7	60,1	61,3	71,2	16,1%	50,3	59,9	60,7	69,9	15,1%
Pipeline Fee	0,5	0,8	0,0	0,0	0,0	0,0%	0,8	0,0	0,0	0,0	
Total Budgetary Revenue	86,6	105,0	124,0	125,4	139,5	11,3%	104,3	123,2	124,2	135,7	9,3%
Revenue allocated to special accounts	5,2	6,1	6,8	7,2	7,9	9,7%	6,2	6,7	7,2	7,9	9,6%
Revenue transferred to other entities	0,7	0,8	1,2	1,1	1,2	3,2%	0,8	1,2	1,1	1,2	2,6%
Total Customs Revenue	92,5	111,9	132,0	133,7	148,6	11,1%	111,2	131,0	132,6	144,8	9,2%

ANALYSIS OF ESTABLISHED CUSTOMS REVENUE BY CATEGORY

Import Duties

The revenue from import duties increased by 8.5%, due to the significant growth of import duties on sheep (+1.3 billion MAD), smartphones (+298% or +302 million MAD), certain electrical devices, such as razors and clippers, hair dryers, hand dryers, irons, microwave ovens... (+816% or +199 million MAD) and on bicycles and motorcycles (+123.6 million MAD).

Revenue from Import Duties by Product

Main Products	2022	2023	2024	Var %
Alive animals (food)	1 271,3	2 617,0	1 345,7	105,8%
Raw or refined sugar	1 712,9	1 672,9	-40,1	-2,3%
Passenger vehicles	821,8	767,5	-54,2	-6,6%
Hosiery articles	614,1	477,0	-137,1	-22,3%
Bicycles and motorcycles, parts and pieces	338,8	462,4	123,6	36,5%
Electrical devices for telephony or telegraphy	120,0	449,3	329,2	274,3%
Knitted fabrics	362,5	437,0	74,5	20,6%
Ready-made clothing	548,3	406,9	-141,4	-25,8%
Household items and domestic articles	360,4	389,5	29,1	8,1%
Synthetic and artificial fibers, yarns and fabrics	350,0	388,4	38,4	11,0%
Others	9 749,8	9 556,1	-193,7	-2,0%
Total Import Duties	16 249,9	17 623,9	1 374,1	8,5%

Furthermore, throughout 2024, the suspension of import duties applied to the following products:

- Soft and durum wheat;
- Beans, common beans, lentils, chickpeas;
- Certain oilseeds and crude oils;
- Domestic cattle.

Value Added Tax (VAT)

The revenue from VAT increased by 11.9%, reaching 84.9 billion MAD compared to 75.8 billion MAD in 2023.

- VAT on energy products: Decreased by 5.7% or -832 million MAD due to the decline in VAT revenue from coal by 23%, natural gas by 41%, and petroleum coke by 27.7%.

Revenue from VAT on Energy by Product (in million MAD)

Main products	2023	2024	Difference	Var %
Diesel	6 266,0	6 401,8	135,8	2,2%
Coal	3 011,6	2 319,7	-691,9	-23,0%
Butane	1 657,5	1 650,1	-7,4	-0,4%
Super gasoline	961,7	986,6	24,9	2,6%
Heavy fuel oil	521,2	518,4	-2,8	-0,5%
Bitumen	472,4	508,8	36,4	7,7%
Natural gas	651,9	386,7	-265,2	-40,7%
Base oils	264,4	276,1	11,7	4,4%
Petroleum coke	371,0	268,3	-102,7	-27,7%
Propane	154,4	159,6	5,1	3,3%
Others	192,3	215,8	23,5	12,2%
Total VAT on Energy	14 524,4	13 691,8	-832,5	-5,7%

- VAT on other products: Increased by 16.1% or +9.9 billion MAD, mainly due to the growth of revenue from VAT at a rate of 20% by 15.6% and VAT at a rate of 10% by 139.2%.

Revenue from VAT Excluding Energy by Product (in million MAD)

Main products	2023	2024	Difference	Var %
Passenger vehicles	4 771,1	5 192,9	421,8	8,8%
Plastic materials and various plastic products	2 835,4	3 116,5	281,1	9,9%
Utility vehicles	1 589,1	2 288,4	699,2	44,0%
Tobacco	2 009,3	2 270,8	261,5	13,0%
Chemical products	1 790,7	2 083,6	292,9	16,4%
Alive animals (food)	713,3	1 514,5	801,2	112,3%
Machines and various devices	1 293,6	1 476,8	183,3	14,2%
Knitted fabrics	905,3	1 122,1	216,8	23,9%
Paper and cardboard products	958,4	1 089,7	131,3	13,7%
Parts and pieces for passenger vehicles	745,8	1 033,2	287,4	38,5%
Others	43 680,7	49 991,3	6 310,7	14,4%
Total VAT on Other Products	61 292,7	71 179,9	9 887,2	16,1%

Domestic Consumption Tax (DCT)

- The DCT on energy products increased by 11.8% compared to 2023 due to the growth in revenue from DCT on diesel by 12.6% and on super gasoline by 9.6%.

Revenue from DCT on Energy by Product (in million MAD)

Products	2023	2024	Difference	Var %
Diesel	12 666,1	14 264,0	1 597,9	12,6%
Super gasoline	2 713,5	2 974,9	261,3	9,6%
Others	781,8	823,3	41,5	5,3%
Total DCT on Energy	16 161,4	18 062,1	1 900,7	11,8%

- DCT on manufactured tobacco: Increased by 8.3% or +1,127.8 million MAD compared to the previous year, following the increase in tobacco consumption (under regimes "010" and "050") by 14.8% from 7,353.1 million MAD in 2023 to 8,441.4 million MAD in 2024. Local production remained almost stagnant at 6,318.6 million MAD in 2024 compared to 6,281 million MAD in 2023.

Revenue from DCT on Manufactured Tobacco by Product (in million MAD)

Products	2023	2024	Difference	Var %
Cigarettes containing tobacco	13 488,9	14 532,6	1 043,7	7,7%
Waterpipe tobacco	43,4	122,9	79,6	183,5%
Products for inhalation without combustion	43,8	62,3	18,5	42,3%
Tobacco and manufactured tobacco substitutes, including tobacco extracts or sauces	25,6	37,6	12,1	47,1%
Cigars and cigarillos containing tobacco	27,7	20,7	-7,0	-25,3%
Others	49,9	23,9	-26,0	-52,1%
Total DCT on Manufactured Tobacco	13 651,5	14 779,3	1 127,8	8,3%

- The DCT excluding energy and tobacco increased by 21.9% or +650.3 million MAD, broken down as follows:

Revenue from DCT on Other Products (in million MAD)

Product	2023	2024	Difference	Var %
DCT on beer	1 176,5	1 631,0	454,5	38,6%
DCT on soft drinks and lemonades	619,0	637,2	18,1	2,9%
DCT on alcohol	676,1	778,9	102,8	15,2%
DCT on wine	390,4	409,9	19,6	5,0%
Testing and warranty fees	105,3	160,6	55,3	52,6%
Total DCT on Other Products	2 967,2	3 617,5	650,3	21,9%

EVOLUTION OF CUSTOMS REVENUE COMPARED TO CERTAIN ECONOMIC AGGREGATES

In 2024, budgetary customs revenue in established duties contributed 41.2% to tax revenue, compared to 42.4% in 2023. Relative to GDP, these revenues accounted for 9.6% in 2024 compared to 9.1% in 2023.

Evolution of Customs Revenue Compared to Certain Economic Aggregates

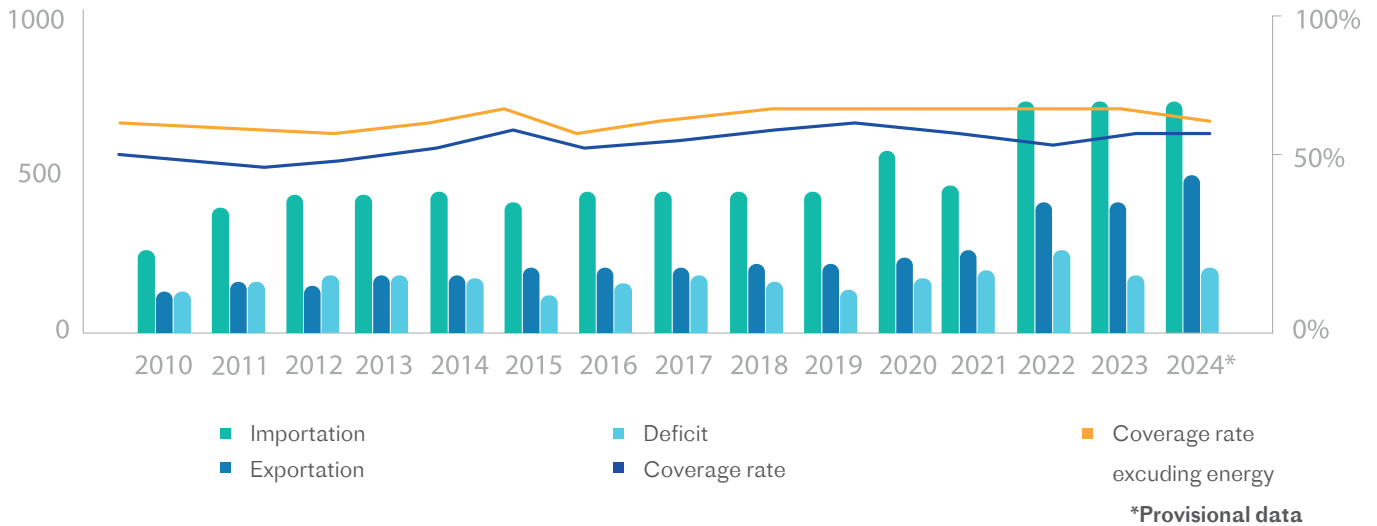
Categories	Established duties					Collected duties (in billion MAD)			
	2020	2021	2022	2023	2024	2021	2022	2023	2024
Budgetary Customs Revenue	86,6	105,0	124,0	125,4	139,5	104,3	123,2	124,2	135,7
As % of tax Revenue	38%	43%	44,2%	42,4%	41,2%	43%	42%	42%	40%
Total Customs Revenue	92,5	111,9	132,0	133,7	148,6	111,2	131,0	132,6	144,8
As % of GDP	8,5%	9,5%	9,9%	9,1%	9,6%	9,4%	9,1%	9,1%	9,4%
Import Duties	9,3	11,7	13,7	16,2	17,6	11,6	13,6	15,4	15,8
Tax Pressure Rate (%)	2,2%	2,2%	1,9%	2,3%	2,3%	2,2%	1,8%	2,1%	2,1%

FOREIGN TRADE

Foreign trade in 2024 recorded a 6.5% increase in the trade deficit, reaching 306.5 billion MAD, approximately the same level reached in 2023. Imports increased by 6.4% and exports by 5.8%, resulting in a slight decline in the coverage rate by 0.3 points, settling at 59.8% compared to 60.1% in 2023.

TRADE BALANCE

Evolution of Foreign Trade (2010 to 2024)



The volume of goods imports increased by 6.4% to reach 761.4 billion MAD. This development is attributable to the increase in purchases of finished capital goods (+13% or +20.6 billion MAD), finished consumer goods (+11% or +17.1 billion MAD), semi-finished products (+8% or +12.2 billion MAD), food products (+2.2% or +2 billion MAD), and raw products (+4.3% or +1.4 billion MAD). However, the energy bill recorded a decline of 6.5% or -8 billion MAD.

Excluding energy products, imports increased by 9% or +53.6 billion MAD.

Similarly, exports reached 455 billion MAD, an increase of +5.8% (or +24.8 billion MAD) compared to 2023.

This development is attributable to the increase in exports of most sectors, particularly phosphates and derivatives (+13.1% or +10 billion MAD), the automobile sector (+6.3% or +9.4 billion MAD), aeronautics (+14.9% or +3.4 billion MAD), and agriculture and agri-food (+3.1% or +2.6 billion MAD).

Excluding OCP, exports increased by 4% or +14.7 billion MAD.

Commercial Deficit Over the Last Ten Years

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024*
Imports (CAF)	372,2	410,6	438,1	481,4	491,0	422,9	528,6	737,4	715,8	761,4
Evolution (%)	-4,9%	10,3%	6,7%	9,9%	2,0%	-13,9%	25,0%	39,5%	-2,9%	6,4%
Exports (FOB)	218,0	225,7	248,8	275,4	284,5	263,1	329,4	428,6	430,2	455,0
Evolution (%)	8,6%	3,5%	10,3%	10,7%	3,3%	-7,5%	25,2%	30,1%	0,4%	5,8%
Commercial Deficit	154,2	184,9	189,2	206,0	206,5	159,8	199,2	308,8	285,5	306,5
Evolution (%)	-19,1%	19,9%	2,3%	8,9%	0,2%	-22,6%	24,7%	55,1%	-7,5%	7,3%
As % of GDP	15,7%	18,2%	17,8%	18,6%	17,9%	14,7%	16,9%	23,2%	19,9%	21,3%
Coverage Rate	58,6%	55,0%	56,8%	57,2%	57,9%	62,2%	62,3%	58,1%	60,1%	59,8%
Coverage Rate Excluding Energy	70,3%	62,7%	66,9%	68,2%	67,6%	70,2%	72,2%	72,6%	71,6%	69,5%

*Provisional data

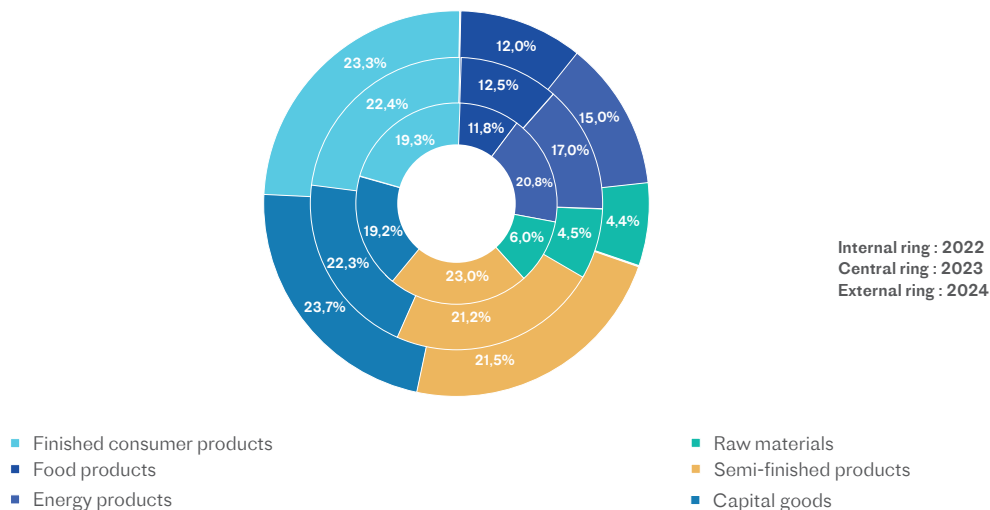
EXTERNAL EXCHANGES BY END-USE CATEGORY

At import

In 2024, capital goods ranked first among imports with a share of 23.7%, up 1.4 points compared to 2023. They were followed by consumer goods, accounting for 23.3% of total imports in 2024, compared to 22.4% in 2023, and semi-finished products, which made up 21.5%, a slight increase of 0.3 points from 2023.

Energy products constituted 15% of total imports in 2024, down from 17% a year earlier, a decrease of 2 points. Likewise, the share of food product imports dropped by 0.5 points between 2024 and 2023.

Structure of Imports by Use Grouping
Year 2022 - 2024



Imports by Use Grouping and Main Product (In Billion MAD)
2019 - 2024

	2019	2020	2021	2022	2023	2024	Difference 24/23	Var 24/23 in %
Energy products	76,3	49,9	75,8	153,2	122,0	114,0	-8,0	-7%
Gas-oils and fuel-oils	38,8	23,3	36,0	76,4	58,2	57,0	-1,1	-2%
Coal ; coke and similar solid fuels	9,1	7,2	10,6	24,2	16,5	12,7	-3,8	-23%
Petroleum gas and other hydrocarbons	14,1	11,9	17,4	26,3	23,9	21,3	-2,7	-11%
Semi-products	104,5	93,2	115,9	169,7	151,8	164,0	12,2	8%
Pipe fittings and metal construction	2,4	2,1	2,5	4,3	3,1	4,8	1,7	54%
Semi-products in iron or non-alloy steels	4,1	3,6	5,2	3,7	3,2	5,0	1,8	57%
Chemical products	10,3	9,7	12,5	16,9	13,7	16,3	2,6	19%
Food products	47,8	55,2	59,9	86,7	89,6	91,6	2,0	2%
Wheat	9,2	13,5	14,3	25,9	19,4	17,8	-1,5	-8%
Coffee	1,0	1,0	1,1	1,6	1,5	2,6	1,1	74%
Oilcakes	5,2	5,3	5,7	7,0	9,0	7,0	-2,0	-22%
Live animals	0,9	0,8	0,8	0,6	2,9	5,6	2,7	95%
Equipment goods	126,8	110,1	123,9	141,3	159,6	180,2	20,6	13%
Utility vehicles	6,7	5,8	6,8	7,7	8,1	11,0	3,0	37%
Devices for cutting or connecting electrical circuits and resistors	9,9	8,8	9,3	10,5	14,4	16,6	2,1	15%
Machines for working rubber or plastics	1,4	1,0	1,0	1,0	1,1	2,8	1,7	154%
Raw products	22,1	19,5	29,5	44,3	31,9	33,3	1,4	4%
Raw and unrefined sulphur	6,9	4,9	10,7	18,8	8,0	9,1	1,1	14%
Crude or refined soybean oil	3,7	3,9	5,8	8,1	6,1	5,5	-0,7	-11%
Oilseeds and oleaginous fruits	0,4	0,6	0,5	0,7	0,9	1,4	0,5	57%
Finished consumption goods	113,0	95,0	123,5	142,0	160,3	177,4	17,2	11%
Parts and accessories for passenger cars	18,8	15,8	19,7	24,1	30,8	33,6	2,8	9%
Passenger cars	20,3	12,6	18,5	19,2	22,2	24,1	1,9	8%
Medicines and other pharmaceutical products	6,9	7,7	13,1	8,6	9,2	10,8	1,6	18%
Industrial gold	0,3	0,0	0,2	0,3	0,6	0,9	0,3	51%
GLOBAL IMPORTS	491,0	422,9	528,6	737,4	715,8	761,4	45,7	6%

The value of equipment imports increased by 12.9%, reaching 180.2 billion MAD. This increase is primarily attributed to the appreciation of purchases of utility vehicles (+36.8% or +3 billion MAD), equipment for circuit cutting or connection (+14.9% or +2.1 billion MAD), and machines for rubber or plastic processing (+154% or +1.7 billion MAD).

The same trend was observed for the imports of finished consumer goods, which increased by 10.7% to reach 177.4 billion MAD, due to the rise in purchases of parts and components for passenger vehicles (+9% or +2.8 billion MAD), passenger cars (+8% or +1.9 billion MAD), and pharmaceuticals and other pharmaceutical products (+18% or +1.6 billion MAD). Imports of semi-finished products recorded an 8% increase or +12.2 billion MAD. The growth in the value of these imports, which reached 164 billion MAD, is mainly due to the rise in chemical product

acquisitions (+18.6% or +2.6 billion MAD), semi-finished products made of iron or non-alloyed steels (+57.1% or +1.8 billion MAD), and piping accessories and metal construction (+54.1% or +1.7 billion MAD). Imports of food products also contributed to the overall increase in imports, rising by 2.2% to reach 91.6 billion MAD, mainly due to the sharp increase in the purchase of live animals (+95% or +2.7 billion MAD) and, to a lesser extent, the increase in coffee imports (+74% or +1.1 billion MAD). However, this increase was mitigated by the decline in wheat

imports (-8% or -1.5 billion MAD) and oilcake (-22% or -2 billion MAD).

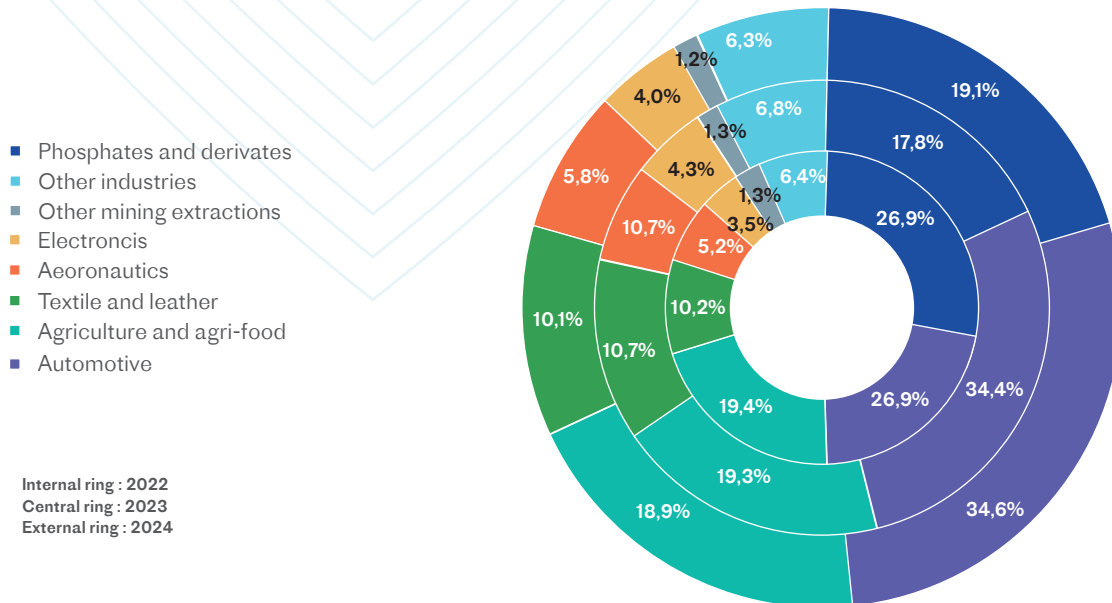
In turn, imports of raw products reached 33.3 billion MAD, an increase of 4.3%. This change is particularly explained by the appreciation of purchases of raw and unrefined sulfur (+14% or +1.1 billion MAD) and oilseeds and fruits (+57.4% or +509 million MAD), counterbalanced by a decrease in purchases of crude or refined soybean oil (-11% or -652 million MAD).

Regarding the energy bill, it decreased by 6.5% to reach 114 billion MAD. This change is mainly attributed to the drop in the value of imports of coal, coke, and similar solid fuels (-23.2% or -3.8 billion MAD), due to a price decrease of 17.2%, as well as a decrease in the quantities imported by 7.2%. Supplies of petroleum gas and other hydrocarbons also contracted (-11.2% or -2.7 billion MAD).

At export

The automotive sector is the leading contributor to Moroccan exports in 2024, with a share of 34.6% of the total value, followed by the phosphate and derivatives sector with a share of 19.1%, and the agriculture and agri-food sector with a share of 18.9%. The textiles and leather sector ranked 4th, contributing 10.1%.

Structure of exports by sector of activity
Year 2022 - 2024



Export by sector of activity (In million MDH)
2019 - 2024

Sector	2019	2020	2021	2022	2023	2024	difference 24/23	Var 24/23 in%
Phosphates and derivatives	48,9	50,9	80,3	115,5	76,7	86,8	10,1	13,1
Automotive	81,6	75,1	87,1	115,4	148,2	157,6	9,4	6,3
Manufacturing	33,9	29,2	39,4	55,1	67,6	71,0	3,3	4,9
Wiring	34,9	31,0	29,9	37,5	50,4	53,7	3,3	6,5
Vehicle interiors and seats	5,8	4,6	5,2	5,9	7,7	9,1	1,4	18,1
Agriculture and agro-food	62,1	62,6	69,9	83,2	83,2	85,8	2,6	3,1
Food industry	32,4	32,8	36,6	43,8	43,0	43,0	0,0	-0,1
Agriculture, forestry, hunting	27,3	28,1	31,3	37,0	37,3	39,9	2,5	6,8
Textile and leather	36,8	29,9	36,4	43,9	46,1	45,9	-0,2	-0,5
Garments	23,3	18,1	22,6	27,6	29,5	29,6	0,1	0,3
Hosiery articles	7,5	5,8	7,5	8,5	8,9	9,1	0,2	2,1
Footwear	2,9	2,4	2,7	3,5	3,3	3,0	-0,2	-7,2
Aerospace	18,2	13,4	16,4	22,2	23,0	26,4	3,4	14,9
Assembly	10,3	7,9	10,7	14,6	13,9	17,2	3,3	23,6
EWIS	7,8	5,4	5,7	7,5	9,0	9,1	0,1	1,5
Electronics and Electricity	9,2	7,7	10,6	15,1	18,3	18,3	0,0	0,1
Electronic components	4,3	2,8	4,1	6,7	8,4	7,7	-0,7	-8,4
Wires, cables, and other conductors for electricity	1,7	2,0	3,1	4,6	5,2	5,6	0,4	7,1
Other mining extractions	4,2	3,4	5,0	5,6	5,4	5,6	0,1	2,3
Copper ore	0,9	1,1	1,7	1,6	1,6	1,7	0,1	4,4
Barium sulfate	0,9	0,4	0,9	1,2	1,1	1,0	-0,1	-7,4
Other industries	23,5	20,1	23,7	27,6	29,2	28,6	-0,7	-2,3
Metallurgy and Metalworking	6,2	5,8	8,3	8,6	8,5	7,7	-0,8	-9,3
Pharmaceutical industry	1,3	1,2	1,4	1,4	1,6	1,5	-0,1	-4,8
Plastic and rubber industry	1,5	1,6	1,6	1,7	1,6	1,5	-0,1	-6,1
Total exports	284,5	263,1	329,4	428,6	430,2	455,0	24,8	5,8

The automotive sector continues its growth trajectory, showing an increase of 6.3%. The value of its sales reached 157.6 billion MAD. This growth is mainly driven by the increase in sales in the wiring segment (+6.5% or +3.3 billion MAD), manufacturing (+4.9% or +3.3 billion MAD), and vehicle interiors and seats (+18% or +1.4 billion MAD).

The number of exported passenger cars has increased by 5% compared to 2023, with an 8% growth for the Renault Group and almost stagnation for Peugeot Citroën Automobile Maroc.

¹ Starting from January 1, 2019, export data for the automotive and aerospace sectors are reported based on the new approach of sector structuring into Ecosystems, in line with the industrial acceleration plan. These data are compiled based on operator lists provided and updated by the Ministry of Industry and Commerce. Data for other sectors are compiled according to the National Accounting Nomenclature (NCN) or by product group using the Harmonized System (HS) code. An update of the operator lists for the automotive and aerospace sectors was adopted in 2024. As a result, data for the automotive, aerospace, electronics, and other industries sectors have been revised for the period from 2014 to 2023 (source: OC).

	2019	2020	2021	2022	2023	2024*	Var 24/23
Number of units	365 907	298 001	345 375	427 033	508 171	536 985	6%
Total Renault Group:	356 372	242 138	252 361	303 326	338 967	367 731	8%
Renault Tanger Exploitation	287 199	191 361	204 630	237354	266 459	297 689	12%
OMACA	69 173	50 777	47731	65972	72 508	70 042	-3%
Peugeot Citroën Automobile Maroc (PCAM)	9 535	55 863	93 014	123707	169 204	169 254	0%

In the same vein, exports of phosphates and derivatives showed a growth of 13.1%, reaching a total of 86.8 billion MAD. This increase is attributed to the rise in sales of natural and chemical fertilizers (+13.9%), phosphates (+10.1%), and phosphoric acid (+11.4%), due to higher export volumes despite the decline in prices. With a 19.1% share in the total export value, sales from this sector increased by 1.3 percentage points compared to the previous year.

Similarly, the aerospace sector saw its exports grow by 14.9%, reaching a total of 26.4 billion MAD. This increase is mainly due to the rise in sales from the assembly segment (+23.6%) and the Electrical Wire Interconnection System (EWIS) (+1.5%).

The exports from the agriculture and agri-food sector also recorded a good dynamic, with an increase of 3.1%, reaching 85.8 billion MAD. This performance is primarily due to the rise in exports from agriculture, forestry, and hunting (+6.8%) and a near-stagnation in food industry exports (-0.1%).

Sales from the electronics and electricity sector slightly increased by 0.1% or +22 million MAD, reaching 18.3 billion MAD, due to the increase in sales of wires and cables (+7.1% or +370 million MAD), offset by the decrease in exports of electronic components (-8.4% or -709 million MAD).

The value of exports from the textile and leather sector nearly maintained the same level as the previous year (+0.1%), amounting to 18.3 billion MAD, due to an increase in sales of ready-made clothing

(+0.3%) and knitwear articles (+2.1%), coupled with a decrease in sales of shoes (-7.2%).

Exports from the mining extractions sector amounted to 5.6 billion MAD, a 2.3% increase or +124 million MAD, mainly due to the growth in shipments of fluorite (+43% or +115 million MAD) and copper ore (+4.4% or +70 million MAD), offset by the decline in exports of barium sulfate (-7.4% or -84 million MAD). As for the exports from other industries, they reached 28.6 billion MAD, a decrease of 2.3% due to the drop in sales from the metallurgy and metalworking industries (-9.3% or -784 million MAD), the regression in plastics and rubber industry exports (-6.1% or -101 million MAD), and the pharmaceutical industry (-4.8% or -76 million MAD).

FOREIGN TRADE BY CUSTOMS REGIME FAMILY

Simple imports showed a 6% increase from 2023 to 2024, representing two-thirds of the total imports.

Imports under the Temporary Admission for Inward Processing (TAIP) regime also recorded a 7% increase or +14.2 billion MAD compared to 2023, contributing 28% to the total imports in 2024. This growth is mainly attributed to the increase in TAIP imports of parts and components for cars (+7% or +1.9 billion MAD), electrical circuit breakers and resistors (+16% or +1.7 billion MAD), turbojets and turboprop engines and their parts (+37% or +1 billion MAD), chemicals (+83% or +1.9 billion MAD), and sulfur (+14% or +1.1 billion MAD).

Importations by Customs Regime Family

In MAD	2021	2022	2023	2024*	Var. 24/23	share in 2021	Share in 2022	share in 2023	share in 2024
simple imports	360 806	486 533	469 535	496 633	6%	68%	66%	66%	65%
Imports in TAIP	138 788	202 400	198 470	212 631	7%	26%	27%	28%	28%
With payment	107 667	159 571	151 548	166 400	10%	20%	22%	21%	22%
Without payment	31 121	42 829	46 922	46 231	-1%	6%	6%	7%	6%
Other regimes imports	28 977	48 507	47 747	52 183	9%	5%	7%	7%	7%
TOTAL IMPORTS	528 571	737 441	715 752	761 448	6%	100%	100%	100%	100%

(*) :Provisional data.

In 2024, exports following TAIP showed an increase of +7% or +21.2 billion MAD compared to 2023, accounting for 76% of total exports. This growth is primarily due to the increase in exports following TAIP for natural and chemical fertilizers (+13% or +7.5 billion MAD), phosphoric acid (+10% or +1.3 billion MAD), passenger cars (+6% or +3.2 billion MAD), electrical wires and cables (+130% or +2.9 billion MAD), and parts and components for cars and passenger vehicles (+12% or +1.8 billion MAD).

Exports by Regime Family

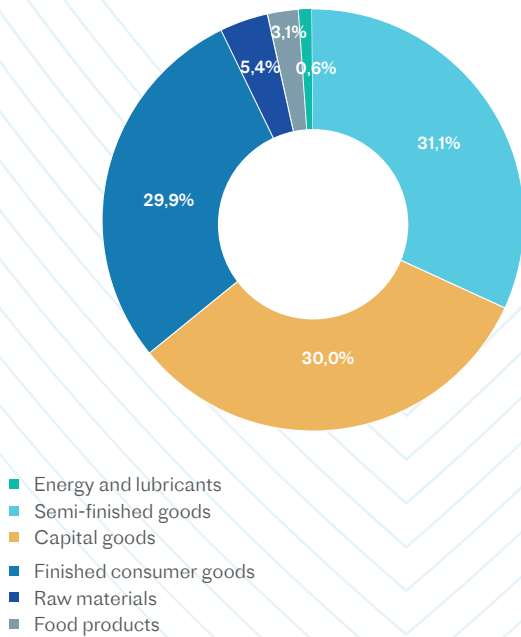
In million MAD	2021	2022	2023	2024*	Var. 24/23	Share in 2021	Share in 2022	Share in 2023	Share in 2024
EXPORT under TAIP	243 037	321 614	323 216	344 342	7%	74%	75%	75%	76%
With payment	197 977	262 994	259 871	278 219	7%	60%	61%	60%	61%
Without payment	45 060	58 620	63 345	66 123	4%	14%	14%	15%	15%
SIMPLE EXPORTS	35 456	42 643	37 562	40 353	7%	11%	10%	9%	9%
EXPORT OTHER REGIMES	50 911	64 355	69 431	70 282	1%	15%	15%	16%	15%
TOTAL EXPORTS	329 405	428 612	430 209	454 976	6%	100%	100%	100%	100%

(*) :Provisional data.

Temporary Admission for Inward Processing (TAIP)

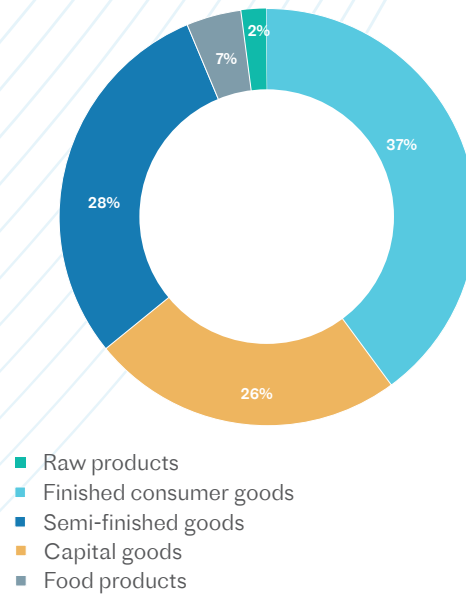
In 2024, semi-finished products represented 31.1% of TAIP imports, followed by capital goods (30%) and finished consumer goods (29.9%).

Breakdown of TAIP imports by usage group in 2024



In exports, finished consumer goods accounted for 40% of the total exports under TAIP in 2024, primarily consisting of exports of passenger vehicles and their parts. Semi-finished products and capital goods represented 29% and 24%, respectively, of the total exports under TAIP.

Distribution of Exports under TAIP by Usage Grouping in 2024



FOREIGN TRADE BY REGIONAL DIRECTORATE

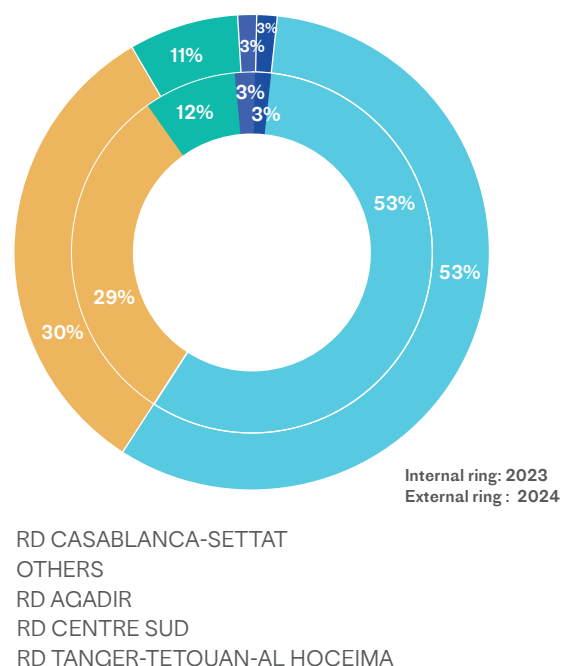
In terms of foreign trade flows at the regional level, the Regional Directorate of Casablanca-Settat and the Regional Directorate of Tangier-Tetouan-Al Hoceima account for 83% of the total imports.

The Regional Directorate of Casablanca-Settat is the main gateway for goods entering Morocco, holding a 53% share of total imports, with 34% passing through the Port of Casablanca, where imports have increased by 9%.

As for the Regional Directorate of Tangier-Tetouan-Al Hoceima, it recorded a 30% share of total imports, most of which entered through the Port of Tangier Med (27%). This port saw a 10% increase in imports between 2023 and 2024.

The increase in imports also applies to the Regional Directorate of Central-South (+2%), the Regional Directorate of Rabat-Salé-Kenitra (+13%), and the Regional Directorate of Agadir (+0.4%).

Imports by Regional Directorate 2023-2024

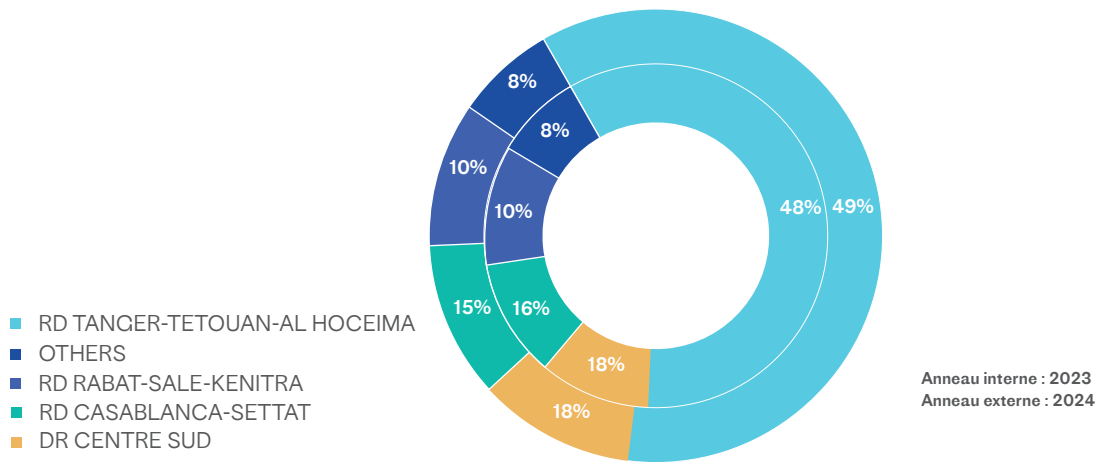


Internal ring: 2023
External ring: 2024

Regarding Exports, the Regional Directorate of Tanger-Tétouan-Al Hoceima is the primary exit point for goods, with a share of 49% of total exports.

Approximately 92% of the Kingdom's exports in 2024 were made from four regional directorates, namely: the Regional Directorate of Tanger-Tétouan-Al Hoceima (49%), the Regional Directorate of Center-South with a contribution of 18%, the Regional Directorate of Casablanca-Settat with 15%, followed by the Regional Directorate of Rabat-Salé-Kenitra (10%).

Exports by Regional Directorate Year
2023-2024



NUMBER OF DECLARATIONS (S.G.D) RECORDED

The total number of customs declarations exceeded the 2 million mark for the first time in 2024, with a 7.1% increase compared to 2023, driven by a 7.3% increase in import declarations and a 7.2% increase in export declarations.

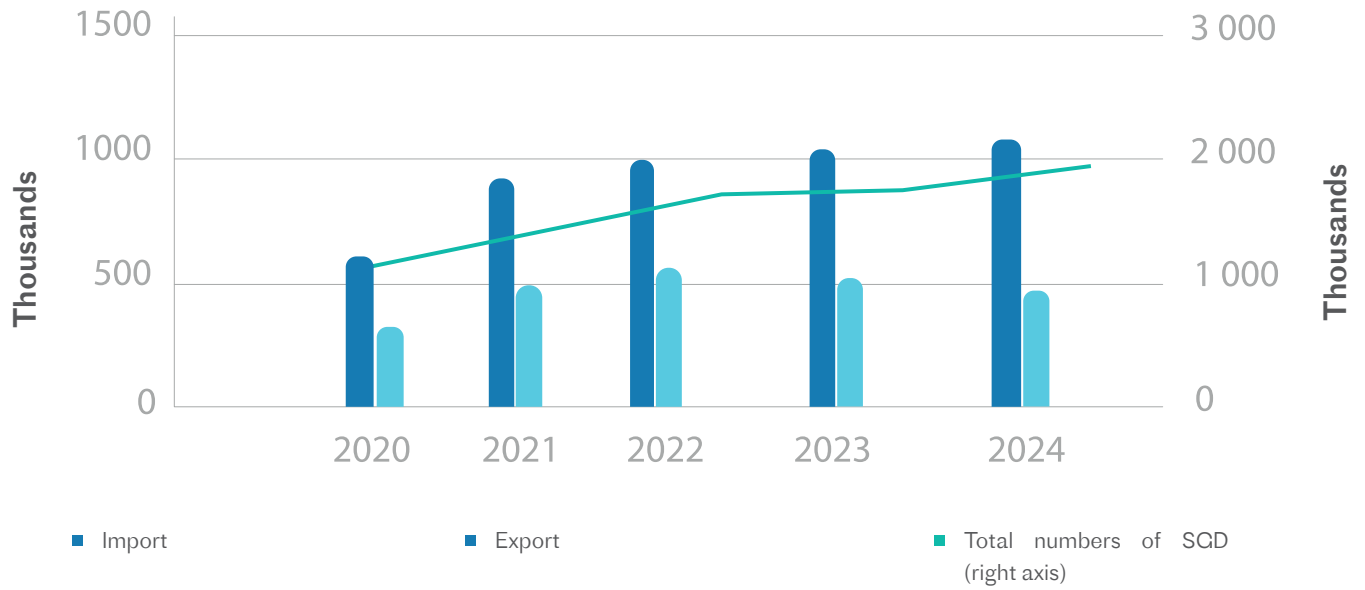
EVOLUTION OF DECLARATIONS NUMBER BY CUSTOMS REGIME CATEGORY

By customs regime category, 32% of the declarations concerned simple imports, 22% concerned simple exit exports, and 20% concerned exports under RED (Registered Economic Operators).

Declarations number by customs regime category over the last five years

	2020	2021	2022	2023	2024	Var.
Number of SGD on import, including	683 863	884 789	996 773	1 043 613	1 119 427	7,3%
Simple import	468 837	545 826	562 155	589 358	645 559	9,5%
Import under RED	119 258	164 804	222 113	224 915	230 835	2,6%
Import transit	87 607	157 616	190 790	208 273	220 138	5,7%
Reimportation RED	7 851	16 136	21 292	20 576	22 399	8,9%
Domestic transit	310	407	423	491	496	1,0%
Number of SGD on export, including	281 909	541 422	760 845	791 530	848 784	7,2%
Simple exports	145 252	282 707	381 130	407 371	438 371	7,6%
Exports under RED	136 657	258 715	379 715	384 159	410 413	6,8%
Number of SGD under internal regimes, including	40 191	47 555	54 513	55 058	56 770	3,1%
Transfer	32 063	37 472	42 053	40 723	41 080	0,9%
Consumption under RED	4 131	4 513	5 575	6 870	7 824	13,9%
Transshipment	1 642	2 075	2 703	2 929	3 191	8,9%
Indirect taxes (DCT)	1 096	1 555	1 331	1 854	1 989	7,3%
Others	1 259	1 940	2 851	2 682	2 686	0,1%
Total number of SGD	1 005 963	1 473 766	1 812 131	1 890 201	2 024 981	7,1%

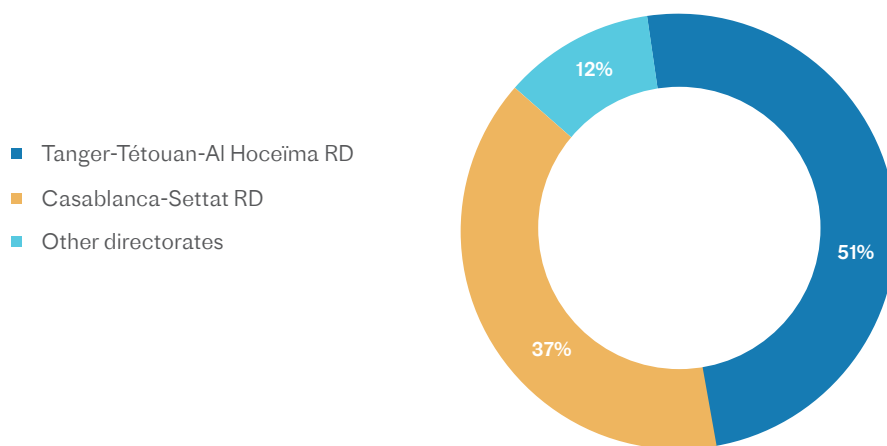
Evolution of SGD number for imports and exports
From 2020 to 2024



DISTRIBUTION OF THE NUMBER OF DECLARATIONS BY REGIONAL DIRECTORATE

In 2024, 51% of the SGD were subscribed to the Regional Directorate of Tanger-Tetouan-Al Hoceima, followed by the Regional Directorate of Casablanca-Settat with a share of 37%.

Breakdown of SGD by Regional Directorate



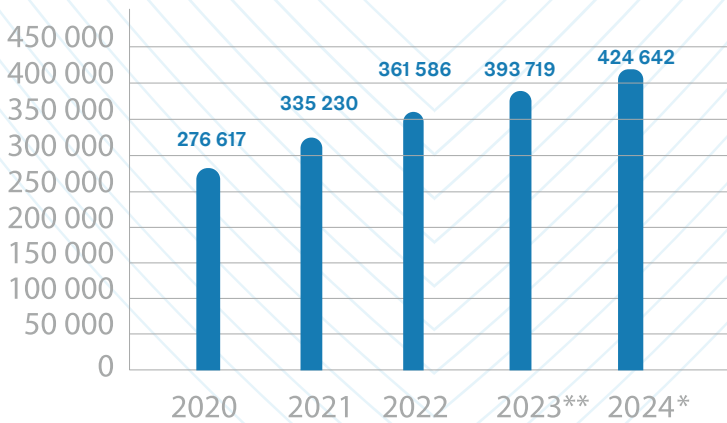
STORES AND CLEARANCE AREAS (SCA)

The creation of Stores and Clearance Areas (SCA) aims to decongest customs premises (ports and airports) and thus ensure greater fluidity in the movement of goods to minimize companies' logistics costs and reduce the customs clearance time.

Evolution of the number of Stores and Clearance Areas (SCA) over the last five years

	2020	2021	2022	2023	2024
Number of SCA	78	84	81	82	82

Evolution of the Number of Declarations in SCA: 2020 to 2024



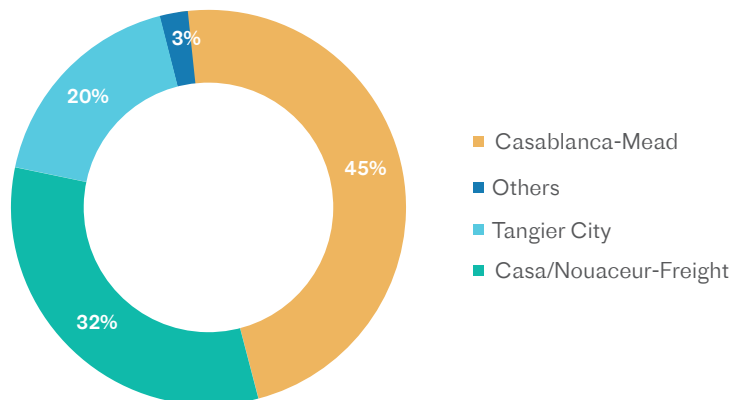
The number of customs declarations recorded in 2024 in the Stores and Clearance Areas (SCA) contributed to 21% of the total declarations of the year 2024.

The flow of goods in the SCA registered an increase of 7.9% during the year 2024

(*) : Provisional data
 (**): Updated data

Breakdown of Declarations in 2024 in the SCA by Office

The Casablanca-MEAD office ranks first with a contribution of 45%, followed by Nouaceur-Fret and Tangier City with respective shares of 32% and 20%



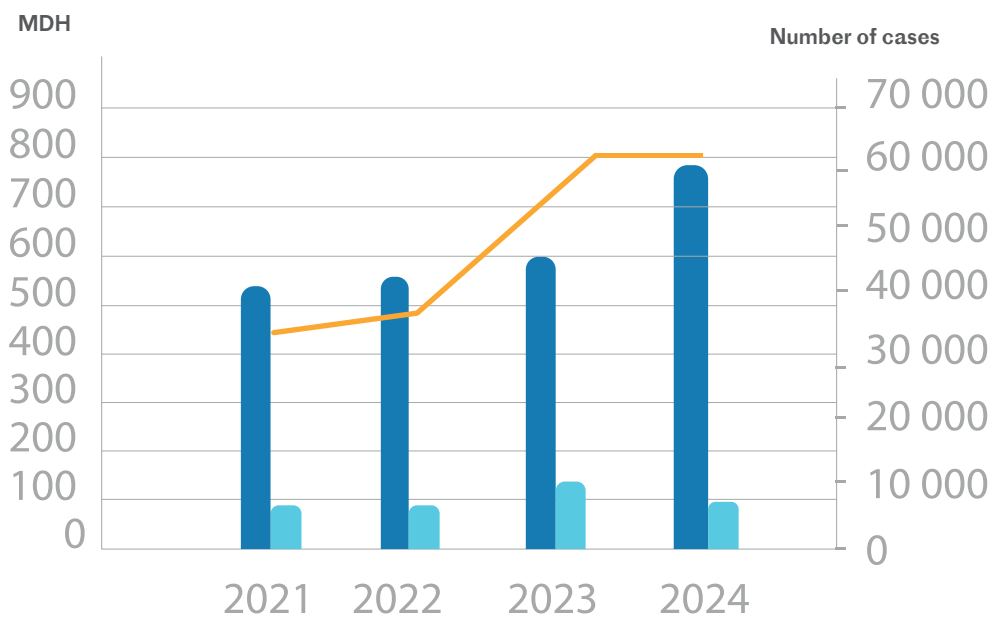
LITIGATION

The year 2024 saw a near-stagnation (-0.2%) in the litigation cases recorded by the CEA, with 61,925 cases compared to 62,044 in 2023.

The net revenue from the sale of seized goods and confiscations decreased by 23%, totaling 90.1 million MAD, compared to 117 million MAD in 2023.

EVOLUTION OF LITIGATION CASES

Evolution of litigation cases



- Penalties (transactional fines + fines from court convictions)
- Net product from the sale of seized goods and confiscations
- Number of Cases Recorded (right axis) including:

Evolution of the number of cases, penalties, and net proceeds from sales

	2021	2022	2023	2024	Var 24/23
Number of cases recorded* including :	31 480	36 387	62 044	61 925	0,2%
Vehicle cases	2 481	3 021	19 782	17 949	-9,3%
(In MDH)	157 616	190 790	208 273	220 138	5,7%
Penalties (transactional fines + financial penalties)	529,5	552,3	605,2	775,2	28,1%
Net proceeds from the sale of seized goods and confiscations	80,8	79,5	117,0	90,1	-23,0%

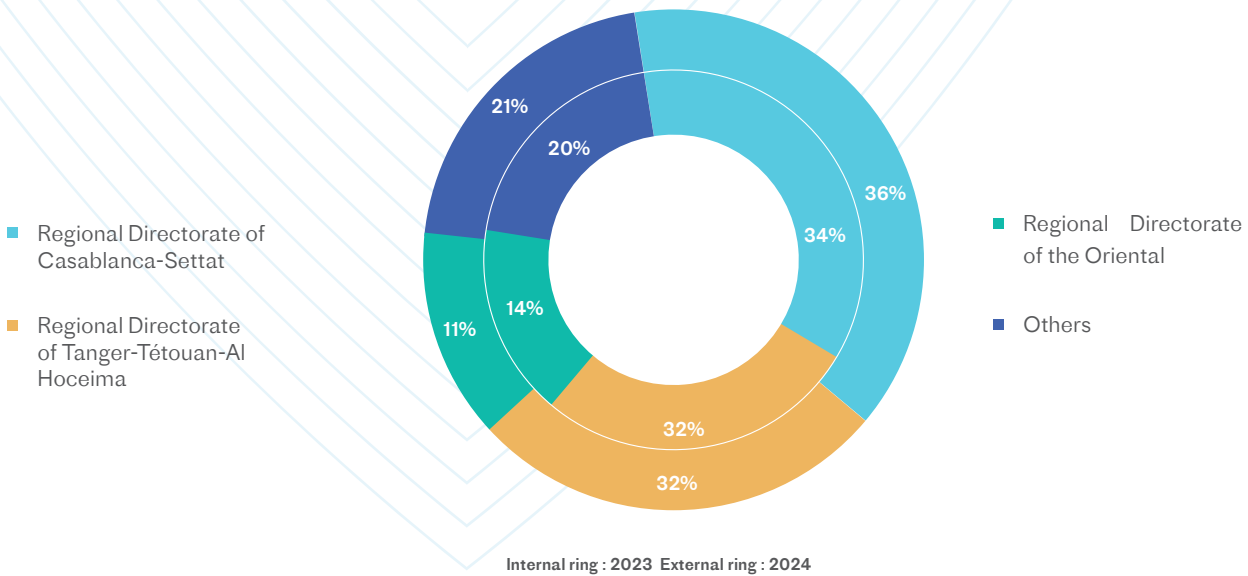
Excludes drug-related cases identified by bodies other than customs

DISPUTES BY REGIONAL DIRECTORATE

The share of recorded disputes at the Casablanca-Settat Regional Directorate increased from 34% in 2023 to 36% in 2024, showing a 2-point growth, while the share for the Oriental Regional Directorate declined by 3 points.

In both 2023 and 2024, around 7 out of 10 disputes were recorded at the Casablanca-Settat and Tangier-Tetouan-Al Hoceima Regional Directorates.

Distribution of cases recorded by Regional Directorate



REQUESTS MANAGEMENT

KEY ACTIVITY INDICATORS

The number of requests submitted electronically showed significant progress, rising from 4,962 requests in 2023 to 6,250 in 2024, reflecting a 26% increase. Information requests reached 3,392 in 2024, compared to 3,054 the previous year (+11%), while complaints saw a notable rise, totaling 2,858 in 2024, up from 1,908 in 2023 (+50%).

In contrast, the number of telephone calls received via

the Economic Number and MRA Hotline decreased, dropping from 14,243 calls in 2023 to 11,558 in 2024, a decrease of 23%.

The response time for requests improved, with an annual average of 1.44 days for all requests, compared to 1.5 days in 2023. The response rate for phone calls remained stable at 89%.



11 558

phone
calls



3 392

information
requests



2 858

complaints



1,44

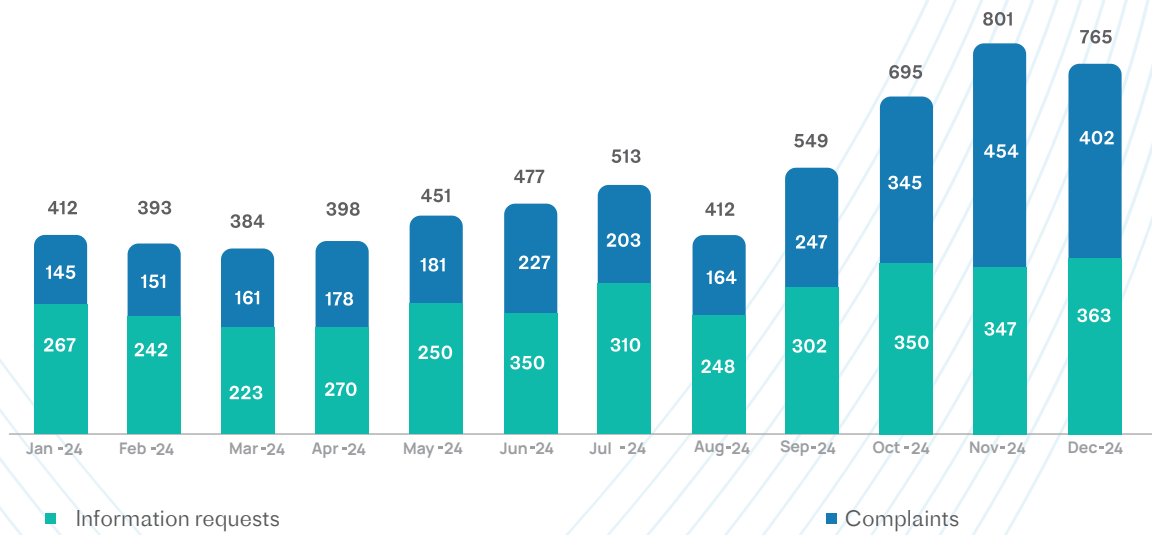
days average request
processing time

GEOGRAPHICAL DISTRIBUTION OF REQUESTS

The distribution of requests by structure shows that the Regional Directorate of Casablanca-Settat (2,647), the Central Administration (1,293), and the Regional Directorate of Tanger-Tétouan-Al Hoceima (1,251) were the most requested entities in 2024, together representing 83% of the requests received by the CEA. The monthly average of requests received stood at 521, compared to an average of 414 in 2023.

MONTHLY DISTRIBUTION OF REQUESTS

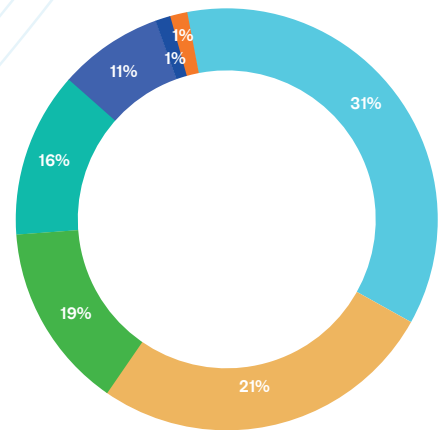
The number of requests received by the CEA peaked during the months of November and December, with 801 and 765 requests, respectively. This increase was mainly due to the rise in complaints regarding delays in the release of goods and issues with the valuation and revaluation of Single Goods Declarations (DUM).



DISTRIBUTION OF REQUESTS BY PROFILE

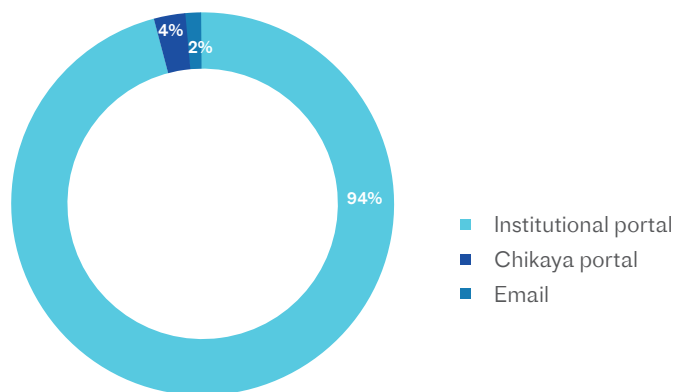
Moroccans Residing Abroad are the group that most frequently contacted the Administration (31%), followed by businesses (21%), customs brokers (19%), and Moroccan residents (16%).

- MRA
- Companies
- Freight Forwarders
- Moroccan residents
- Foreigners
- Others
- Diplomats



DISTRIBUTION OF REQUESTS BY RECEPTION CHANNEL

The majority of requests (94%) were made directly through the dedicated platform on the Customs website (www.douane.gov.ma/requetes), while 4% were received via the Chikaya.ma site and 2% were sent by email.



DISTRIBUTION OF REQUESTS BY THEME

The most recurring themes were «customs clearance of goods,» which represents 23% of the requests received, followed by «temporary admission of vehicles» (16%) and «customs clearance of vehicles» (9%).

CROSS-BORDER MOVEMENTS OF MOROCCANS RESIDING ABROAD

The Marhaba operation for 2024 saw a significant increase in traffic compared to the previous year: approximately 3.7 million travelers (+13%) and 447,670 vehicles (+6%) were recorded at the entry points across the Kingdom.

MRA TRAFFIC OVER THE LAST SIX YEARS

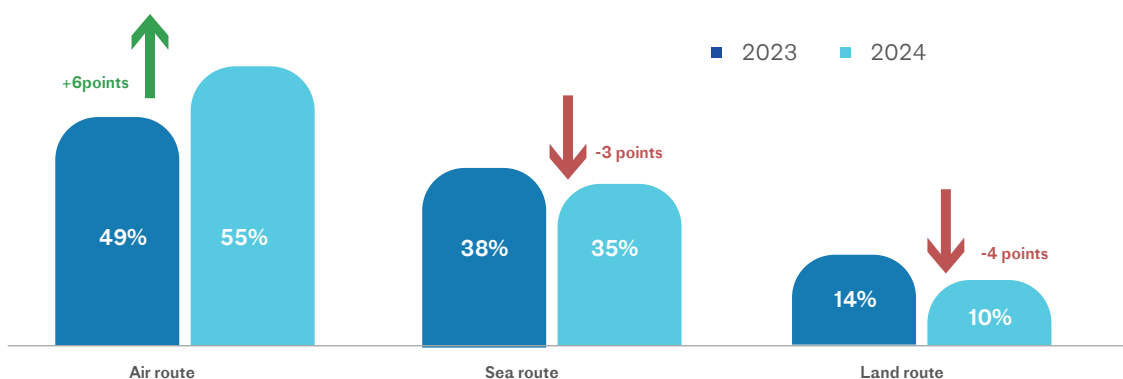
Movement of MRAs from 2018 to 2024

	2018	2019	2021	2022	2023	2024	Var 24/23
Entries	2 857 348	2 960 124	1 600 757	3 396 253	3 267 023	3 696 758	13%
Exits	2 658 795	2 873 966	1 416 577	3 234 319	3 301 956	3 584 239	9%
Total	5 516 143	5 834 090	3 017 334	6 630 572	6 568 979	7 280 997	11%

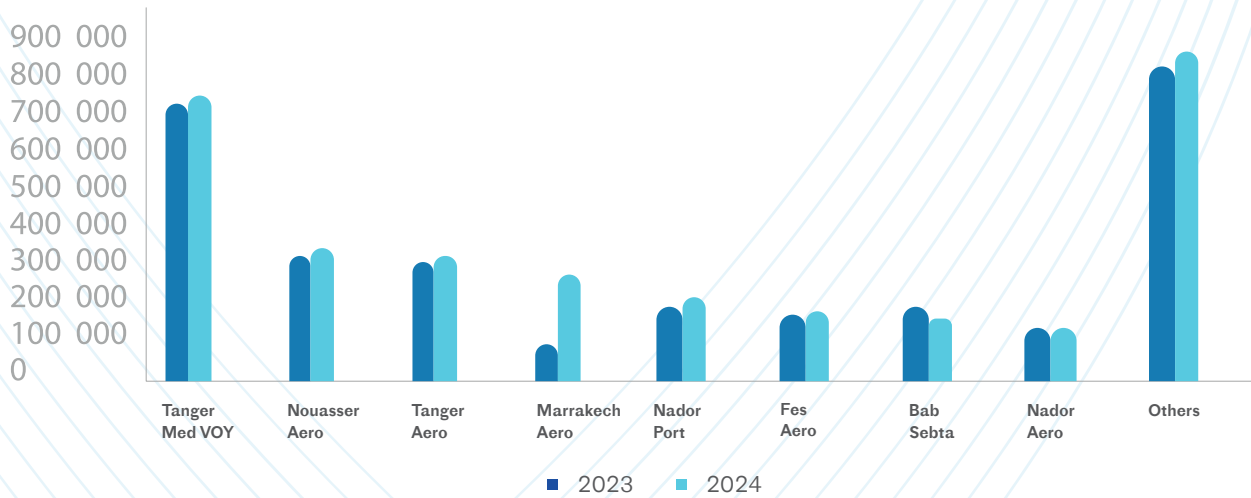
PASSAGE POINTS

The evolution of the modes of transport used by MRAs to return to Morocco between 2023 and 2024 highlights a notable increase in air travel, a slight decrease in maritime transport, and a more significant decline in land transport.

Entries of MRA by type of route taken between 2023 and 2024

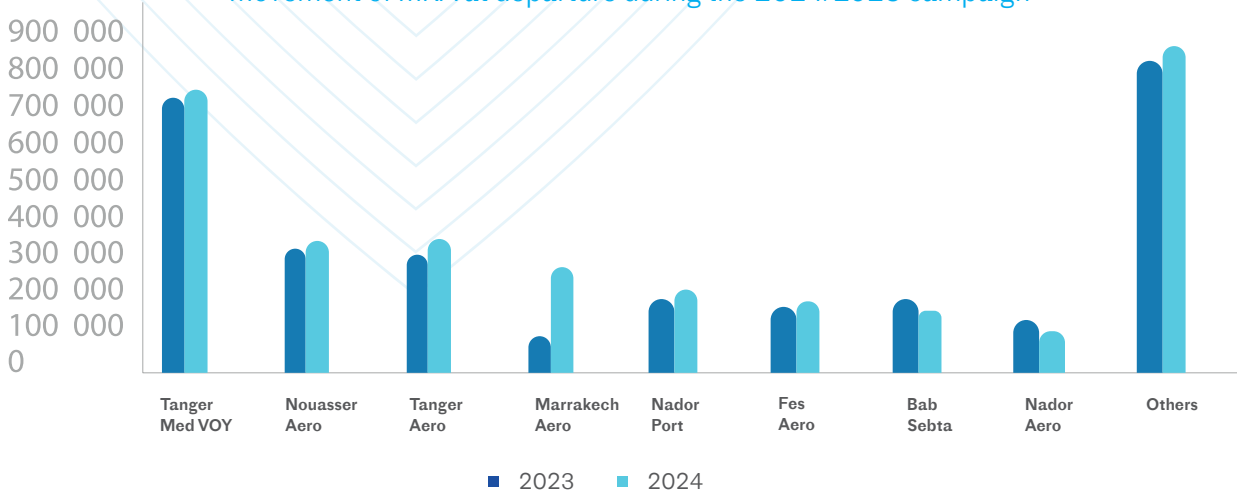


Movement of MRA at entry during the 2024/2023 campaign



Tanger Med port remains the main entry point, accounting for 22% of the traffic, followed by Mohammed V airport with 11%, both showing significant increases. Other airports (Tanger, Marrakech, Fès, Nador) also record moderate growth, while Bab Sebta remains the least frequented point.

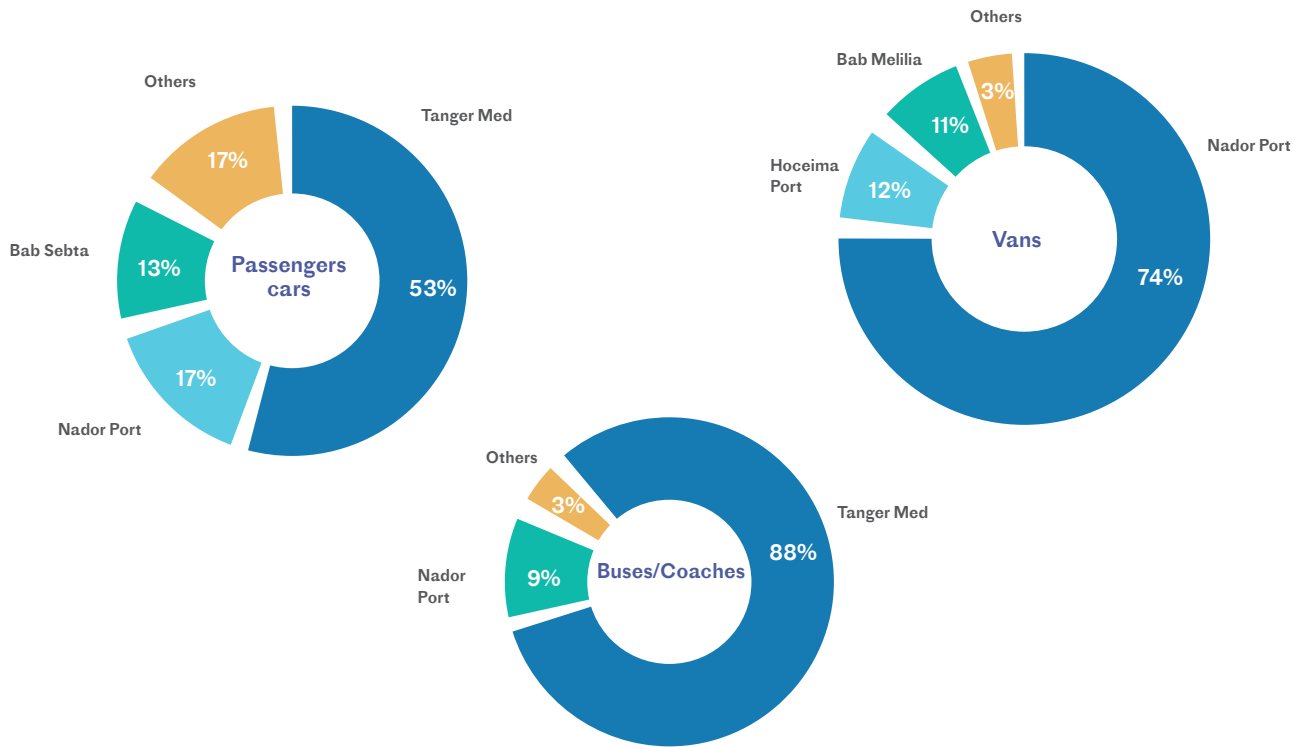
Movement of MRA at departure during the 2024/2023 campaign



TYPE OF VEHICLE USED BY MRA

The private car remains the preferred mode of transport for the MRA, accounting for 99% of the total. A total of 352,250 cars were registered at entry, representing a 9% increase compared to 2023. On the other hand, the use of vans and buses decreased by 48% and 8%, respectively, in 2024.

Distribution of vehicles used by MRA by entry point



THE DECLARATIONS MADE BY MRA

The total number of goods declarations made by MRA during the Marhaba operation increased by 11% in 2024 compared to 2023, mainly due to the 11% growth in T6Bis declarations. However, occasional declarations decreased by 28%.

The duties and taxes collected slightly increased by 2%, with a notable 10% increase in those collected from customs clearance operations carried out under occasional declarations. Additionally, 96% of the tax revenues collected during the 2024 Marhaba operation were made through T6Bis declarations. Distribution of declarations made by MRA.

Distribution of Declarations Made by MRA

Type of declaration	Number			Duties and taxes in thousand MAD		
	2023	2024	Var	2023	2024	Var
DO taxable²	39	28	-28%	1 008	1 104	10%
With litigation	14	4	-71%	184	94	-49%
Without litigation	25	24	-4%	823	1 010	23%
T6Bis³	8 784	9 735	11%	22 588	22 895	1%
With litigation	33	98	197%	217	879	305%
Without litigation	8 751	9 637	10%	22 371	22 016	-2%
Total	8 823	9 763	11%	23 596	23 999	2%

² An Occasional Declaration (OD) is a declarative document aimed at facilitating and accelerating customs procedures for individuals who wish to proceed with the customs clearance of their goods themselves

³ T6Bis: a payment receipt used for immediate revenues (duties and taxes, fines, etc.).

CONSUMPTION OF TOURISM CARS

CONSUMPTION OF TOURISM CARS BY TYPE

In 2024, the number of tourism cars cleared through customs reached 151,755 units, marking a 6% increase compared to the previous year. This increase is driven by the positive dynamics of both segments (new cars +5% and used cars +15%).

The total amount of revenue generated from the

customs clearance of tourism cars reached 7,007 million MAD, compared to 6,271 million MAD in 2023, representing a 12% growth. This increase is mainly due to the higher revenues recorded in the new car segment.

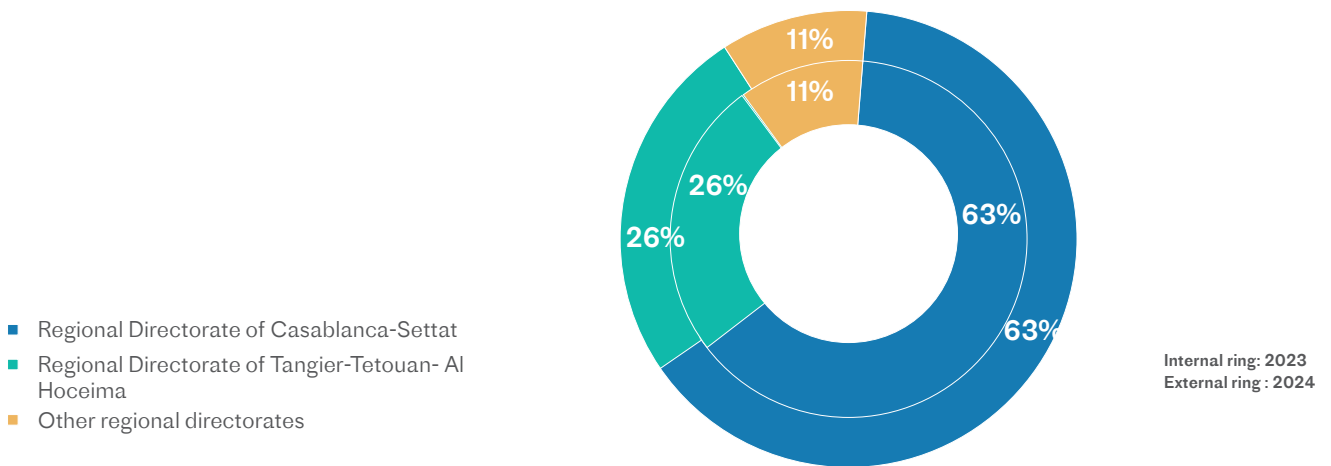
Consumption clearance of passenger vehicles

	2023	2024	Difference	Var.
New Imported Vehicles (CBU)				
Number of units	130 054	137 166	7 112	5%
Value in billion MAD	27 034	29 602	2 568	9%
Amount of duties and taxes collected (billion MAD)	5 788	6 408	620	11%
Used Vehicles				
Total number of units cleared, including	12 690	14 589	1 899	15%
Less than 1 year	221	266	45	20%
1 to less than 3 years	893	1 061	168	19%
3 years and more	11 576	13 262	1 686	15%
Amount of duties and taxes collected (billion MAD)	483,0	598,9	116	24%
MRA retired vehicles				
Number of units	11 450	13 215	1 765	15%
Amount of duties and taxes (billion MAD)	369	456	87	23%
Total passenger vehicles				
Number of units	142 744	151 755	9 011	6%
Amount of duties and taxes (billion MAD)	6 271	7 007	736	12%

CONSUMPTION OF TOURIST VEHICLES BY REGIONAL DIRECTORATE

The Regional Directorate of Casablanca-Settat accounts for 63% of the total number of tourist vehicles cleared in 2024, showing an 8% increase. It is followed by the Regional Directorate of Tangier-Tetouan-Al Hoceima, with a share of 26%, marking a 6% increase compared to 2023.

Breakdown of the Number of Tourist Vehicles Cleared by Regional Directorate





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