



KINGDOM OF MOROCCO
MINISTRY OF ECONOMY
AND FINANCE

KINGDOM OF MOROCCO
CUSTOMS
AND EXCISE
ADMINISTRATION



المملكة المغربية
إدارة الجمارك
والضرائب
غير المباشرة



ANNUAL REPORT 2025

CUSTOMS AND EXCISE ADMINISTRATION

EXTRACT FROM THE SPEECH OF HIS MAJESTY

[...]

Since my accession to the throne, I have worked to build an advanced, unified and solidarity-based Morocco. To this end, I have sought to promote comprehensive economic and human development, making sure Morocco enhances its status as an emerging country.

Our country's achievements were not by accident. They are the result of a long-term vision, of the pertinence of the major development choices made, and of the political and institutional security and stability enjoyed by our country.

Based on that rock-solid foundation, I have seen to it that the pillars of economic and social progress are strengthened, in accordance with the new development model. I have also made sure that we build a more competitive, diversified and open economy, seeing to it that a healthy, stable macroeconomic environment is preserved.

[...]

Thanks to the strategic policy choices made by our country, the automotive, aviation, renewable energy, food industries, and tourism sectors are today key levers underpinning our emerging economy in terms of both investment and job creation.

An emerging country, Morocco is today characterized by the vast, diversified array of its partners. In addition to promoting investment, Morocco is a responsible, dependable partner. As a result, our economy is today linked to nearly three billion consumers worldwide, thanks to the free trade agreements we signed. In a similar vein, Morocco has a modern, robust infrastructure network that meets international standards.

[...]

You know, I am sure, that regardless of the infrastructure built, and the level of economic development achieved, I would be satisfied only if our accomplishments contribute, in a tangible manner, to improving the living conditions of citizens from all social classes, and in all areas and regions.

[...]

*EXTRACT OF THE SPEECH OF HIS MAJESTY KING MOHAMMED VI, MAY GOD GLORIFY HIM, ON THE OCCASION OF
THE 26TH ANNIVERSARY OF THE SOVEREIGN'S ACCESSION TO THE THRONE OF HIS GLORIOUS ANCESTORS*

TETOUAN, JULY 29, 2025







MESSAGE FROM ABDELLATIF AMRANI GENERAL DIRECTOR

Over the past year, the Customs and Excise Administration (CEA) continued to implement the strategic guidelines set out in its 2024–2028 roadmap, reaffirming its strong commitment to supporting the Kingdom’s major structural projects and sectoral reforms. These efforts contribute to sustaining growth, advancing sustainable development, and strengthening the competitiveness of the national economy, under the enlightened leadership of His Majesty the King, may God assist Him.

This commitment is reflected in the exceptional results achieved in 2025, which further confirm Customs’ role as a leading contributor to the State budget and a key player in the implementation of the country’s economic policies.

The year was distinguished by a strong performance in mobilizing revenues for the State. Customs revenue reached a record MAD 161 billion, up from MAD 144.8 billion the previous year—an increase of 11%. This outcome further confirms the solid and consistent growth of customs revenues, extending the upward momentum observed in recent years.

This performance was achieved in a context of sustained foreign trade activity, with import and export volumes rising by 6% and 2.9% respectively.

The total number of customs declarations exceeded 2.1 million, marking a 4% increase year-on-year and resulting in a higher volume of clearance operations, all handled with the same level of rigor and efficiency.

Among the year’s other highlights, the CEA welcomed more than 4 million Moroccans residing abroad and 450,000 vehicles across the Kingdom’s various border crossing points during

Operation Marhaba. Moreover, frontline teams at airports and land borders were likewise mobilized for AFCON 2025 to ease entry procedures for visitors attending this major sporting event and to ensure an optimal welcome conditions.

On the economic front, Customs rolled out a number of tariff, legislative, and regulatory measures under the Finance Law, aimed in particular at strengthening the consistency of the tax framework, supporting key strategic sectors, ensuring the supply of the domestic market, and protecting public health and the environment.

Key measures included the continued adjustment of medicine tariff, the gradual taxation of sugar-containing products, the introduction of a new domestic consumption tax (DCT) on tobacco-free nicotine substitutes and disposable e-cigarettes, and the reinstatement of DCT on certain fossil fuels.

In terms of enforcement, the CEA enhanced the effectiveness of its mechanisms to fight illicit trade and all forms of fraudulent activities. Control operations were intensified through an expanded use of data and intelligence as well as more precise targeting of high-risk flows.

Seizures of smuggled goods increased by over 36.6% compared with 2024, while contraband cigarette confiscations surged by 231%. All the types of control carried out generated 8.09 MMDH of additional revenue in duties and taxes.

The persistent engagement of field services against criminal networks involved in drug trafficking also produced substantial results: Customs intercepted 77 tonnes of cannabis resin, 576,000 psychotropic tablets and 1,375 kg of hard drugs.

The fight against money laundering continued to yield tangible results. The CEA's vigilance and monitoring mechanisms led to the seizure of nearly MAD 181 million in foreign currency and successfully prevented the illicit introduction of over 131 kg of gold into the national territory.

Modernizing control tools also was another major focus of action in 2025. The launch of the National Supervision and Control Center marks a significant step forward in leveraging advanced technologies to monitor trade flows more effectively and to enhance the detection and intervention capabilities of Customs teams.

Concurrently, the CEA continued to reinforce its commitment to facilitating trade and enhancing the business environment. In 2025, new measures were implemented to simplify and streamline customs procedures.

At the same time, the electronic exchange of data with institutional and private partners was further strengthened, expediting commercial operations while reducing costs and times for businesses.

In addition, Customs provided hands-on support for major structuring projects across the Kingdom. From new industrial acceleration zones and logistics infrastructures to the expansion of large industrial platforms, the Administration worked to deliver procedural and customs frameworks tailored to the operational needs of each project.

In line with this results-oriented approach, structural measures were implemented to boost collective performance and ensure a high-quality and efficient service.

Therefore, Customs upgraded the Casablanca and Tangier Regional Tele-Control Centers to full Directorate status, bringing together all tele-control operations in these regions to achieve greater harmonization of controls and facilitate monitoring for declarants. The CEA also reinforced its capacities through targeted recruitment, especially within the extensively modernized brigades, expanded and diversified training programs, and enhanced the development and recognition of its human resources and expertise.

The following pages provide a detailed presentation of the initiatives undertaken and the achievements realized over the course of this year. Beyond their operational impact, these accomplishments are a source of pride for all Customs agents, men and women alike, for their daily efforts and contributions to transforming our country's economic and social.

I would like to thank them for their unwavering commitment to serving the interests of citizens and businesses, and I encourage them to continue working to meet the challenges ahead and realize the Kingdom's highest aspirations.

Enjoy your reading



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2025

REVENUES



MAD **161** BILLION
of customs revenue
representing **+11.2%**
compared to 2024



98.9%
Rate of achievement
compared to the
forecasts in the 2025
Finance Act



MAD **8.09** BILLION
as additional revenue
resulting from various
customs controls (against
MAD 6.24 billion
in 2024)

CUSTOMS CLEARANCE

CUSTOMS CLEARANCE TIME



IMPORT

2025	2024
6h37	6h16
+21 MIN	



EXPORT

2025	2024
1h08	1h13
-5 MIN	



More than
2.1 MILLIONS
SGDs registered
representing **+4.13 %**
compared to 2024

PHYSICAL VISIT

2025	2024
17.5%	20%

2025	2024
7.7%	9%



Release
in **-4h**

54%
of **SGDs** were
released withing
less than 4h

SEIZED NARCOTICS AND CIGARETTES



77.67 TONS
of **CHIRA**
(38 tons in 2024)



1,375.5 KG
of **HARD DRUGS**
(750 kg in 2024)



2,811 KG
of **LEAF TOBACCO**
(1,778 kg in 2024)



8.01 TONS
of **MUASSEL**
(5.64 tons in 2024)



1.37%
Weighted penteration rate
of smuggled **CIGARETTES**
(1.04 % in 2024)



576,529 UNITS
of **PSYCHOTROPIC
TABLETS**

CUSTOMS-RELATIONS



1.93 Day
average processing
time for requests
(1.44 day in 2024)



79%
User
SATISFACTION
rate



20
Companies
certified as AEOs,
totalling 540 AEOs

HUMAN RESOURCES



7,323
AGENTS
as of December
31, 2025



3 DAYS PER AGENT
Average duration of
continuing training



25%
of
Women



10
AWARDS
granted

OVERVIEW OF THE HIGHLIGHTS AND EVENTS 2025

THE 29TH CUSTOMS CONTINGENT PAYS HONORS TO HIS MAJESTY THE KING

On the occasion of the celebration of the 26th anniversary of His Majesty the King's accession to the Throne, the 29th customs contingent 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, 2025, in Tetouan.

The ceremony concerned officers graduating from major military and paramilitary academies and institutes, as well as officers promoted from the ranks. This contingent was named "Sultan Ahmed Al-Mansour Al-Dahbi."

Upon their return, the oath takers were welcomed at the Customs Training Institute in Benslimane, in accordance with a now well-established tradition, during a ceremony presided over by the Minister Delegate for the Budget and the Director General of the CEA. This solemn and highly symbolic moment embodies their strong commitment to the values of duty, loyalty, and discipline, as reaffirmed by His Majesty in His speech delivered at the oath-taking ceremony.

A CUSTOMS ACTIVITY IN CONTINUOUS GROWTH

In 2025, customs revenue delivered an outstanding performance, reaching a record high of MAD 161 billion, compared to MAD 144.8 billion in 2024, representing a growth of 11.2%.

This sustained upward trend underscores the effectiveness of customs services and the relevance of the measures implemented to optimize revenue collection. It is primarily driven by the increase in receipts from Value Added Tax (VAT) and Domestic Consumption Tax (DCT), thereby confirming the pivotal role of the Customs and Excise Administration (CEA) in strengthening budgetary balances and supporting public finances.



ENHANCED STRATEGIC PARTNERSHIP: MOROCCO JOINS THE U.S. CONTAINER SECURITY PROGRAM

On June 17, 2025, at the headquarters of the Central Administration in Rabat, Mr. Abdellatif AMRANI, Director General of the Customs and Excise Administration (CEA), and Mr. Donald CONROY, Executive Director of International Operations and Advisory at the U.S. Customs and Border Protection (CBP), formally signed the Declaration of Principles formalizing the accession of Moroccan Customs to the U.S. Container Security Initiative (CSI).

This progress marks a key step in deepening customs cooperation between Morocco and the United States of America, grounded in mutual trust and a shared commitment to securing the global supply chain while facilitating trade thereby contributing sustainably to the security and economic prosperity of both countries.

Through the expansion of the CSI network, Moroccan and U.S. Customs are now positioned to strengthen risk-based inspection and predictive assessment of high-risk cargo prior to shipment, thereby proactively mitigating potential threats and safeguarding the interests of citizens and consumers in both countries.



INTEGRATED ECOSYSTEM FOR THE JEWELRY SECTOR: SIGNING OF A FRAMEWORK AGREEMENT

A framework agreement was concluded in September 2025 jointly between the Customs and Excise Administration, the State Secretariat for Handicrafts and the Social and Solidarity Economy, as well as the relevant ministerial departments and federations of artisan chambers. The agreement seeks to restructure the jewelry sector, strengthening its competitiveness and ensuring alignment with international standards.

The initiative notably focuses on integrating the informal sector, improving the sector-specific fiscal framework, and fostering structured investment in handicrafts, through the creation of an integrated ecosystem that encourages modernization and compliance with standards. This approach reflects a strong commitment to preserving and enhancing Moroccan expertise in the face of international competition.



INTEGRATION OF ARTIFICIAL INTELLIGENCE IN CUSTOMS RISK ANALYSIS: PROJECT LAUNCHED IN PARTNERSHIP WITH WCO AND SWITZERLAND

Aligned with its Strategic Plan 2028, the Customs and Excise Administration, in collaboration with the World Customs Organization (WCO) and the Swiss State Secretariat for Economic Affairs (SSSEA), has launched a pioneering initiative to integrate artificial intelligence into customs risk analysis and management. Centered on predictive analytics, this project reinforces CEA's commitment to optimizing control efficiency while facilitating legitimate trade flows.

The official launch took place on May 19, 2025 in Rabat, during a ceremony chaired by Mr. Abdellatif AMRANI, Director General of CEA, and His Excellency Mr. Valentin ZELLWEGER, Ambassador of Switzerland to Morocco, with the participation of senior officials from both CEA and the WCO.

SIGNING OF A MEMORANDUM OF UNDERSTANDING FOR THE ESTABLISHMENT OF A DRY PORT IN THE AGADIR INDUSTRIAL ACCELERATION ZONE

A Memorandum of Understanding was signed on January 20, 2025, for the development of the "Agadir Atlantic Hub" dry port. Located at the heart of the export free zone in the municipality of Drarga, this large-scale project will cover an area of 100 hectares, making it the most significant logistics development in the Souss-Massa region.

Conceived as a fully integrated logistics platform, the future dry port will include an international under customs logistics zone for administrative and customs procedures, storage and packaging facilities, dedicated zones for empty and full containers, an international road transport park, as well as facilities reserved for administrative and customs services.



TOWARDS ENHANCED OVERSIGHT: INAUGURATION OF THE NATIONAL SUPERVISION AND CONTROL CENTER

Established as part of the modernization of control systems, the National Supervision and Control Center (NSCC) positions itself as a strategic entity for remote monitoring, analysis, and coordination of remote operations. It aims to strengthen fraud prevention, effectively manage exceptional situations, and provide optimized remote support to control services, while supporting internal control and service inspections.

The NSCC enhances supervision capabilities and strengthen decision-making support, enabling more effective operations, better coordinated action fully driven by the intelligent use of information provided by the video surveillance system.

The establishment of the CNSC helps consolidate supervision capabilities and strengthen decision-making support, thereby ensuring more effective, better-coordinated action fully driven by the intelligent use of information provided by the video surveillance system.

REGIONAL REMOTE-CONTROL CENTERS IN CASABLANCA & TANGIER UPGRADED TO DIRECTORATES

The year 2025 witnessed the elevation of the Casablanca and Tangier Regional Tele-Control Centers to the status of Directorates, representing a key step in the reorganization of external services. This change aims to enhance transparency, streamline procedures, and reduce logistical costs borne by economic operators—particularly by minimizing unnecessary travel—while increasing operational efficiency and the performance of customs services.

A NEW EXTENSION OF THE CUSTOMS TRAINING INSTITUTE TO SUPPORT THE HUGE INCREASE OF CUSTOMS WORKFORCE

The sustained growth of customs activity, driven by the implementation of major economic and security projects across the Kingdom, requires the Customs and Excise Administration to continuously strengthen its workforce. In this context of massive recruitment, increasing training capacity has become a key strategic lever. Accordingly, in 2025, the CEA undertook the extension of its Customs Training Institute in Benslimane through the construction of a new training and accommodation facility adjacent to the existing infrastructure.

Built on a 96,310 m² site, this integrated center has been designed to provide optimal conditions for accommodation and learning. It notably includes lecture rooms, training and simulation areas, as well as a comprehensive living complex featuring dormitories, a restaurant, and sports facilities. The whole is supported by a dedicated administrative block and secure external facilities (parking, security systems, etc.).





SOCIAL INITIATIVES AT CEA: A DYNAMIC AND ONGOING COMMITMENT TO HUMAN CAPITAL DEVELOPMENT



A sports club for customs agents

Established under a partnership between the CEA and the Moroccan Customs Association, a new sports and leisure complex is scheduled for completion in 2026 in Grand-Casablanca. Designed to provide a relaxing environment for active and retired customs officers, as well as their families, this project reflects a shared commitment to valuing employees while strengthening bonds and team spirit within the institution.

Spanning approximately 3.1 hectares, this modern complex meets the highest architectural and environmental standards. It will offer a fully integrated range of facilities, including a hotel, an administrative hub, a conference and catering center, and a wide array of sports infrastructure (indoor facilities, outdoor fields, and swimming pools). Additional amenities such as a dedicated children's club, landscaped green areas, and parking facilities will further contribute to a modern, functional, and user-oriented environment.



A new holiday center in Sidi Rahal

In line with the ongoing consolidation of its social action framework, the Customs and Excise Administration, in partnership with the Moroccan Customs Association, are opening a new holiday center in Sidi Rahal. This facility enhances the national network of customs holiday centers, increasing accommodation capacity during peak summer periods while offering greater flexibility and diversified options for family stays.

Featuring suitable facilities and amenities (swimming pools, green spaces, children's playground, etc.), this center places well-being and relaxation at the heart of the Customs Administration's priorities.

At the Targa holiday center, sport is fully integrated into the leisure experience

As part of this ongoing momentum, the Targa holiday center in Marrakech has been redesigned and reconfigured through a reinforced sports dimension, much to the delight of active holidaymakers.

The center has thus evolved into a more comprehensive stay destination, where relaxation, conviviality, and physical well-being come together in harmony. It now offers modern and accessible sports facilities, including paddle courts, mini-football pitches, and a multi-sport area. These facilities encourage physical activity within a pleasant setting, while maintaining controlled pricing to ensure broad accessibility across the customs community.







CONTROL AND FIGHT AGAINST FRAUD

Amid the evolution of trade flows and the proliferation of illicit trafficking, the Customs Administration further strengthened its anti-fraud framework in 2025 by adopting an integrated approach that combines risk analysis, intelligence gathering, post-clearance audit, and targeted field operations.

Built on strengthened inter-agency coordination, this strategy aims to enhance the effectiveness of control systems while maintaining a careful balance between robust enforcement and the facilitation of legitimate trade. It thereby contributes to safeguarding the State's economic and financial interests, securing cross-border movements, and upholding the principles of tax fairness.

ENHANCING REMOTE CONTROL THROUGH THE USE OF ADVANCED TECHNOLOGIES

Commissioned in 2025, the National Supervision and Control Center embodies a major leap forward in the digital transformation of customs control systems led by the Customs and Excise Administration. Built around an integrated architecture combining centralized video surveillance and advanced data analytics, the system spans 12 strategic sites, including key border posts and port infrastructures. It enables real-time situational visualization, vehicle identification, suspicious behavior detection, and the generation of automatic alerts and decision-support dashboards.

The strengthening of operational capabilities has been complemented by the rollout of cutting-edge operational tools, including radiocommunication networks, vehicle geolocation systems, body-worn and endoscopic cameras, X-ray scanning technology, as well as personal protective equipment, measuring instruments for petroleum product, and traceability solutions for precious metals and gemstones. Collectively, these capabilities have markedly strengthened operational agility and field responsiveness, significantly enhancing the effectiveness of anti-fraud efforts and the security of cross-border flows.



STRENGTHENING MECHANISMS TO FIGHT AGAINST UNDER-INVOICING

The enhanced leveraging of CEA's continuously upgraded information systems, coupled with the heightened vigilance of customs agents during immediate controls, resulted in 23.5 billion MAD in adjustments in 2025, compared to 17.7 billion MAD in 2024, representing a notable increase of 33%.

RESULTS OF DATA ANALYSIS IN 2025

MAD 6.97 billion in additional revenue generated from value-related duty and tax adjustments, up from MAD 5.39 billion in 2024

MAD 210 million in additional revenue collected from royalty-related duties and taxes, compared to MAD 206 million in 2024

3,076 fraud reports processed in 2025 through the advanced functionalities of the BADR system, compared to 1,540 reports in 2024

OPTIMIZING RISK TARGETING AND MANAGEMENT

In 2025, the selectivity mechanism underwent consolidation through the upgrading the rules engine of the BADR online customs clearance system and the deployment of 269 advanced targeting mechanisms, combining indexing rules, analytical annotations, and monitoring measures. This strengthened framework enabled a more granular and forward-looking risk assessment, directing controls toward operators and trade flows with heightened risk exposure, particularly within the textile, timber, and strategic raw materials sectors.

These enhancements translated into a more targeted use of the red channel, which represented 17.5% of import declarations, alongside improved performance in control of customs release, reflected in an overall non-compliance rate of 4.1%. This demonstrates a more optimized allocation of inspection resources and a significant increase in the detection of high-risk operations.

In addition, the activities of the National Targeting Unit resulted in the identification of nearly MAD 97 million in compromised duties and taxes, including MAD 44 million recovered, as well as approximately MAD 15 million in penalties, underscoring the decisive role of risk targeting in enhancing the effectiveness of customs control.



IMPORT SELECTIVITY STATISTICS 2025

6.5% of declarations were selected for the green channel, with no documentary control

70.7% of declarations were selected for the orange channel, involving documentary control

17.5% of declarations were selected for the initial red channel, involving both documentary control and physical inspection

5.3% of declarations were re-routed from the orange channel to the red channel following doubts arising from documentary review

ENHANCING PASSENGER CONTROLS FOR GREATER EFFICIENCY

In 2025, passenger control operations were intensified to fight small-scale trafficking and ensure compliance with applicable regulations, while maintaining the smooth flow of customs clearance. This approach resulted in the detection of 12,178 cases, generating approximately MAD 114 million in transactional fines, as well as the collection of over MAD 205 million in duties and taxes, reflecting a significant increase of 49% compared to 2024.



Enhanced vigilance in monitoring cross-border capital movements also led to the recording of 21,788 foreign currency declarations, with a total equivalent value exceeding MAD 3.4 billion, and the seizure of nearly MAD 181 million in foreign currency. These results underscore the effectiveness of the control framework and its deterrent impact.

KEY FIGURES FOR PASSENGER CONTROLS IN 2025

Indicator	2025 outcome	Change vs 2024
Duties and taxes collected	MAD 205 million	+MAD 67 million
Observed cases	12,178	-
Transactional fines	MAD 114 million	+MAD 31 million
Foreign currency declarations	21,788	+6,216 declarations
Foreign currency seizures	MAD 181 million	+MAD 13 million

LEVERAGING INTELLIGENCE AND COOPERATION FOR ENHANCED EFFICIENCY

The combination of intelligence and cooperation with national and international partners enables swift and targeted responses to fraud risks, while optimizing the recovery of duties and the seizure of illicit goods.

In 2025, collaboration with foreign partners facilitated the processing of 400 assistance requests, resulting notably in the seizure of 15 stolen vehicles, 514 kg of cocaine, and 73,440 cartons of contraband cigarettes.

At the national level, over 1,445 intelligence requests were handled concerning bank accounts, real estate assets, and property certificates. These efforts led to the identification of MAD 96.58 million in compromised duties and taxes, of which MAD 44 million were recovered, alongside MAD 15.14 million in fines.



STATISTICS ON INFORMATION EXCHANGE WITH PARTNERS



241 requisitions received concerning over 538 individuals, 311 companies and 20 vehicles



45 requests for information received concerning stolen vehicles



357 requests for international mutual administrative assistance issued, and 43 requests received.



698 intelligence requests concerning 7,623 taxpayers submitted as part of real estate asset investigations.



36 intelligence requests addressed regarding 19,521 taxpayers in the context of bank details investigations

FIGHT AGAINST DRUG TRAFFICKING AND CIGARETTE SMUGGLING

In 2025, customs authorities intensified their efforts against drug trafficking, resulting in remarkable increases in seizures : 77.67 tons of cannabis resin (+103%), 576,529 psychotropic tablets (+110%), and 1,375 kg of cocaine and other hard drugs (+83%). These results stem from enhanced operational coordination and the proactive engagement of customs services in tackling increasingly sophisticated transnational trafficking networks.

In parallel, the fight against cigarette smuggling recorded 843,854 units seized in 2025, compared with 254,388 in 2024, reflecting a 231% increase. This outcome demonstrates the increased vigilance of the regulatory authorities and the effectiveness of strengthened operational mechanisms. The 12th survey on cigarette smuggling prevalence indicated a weighted penetration rate of 1.37%, up from 1.04% in 2024, confirming that the phenomenon persists and that it is necessary to maintain constant operational pressure on the sources of traffic.

NARCOTICS SEIZURES IN 2025

77.67
TONS

of cannabis resin against 38 tons in 2024

1,375 KG

of hard drugs against 750 kg in 2024

576,529
UNITS

of psychotropic tablets against 274,800 units in 2024

SEIZURES OF TOBACCO PRODUCTS IN 2025

2,811 KG

Leaf tobacco

8,009 KG

Muassel



STRENGTHENING THE FIGHT AGAINST SMUGGLING AND COUNTERFEITING

In 2025, efforts to fight smuggling were significantly reinforced through enhanced intelligence utilization, more precise operational targeting, and expanded use of modern control techniques, including non-intrusive inspections. Improved coordination among customs structures, combined with the integration of advanced risk analysis tools, enhanced the efficiency of interventions while preserving the smooth flow of legitimate trade. These measures resulted in the seizure of goods valued at MAD 388 million, representing a 36.6% increase compared to 2024, underscoring the impact of the resources deployed and the techniques applied.

Simultaneously, the fight against counterfeiting continued in a targeted manner. A total of 697 cases were processed, and 71 suspensions carried out, affecting nearly 896,000 items with a total value of MAD 11.1 million. The seized goods primarily included telecommunication devices, clothing, textiles, and perfumery products. These actions were further supported by training and awareness initiatives, as well as participation in international operations conducted with Interpol (Operation PANGAEA) and the World Customs Organization (Operation STOP IV), particularly in the fight against falsified medicines and counterfeit pharmaceutical products.



ENHANCING POST-CLEARANCE AUDIT TO FIGHT FRAUDULENT PRACTICES

Amid the ongoing evolution of trade flows, post-clearance oversight in 2025 has proven to be a strategic tool for safeguarding revenues and curbing fraudulent activity. Acting as a complement to clearance-time inspections, it allows for in-depth scrutiny of transactions based on corporate accounting records, ensuring compliance while maintaining the smooth movement of goods.



Throughout the year, these controls identified offenses amounting to MAD 489 million in evaded duties and taxes. Actual recoveries rose markedly to MAD 326 million, up from MAD 206 million in 2024, with fines collected totaling approximately MAD 133 million. These results reflect better targeting of audits and enhanced monitoring of recovery, highlighting the growing effectiveness of the post-clearance control system.

POST-CLEARANCE AUDIT IN 2025

**MAD 489.18
million**

Evaded duties and taxes

**MAD 132.57
million**

Fines collected

STRENGTHENING LITIGATION RESOLUTION AND MAXIMIZING REVENUE RECOVERY

Leveraging digital tools, the system for tracking litigation cases is becoming increasingly effective. The acceleration in the resolution of cases, particularly through settlement agreements, demonstrates a robust commitment to safeguarding public revenue while ensuring timely resolution and fairness toward economic operators. Of the 68,894 cases recorded, 57,433 were resolved through transactions.



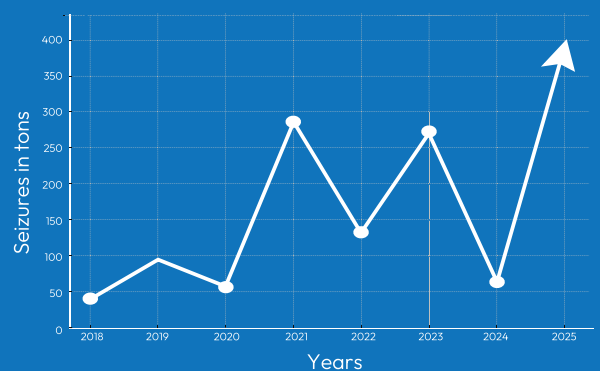
SUPPORTING THE ENFORCEMENT OF ENVIRONMENTAL REGULATIONS

In 2025, in line with Law No. 77-15 prohibiting the production, import, export, marketing, and use of plastic bags, customs authorities stepped up monitoring operations nationwide. These efforts led to a sixfold increase in seizures, from 64 tonnes in 2024 to 398 tonnes, highlighting both the strengthened surveillance framework and the precision of operational targeting. This achievement reflects the Customs Administration's steadfast commitment to environmental stewardship.

These actions are part of a proactive and coordinated approach, combining trade flow control, field inspections, and collaboration with other relevant authorities. Together, they ensure stricter enforcement of regulations while reducing the environmental footprint of single-use plastics.



EVOLUTION OF PLASTIC BAGS SEIZURES (FROM 2018 TO 2025)







FACILITATION AND SUPPORT

As a key player in the national economic dynamics, the Customs and Excise Administration has long placed modernization at the heart of its strategy. By prioritizing procedural facilitation and the digitalization of services, it has steadily transformed its processes to better meet the needs of businesses and citizens.

The year 2025 marked a further step in this trajectory, with the consolidation of achievements in simplification, the rollout of digitalized customs services, and the expansion of its computerized data exchange network to new institutional partners. Beyond the continuous improvement of procedures, Customs has reaffirmed its role as a partner in economic development through its involvement in high-value initiatives carried out in coordination with national and international foreign trade stakeholders.

SIMPLIFY TO STREAMLINE CUSTOMS CLEARANCE

Benefit of the transitional clause clarified

The customs transitional clause enables goods already in transit, intended for direct consumption and which have not been warehoused, to benefit from the previous, more favorable customs regime when a new measure comes into effect. Previously, Moroccan regulations required two conditions for eligibility, without clarifying if both were mandatory or if one sufficed:

- Transport documents issued before the entry into force of the new measure, certifying that the goods were, from the time of departure, destined directly and exclusively for Morocco;
- Prior opening of an irrevocable letter of credit in favor of the foreign supplier.

To eliminate any uncertainty, the rule was revised in 2025: as of January 1, 2026, the transitional clause will apply if at least one of the two conditions is satisfied.

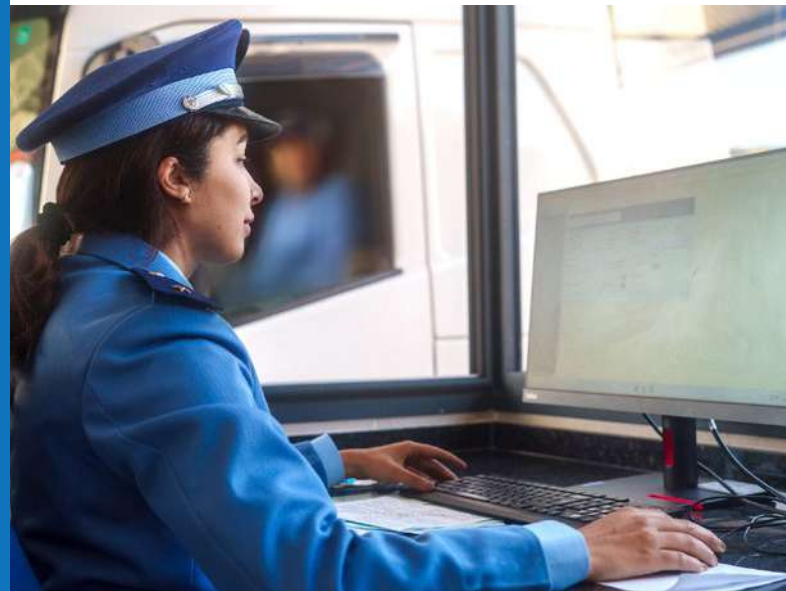
Unified framework for guarantee facilities

Operations carried out under customs economic procedures are required to be secured by an approved guarantee, ensuring that operators comply with the obligations inherent to the chosen suspensive regime for the goods.

To enhance flexibility, this guarantee may be substituted with alternative forms of bond. In this regard, the Customs and Excise Administration has developed a diversified range of guarantee facilities, easing cash flow constraints for businesses and supporting their investment capacity.

Over the years, this device has experienced improvements aimed at better meeting the requirements and the needs of economic operators.

In the continuity of this approach, a guide to reference has been developed; a true centralizing collection of the set of regulatory rules and standards and procedural rules governing surety facilities applicable to customs procedures.



DIGITIZING PROCESSES TO FURTHER STREAMLINE PROCEDURES

A single Summary Declaration for the transfer of goods to SCA

As part of its continued drive to simplify procedures and accelerate digital transformation, the Customs and Excise Administration introduced a single Summary Declaration (SD SCA) covering the goods transfer from the import office to their admission into Stores and Clearance Area (SCA).

Designed in coordination with industry stakeholders, this fully digitalized declaration marks a comprehensive reengineering of the process. The SD SCA replaces three previously required formalities with a single, integrated declaration:

- The bond note of transit from the entry office to the SCA;
- The SD SCA for the processing of goods within the SCA;
- The deconsolidation statement enabling the issuance of delivery orders to consignees.

Filed by the operator at the point of entry, this new SD SCA is subject to the same IT fee applicable to summary declarations for goods transported by sea, air, or land.

This measure contributes to cost optimization and shorter processing times for goods handled within customs clearance facilities.



New operating specifications for SCA facilities

In August 2025, an updated set of specifications governing the operation of Stores and Clearance Area was rolled out in coordination with industry stakeholders. This revision is designed to raise security and safety standards within bonded facilities, notably through the automation of access management and the tracking of goods and personnel flows. To support this transition, adaptation periods were granted to operators to facilitate alignment with the new requirements.

In addition to strengthening security, the reform introduces greater flexibility in certain standards and requirements to better align them with on-the-ground logistical and operational realities.

Online tracking service for E-Commerce shipments

In response to the sustained growth of e-commerce, the Customs and Excise Administration introduced in 2025 a dedicated digital service for tracking e-commerce shipments, covering express consignments, parcels, and postal items.



Accessible around the clock via the CEA online portal (www.douane.gov.ma/colispostaux), this service enables users to monitor the customs status of their shipments and obtain details on the duties and taxes due.

By simplifying access to information and enhancing transparency, this initiative improves the overall user experience and contributes to smoother the e-commerce.

PUBLIC-TO-PUBLIC ELECTRONIC DATA EXCHANGE : AN ONGOING PROGRESS

Collaborating with the Ministry of Industry and Trade and the Ministry of Agriculture, Maritime Fisheries, Rural Development, and Water & Forests

The use of the Temporary Export for Outward Processing requires prior approval from the Ministries of Industry and Agriculture. Since July 2025, eligibility for this scheme is based on a computerized process.

Through data exchange via the Portnet single window for foreign trade, involving CEA, the Ministry of Industry and Trade, and the Ministry of Agriculture, Maritime Fisheries, Rural Development, and Water and Forests, authorizations are transmitted through an electronic workflow, thereby accelerating the processing of applications.



With NTRA

In 2025, the CEA partnered with the National Telecommunications Regulatory Agency (NTRA) to implement a digital exchange system for the import of telecom equipment.

Operational since October 21, the system links Portnet with BADR, allowing real-time verification of equipment eligibility (approved or exempt). It also enables the direct transmission of import authorizations to customs, shortening processing times and strengthening operations traceability.

With other partners

In 2025, the Customs rolled out new electronic data exchange circuits while enhancing several existing ones. These developments, carried out in coordination with the various stakeholders involved in the clearance process, reflect the CEA's continued commitment to simplifying procedures and advancing their modernization.

SUPPORTING STRATEGIC PROJECTS

Supporting creation of new industrial acceleration zones

In collaboration with public and private stakeholders, the Customs and Excise Administration actively contributes to the establishment of Industrial Acceleration Zones (IAZs)—strategic ecosystems designed to attract foreign investment and drive national economic growth.

In 2025, CEA supported the creation of four platforms located in Jorf Lasfar, Benguerir, Skhirat, and Fez. In parallel, it contributed to the expansion of the Ksar Al Majaz IAZ, linked to the development of the Tanger Med port, as well as the Kenitra IAZ, dedicated to the “Gotion Power Morocco” industrial project.

PORTNET

- Enrichment of Summary Declaration (SD) message by information related to split SD and the combined SD SCA;
- Enrichment of seal-related exchange messages for the combined SD SCA;
- Enhancement of the CUSDEC_CC message through the integration of pre-discharge information on Summary Declarations.

National Agency for Water and Forests

- Exchange of CITES permits

State Secretariat for Handicrafts and the Social and Solidarity Economy

- Exchange of export control data of handicraft and social and solidarity economy products



TMPA

- Strengthening of message exchange with the Moroccan Alliance for Intellectual Property
- Enhancement of exchange messages related to the Single Goods Declaration (SGD), “Infos Pesage” and “BLE”

Department of Maritime Fisheries

- Exchange of revenue orders and receipts

National Road Safety Agency

- Enhancement of the exchange of customs clearance and vehicle identification certificates



Inauguration of extension of the Stellantis Kenitra Complex

On July 16, 2025, the multinational automotive group Stellantis inaugurated the expansion of its plant located in the Kenitra Industrial Acceleration Zone, marking a new milestone in the industrial partnership established with Morocco since 2016.

Backed by a total investment of €1.2 billion, this major project will double the site's production capacity and aims to achieve a local integration rate of 75% by 2030, thereby strengthening the country's industrial and technological sovereignty.



The inauguration ceremony, chaired by the Head of Government and attended by ministerial delegations and representatives of the CEA, further reinforces Morocco's position as a leading automotive industrial platform, with an overall production capacity exceeding one million vehicles per year.

Launch of the « Agadir Atlantic Hub” dry port project

In 2025, a major step forward was achieved in the development of the Agadir logistics ecosystem with the signing of a memorandum of understanding for the creation of the “Agadir Atlantic Hub” dry port designed to serve as a catalyst for regional economic and social development. In this regard, the Administration of Customs and Indirect Taxes, alongside other foreign trade stakeholders, is actively contributing to the implementation and success of this structural project.

In line with the High Royal Guidelines, the initiative contributes to strengthening logistics infrastructure in the Souss-Massa region and aims to establish Agadir as a strategic gateway connecting northern and southern Morocco, while fostering stronger integration with African markets.

Developed within the Industrial Acceleration Zone of Drarga, the platform is conceived as a fully integrated inland logistics hub, enabling operators to complete all regulatory formalities—customs clearance, permits, and related procedures—upstream. Sealed containers will then be transferred to the Agadir port through a dedicated corridor, ensuring rapid and direct access to the loading docks.

AFCON 2025 : Customs support for a major continental event

Beyond its role in the implementation of large-scale economic projects, the Customs and Excise Administration invests with the same rigor in support major events hosted by Morocco. The organization of the Africa Cup of Nations (AFCON) 2025 reflects this commitment.

To facilitate the event, a dedicated customs framework was introduced, aimed to ease fiscal and administrative requirements for stakeholders. This included a full exemption from duties and taxes on equipment and supplies imported by or on behalf of the Confederation of African Football (CAF). Equipment intended to remain foreign-owned was eligible for the Temporary Admission (TA) procedure, with suspension of duties and taxes, either through an ATA carnet or a Temporary Admission declaration supported by an approved guarantee.

As an additional facilitation measure, this guarantee could be replaced by a commitment from the Royal Moroccan Football Federation, ensuring the subsequent regularization of the operations.



Special attention was also given to ensuring the smooth transit of travelers. Personal effects with no commercial intent, imported as accompanied baggage for strictly personal use, were admitted under the Temporary Admission procedure without any administrative formalities, thereby promoting fluid border crossings.

For shipments sent separately (unaccompanied baggage), the CEA allowed the use of the Occasional Declaration, with the additional benefit of waiving the guarantee requirement.





FINANCE
LAW

TAXES

VAT

CODE

ID

DCT



NEW LEGISLATIVE AND REGULATORY PROVISIONS

Following the orientations of the 2025 Finance Law, the Customs Administration rolled out a series of legislative and regulatory measures designed to boost economic development, secure the national market's supply, protect public health, strengthen local industrial competitiveness, and facilitate strategic projects as well as the preparation for major international events.

Through a combination of regulatory adjustments, tariff revisions, and fiscal incentives, these measures contribute to create a stable, equitable, and transparent business environment, benefiting both economic operators and consumers.

TARIFF AND FISCAL PROVISIONS OF THE 2025 FINANCE LAW

TARIFF MEASURES

Medicines and pharmaceutical products : the tariff revision continues

In line with the national strategy to improve access to medicines and ensure sovereignty and safety in the healthcare sector, the Customs Administration pursued the revision of its tariff schedule for pharmaceuticals. This update involved modifying import duty rates on selected products, reorganizing the structure of pharmaceutical classifications, and including 95 additional active pharmacological substances.

The tariff overhaul introduced import duty rates between 2.5% and 30%, applied according to the product's classification: entirely imported goods (2.5%), exclusively domestically produced items (30%), or products both imported and locally manufactured (10% or 17.5%).



African-Atlantic Gas Pipeline Project: Fiscal and Customs Facilitation

In line with Morocco's support for large-scale continental projects, capital goods, equipment and tools designated for the African-Atlantic Gas Pipeline (Nigeria-Morocco) benefited from import duty exemptions.

This framework, reinforced by the exclusion from trade defense measures, aims to ensure the technical prerequisites for the construction and operation of this strategic project to build a gas pipeline between Africa and Europe connecting the gas fields of several African countries.

Imported wood : reduced taxation

The tax on imported wood, introduced in 2012, was previously applied to the full value of the furniture, even when the wood content represented only a small portion, thereby increasing costs for consumers.



To lower retail prices and improve market accessibility, the tax rate for wood products classified under Chapter 94 of the import tariff was reduced from 12% to 6%, easing the fiscal burden on these goods.



Adjustment of Import Duty rates

As part of the adjustment of the tariff policy, and in order to better meet the economic, industrial, and social imperatives set out in the Finance Law 2025, the import duty rates applicable to certain products were revised, both downward and upward.

These revisions aim to address tariff imbalances, safeguard agricultural and industrial sectors weakened

by imports, support local “Made in Morocco” production and employment, stimulate national investment in high-potential sectors, and foster growth in strategic areas such as renewable energy and the circular economy.

INCREASE IN IMPORT DUTY

40% ▲ From 30 to 40% Saffron	17.5% ▲ From 10 to 17.5% ▶ Vegetable ats and oils (≤ 20 kg packaging) ▶ Optical fiber cables	10% ▲ From 2.5 to 10% Polyester staple fiber (≥3.78 dtex and < 22.22 dtex)	200% ▲ At 200% Cannabis and hemp products
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REDUCTION IN IMPORT DUTY

17.5% ▼ From 30 to 17.5% Modified corn starch	2.5% ▼ From 30 to 2.5% Inputs used for pump manufacturing	10% ▼ From 30 to 10% White sheet metal used for magnetic whiteboards	2.5% ▼ From 30 to 2.5% Brass wire	2.5% ▼ From 17.5 to 2.5% Solar inverters
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Domestic Consumption Tax

As part of the excise reform and modernization, the Domestic Consumption Tax (DCT) has been revised to enhance its consistency and effectiveness, and to more effectively control the consumption of products with high health, economic, or environmental impact.

DCT on tobacco-free nicotine substitutes and disposable e-cigarettes

A new DCT has been set at MAD 220 per 1,000 g for nicotine pouches (SNUS) containing a mixture of nicotine, herbs, and flavorings for oral use, and MAD 50 per unit for disposable e-cigarettes, whether or not they contain nicotine.

This measure aims to protect public health by limiting the attractiveness and consumption of these emerging and alternative tobacco products, particularly among youth.



DCT restored on selected fossil fuels

Within the framework of the national strategy for environmental protection and climate change mitigation, the DCT exemption on coal and heavy fuel oil used in electricity generation has been withdrawn.

Additionally, the tax rates for various energy products have been raised to promote the adoption of cleaner energy alternatives.



Coal

From MAD 6.48 to 12.48 per 100 kg net



Heavy fuel oils

From MAD 18.24 to 24.24 per 100 kg



Bitumen

From MAD 45 to 51 per 100 kg



Lubricating oils

From MAD 228 to 234 per 100 kg

DCT on cigarettes : reform progresses

Initiated in 2022, the reform of the DCT on cigarettes provides for a gradual increase in taxation over a five-year period, with the objectives of safeguarding public health, ensuring fair competition, and strengthening state revenues.

In its fourth year of implementation, the reform translates, as of January 1, 2025, into the following adjustments:

- MAD 400 instead of MAD 275, the 1,000 cigarettes for the specific DCT component ;
- 61% instead of 64% for the ad valorem DCT component; and
- MAD 900.9 instead of MAD 826.7, the 1,000 cigarettes for the minimum collection.

DCT on products containing added sugar : phase two rolled out in 2025

Introduced by the 2024 Finance Law, this reform established a phased tax on certain products containing added sugar over a two-year period, with the objective of encouraging producers to lower sugar levels.

As of January 1, 2025, the second phase has been implemented, applied according to specific rates and thresholds determined by the sugar content of the products in question.



Value-added tax

Agricultural and livestock products for consumption: preferential tax regime

In light of rising food prices—largely driven by drought, water stress, and higher production costs—the Government has implemented exceptional measures in recent years to secure the supply of the domestic market while maintaining affordable prices.

In addition, a temporary measure was introduced for the period from January 1 to December 31, 2025, providing for VAT exemption and suspension of import duties on selected live animals and agricultural products.

This preferential treatment is granted upon application by the operator, subject to the quotas established.

	Cattle	150,000 head
	Sheep	700,000 head
	Goats	20,000 head
	Camels	15,000 head
	Breeding heifers	20,000 head
	Heifers	20,000 head
	Fresh, Chilled or Frozen Meat of Bovine, Ovine and Caprine Origin	40,000 tonnes
	Imported paddy rice	55,000 tonnes
	Virgin and extra virgin olive oils	20,000 tonnes

VAT on dry yeast: exemption removed

The import VAT exemption previously enjoyed by dry yeast has been eliminated.

This step seeks to standardize the fiscal regime for dry yeast, regardless of whether it is imported or locally produced, and to ensure fairer competition for all operators, benefiting both importers and national producers.

2030 World Cup: exceptional tax measures in favor of FIFA

Ahead of the 2030 World Cup, the Customs and Excise Code has introduced a dedicated tax framework exempting from VAT, import duties, and additional trade defense taxes goods, equipment, and merchandise imported by or for the account of FIFA's offices in Morocco and its affiliated bodies.



This exemption underscores the national determination to provide optimal logistical conditions for the successful staging of this major international sporting event.

■ ADDITIONAL LEGISLATIVE AND TRADE MEASURES

Expansion of fiscal marking to other products

After being applied to alcoholic and non-alcoholic beverages and manufactured tobacco, fiscal marking will now cover sugar-containing and then to diesel and gasoline.

Implementation for petroleum products is postponed to January 1, 2028, to ensure the system is deployed under optimal conditions, given its technical specifics.

In light of public health and tax considerations, and following World Health Organization recommendations on regulating tobacco substitute products, fiscal marking is also extended to tobacco-related products, e-cigarette refill liquids, non-tobacco nicotine substitutes, and disposable e-cigarettes, which will be subject to the excise tax starting in 2025.



Commercial defense and support for fair competition

In addition to fiscal and tariff initiatives, the Customs Administration has, as in previous years, put in place a series of trade defense measures to safeguard fair competition and protect specific sectors from unfair practices and the effects of large-scale imports of competing products.

ANTI-DUMPING MEASURES

Electric ovens originating from Türkiye

A definitive anti-dumping duty for five years on imports of mobile, non-built-in electric ovens with a capacity of up to 70 liters for domestic use at a rate of 32.82% for the exporter ITIMAT MAKINA SANAYI VE TICARET A.S. and 62.07% for other exporters, effective from January 3, 2025.

Polyvinyl Chloride originating from the United States of America

A final anti-dumping duty of five years at a rate of 24.88%, effective from January 3, 2025.

Polyvinyl Chloride(PVC) originating from Egypt

A provisional anti-dumping duty for a period of four (4) months at a rate of 74.87% for the exporter EGYPTIAN PETROCHEMICALS COMPANY and 92.19% for the other exporters, effective from June 6, 2025.

Notebooks originating from Tunisia

Extension of the anti-dumping duty for five (05) years

SAFEGUARD MEASURES

Coated wood fiber panels

An additional specific duty of 1 dirham per kilogram for a duration of three (03) years, starting April 15, 2025.

Coated wood panels

Extension of the safeguard measure applied until September 19, 2028.

Revision of the customs repressive framework

Strengthening the requirement for electronic payments

As part of the ongoing digitalization of customs procedures, the 2025 Finance Law amended the Customs Code to encourage economic operators to settle customs duties and taxes, as well as fines and other amounts due, via electronic means, a method valued for its security, traceability, and efficiency.



The measure establishes a 1% deterrent surcharge, with a minimum of 1,000 dirhams, for failure to use electronic payment, while exempting certain government bodies, public institutions, and specific payment types (such as partial payments or guaranteed obligations). Cash payments for occasional transactions of a non-commercial nature are also excluded.

Non-compliance with fiscal marking for diesel and super fuel – now penalized

Following the extension of the fiscal marking requirement to petroleum products, notably diesel and super fuel, customs legislation has formalized this obligation to ensure its proper implementation.

Operators who fail to comply will now be committing a customs violation. This measure, effective January 1, 2028, aims to ensure compliance with this system in light of its proven results, particularly regarding state revenue collection, import control, and product traceability.

Reduction of penalties for customs offenses

With the dual aim of encouraging out-of-court settlements of customs disputes and reducing the outstanding receivables in favor of the Treasury, the 2025 Finance Law introduced adjustments to soften the enforcement framework for first- and second-class customs offenses.

As a result, the amount of certain fines has been reduced, changing from twice the value of the goods involved in the detected fraud to once the value.



Toughening of the enforcement regime for customs seals

New customs violation and specific penalties have been introduced to punish the unauthorized possession, supply, or use of customs seals, in breach of the applicable legal and regulatory rules.



This measure is intended to suppress fraudulent practices observed by Customs concerning the improper circulation and use of seals.

Explicit framework for the refund of unduly paid amounts

Until now, even though rules existed regarding payment, guarantees, and the limitation periods for customs duties and taxes, there was no clear mechanism for reimbursing amounts collected when a detailed declaration was amended or canceled.

To address this gap, formal refund provisions have been added to the Customs Code, ensuring that operators can recover unduly paid amounts. This change reinforces taxpayer protections and brings the national framework in line with international best practices and standards.





INTERNATIONAL RELATIONS

In a constantly evolving global context, the Customs and Excise Administration anchors its actions in a dynamic of strengthened international cooperation.

Through its active involvement, it reinforces its commitment within the customs community at regional, continental, and international levels. It thus fosters dialogue, promotes the exchange of expertise, and of advances international standards, asserting its role in the modernization and harmonization of customs practices.

STRENGTHENING STRATEGIC PARTNERSHIPS IN CUSTOMS MATTERS

Saudi Arabia

A bilateral agreement on the Mutual Recognition of Authorized Economic Operators (MRA AEO) was concluded during the 14th Session of the Joint Commission, held in Mecca on March 5, 2025. The agreement aims to reinforce customs cooperation between the two countries, facilitating the simplification of customs procedures and accelerating bilateral trade flows.

United States of America

On June 17, in Rabat, the Director General of the CEA and the Executive Director for International and Advisory Operations of U.S. Customs and Border Protection (CBP) formalized Morocco's accession to the U.S. "Container Security Initiative" (CSI) through the signing of a declaration of principles.

This new conventional framework extends the CSI, currently implemented at major global maritime hubs, to Moroccan ports, which will join the network of CSI-certified Mediterranean ports, including Algeiras (Spain), Marseille (France), and Gioia Tauro (Italy).



Russia

On the sidelines of the 8th Session of the Morocco-Russia Intergovernmental Joint Commission for Economic, Scientific, and Technical Cooperation, two protocols were signed on October 17 in Moscow: the first relating to the exchange of documents and information on customs valuation, and the second concerning cooperation, information exchange, and mutual assistance within the framework of the Unified System of Tariff Preferences of the Eurasian Economic Union. These agreements represent a new milestone in the consolidation of the bilateral partnership.

China

On the occasion of the 7th Session of the Joint Commission for Economic, Commercial, and Technical Cooperation, held on December 15 and 16 in Beijing, the Moroccan and Chinese sides agreed to launch a trilateral customs cooperation initiative benefiting African countries. The operational framework of this initiative was further refined at a bilateral meeting on December 17 at the Chinese Customs Administration headquarters. The agreed mechanism will revolve around Morocco's AfriDou@ne program and the China Customs Cooperation Fund (CCCF), reflecting a shared commitment to strengthening support for African customs administrations.

ACTION WITHIN THE REGIONAL AND GLOBAL CUSTOMS COMMUNITY

CEA's contribution to the launch of the Arab Council for Customs Affairs

Under the auspices of the Economic and Social Council of the Arab League, the Arab Council for Customs Affairs was established in 2025, replacing the annual meeting of Directors General of Arab Customs.

The Council brings together the heads of customs authorities and Directors General from Arab states. Its mandate includes supervising the work of customs committees, notably those responsible for procedure simplification, intra-Arab transit, implementation of the Arab Harmonized System, management of the Authorized Economic Operator (AEO) program, and the integration of artificial intelligence into customs activities.



CEA highlighted at Customs PACT 2025

As part of efforts to strengthen customs cooperation across the African continent, Customs PACT 2025 (Customs Partnership for African Trade Cooperation) was held in Abuja by the Nigerian Customs Service from November 17 to 19, in partnership with the African Export-Import Bank (Afreximbank) and supported by the World Customs Organization (WCO).

The event convened nearly thirty African customs delegations, including 22 sitting Directors General, along with public policymakers and private-sector representatives, reflecting a shared commitment to enhancing customs collaboration.

Within the panel “Dialogue of Regional Customs Leaders,” the CEA showcased its experience and best practices in the MENA region, contributing to discussions on trade facilitation and regional integration in Africa.



Regional and global institutional meetings

Subject	Location- Date
71 st and 72 nd Meetings of the WCO Project Team on the Data Model	Brussels, January 27- 31, May 12-16 and September 8-12
43 rd Session of the WCO Technical Committee on Rules of Origin	Brussels, February 5-7
61 st Meeting of MENA Customs Directors General	Cairo, February 23
45 th Meeting of Arab Customs Directors General	Cairo, February 24
16 th Meeting of the WCO Capacity Building Committee	Brussels, February 26-28
9 th Meeting of the AfCFTA Sub-Committee on Trade Facilitation, Customs Cooperation, and Transit	Kinshasa, April 7-9 (online)
60 th and 61 st Sessions of the WCO Technical Committee on Customs Evaluation	Brussels, April 7-11 and October 13-17
9 th Meeting of the Directors General of Customs of the AfCFTA	Kinshasa, April 10-11 (online)
1 st Extraordinary Meeting of Arab Customs Directors General	(online), May 19
62 nd Meeting of Customs Directors General of MENA	Online, June 16
145 th and 146 th Sessions of the WCO Council	Brussels, June 26-28
2 nd Extraordinary Meeting of Arab Customs Directors General	Cairo, July 7
AfCFTA Sub-Committee on Trade Facilitation, Customs Cooperation, and Transit – Session dedicated to the “Electronic Certificate of Origin” project	Kigali, August 26-29
32 nd Meeting of the WCO SAFE Working Group	Brussels, November 12-14

CUSTOMS ACTION IN SUPPORT OF SOUTH-SOUTH COOPERATION

The CEA deploys its expertise to foster South-South cooperation, providing support to partner African countries in modernizing their administrations.

Visit to the CEA

Partner country	Delegation	Purpose of visit	Date
Cameroon	Delegation from the Ministry of Economy, Planning, and Territorial Development of Cameroon	Reviewing the Moroccan experience in setting up an integrated and intelligent statistical information system for Cameroonian exports.	June 24
Congo	Delegation headed by the Director General of Customs and Indirect Taxes, accompanied by the Director of Human Resources and the Director of the WCO Regional Training Centre	Visit to the Customs Training Institute (CTI) to explore new areas of cooperation in training.	October 16
Democratic Republic of the Congo (DRC)	Delegation from the General Directorate of Customs and Excise of the DRC	Guidance and follow-up of trainees enrolled in the initial training program for Customs Inspection Officers at the CTI. Identification of new opportunities for academic and technical collaboration.	October 28 and 29

CEA Expert missions under the WCO framework

The CEA maintains an active contribution to WCO-led capacity-building programs supporting various partner customs administrations. In 2025, the Moroccan Customs

Administration made several experts available to the WCO for the missions listed below:

Action	Location- Date
Capacity-building workshop for North and West African countries on Authorized Economic Operator (AEO) programs	Tunisia April 14-16
Workshop on the Strategic Trade Control Enforcement (STCA) program	Qatar April 27- May 1
Training-of-trainers workshop for UMA member states	Morocco May 26-30
Diagnostic workshop conducted for Madagascar Customs	Madagascar June 16-20
Rules of Origin training for the General Directorate of Customs of the Comoros	Comoros July 28- August 1
Small Arms and Light Weapons (SALW) training program for Tunisian Customs	Tunisia September 15-19
Rules of Origin training for the General Directorate of Customs of Djibouti	Djibouti September 22-26

COOPERATION INITIATIVES

CEA–Switzerland / WCO: for a trade facilitation programme

Morocco was selected to participate in the SECO–WCO Global Trade Facilitation Programme (GTFP), a collaborative initiative between the Swiss State Secretariat for Economic Affairs and the World Customs Organization.

The program is designed to foster and streamline international trade for participating countries by enabling their customs administrations to implement and enforce international standards and best practices in import, export, and transit procedures.

As part of this initiative, the first assistance mission was conducted from May 19 to 23, 2025, at the Moroccan Customs Administration headquarters. The mission addressed “Support for Control Operations and the Implementation of AI-Based Risk Analysis and Targeting Technologies”. The opening ceremony was jointly chaired by the Director General of the CEA and the Swiss Ambassador to Morocco.



CEA ADDITIONAL CONTRIBUTIONS

As part of the ongoing cooperation between customs administrations, the CEA was, in 2025, actively engaged in several collaboration mechanisms, notably:

Subject	Location- Date
57 th Session of the Conference of African Finance Ministers	Addis-Abeba March 12-14 March 17-18
1 st Session of the Morocco–Mauritania Joint Trade Commission	Nouakchott April 25
14 th Session of the Morocco–Saudi Arabia Joint Trade Commission	Mecque March 4-5
7 th Session of the Morocco–Oman Joint Commission	Muscat April 13
7 th Session of the Morocco–China Joint Commission for Economic, Commercial, and Technical Cooperation	Beijing December 1





GOVERNANCE AND CAPACITY BUILDING

In 2025, the Customs and Excise Administration continued to reinforce its governance, aligned with its strategic priorities, by focusing on performance management and modernizing management methods. In this context, capacity building was strengthened, with training given priority to improve skills, support the evolution of roles, and ensure the continuity of its missions.

Simultaneously, strategic oversight was enhanced through better monitoring and evaluation mechanisms, allowing for improved tracking of projects and actions and enabling more agile decision-making. Institutional communication was also developed to ensure clear, regular information and better support for users.

DEVELOPING HUMAN CAPITAL AND BUILDING CAPACITY

HUMAN RESOURCES IN NUMBERS

7,323

agents as of december 31, 2025

59 %

brigade agents

38 %

management rate

25 %

feminization rate

Implementing an agile organization to prepare for the kingdom's major strategic initiatives

Amid the steady growth of trade, the expansion of port and airport infrastructure, and the rollout of major structural projects—including new port platforms, airport extensions, industrial acceleration zones, enhanced maritime links, and the digitalization of services—the Customs and Excise Administration continued to strengthen its human resources. This effort ensured greater presence at strategic sites, maintained service continuity, and improved the quality of the services provided.

In line with emerging needs and upcoming retirements, Customs expanded its workforce by recruiting 1,200 additional agents. Additionally, 119 managers were redeployed and 570 agents reassigned to priority roles

and locations; measures that reflect a workforce structure which combines management, technical expertise and an operational presence on the ground.

Boosting career progression and promoting excellence

The long-established implementation of career pathways has enabled the alignment of agents' advancement opportunities with the Customs Administration's strategic priorities, while promoting internal mobility and supporting succession planning for key roles.

In this context, 3,173 agents were promoted to higher grades and ranks, and 83 new managers were appointed.

In addition, the CEA strengthened its commitment to excellence by granting awards recognizing outstanding achievements, particularly in combating fraud and smuggling.



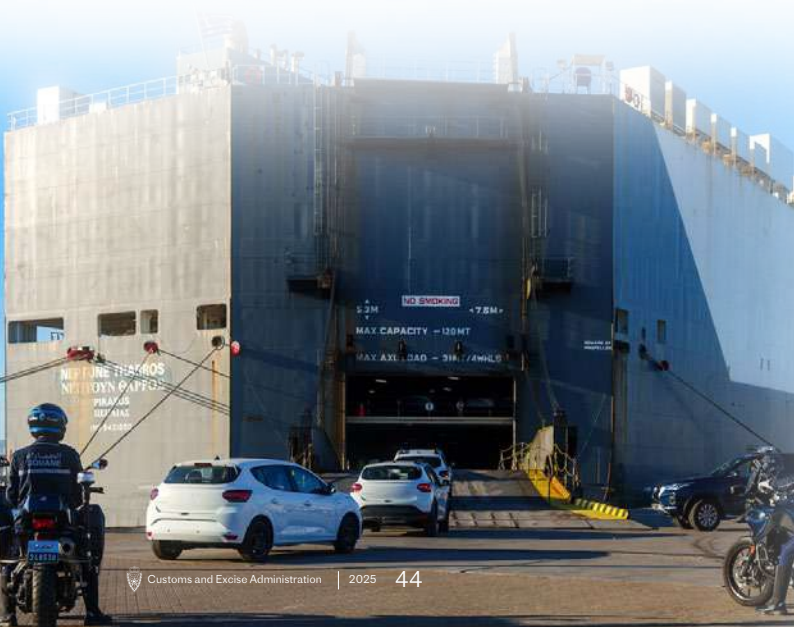
By combining career progression with the recognition of merit, these initiatives helped reinforce commitment to strategic objectives while boosting both individual and team performance.

Modernising brigade structures to enhance operational effectiveness and security

The CEA has continued to advance the structuring and modernisation of the brigade function, with a view to more effectively addressing the growing demands associated with fighting against fraud and smuggling.

The reform undertaken has resulted in the establishment of new Regional Commands, the deployment of Regional Customs Brigades, the consolidation of resources into larger brigades, as well as the dismantling of structures exclusively dedicated to surveillance activities.

The regulatory framework governing the arming of brigades has been revised to clarify responsibilities, standardize procedures, and strengthen operational traceability. These measures have contributed to



improved security in the management and use of firearms and have reinforced the discipline and rigor in the execution of related missions.

This momentum has been further supported by the updating of the service point directory and its integration into the customs IT system, enabling more effective planning and coordination of interventions. Activity monitoring has also been enhanced, particularly through the evaluation of body-worn camera usage.

Finally, the modernization of brigade management has been also marked by the digitalization of 98% of their operational registers and the advancement of the dedicated management system, thereby reinforcing internal control, ensuring data reliability, and enhancing the overall performance of the brigade function.



TRAINING HIGH-PERFORMANCE CUSTOMS AGENTS BY COMBINING DISCIPLINE AND EXPERTISE

Promoting training cooperation to enhance the sharing of customs expertise

Convinced that cooperation serves as a catalyst for modernisation and the exchange of best practices, the CEA strengthened its international partnerships in 2025.

Within this framework, it hosted 84 foreign trainees representing 17 nationalities for the International Initial Training Cycle, including, for the first time, participants from the Republic of The Gambia.

This initiative contributed to highlighting Moroccan expertise, consolidating South-South cooperation, and ensuring the effective transfer of skills, amounting to a total of 14,544 training man-days (TMD). It facilitated participants' adoption of international customs standards.



Preparing new recruits to meet customs requirements

In 2025, the initial training program, structured around both a military and a customs cycle, prepared 2,091 new recruits—including nearly 23% women—by providing them with the technical, operational, and behavioural competencies necessary for the execution of their duties.

The military cycle trained 1,975 participants, totaling 84,228 training man-days (TMD). The basic customs training engaged 1,043 participants, including inspectors, engineers, and guards, for 122,833 TMD, covering the essential customs techniques and procedures.

In addition to technical skills, the CEA has reinforced the ethical and institutional aspects of training, ensuring that new recruits embody from the outset the values of integrity, responsibility, neutrality, and professional ethics. This approach guarantees compliance with public service standards while strengthening user confidence.

Along the same lines, 114 agents, including 35 women, received specialised preparation ahead of taking the oath before His Majesty the King. This stage symbolizes their commitment, accountability, and civic duty in fulfilling their customs missions.



Promoting continuous and digital training to support evolving professions

Continuous and interdisciplinary training, leveraging modern technologies, has played a key role in enhancing the competencies of customs agents. In 2025, 3,519 participants undertook a total of 18,865 training man-days across areas including inspection via scanner, customs litigation, auditing, and investigative techniques.

Furthermore, 991 agents participated in cross-functional training programs (1,759 TMD), developing complementary skills and fostering greater operational versatility.

As a follow-up to these actions, the “e-takouine” electronic training platform allowed 365 agents to attend 46 online sessions covering 35 subjects. Additionally, 180 participants completed distance-learning modules on the legal framework for pharmaceutical products and medical devices. This approach ensured the continuity of learning, accommodated operational constraints, and facilitated a consistent transfer of knowledge.

TRAINING FIGURES FOR 2025

- 114 trainees, including 35 women, took the oath before His Majesty the King
- 84 trainees from 17 nationalities participated in the International Initial Training Cycle, for a total of 14,544 TMD
- 1,975 participants in basic military training, totaling 84,228 TMD
- 1,043 participants in the basic customs training, totaling 122,833 TMD
- 3,519 participants in continuous training programs, totaling 18,865 TMD
- 991 participants in cross-functional training sessions organized by the Institute of Finance
- 365 participants in online training via the “e-takouine” platform
- 180 participants in four distance-learning modules on pharmaceutical products and medical devices
- 420 beneficiaries under national and international partnership initiatives totaling 1,637 TMD
- 159 trainers and instructors constituting the teaching body

STRENGTHENING GOVERNANCE AND ENHANCING COMMUNICATION AND USER RELATIONS

Consolidating strategic oversight for controlled, results-oriented execution

As part of monitoring the implementation of the 2024–2028 strategy, quarterly project review is carried out by the ADII to assess progress, identify areas of concern, and determine any necessary adjustments.

Support for project managers has been maintained to further develop their competencies—particularly in risk management and budget planning—and to standardize practices through the identification of training needs.

Regarding performance management, the use of performance contracts with decentralized services has been extended to the sub-regional level through a new procedure that harmonizes practices and reinforces the monitoring of commitments.

Concurrently, management tools have been upgraded with new dashboards provided to regional managers, allowing them to monitor the activities of their units and compare performance across structures.



Structuring and modernizing information governance to enhance performance

In 2025, information governance continued by ensuring reliable and secure data management, from production to archiving. Furthermore, it contributed to harmonizing archiving practices and strengthening document traceability.

In this context, the national project for processing intermediate physical archives has helped streamline and organize records within the CEA. Over 250 customs agents were mobilized to organize, sort, transfer, and process documentation, resulting in the handling of more than 2 million files, optimizing storage capacity and enhancing the monitoring of document flows.



The dedicated archival management system was upgraded to support this operation, ensuring more streamlined and secure archive management. In 2025, approximately 750,000 additional files were incorporated into the system.

Regulatory and media monitoring activities were also conducted, leading to the publication of nearly 40 official bulletins, 50 regulatory texts, and over 6,000 press articles. These efforts provided services with timely information and supported informed decision-making.



KEY FIGURES FROM THE NATIONAL ARCHIVES MANAGEMENT PROJECT

10	regional directorates
69	archival sites covered
254	customs agents mobilized for the operation
20,657	linear meters of archives processed
02	million files archived

Strengthening user engagement channels

In 2025, the Customs Administration continued to enhance and modernize its relationship with users, aiming to provide accessible and efficient services nationwide. In this context, a new in-person reception procedure was rolled out to the Regional Directorates to better structure the reception and guidance of users. This initiative contributed to a more uniform treatment of visitors, particularly during peak periods.



Regarding remote reception, the Telephone and Electronic Reception Unit benefited from ongoing supervision and monitoring, contributing to the maintenance of strong performance, with a 92% response rate to telephone inquiries and an average electronic request processing time of under two days. In addition, the semi-annual survey conducted in 2025 among users of electronic platforms confirmed a stable satisfaction rate of 79%, reflecting the continued high quality of service perceived by users.

Strengthening institutional communication

External communication, implemented through multiple channels, has been a key tool for informing and supporting users. The dissemination of circulars and decisions via the external newsletter to partners and the press, the regular updating of the institutional portal, the releasing of explainer and awareness videos, and the updating of publications have improved access to information, particularly for Moroccans Living Abroad (MLA).

The Marhaba 2025 operation highlighted this approach, through digital and audiovisual content aimed at clarifying customs procedures, facilitating border crossings, and reinforcing the Customs Administration's public image.



In the same year, the Customs Administration took part in key events (GITEX, SIAM, National Migrant Day), operating informational stands that encouraged interaction and dialogue with visitors on customs formalities, procedures, and simplification measures.



With regard to the 2025 Africa Cup of Nations (AFCON), a major continental sporting event, the Customs Administration not only increased the deployment of its personnel across all passenger transit points but also carried out extensive communication using tailored channels (posters, institutional website, and social media) to ensure clear and visible messaging for supporters arriving in and departing from Morocco.

Along the same lines, the CEA intensified its use of social media to diversify institutional communication channels, expand the reach of information dissemination, and strengthen interaction with users of its services.



FOCUS
ON REGIONS

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

CUSTOMS CLEARANCE AND REVENUES



MAD 30.1 billion
Customs revenues



MAD 17 billion
VAT revenues



1.064 million
SGD subscribed

FIGHT AGAINST COMMERCIAL FRAUD



MAD 1513.4 million
Additional revenues
(Value control)



MAD 134.3 million
Duties and taxes collected
(Immediate control excluding value)



MAD 205 million
Compromised duties and taxes
(Post-clearance control)

PASSENGER CONTROL



MAD 119.1 million
Duties and taxes collected



MAD 57.3 million
Assessed value of seized
foreign currency



MAD 54.5 million
Fines collected

HUMAN RESOURCES



1452
Agents



67%
brigade Agents



20%
Women



31%
Senior staff

MAIN ACHIEVEMENTS

The Regional Tele-Control Directorate

As part of the ongoing reorganization of the Regional Directorate of Tangier-Tetouan-Al Hoceima (RDTTA), a dedicated Telecontrol Directorate was established in July 2025. This measure aims to consolidate telecontrol functions within a single entity and to enhance the coordination of activities related to imports, exports, and value control.

Customs clearance and revenue

Commercial activity at the RDTTA saw a notable increase, with the total number of declarations rising by 4%. Export declarations, which accounted for 52% of the total, grew by 3%.

In 2025, the RDTTA collected MAD 30.15 billion in customs revenues, representing a 14% increase compared with 2024. VAT revenues amounted to MAD 17 billion, while domestic consumption tax totaled MAD 8.34 billion, reflecting growth rates of 19% and 10%, respectively, over the previous year.

Import duty revenues, however, recorded a slight decline of 3%, reaching MAD 2.95 billion compared with MAD 3.03 billion in 2024.

Fight against commercial fraud

The RDTTA stepped up its efforts to fight fraudulent practices, which yielded additional revenues of MAD 1.7 billion, marking a 17% increase over the previous year.

Immediate control operations generated MAD 1.5 billion in additional duties and taxes through value control, alongside MAD 134.3 million from other enforcement actions, reflecting respective increases of 40% and 12%.

In contrast, post-clearance control operations identified MAD 205 million in evaded duties and taxes, marking a 23% decline compared with the previous year.



Passengers control

During the Marhaba 2025 operation, the Tangier-Tetouan-Al Hoceima region welcomed 3.38 million Moroccan residing abroad, nearly matching the previous year.

Customs control operations yielded the collection of MAD 119.1 million in duties and taxes, MAD 54.5 million in fines, and the seizure of foreign currency valued at approximately MAD 57.3 million.



Among the most significant interventions, a targeted operation at the Bab Sebta checkpoint led to the seizure of 67,000€ in undeclared funds.

Fight against smuggling and illegal trafficking

In 2025, the RDTTA's sustained efforts against smuggling led to the seizure of numerous shipments of undeclared goods, with a total estimated value of MAD 45.7 million, excluding transport means.

Further notable achievements in the fight against drug trafficking include the seizure of 39.77 tonnes of cannabis resin, 362,000 psychotropic tablets, and 53 kg of hard drugs.



CUSTOMS DIRECTORATE OF TANGIER -MEDITERRANEAN PORT (CDTMP)

CUSTOMS CLEARANCE AND REVENUE



MAD 18.23 billion
Customs revenue



MAD 10.5 billion
VAT revenues



585.7 thousand
SGD submitted

FIGHT AGAINST COMMERCIAL FRAUD



MAD 1443 million
Additional revenues
(Value control)



MAD 121.3 million
Duties and taxes collected
(Immediate control excluding value)



MAD 99.8 million
Fines collected
(Immediate control excluding value)

MARHABA OPERATION



701.4 thousand Passengers at arrival

694.9 thousand Passengers at departure



237.2 thousand Vehicles at arrival

228.2 thousand Vehicles at departure

HUMAN RESOURCES



571
Agents



74%
brigade Agents



13%
Women



26%
Senior staff

MAIN ACHIEVEMENTS

Clearance and revenue

The Customs Directorate of Tangier-Mediterranean Port (CDTMP) underwent an organizational restructuring following the creation of the Remote Monitoring Directorate, attached to the Regional Directorate of Tangier-Tétouan-Aï Hoceïma (RDTTA).

arrangement previously under the CDTMP were transferred to this new directorate.

This organisational restructuring has impacted the customs revenues collected by the DDPTM, which decreased from 24.44 billion MAD in 2024 to 18.23 billion MAD, a reduction of 25%.

By budget item, the revenues recorded 10.5 billion MAD for VAT, 4.57 billion MAD for Import Duties, and 2.06 billion MAD for Excise Tax.

Fight against commercial fraud

In 2025, duties and taxes arising from value control reached MAD 1.44 billion, representing a 43% increase compared to the previous year. Meanwhile, duties and taxes realized through immediate control, excluding value control, totaled MAD 123.8 million (+16%). Fines imposed amounted to MAD 99.8 million.

With respect to post-clearance control, the amount of duties and taxes deemed at risk stood at MAD 49.1 million.



Passengers control

The cross-border movement during Operation Marhaba 2025 experienced an overall decrease of 14%.

The control of travelers generated an amount of 109.5 MDH in duties and taxes and MAD 28.2 in fines. The equivalent value of the seized currencies reached MAD 22.6 million.

It also enabled the completion of some exceptional cases, including the seizure of 5.7 kg of gold in a vehicle at import.



Fight against smuggling and drug trafficking

The CDTMP successfully has thwarted several attempts at fraudulent importation involving various categories of goods.

For example, an operation allowed the interception of various products, including electronic cigarettes, perfumes, and foodstuffs, with a total estimated value of MAD 8.47 million, generating compromised duties amounting to MAD 4.72 million.

Another attempt at fraudulent importation was thwarted involving 12,528 units of nitrous oxide, with an estimated value of MAD 5.57 million.



In addition, officers of The Customs Directorate of Tangier-Mediterranean Port (CDTMP) successfully neutralized a sophisticated fraudulent import operation involving smartphones and chargers, with a total estimated value of MAD 3.9 million, resulting in MAD 1.8 million in compromised duties and taxes.

REGIONAL DIRECTORATE OF CASABLANCA-SETTAT (RDCAS)

CUSTOMS CLEARANCE AND REVENUE



MAD 102.6 billion
Customs revenues



MAD 62.92 billion
VAT revenues



774.4 thousand
SGD submitted



MAD 21.1 billion
DCT revenues

FIGHT AGAINST COMMERCIAL FRAUD



MAD 4.7 billion
Additional revenues
(Value control)



MAD 314.1 million
Compromised duties and taxes
(Post-clearance control)



MAD 188.2 million
Estimated value of seized
goods

PASSENGER CONTROL



11.4 million
Passengers



MAD 17.58 million
Duties and taxes collected



MAD 29.52 million
Countervalue of seized
currencies



MAD 25.1 million
Fines collected

HUMAN RESOURCES



1158
Agents



54%
brigade Agents



29%
Women



39%
Senior staff

MAIN ACHIEVEMENTS

Establishment of the Tele-Control Directorate (CTCD)

Within the framework of the reorganization of the Regional Directorate of Casablanca-Settat (RDCAS), the Casablanca Tele-control Directorate (CTCD) was officially inaugurated on July 2nd, 2025. This measure is designed to centralize tele-control operations and strengthen the coordination of import, export, and value-control operations.

Since its establishment, the CTCD has successfully processed 279,2 thousand Single goods Declaration (SGD) representing an aggregate import value of MAD 26 billion. These operations have mobilized MAD 28 billion in revenue, while an additional MAD 2.7 billion was generated through targeted value-control measures.

Customs clearance and customs revenue

In 2025, the Regional Directorate of Casablanca-Settat (RDCAS) processed 774.4 thousand import declarations, marking a 3.7% increase over 2024.

The Directorate collected a total revenue of MAD 102.6 billion, up from MAD 93.63 billion in 2024, reflecting a 9.6% increase.

This increase was primarily driven by: Value-Added Tax (MAD 62.92 billion), Excise Tax (MAD 21.1 billion), and Customs Duties (MAD 12.8 billion).

Commercial operations control

In 2025, additional revenue arising from value controls reached MAD 4.7 billion, marking a 27.2% increase over 2024.



In addition, post-clearance control operations revealed MAD 314.1 million in compromised duties and taxes, compared with MAD 247.4 million in the previous year, representing a 27% increase.

Under immediate control, excluding value control, duties and taxes collected amounted to MAD 365.5 million in 2025, supplemented by MAD 290.2 million in fines, reflecting the effectiveness of targeting and control mechanisms.

Passengers control

In 2025, Mohammed V Airport recorded passengers' traffic of 11.4 million, reaffirming the sustained upward momentum in airport operations. The enforcement

measures implemented generated MAD 17.58 million in duties and taxes, together with MAD 25.1 million in fines, reflecting a remarkable 66% increase over 2024.

Furthermore, the equivalent value of seized payment instruments reached MAD 29.5 million.



Fight against smuggling and money laundering

In 2025, the Directorate conducted 236 anti-money laundering investigations, focusing primarily on the jewelry sector. These measures form part of a proactive prevention framework designed to enhance transparency and reinforce the traceability of economic activities.



Customs clearance of vehicles

In 2025, the Directorate executed a total of 2,473 passenger car customs clearance operations, compared to 1 670 in 2024, marking a substantial 48.08% increase. The total liquidation value reached MAD 135.45 million, reflecting a 61.23% growth over the preceding year.

Operations associated with the permanent return of Moroccan Residing Abroad represented nearly 89% of all operations related to customs clearance of vehicles.

E-commerce

In 2025, duties and taxes generated from e-commerce activities reached MAD 185 million, up from MAD 67 million in 2024, representing a remarkable 176% increase. This growth reflects a substantial rise in operational volume, with 13,701 single goods declarations processed, corresponding to a total declared value of MAD 307 million, signaling the robust and sustained development of this high-growth segment.

CUSTOMS DIRECTORATE OF THE PORT OF CASABLANCA (CDPC)

CUSTOMS CLEARANCE AND REVENUE



MAD 38.01 billion
Customs revenues



MAD 28.3 billion
VAT revenues



248.7 thousand
SGD submitted



MAD 6.53 billion
Import duties revenues

MANAGEMENT OF LITIGATION



6,746
Cases settled transactionally



MAD 40.33 million
Proceeds from sale



MAD 162.06 million
Transactional fines

FIGHT AGAINST FRAUD AND CONSUMER PROTECTION



MAD 4.1 billion
Additional revenues
(Value control)



MAD 77.4 million
Duties and taxes collected
(Post-clearance control)



146.4 thousand
Scanning operations



MAD 25.3 million
Fines (Post-clearance control)

HUMAN RESOURCES



408
Agents



74%
brigade Agents



22%
Women



26%
Senior staff

MAIN ACHIEVEMENTS

Clearance and revenue

In 2025, the Regional Directorate of Casablanca-Settat (RDCAS) underwent a major reorganization, affecting the mandate of the Customs Directorate of the Port of Casablanca (CDPC), particularly due to the transfer of certain units, formerly under its supervision, to the Tele-Control Directorate.

The CDPC collected in 2025 MAD 38.01 billion in customs revenues, down from MAD 51.62 billion in 2024 – representing a 26.4% decrease – including MAD 28.3 billion from VAT, MAD 6.53 billion from import duties, and MAD 1.30 billion from domestic consumption tax.

Opening of the New Cruise Terminal – Port of Casablanca

In 2025, His Majesty King Mohammed VI officially inaugurated the new cruise terminal at the Port of Casablanca on 18 September.



This strategic facility strengthens the port's capacity to accommodate passengers and modernizes the handling of maritime traffic.

As a result, activity at the Maritime Station recorded notable growth: occasional declarations increased to 378 in 2025, compared with 270 in 2024, and temporary vehicle admissions rose to 545, up from 381 in 2024.

Fight against commercial fraud

In 2025, value-control operations carried out by the Directorate generated additional revenues totaling MAD 4.1 billion.

With regard to immediate control, excluding value control, the duties and taxes collected amounted to MAD 260.3 million, while related fines reached MAD 166 million.



As an illustration, a targeted import inspection revealed undeclared goods, giving rise to MAD 2.43 million in compromised duties and taxes, MAD 3.14 million in fines, and a foreign exchange offense involving MAD 4.31 million.

Moreover, post-clearance control activities identified irregularities amounting to MAD 77.4 million, including MAD 51.3 million in duties and taxes.

Fight against counterfeiting

As part of its commitment to fight counterfeiting, the DDPC stepped up its enforcement in 2025 to protect intellectual property rights. In this regard, 35 suspension actions were implemented, compared with 10 in 2024, involving 30 trademarks, up from 19 the previous year.

The total value of the goods concerned reached MAD 7.70 million, compared with MAD 2.23 million in 2024, reflecting the strengthening of control in this field.

Fight against drug trafficking

As part of ongoing efforts to fight illicit drug trafficking, enforcement operations carried out at the new cruise terminal of the Port of Casablanca resulted in the seizure of 18 kg and 885 g of cannabis resin.



Post-clearance control of proofs of origin

In 2025, the Directorate sent 437 requests for verification of proofs of origin to partner customs administrations and received 506 responses, relating both to post-clearance control requests initiated in 2025 and to those from previous years.

These requests mainly concerned the European Union (57%), followed by countries under the QUAD agreement and Turkey.

Moreover, 54 requests for verification of export proofs of origin were recorded in 2025, compared with 18 in 2024.

Non-intrusive controls

In 2025, the total number of operations subjected to scanner-based control stood at 146.3 thousand, compared with 145.2 thousand in 2024.

Export scanning operations reached 110 thousand, up 5%, whereas import scanning operations amounted to 36.3 thousand, representing a 10% decline.

REGIONAL DIRECTORATE OF THE ORIENTAL (RDO)

CUSTOMS CLEARANCE AND REVENUES



MAD 3.6 billion
Customs revenues



MAD 2 billion
VAT revenues



35.4 thousand
Single Goods Declarations
subscribed

FIGHT AGAINST COMMERCIAL FRAUD



MAD 499.2 million
Additional revenues
(Value control)



MAD 34 million
Duties and taxes collected
(Immediate control excluding value)



MAD 30.6 million
Compromised duties and taxes
(Post-clearance control)

CROSS-BORDER MOVEMENTS



3.11 million Passengers at arrival

2.99 million Passengers at departure



460 thousand Vehicles at arrival

451.6 thousand Vehicles at departure

HUMAN RESOURCES



675
Agents



71%
brigade Agents



16%
Women



26%
Senior staff

MAIN ACHIEVEMENTS

Clearance and revenue

In 2025, the Regional Directorate of the Oriental (RDO) generated total revenues of MAD 3.67 billion, up from MAD 3.35 billion in 2024, reflecting a year-on-year increase of 9%.

This improvement primarily stems from higher collections of VAT and domestic Consumption tax, which recorded growth of 6% and 15%, respectively, while import duty revenues experienced a decrease of 8% compared with the previous year.

Support for the Nador West Med Project

Although the official inauguration is planned for the second half of 2026, the customs service supervised an initial export operation at the under-construction Nador West Med port.



Under a partial operation authorized by ministerial decree, wind turbine blades produced by the Chinese company AEOLON were exported in December 2025.

Fight against commercial fraud

Efforts in the fight against under-invoicing generated additional revenues of approximately MAD 499.21 million, representing a 20% increase compared with 2024.

Moreover, additional duties and taxes collected through immediate control measures, excluding value control, amounted to MAD 34 million, reflecting a 29% increase. Regarding post-clearance control, the RDO identified MAD 30.60 million in evaded duties and taxes, marking a 25.3% rise over the previous year.

As part of these efforts, a high-impact operation in Zaio, conducted at both the professional premises and residence of a jeweler, led to substantial seizures. These included MAD 2.4 million in cash, foreign currency with a countervalue of MAD 16.15 million, and unmarked precious metals, comprising roughly 2 kg of gold jewelry and 79.5 kg of silver.

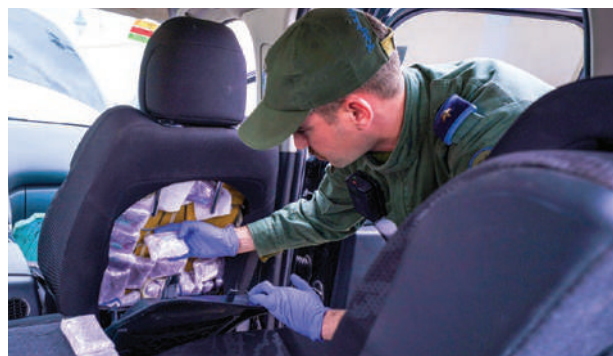
Passenger control

In 2025, the RDO recorded a total of 6.1 million passengers, including 3.11 million arrivals and 2.99 million departures. Passenger control operations, conducted based on pre-established targeting criteria, enabled the collection of MAD 41.7 million in duties and taxes, representing a 26% increase compared with the previous year.

Fight against smuggling and drugs trafficking

In 2025, the estimated value of smuggled goods seized reached MAD 35.9 million, excluding transport vehicles, marking a 26% increase compared with 2024.

Additionally, operations aimed at curbing drug trafficking led to the seizure of 1.45 tonnes of cannabis resin and 215,000 psychotropic tablets.



Among the most significant operations carried out in this context, the seizure by RDO agents at the Bab Melillia border post of :

- 155 kg of cannabis resin concealed inside a vehicle.
- 65,222 psychotropic tablets, carefully hidden in a vehicle arriving from Spain.



REGIONAL DIRECTORATE OF RABAT-SALE-KENITRA (RDRSK)

CUSTOMS CLEARANCE AND REVENUE



MAD 961.66 million
Customs revenues



MAD 485.7 million
VAT revenues



MAD 346.5 million
Customs Clearance of
Tourism Revenue Cars



125.5 thousand
SGD submitted

FIGHT AGAINST FRAUD AND SMUGGLING



MAD 5.80 billion
Additional revenues
(Value control)



MAD 64.6 million
Compromised duties and taxes
(Post-clearance control)



MAD 52.76 million
Estimated value of seized
goods

PASSENGER CONTROL



2 million
Passengers



MAD 1.35 million
Duties and taxes collected



MAD 5.61 million
Countervalue of seized
currencies



MAD 1.01 million
Fines collected

HUMAN RESOURCES



431
Agents



57%
brigade Agents



37%
Women



44%
Senior staff

MAIN ACHIEVEMENTS

Clearance and revenue

In 2025, the RDRSK recorded total customs revenues of MAD 961.66 million, marking a 39% increase over 2024. This growth was largely driven by VAT collections, which amounted to MAD 485.7 million, representing 50.5% of total revenues.

Import duties and excise tax also saw significant growth, rising by 30.3% and 23.3%, respectively.

Furthermore, revenues from transactional fines, monetary penalties, and net proceeds from the sale of seized and confiscated goods reached an exceptional MAD 190.10 million.

Enhanced measures against commercial fraud and smuggling

In the context of post-clearance control, duties and taxes identified as compromised amounted to MAD 64.60 million, while currency-related violations totaled MAD 7.83 million.



As part of these efforts, 54 post-clearance control missions were carried out, focusing on operators in sensitive and strategic sectors, including agro-food, automotive, fuels, industrial waste, IT equipment, and jewelry.

In addition, a series of control operations covering diverse sectors, including packaging, fuel, and electronic products, revealed fraudulent merchandise valued at MAD 47.6 million, leading to the assessment of approximately MAD 19 million in duties and taxes.

Industrial acceleration zone activities

In 2025, the Industrial Acceleration Zones under the RDRSK, including Kénitra, Technopolis, Bouknadel, and Aïn Jaouhara, continued to expand, reinforcing their strategic role in driving regional economic growth.

Over the year, these zones handled 65 thousand export declarations, with a cumulative value of MAD 49.58 billion, and 72 thousand import declarations, totaling MAD 45.88 billion.

Fight against the illicit trade of tobacco products and narcotics

In 2025, the Directorate recorded significant achievements in fighting illicit trade of tobacco products and narcotics, notably:

- Seizure of 72 kg of cannabis resin hidden in a 4x4 vehicle;
- Seizure of 2 610 kg of shredded tobacco, valued at MAD 1.26 million, along with vehicles used in the transport of drugs.
- Joint enforcement operations between different services resulting in the seizure of drugs, tobacco and other sensitive goods, with a total estimated value of MAD 2.98 million.



Passengers control

In 2025, the passengers control resulted in the collection of MAD 1.35 million in duties and taxes, compared with MAD 1.09 million in 2024, representing a 23% increase. Fines collected under this control amounted to MAD 1.01 million, reflecting an 80% increase over the previous year. Similarly, the value of seized foreign currency equivalent reached MAD 5.61 million, up from MAD 2 million in 2024.



REGIONAL DIRECTORATE OF FÈS-MEKNES (RDFM)

CUSTOMS CLEARANCE AND REVENUE



MAD 318.66 million
Customs revenue



MAD 60.31 million
VAT revenues



3386 thousand
SGD submitted



MAD 168.79 million
DCT revenues

FIGHT AGAINST FRAUD AND SMUGGLING



MAD 0.77 million
Additional revenues
(Value control)



MAD 25.13 million
Compromised duties and taxes
(Post-clearance control)



MAD 19.36 million
Estimated value of seized
goods

PASSENGER CONTROL



1.88 million
Passengers



MAD 1.75 million
Duties and taxes collected



MAD 5.37 million
Countervalue of seized
currencies



MAD 1.53 million
Fines collected

HUMAN RESOURCES



305
Agents



59%
brigade Agents



33%
Women



40%
Senior staff

MAIN ACHIEVEMENTS

Clearance and revenue

In 2025, the Directorate recorded customs revenues of MAD 318.66 million, up from MAD 230.05 million in 2024, marking a 38.5% increase.

This growth is attributable to higher collections from excise tax and VAT, which rose from MAD 137.18 million to MAD 168.79 million and from MAD 40.79 million to MAD 60.31 million, respectively.

Import duties also increased, reaching MAD 45.79 million, compared with MAD 27.41 million in 2024.

Fight against commercial fraud

In 2025, the RDFM generated MAD 0.77 million in additional revenues from value-control operations, up from MAD 0.27 million in 2024.

Under immediate control measures, excluding value control, duties and taxes collected increased by 43.6%, while associated fines rose by 36.1%.

In 2025, duties and taxes recovered through post-clearance control amounted to MAD 3.94 million, up from MAD 2.95 million in 2024, reflecting a 33.6% increase. Fines collected under this control also grew substantially, rising by 62.3%.

In addition, enforcement actions against smuggling led to the seizure of goods valued at approximately MAD 19.36 million, marking a 35.4% increase over 2024.

Seizure of gold jewelry and foreign currency

As part of precious metals trade control, the RDFM teams seized 418.5 grams of gold, with an estimated value of approximately MAD 0.3 million.

Additionally, a joint operation led to the seizure of 337.5 grams of un-hallmarked gold jewelry, along with various amounts of foreign currency.



Seizure of plastic bags and illegal manufacturing equipment

A raiding operation conducted in Fès targeted three clandestine storage sites, resulting in the seizure of 2 265.5 kg of plastic bags, 2 564.9 kg of plastic waste, 725 kg of polyethylene pellets, as well as eight machines used for the production of plastic bags.



A separate operation resulted in the seizure of 25.2 tonnes of plastic bags without proper legal authorization, with an estimated value of MAD 0.75 million.

Passenger control

In 2025, the RDFM carried out control operations on nearly 1.88 million passengers, resulting in the collection of MAD 1.75 million in duties and taxes, up from MAD 1.15 million in 2024, reflecting a notable increase of 52.1%. Fines imposed also rose significantly, reaching MAD 1.53 million, a 36% increase.

In addition, operations, particularly at Fès-Saïss Airport, uncovered several high-profile cases involving luxury items and undeclared foreign currency, with a combined estimated value exceeding MAD 0.35 million.



REGIONAL DIRECTORATE OF CENTRAL-SOUTH (RD^{CS})

CUSTOMS CLEARANCE AND REVENUE



MAD 19.4 billion
Customs revenues



MAD 8.1 billion
VAT revenues



22.6 thousand
SGD submitted
with 63% for export



MAD 9.1 billion
DCT revenues

FIGHT AGAINST COMMERCIAL FRAUD



MAD 75.6 million
Additional revenues
(Value control)



MAD 20.1 million
Compromised duties and taxes
(Post-clearance control)



MAD 36.5 million
Estimated value of seized
goods

PASSENGER CONTROL



10.8 million
Passengers



MAD 15.7 million
Duties and taxes collected



MAD 50.9 million
Counter-value of seized
payment instruments



MAD 14.3 million
Fines collected

HUMAN RESOURCES



487
Agents



65%
brigade Agents



28%
Women



31%
Senior staff

MAIN ACHIEVEMENTS

Clearance and revenue

In 2025, the Regional Directorate of Central-South (RDCS) recorded a 5% growth in customs declarations processed, reaching 22,6 thousand declarations, compared with 21,6 thousand in 2024. The Port of Jorf Lasfar contributed 48% of this activity.

With 98% of the region's throughput originating from the Port of Jorf Lasfar, total revenue collected in the region amounted to MAD 19.43 billion, reflecting an 18% increase over 2024.

This performance was primarily driven by excise tax, which surged by 34.6%.

Fight against commercial fraud

During immediate control operations, the RDCS mobilized resources to secure MAD 75.6 million in additional duties and taxes through value control, complemented by MAD 46.2 million in adjustments excluding value control, reflecting respective year-on-year increases of 121% and 216%.

Furthermore, the Directorate strengthened its post-clearance control recovery efforts, resulting in MAD 20.1 million recovered in duties and taxes and MAD 12.75 million in fines, corresponding to respective growth rates of 138% and 43% compared with 2024.

Fight against smuggling and drug trafficking

The RDCS brigade teams, in the framework of anti-smuggling operations, successfully executed multiple seizure cases, with a combined estimated value of MAD 36.5 million.

In the field of the fight against drugs trafficking, a targeted control at a storage facility in the Safi region resulted in the seizure of 713 consignments of cannabis resin, totaling 30.05 tonnes, along with three trucks utilized for drug transportation.



Among other noteworthy interventions, the Directorate successfully seized 23.69 kg of gold items in El Youssoufia.

Passenger control

In 2025, the region recorded a total passenger throughput exceeding 10.8 million, comprising 5.38 million arrivals and 5.39 million departures, marking a 12% increase over 2024.

Through targeted passenger control operations, the Directorate secured MAD 15.66 million in duties and taxes and MAD 14.3 million in fines, reflecting respective year-on-year increases of 8% and 56%.

In parallel, currency enforcement efforts led to the seizure of foreign currency with a counter value of MAD 50.86 million, representing a 39% growth compared with 2024.



and foiled an attempted import of a 9 mm pistol, loaded with ammunition, concealed in a carry-on bag at Marrakech Menara Airport.



Business support initiatives

In 2025, the Directorate enhanced its support for regional economic operators through the deployment of digitalized advisory services, spanning from targeted, ad hoc assistance to comprehensive guidance for 20 companies across diverse sectors. Moreover, four operators seeking renewal of their Authorized Economic Operator status underwent full-scale audits.

In addition, the RDCS played a pivotal role in enhancing the region's logistics and industrial capacity through the guidance and facilitation of high-impact projects, including the launch of the Stores and Clearance Areas (SCA) "DACHSER MAROC" hub in Marrakech and the creation of an industrial acceleration zone in Jorf Lasfar, dedicated to the production of battery precursors.

REGIONAL DIRECTORATE OF AGADIR (RDA)

CUSTOMS CLEARANCE AND REVENUES



MAD 3.6 billion
Customs revenues



MAD 2.25 billion
VAT revenues



MAD 334.4 million
Customs duties



MAD 959.6 million
DCT revenues



44.2 thousand
SGD submitted
with 60% for export

FIGHT AGAINST COMMERCIAL FRAUD



MAD 103.9 million
Additional revenues
(Value control)



MAD 32.25 million
Duties, taxes and fines recovered
(Post-clearance control)



MAD 10.3 million
Duties and taxes collected
(Immediate control excluding value)



MAD 6.64 million
Estimated value of goods seized

PASSENGER CONTROL



3.5 million
Passengers



MAD 1.8 million
Duties and taxes collected



MAD 4.67 million
Countervalue of seized
currencies



MAD 1.63 million
Fines collected

HUMAN RESOURCES



342
Agents



68%
brigade Agents



21%
Women



28%
Senior staff

MAIN ACHIEVEMENTS

Clearance and revenue

In 2025, customs clearance operations at the Regional Directorate of Agadir (RDA) experienced a notable increase of 5,4% in the number of import and export declarations processed, bringing the total to over 44 thousand declarations, compared with 42 thousand in 2024.

Accordingly, collected revenue reached MAD 3.62 billion, up from MAD 3.49 billion in 2024, representing a 4% increase.

The main budget items of the DRA revenues are VAT, amounting to 2.25 billion dirhams, and excise duties, totaling 749.1 million dirhams.

Fight against commercial fraud

Under immediate control procedures, the RDA successfully generated an additional MAD 103.89 million in duties and taxes from value adjustments, reflecting a 4% increase compared with 2024.

Regarding post-clearance control, the RDA executed 66 comprehensive control operations, resulting in the recovery of MAD 24.54 million in duties and taxes and MAD 18.67 million in fines, corresponding to respective year-on-year increases of 82.7% and 62.3%.



Fight against smuggling

In 2025, the concerted efforts of brigade agents at the RDA culminated in the successful execution of high-impact seizure operations targeting smuggled goods, with a total estimated value of MAD 6.64 million, up from MAD 4.7 million in 2024.

Among the most notable cases, the Agadir Mobile Brigade executed a targeted operation against an illicit facility engaged in the recycling, manufacturing, and storage of plastic materials. The intervention led to the seizure of 18.24 tonnes of plastic products along with a commercial utility vehicle.



Fight against counterfeiting

In 2025, the Agadir Mobile Brigade carried out a strategically significant control operation on November 12th, resulting in the seizure of a substantial batch of goods suspected of being counterfeit, with an estimated value of MAD 3.62 million.

Passenger control

In 2025, Agadir El-Massira Airport recorded over 3.5 million passengers, compared with 3.1 million in 2024, representing a 12% growth. This increase drove a notable 61% rise in duties and taxes collected from passenger controls, which climbed from MAD 1.1 million in 2024 to MAD 1.78 million in 2025.

Furthermore, the assessed value of seized foreign currencies reached MAD 4.67 million in 2025, up from MAD 4.14 million in 2024, reflecting a 13% increase.



REGIONAL DIRECTORATE OF DAKHLA-OUED EDDAHAB (RDDO)

CUSTOMS CLEARANCE AND REVENUES



MAD 137.8 million
Customs revenues



MAD 71.8 million
VAT revenues



MAD 39.7 million
Customs duties



29.4 thousand
SGD submitted
with 85% for export

FIGHT AGAINST COMMERCIAL FRAUD



MAD 48.1 million
Additional revenues
(Value control)



MAD 4.6 million
Duties, taxes and fines recovered
(Post-clearance control)



5.72 Tonnes
of cannabis resin seized



MAD 3.67 million
Countervalue of goods seized

PASSENGER CONTROL



594.1 thousand
Passengers



MAD 5.5 million
Duties and taxes collected



MAD 2.9 million
Fines collected

HUMAN RESOURCES



149
Agents



69%
brigade Agents



10%
Women



30%
Senior staff

MAIN ACHIEVEMENTS

Clearance and revenue

In 2025, the Regional Directorate of Dakhla-Oued Eddahab (RDDO) recorded total customs revenues of MAD 137.75 million, representing a 36% decrease compared with 2024.

Value Added Tax comprised the bulk of these revenues, accounting for 52% with MAD 71.75 million, followed by import duties at 29%, totaling MAD 39.73 million.

Fight against commercial fraud

The efforts made as part of immediate control led to the collection of 48.05 million dirhams in additional duties and taxes following value control.

post-clearance control operations facilitated the recovery of MAD 2.35 million in compromised duties and taxes and MAD 2.27 million in fines, primarily from companies operating under Customs Duty Exemption status in the region of Dakhla Oued Eddahab.

Additionally, ten further post-clearance control operations generated MAD 2.13 million in compromised duties and taxes.

Fight against smuggling and drug trafficking

Leveraging the proactive deployment of its teams, the RDDO successfully intercepted multiple attempts to smuggle contraband into national territory.

The seized goods, with an estimated value of MAD 3.67 million, were primarily composed of vehicles, mobile phones and accessories, and textile articles.

Moreover, several attempts to import or export undeclared merchandise were prevented, including two operations culminating in the seizure of 2.617 kg of gold.



The heightened vigilance of the teams at the El Guergarate Border Post facilitated the successful interception of multiple high-impact drug trafficking operations.

These included seven cocaine seizures totaling 799.8 kg and six seizures of cannabis resin amounting to 5.72 tonnes.



Passenger control

In 2025, the region handled over 594,1 thousand passengers, reflecting a 8.31% increase compared with 2024.



Control operations conducted during this period yielded MAD 5.52 million in duties and taxes, marking a substantial increase of 176% over the previous year, alongside MAD 2.91 million in fines and the seizure of foreign currency with a counter value of MAD 0.99 million.

REGIONAL DIRECTORATE OF LAÂYOUNE-SAKIA AL HAMRA (RDLS)

CUSTOMS CLEARANCE AND REVENUE



MAD 135.6 million
Customs revenues



MAD 81.9 million
VAT revenues



MAD 24.1 million
Customs duties



MAD 18 million
DCT revenues



3.85 thousand
SGD submitted
with 55% for export

FIGHT AGAINST COMMERCIAL FRAUD



MAD 21.7 million
Additional revenues
(Value control)



MAD 1.62 million
Duties and taxes recovered
(Post-clearance control)

PASSENGER CONTROL



293.4 thousand
Passengers



MAD 0.43 million
Duties and taxes collected

HUMAN RESOURCES



82
Agents



40%
brigade Agents



18%
Women



39%
Senior staff

MAIN ACHIEVEMENTS

Clearance and revenue

In 2025, customs revenues collected by the RDLS amounted to MAD 135.63 million, marking a 42.8% decline compared with the previous year. These revenues were predominantly driven by Value Added Tax (60%) and customs duties (18%), which together constituted the principal components of the Directorate's collections.

This decline is mainly attributable to the contraction in VAT revenues, following the suspension of tea imports, the customs clearance of which has, since April 2024, been carried out at the ports of entry, primarily Agadir and Casa Port.

Conversely, customs clearance activity experienced strong momentum, with the number of processed declarations increasing by more than 23%, reaching 3,880 in 2025 compared with 3,128 in 2024.

Fight against commercial fraud

Actions undertaken in the fight against commercial fraud generated MAD 21.67 million in additional duties and taxes through value control operations, in addition to MAD 1.62 million in evaded duties and taxes identified through post control.

Among the notable actions carried out in this regard, the following may be highlighted:

- Three cases of false goods declarations involving three importers of the food product widely used in the culinary traditions of the Saharan regions. These cases resulted in compromised duties amounting to approximately MAD 0.36 million.
- One case of abuse of the Temporary Admission for Inward Processing regime (diversion of raw materials), which generated approximately MAD 0.6 million in duties and taxes.

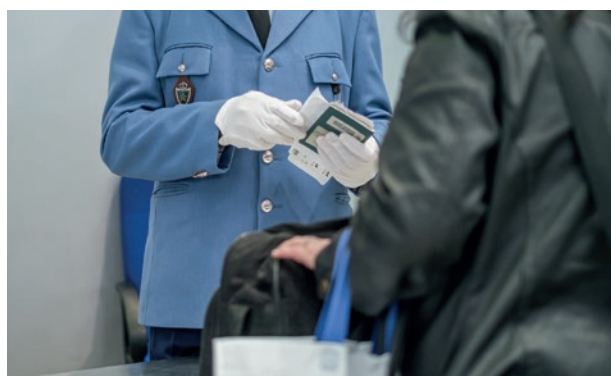


Passenger control

The year 2025 was distinguished by the official inauguration, on November 10th, of the aerodrome in the province of Es-Smara.

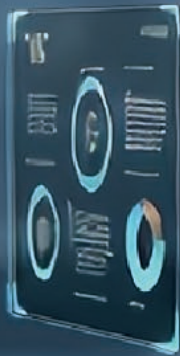
The RDLS played a key role in the successful implementation of this structuring project, thereby reaffirming the Customs Administration's contribution to regional economic development.

In operational terms, the airport recorded passenger traffic of 293.4 thousand in 2025, including 145.7 thousand arrivals and 147.7 thousand departures.



In this context, customs officers in charge of passenger control maintain a high degree of vigilance and professionalism, playing a key role in safeguarding national borders and fighting against illegal trafficking in all its forms.







CUSTOMS IN FIGURES

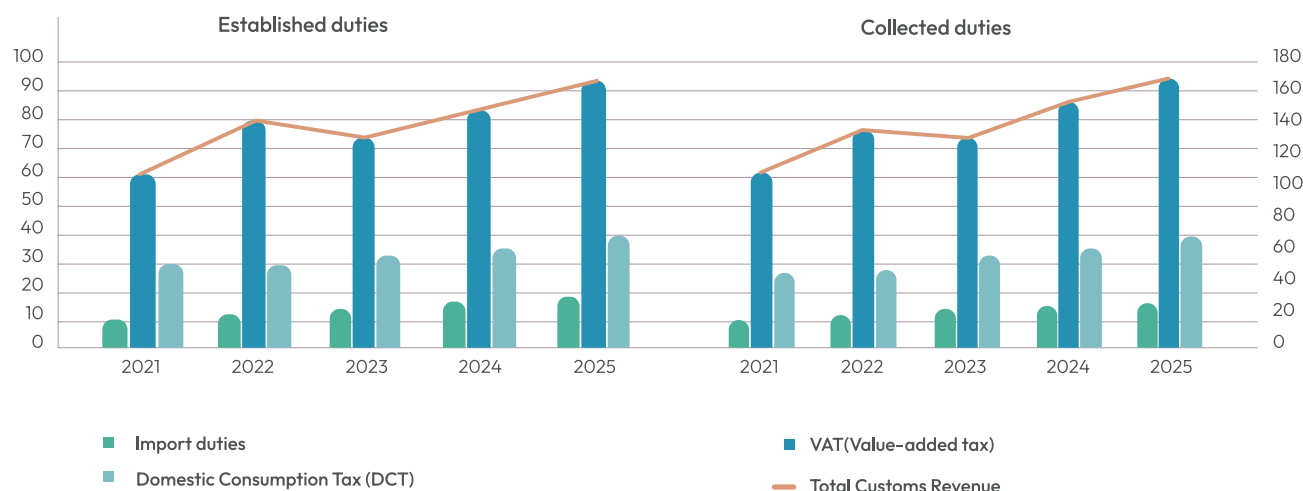
CUSTOMS REVENUE

DISTRIBUTION OF CUSTOMS REVENUE BY CATEGORY FROM 2021 TO 2025

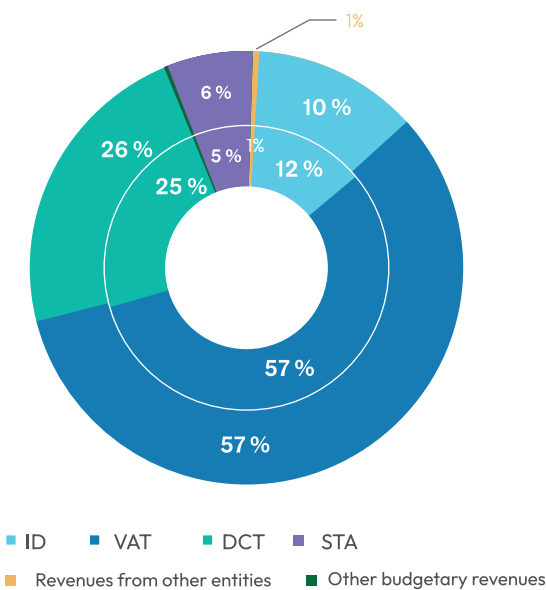
Customs revenues recorded for the 2025 fiscal year reached an unprecedented level, amounting to MAD 162.7 billion, compared with MAD 148.6 billion in 2024, reflecting a year-on-year increase of 9.5%. This robust performance is primarily driven by the strong growth in revenues from Value Added Tax

and the domestic consumption tax. With regard to the projections set out in the 2025 Finance Law, the budget revenue collection rate reached 99.9% on an accrual basis and 98.9% on a cash basis.

Evolution of customs revenue over the past five years (in MAD billions)



Breakdown of budgetary revenues by category year 2024–2025



Changes in the structure of customs revenues between 2024 and 2025 indicate a growing share of revenues from the Domestic Consumption Tax and special treasury accounts, while the contribution of Import Duties has declined. Value Added Tax continues to hold its position as the largest source of customs revenue.

Inner ring: 2024
Outer ring: 2025

Evolution of customs revenues by category over the past five years (in MAD billions)

	Established duties						Collected duties					
Categories	2021	2022	2023	2024	2025	Var 2025/2024	2021	2022	2023	2024	2025	Var 2025/2024
Import duties (ID)	11,7	13,7	16,2	17,6	16,9	-4,1%	11,6	13,6	15,4	15,8	16,8	6,3%
Value added tax (VAT) including:	61,1	78,2	75,8	84,9	93,5	10,2%	60,5	77,8	75,3	83,5	93,0	11,4%
-VAT on energy products	10,4	18,1	14,5	13,7	13,6	-1,0%	10,3	17,8	14,6	13,6	13,5	-1,1%
-VAT on other products	50,7	60,1	61,3	71,2	79,9	12,3%	50,3	59,9	60,7	69,9	79,5	13,8%
Domestic Consumption Tax (DCT)	31,0	31,6	32,8	36,5	41,5	13,8%	30,8	31,3	33,0	35,9	40,6	13,0%
-DCT on energy products	16,4	16,2	16,2	18,1	20,9	15,7%	16,7	15,8	16,2	17,9	20,5	14,3%
-DCT on manufactured tobacco	12,2	12,7	13,7	14,8	16,5	11,7%	11,8	12,8	13,9	14,4	16,0	11,2%
-DCT on other products	2,4	2,7	3,0	3,6	4,1	13,4%	2,4	2,7	2,9	3,6	4,0	13,4%
Other budgetary revenues	1,3	0,5	0,5	0,6	0,7	14,6%	1,3	0,5	0,5	0,6	0,7	14,9%
Total budgetary revenue	105,0	124,0	125,4	139,5	152,6	9,3%	104,3	123,2	124,2	135,7	151,0	11,2%
Revenue allocated to special accounts	6,1	6,8	7,2	7,9	9,0	12,8%	6,2	6,7	7,2	7,9	8,8	11,8%
Revenue transferred to other entities	0,8	1,2	1,1	1,2	1,2	4,8%	0,8	1,2	1,1	1,2	1,2	5,0%
Total customs revenue	111,9	132,0	133,7	148,6	162,7	9,5%	111,2	131,0	132,6	144,8	161,0	11,2%

ANALYSIS OF ESTABLISHED CUSTOMS REVENUES BY CATEGORY

Import Duties

During the 2025 fiscal year, import duties decreased by 4.1%, amounting to MAD 16,907.7 million, compared with MAD 17,623.9 million in 2024. This decline primarily reflects the marked reduction in duties on sugar (-31.8%), notwithstanding the robust performance of the automotive

sector, notably utility vehicles (+91.9%) and passenger cars (+13.2%), alongside the sustained expansion of the textile industry, in particular knitwear (+12.3%), ready-to-wear garments (+22.3%), and footwear (+24%).

Revenue from import duties by product (in MAD millions)

products Main	2024	2025	2025	Difference 2025/2024	Var 2025/2024
Raw or refined sugar	1,672.9	1 140,1	6,7%	-532,8	-31,8%
Passenger cars	767,5	868,7	5,1%	101,2	13,2%
Knitwear articles	477,0	535,6	3,2%	58,6	12,3%
Bicycles and motorcycles, including parts and components	462,4	507,9	3,0%	45,5	9,8%
Ready-to-wear garments	406,9	497,7	2,9%	90,8	22,3%
Utility vehicles	253,9	487,4	2,9%	233,4	91,9%
Knitted fabrics	437,0	479,2	2,8%	42,2	9,7%
Footwear	360,5	447,2	2,6%	86,7	24,0%
Tobacco	388,1	424,9	2,5%	36,7	9,5%
Household hardware and domestic economy articles	389,5	419,7	2,5%	30,2	7,7%
Other products	12 008,2	11 099,4	65,6%	-908,8	-7,6%
Total import duties	17 623,9	16 907,7	100,0%	-716,2	-4,1%

Value Added Tax (VAT)

During the 2025 fiscal year, VAT revenues recorded a significant increase of 10.2%, totaling MAD 93,493.8 million. This performance was entirely driven by

VAT on non-energy products, which rose by 12.3%, effectively offsetting the modest decline observed in the energy sector (-1%).

VAT Revenues (in MAD millions)

Categories	2024	2025	Part 2025	Difference 2025/2024	Var 2025/2024
VAT on energy products	13,691.8	13,550.2	14.5%	-141.6	-1.0%
VAT on non-energy products	71,179.9	79,943.6	85.5%	8,763.7	12.3%
Total VAT	84,871.7	93,493.8	100.0%	8,622.1	10.2%

Within the energy products segment, the decline in VAT revenues from gasoil (-6.4%) and butane (-16.9%) exerted downward pressure on overall collections, despite the significant increase recorded in revenues from coal (+17.0%).

VAT revenues from Energy Products (in MAD millions)

Product Description	2024	2025	Part 2025	Ecart	Var 2025/2024
Diesel	6 401,8	5 991,6	44,2%	-410,2	-6,4%
Coal	2 319,7	2 712,9	20,0%	393,2	17,0%
Butane	1 650,1	1 371,8	10,1%	-278,3	-16,9%
Super	987,3	1 030,9	7,6%	43,6	4,4%
Bitumen	509,8	562,6	4,2%	52,9	10,4%
Heavy fuel oil	518,4	543,2	4,0%	24,8	4,8%
Base oils	426,4	454,3	3,4%	28,0	6,6%
Natural gas	386,7	421,3	3,1%	34,6	9,0%
Petroleum coke	268,3	246,9	1,8%	-21,4	-8,0%
Propane	159,6	163,3	1,2%	3,8	2,4%
Other products	63,9	51,3	0,4%	-12,6	-19,7%
Total VAT on Energy Products	13 691,8	13 550,2	100,0%	-141,6	-1,0%

Conversely, the increase in VAT revenue on non-energy products is due in particular to the strong impetus of VAT on utility vehicles (+62.4%) and passenger cars (+28.9%), tobacco products (+15.8%),

scrap metal (+28.3%), machinery and miscellaneous equipment (+15.7%) and chemical products (+8.8%).

VAT revenues from Non Energy Products (in MAD millions)

Product Description	2024	2025	2025	Difference 2025/2024	Var 2025/2024
Passenger cars	5 193,1	6 696,5	8,4%	1 503,4	28,9%
Utility vehicles	2 288,5	3 716,5	4,6%	1 427,9	62,4%
Plastics and various plastic products	3 116,5	3 295,9	4,1%	179,4	5,8%
Tobacco products	2 270,8	2 628,9	3,3%	358,1	15,8%
Chemical products	2 085,1	2 268,9	2,8%	183,8	8,8%
Machinery and miscellaneous equipment	1 479,6	1 711,8	2,1%	232,3	15,7%
Knitted fabric and garments	1 122,1	1 220,3	1,5%	98,2	8,8%
Scrap, waste and residues of copper, cast iron, iron, steel and other minerals	946,6	1 214,9	1,5%	268,3	28,3%
Paper and cardboard products	1 089,7	1 146,2	1,4%	56,5	5,2%
Parts and pieces for passenger cars	1 033,2	1 083,4	1,4%	50,2	4,9%
Other products	50 554,6	54 960,3	68,7%	4 405,6	8,7%
Total VAT on Non Energy Products	71 179,9	79 943,6	100,0%	8 763,7	12,3%

Domestic Consumption Tax (DCT)

In 2025, revenues from the excise tax increased by 13.8%, reaching MAD 41,506.9 million. This strong performance was largely driven by the energy

products and tobacco segments, which accounted for 50.3% and 39.8% of total DCT revenues, respectively.

Category Description	2024	2025	2025	Difference 2025/2024	Var 2025/2024
DCT on energy products	18 062,1	20 894,3	50,3%	2 832,2	15,7%
DCT on manufactured tobacco	14 779,3	16 512,0	39,8%	1 732,7	11,7%
DCT on products other than energy and tobacco	3 617,5	4 100,7	9,9%	483,1	13,4%
Total DCT	36 458,9	41 506,9	100,0%	5 048,0	13,8%

Domestic Consumption Tax revenues from energy products rose by 15.7%, reaching MAD 20,894.3 million. This performance was driven in particular by the continued strength of DCT revenues from

gasoil (+4.9%), which alone accounts for 71.6% of this category, as well as the remarkable increase in revenues generated from coal (+MAD 1,311.2 million).

DCT Revenues from Energy Products (in MAD millions)

Product Description	2024	2025	2025	Difference 2025/2024	Var 2025/2024
Diesel	14 264,0	14 965,8	71,6%	701,9	4,9%
Super	2 976,9	3 504,4	16,8%	527,5	17,7%
Coal	17,2	1 328,4	6,4%	1 311,2	7625,8%
Heavy fuel oil	131,0	322,1	1,5%	191,2	145,9%
Bitumen	212,1	292,4	1,4%	80,3	37,9%
Base oils	210,9	239,2	1,1%	28,3	13,4%
Butane	131,3	119,2	0,6%	-12,1	-9,2%
Petroleum coke	99,0	93,6	0,4%	-5,4	-5,5%
Propane	13,7	15,3	0,1%	1,6	11,4%
Light fuel oil	0,1	5,0	0,02%	4,9	5472,3%
Other products	5,9	8,7	0,04%	2,8	48,3%
Total DCT on Energy Products	18 062,1	20 894,3	100,0%	2 832,2	15,7%

Collections from the Domestic Consumption Tax on manufactured tobacco increased by 11.7%, totaling MAD 16,512.0 million, primarily driven by revenues from cigarettes. A key development in 2025 was

the introduction of the excise tax on disposable e-cigarettes, which alone contributed MAD 108.8 million.

DCT Revenues from Manufactured Tobacco by Product (in MAD millions)

Product Description	2024	2025	Part 2025	Difference 2025/2024	Var 2025/2024
Cigarettes containing tobacco	14 532,6	16 125,0	97,7%	1 592,4	11,0%
Waterpipe tobacco	122,9	144,5	0,9%	21,6	17,6%
Tobacco and manufactured substitutes, including tobacco extracts or essences	37,6	40,6	0,2%	3,0	8,0%
Cigars and cigarillos	20,7	23,8	0,1%	3,1	15,0%
Disposable electronic cigarettes	-	108,8	0,7%	108,8	-
E-liquids, non-tobacco Muassel, and nicotine substitutes without tobacco	65,4	68,9	0,4%	3,4	5,3%
Other products	-	0,3	-	0,3	-
Total DCT on Manufactured Tobacco	14 779,3	16 512,0	100,0%	1 732,7	11,7%

As regards the DCT on products other than energy and tobacco, the positive momentum was sustained, with revenues increasing by 13.4% to reach MAD 4,101 million. This growth was chiefly underpinned by the rise in ET revenues from wines (+35.3%) and

beer (+10.2%), alongside the doubling of revenues from sweetened products. This favorable evolution was, however, partially tempered by a 2.1% decline in revenues from alcoholic beverages.

Revenues from DCT on Products other than Energy and Tobacco (in MAD millions)

Product Description	2024	2025	Part 2025	Difference 2025/2024	Var 2025/2024
Beer	1 631,0	1 797,5	43,8%	166,5	10,2%
Alcoholic beverages	778,9	762,2	18,6%	-16,7	-2,1%
Non-alcoholic beverages	637,2	743,2	18,1%	106,0	16,6%
Wine	409,9	554,8	13,5%	144,9	35,3%
Sugar-containing products	59,9	123,6	3,0%	63,7	106,3%
testing and certification duties	100,6	119,3	2,9%	18,6	18,5%
Rubber	0,05	0,21	0,01%	0,16	310,4%
Total DCT on products other than energy and tobacco	3 617,5	4 100,7	100,0%	483,1	13,4%

EVOLUTION OF CUSTOMS REVENUE COMPARED TO SOME ECONOMIC AGGREGATES

In 2025, an analysis of contribution indicators and tax pressure points to the following developments:

- The share of customs revenues in total tax revenues rose to 44.6%, compared with 41.5% in 2024, underscoring the enhanced role of Customs in mobilizing government tax revenues;
- The customs revenue-to-GDP ratio increased to 9.5%, up from 9.3% a year earlier;
- The tax burden related to import duties declined slightly, standing at 2.1%, compared with 2.3% in 2024.

EVOLUTION OF CUSTOMS REVENUE COMPARED TO SOME ECONOMIC AGGREGATES

	Established duties					Collected duties				
	2021	2022	2023	2024	2025	2021	2022	2023	2024	2025
Budgetary revenues	105 003,3	124 021,9	125 360,2	139 522,7	152 559,7	104 295,4	123 191,7	124 218,1	135 746,3	150 984,3
Customs revenues	111 894,9	131 981,0	133 723,4	148 625,1	162 737,0	111 209,6	131 027,0	132 559,3	144 812,5	161 040,8
Budgetary revenues/ tax revenues	43,3%	44,1%	42,4%	41,5%	44,6%	43,0%	43,8%	42,0%	40,3%	44,1%
Customs revenues/ GDP	8,8%	9,9%	9,1%	9,3%	9,5%	8,7%	9,8%	9,1%	9,1%	9,4%
Import duties	11 672,6	13 717,2	16 249,9	17 623,9	16 907,7	11 610,6	13 627,5	15 392,3	15 764,9	16 750,7
Tax pressure rate (%)	2,2%	1,9%	2,3%	2,3%	2,1%	2,2%	1,8%	2,2%	2,1%	2,0%

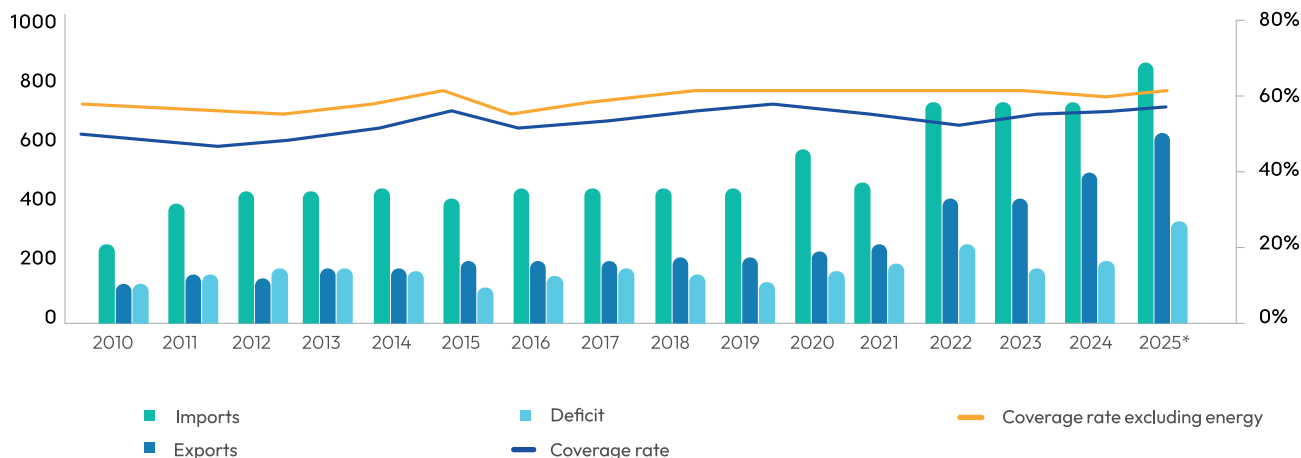
FOREIGN TRADE

In 2025, foreign trade was characterized by a marked deterioration in the trade balance, with the deficit widening to MAD 353.1 billion, up 16% year-on-year. This evolution primarily reflects a more

robust increase in imports (+8%) relative to the moderate growth in exports (+2.8%), resulting in a 3-percentage-point decline in the coverage ratio, which fell to 57%, compared with 60% in 2024.

TRADE BALANCE

Evolution of Foreign Trade (2010 to 2025)



(*) Provisional Data

FOREIGN TRADE BY CUSTOMS PROCEDURES

Over the period 2024–2025, outright imports recorded a notable increase of 11%, accounting for 67% of total import flows.

Imports under the Temporary Admission for Inward Processing (TAIP) procedure also expanded, rising by 4%, or MAD 9.4 billion compared to 2024, and representing 27% of total imports in 2025.

This evolution is largely attributable to the sustained

increase in TAIP imports of raw and unrefined Sulphur (+66%, or +MAD 6 billion), aircraft parts and components for other aerial or spacecraft (+24%, or +MAD 2.7 billion), insulated wires, cables and other electrical conductors (+10%, or +MAD 1.2 billion), as well as chemical products (+19%, or +MAD 823 million).

Imports by customs procedures category

(in MAD millions)	2022	2023	2024	2025*	Var. 25/24	Share in 2022	Share in 2023	Share in 2024	Share in 2025
Simple import	486 533	469 535	496 633	549 621	11%	66%	66%	65%	67%
TAIP import	202 400	198 470	212 616	222 020	4%	27%	28%	28%	27%
With payment	159 571	151 548	166 547	177 714	7%	22%	21%	22%	22%
Without payment	42 829	46 922	46 069	44 306	-4%	6%	7%	6%	5%
Import under other procedures	48 507	47 747	52 183	50 582	-3%	7%	7%	7%	6%
TOTAL IMPORTS	737 441	715 752	761 272	822 223	8%	100%	100%	100%	100%

(*) Provisional Data

In 2025, exports under the TAIP framework registered a growth of 4% (MAD 13.3 billion) compared to 2024, accounting for 76% of total exports. This performance was primarily driven by increased TAIP exports of natural and chemical fertilizers (+13% or MAD 8.3 billion), phosphoric acid (+18% or MAD 2.5 billion), electrical wires and cables

(+17% or MAD 8.3 billion), and aircraft components and other aerospace vehicles (+9% or MAD 1.5 billion). Conversely, TAIP exports of passenger cars (-10% or MAD 5.9 billion) and ready-made garments (-4% or MAD 1.2 billion) experienced a decline.

Exports by customs procedures category

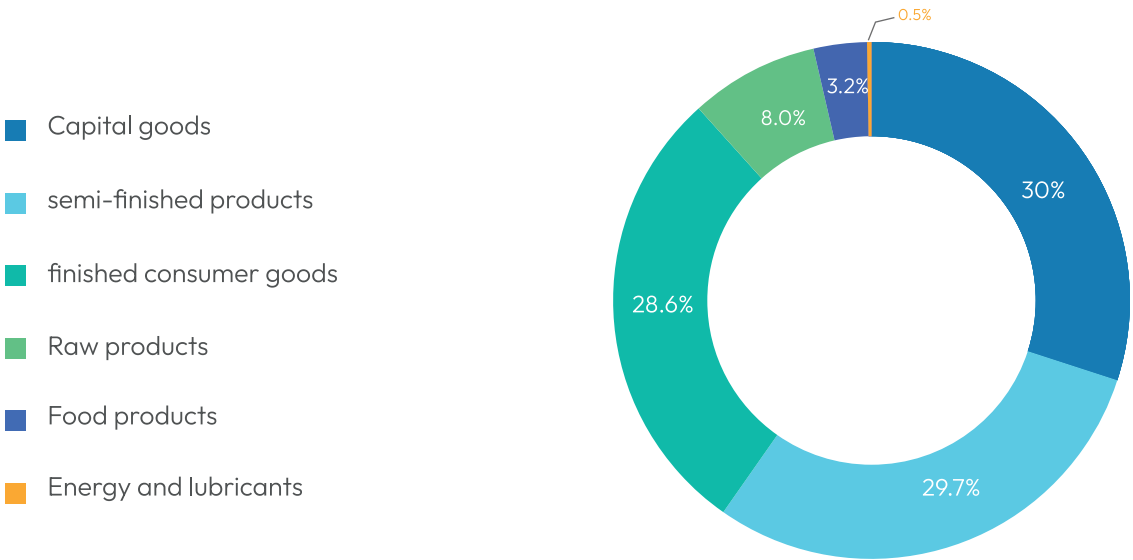
(In MAD millions)	2022	2023	2024	2025*	Var.	Share in 2022	Share in 2023	Share in 2024	Share in 2025
TAIP exports	321 614	323 216	344 703	358 026	4%	75%	75%	76%	76%
With payment	262 994	259 871	278 570	295 276	6%	61%	60%	61%	63%
Without payment	58 620	63 345	66 133	62 751	-5%	14%	15%	14%	13%
Simple exports	42 643	37 562	40 353	41 069	2%	10%	9%	9%	9%
Exports under other procedures	64 355	69 431	71 286	69 979	-2%	15%	16%	16%	15%
TOTAL EXPORTS	428 612	430 209	456 342	469 075	3%	100%	100%	100%	100%

(*) Provisional Data

Focus on Temporary Admission for Inward Processing (TAIP)

In 2025, capital goods accounted for 30% of TAIP imports, followed closely by semi-finished products at 29.7% and finished consumer goods at 28.6%.

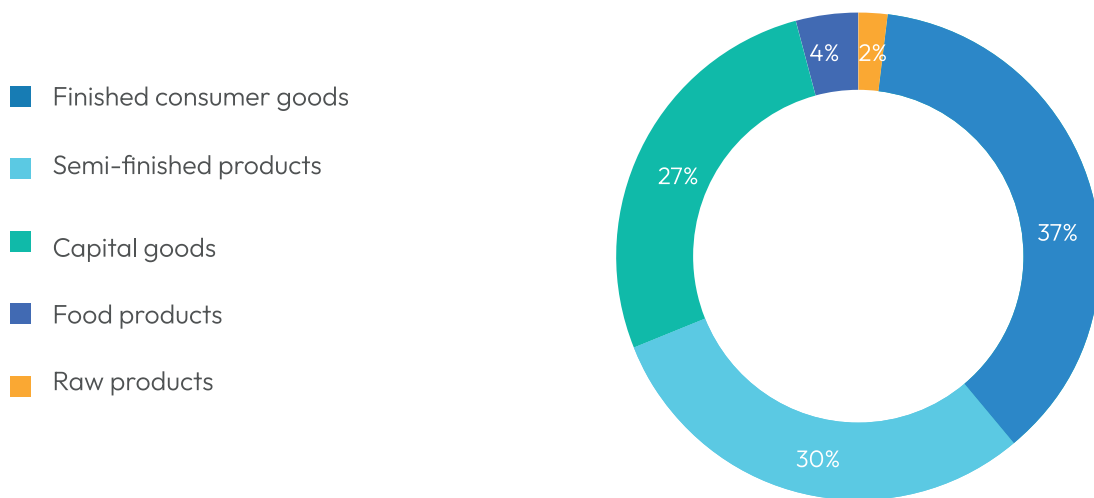
Distribution of TAIP imports by use group in 2025



In 2025, consumer finished goods accounted for 37% of total TAIP exports, predominantly driven by passenger cars and their components, alongside textile products (ready-made garments and knitted

articles). Semi-finished products and capital goods contributed 30% and 27%, respectively, to total TAIP exports.

Distribution of TAIP exports by use group in 2025



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 nearly 83% of total imports.

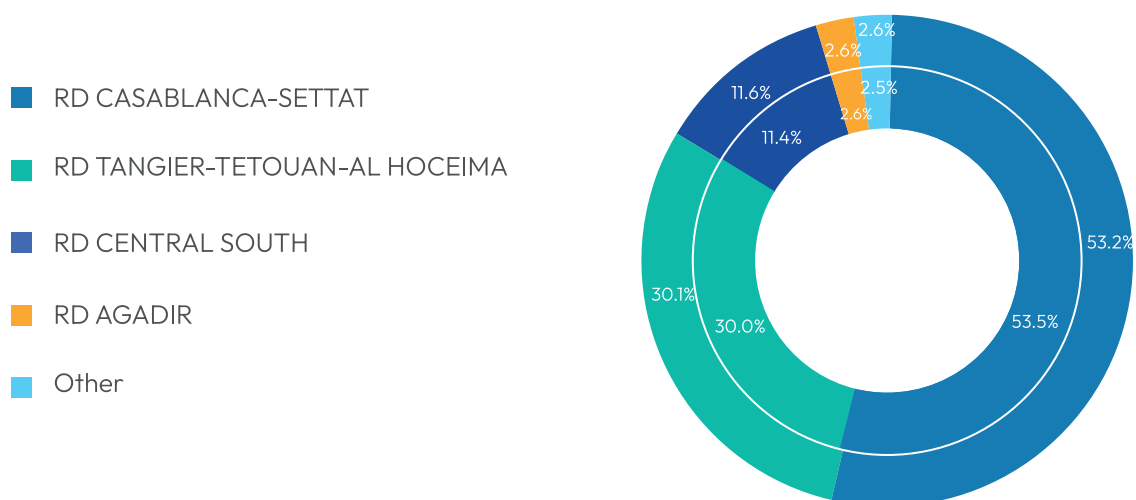
The Regional Directorate of Casablanca-Settat serves as Morocco's principal entry point for goods, representing 53% of total imports, with 35% of these shipments passing through the Port of Casablanca, which experienced a 10% increase.

The Regional Directorate of Tangier-Tetouan-Al

Hoceima accounted for 30% of total imports, most of which were handled by the Port of Tangier Med (27%), where imports rose by 10% between 2024 and 2025.

Import growth was also recorded in the Regional Directorates of Central-South (+10%), the Regional Directorate of Agadir (+6%), the Regional Directorate of Oriental (+4%), and the Regional Directorate of Rabat-Sale-Kenitra (+37%).

Imports by Regional Directorates (years 2024-2025)



inner ring : 2024

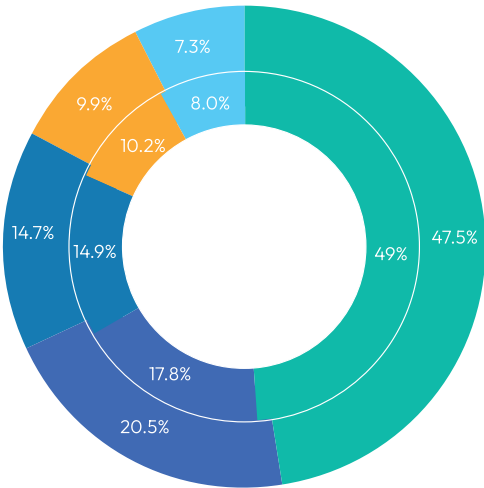
Outer ring : 2025

In 2025, nearly 93% of Morocco's exports were generated by four regional directorates, namely the Regional Directorate of Tangier-Tetouan-Al Hoceima (47.5%), the Regional Directorate of Centre-South

(20.5%), the Regional Directorate of Casablanca-Settat (14.7%), and the Regional Directorate of Rabat-Salé-Kénitra (9.9%).

Exports by Regional Directorates (years 2024-2025)

- RD TANGIER-TETOUAN-AL HOCEIMA
- RD CENTRAL SOUTH
- RD CASABLANCA-SETTAT
- RD RABAT-SALÉ-KENITRA
- OTHER



Inner ring : 2024

Outer ring : 2025

NUMBER OF DECLARATIONS RECORDED (SGDs)

EVOLUTION OF DECLARATIONS NUMBER BY FAMILY OF CUSTOMS PROCEDURES

In 2025, the total number of customs declarations (SGD) amounted to 2,102,187, up from 2,018,769 in 2024, reflecting a 4% increase.

Declarations number per customs procedures family over the last five years

	2021	2022	2023	2024	2025	Difference 25/24	Var 25/24
IMPORTS	882 671	993 938	1 039 922	1 113 875	1 169 071	55 196	5,0%
Simple import	514 249	523 228	546 319	597 583	643 824	46 241	7,7%
Import transit	157 616	190 789	208 271	220 128	233 322	13 194	6,0%
Import under CEP*	154 385	204 137	206 374	212 821	208 863	-3 958	-1,9%
Import under FZ** procedure	28 431	41 958	43 518	45 821	47 202	1 381	3,0%
Re-importation	18 985	24 271	23 634	26 016	26 651	635	2,4%
Provisional declaration	8 598	9 132	11 315	11 010	8 880	-2 130	-19,3%
Locally produced goods subject to DCT	407	423	491	496	329	-167	-33,7%
EXPORTS	541 070	760 391	791 013	848 135	872 516	24 381	2,9%
FZ procedure	228 046	347 620	382 032	419 782	445 147	25 365	6,0%
Export under CEP	211 957	305 501	305 835	322 957	327 279	4 322	1,3%
Simple export	98 120	103 825	98 802	101 322	95 203	-6 119	-6,0%
Export transit	2 947	3 445	4 344	4 074	4 887	813	20,0%
Internal	47 554	54 509	55 055	56 759	60 600	3 841	6,8%
Transfer and cession under CEP	39 282	44 681	43 271	43 602	46 988	3 386	7,8%
Clearance for home use under CEP	4 432	5 514	6 777	7 747	8 270	523	6,8%
Transshipment	2 074	2 701	2 929	3 191	2 756	-435	-13,6%
Locally produced goods subject to DCT	1 636	1 390	1 946	2 062	2 381	319	15,5%
Cabotage	130	223	132	157	205	48	30,6%
TOTAL NUMBER OF SGD	1 471 295	1 808 838	1 885 990	2 018 769	2 102 187	83 418	4,1%

*CEP : Customs Economic Procedure

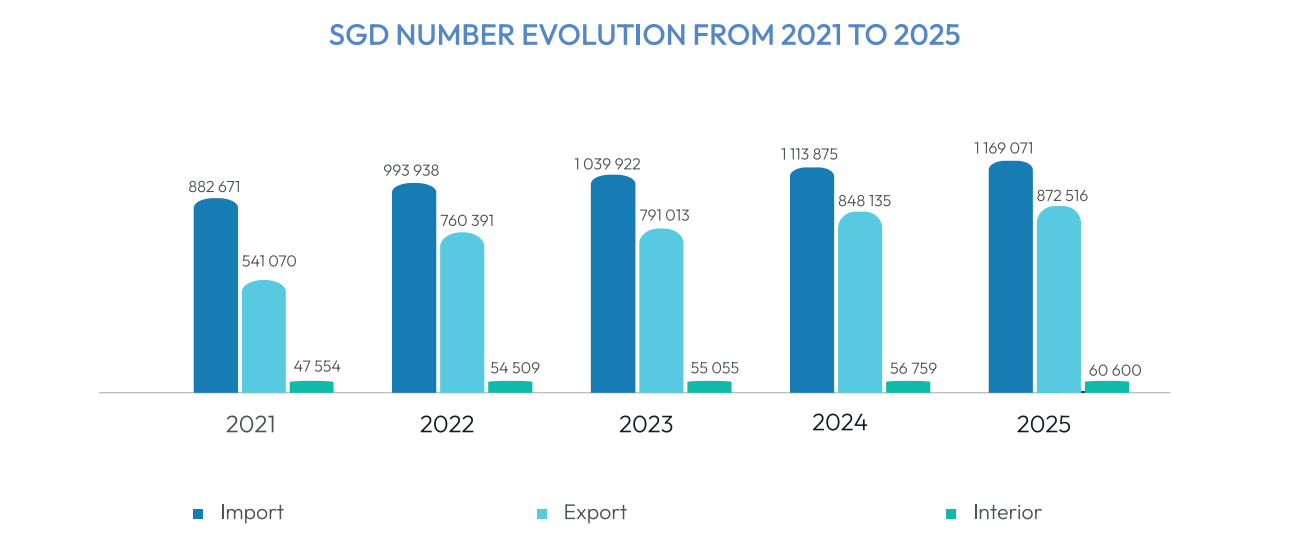
** FZ : Free Zone

Imports rose by 5% in 2025, reaching 1,169,071 declarations. This increase was primarily driven by growth in simple imports (+7.7%) and transit imports (+6%). In contrast, provisional declarations declined by 19.3%, imports under CEP fell by 1.9%, and locally produced goods subject to ET dropped by 33.7%.

Exports recorded a 2.9% increase in overall volume, primarily driven by the growth of free zone regimes and transit exports, which expanded by 6% and 20%, respectively. By contrast, simple exports experienced a 6% decline.

Domestic operations increased by 6.8% in 2025. Transfers and cessions under CEP, the principal component of these operations, rose by 7.8%, followed by domestic consumption under customs

economic procedures (+6.8%) and locally produced goods subject to ET (+15.5%). Cabotage also expanded by 30.6%, while transshipment declined by 13.6%.



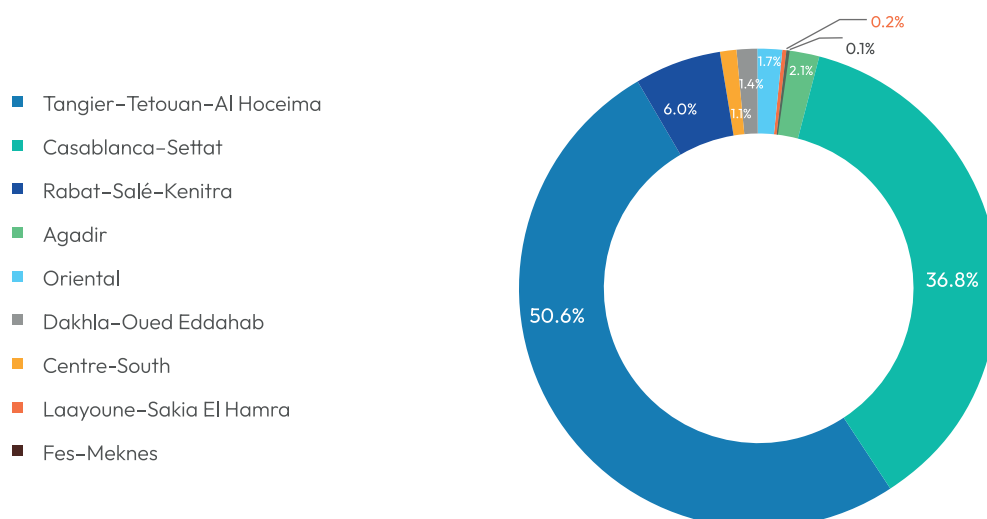
DISTRIBUTION OF DECLARATIONS BY REGIONAL DIRECTORATE

The Regional Directorate of Tangier-Tetouan-Al Hoceima maintained its leading position with 1,063,446 declarations, representing a 3.9%

increase. The Regional Directorate of Casablanca-Settat recorded a 3.7% rise. Collectively, these two directorates accounted for 87.4% of all declarations.

SDG number by regional directorate							
Regional Directorate	2021	2022	2023	2024	2025	Difference 25/24	Var 25/24
Tangier-Tetouan-Al Hoceima	653 549	906 034	940 765	1 023 657	1 063 446	39 789	3,9%
Casablanca-Settat	637 046	671 486	701 355	746 539	774 371	27 832	3,7%
Rabat-Salé-Kenitra	59 556	91 986	111 186	116 106	125 499	9 393	8,1%
Agadir	39 051	44 450	41 617	41 934	44 212	2 278	5,4%
Oriental	25 691	33 453	33 419	33 044	35 394	2 350	7,1%
Dakhla-Oued Eddahab	27 406	29 880	27 564	29 348	29 377	29	0,1%
Central-South	22 201	24 137	22 965	21 579	22 653	1 074	5,0%
Laayoune-Sakia Al Hamra	3 793	4 117	3 735	3 128	3 849	721	23,0%
Fes-Meknes	3 002	3 295	3 384	3 434	3 386	-48	-1,4%
Total	1 471 295	1 808 838	1 885 990	2 018 769	2 102 187	83 418	4,1%

Distribution of SDG number by regional directorate

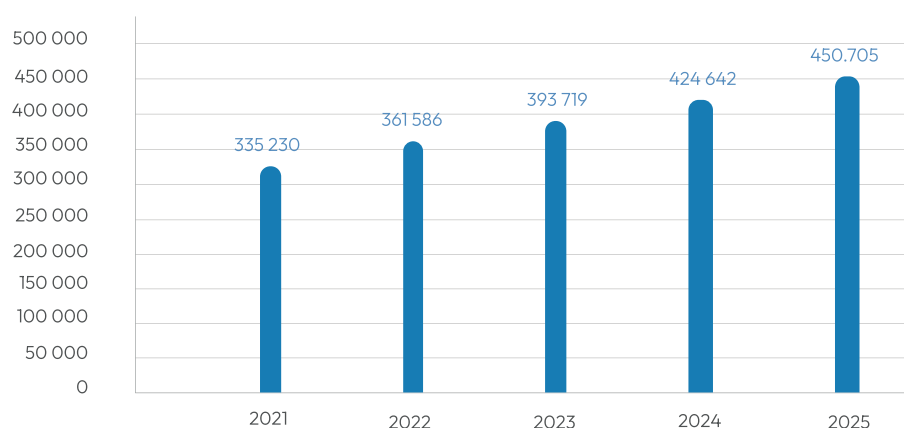


STORES AND CLEARANCE AREA (SCA)

The number of declarations recorded at SCA increased from 424,642 in 2024 to 450,705 in 2025, representing a growth of 6.1%. This evolution reflects the ongoing

dynamics observed since 2021. Indeed, the number of SGD rose on average by approximately 29,000 per year between 2021 and 2024.

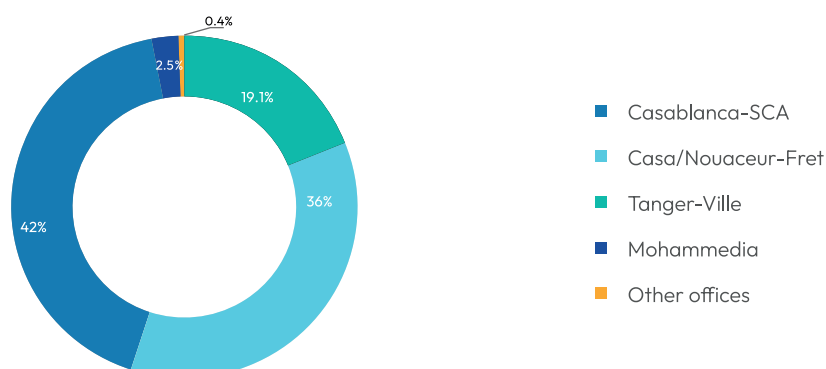
Number of Declarations Processed by SCA from 2021 to 2025



In terms of distribution by customs office, Casablanca-SCA accounted for 42% of the total declarations recorded at

SCA, followed by Casa/Nouaceur-Fret with a 36% share. Tangier-city ranked third, capturing 19.1% of the total.

Répartition des déclarations dans les MEAD par bureau douanier pour l'année 2025

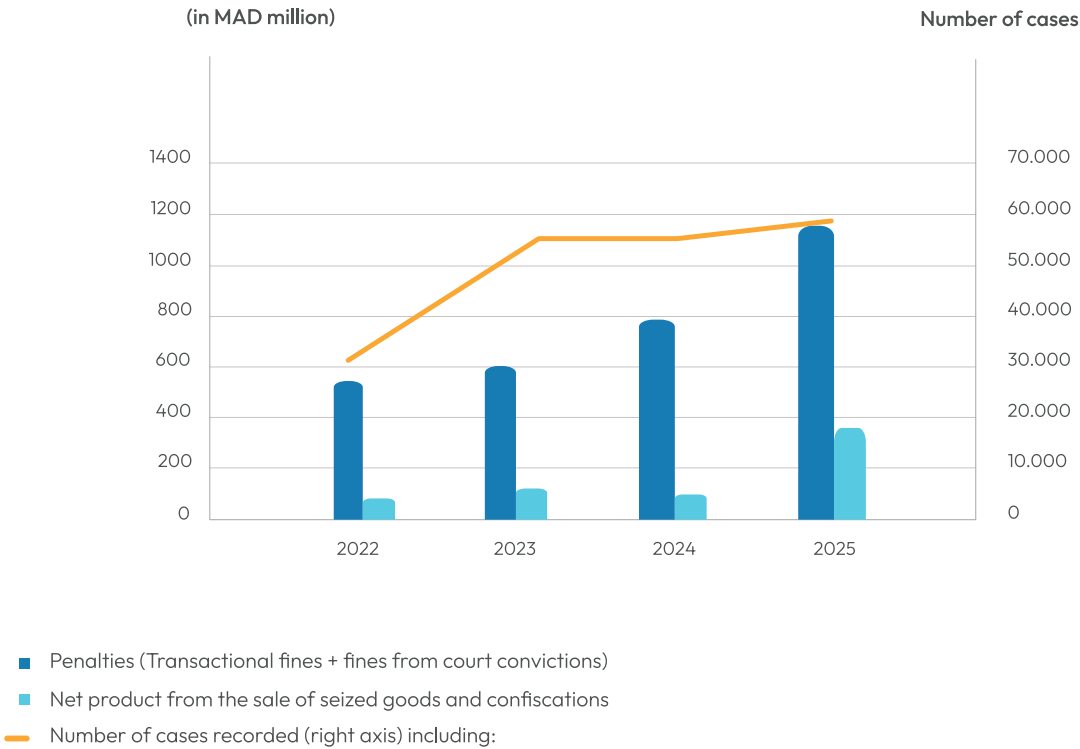


LITIGATION

In 2025, the number of litigation cases handled by the Customs and Excise Administration (CEA) increased by 7.2%, reaching 66,760 cases, compared to 62,266 in 2024. The net proceeds from the sale of seized goods

and confiscations recorded a sharp increase of 288.6%, amounting to MAD 350.1 million, up from MAD 90.1 million a year earlier.

Evolution of litigation cases



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

	2022	2023	2024	2025	Var 24/25
Number of cases recorded* including:	36 431	62 114	62 266	66 760	7,2%
Vehicle cases	3 021	19 784	17 954	18 275	1,8%
(in MAD million)					
Penalties (transactional fines + financial penalties)	552,3	605,2	775,2	1 150,3	48,4%
Net proceeds from the sale of seized goods and confiscation	79,5	117,0	90,1	350,1	288,6%

* Excluding drug-related cases identified by bodies other than customs

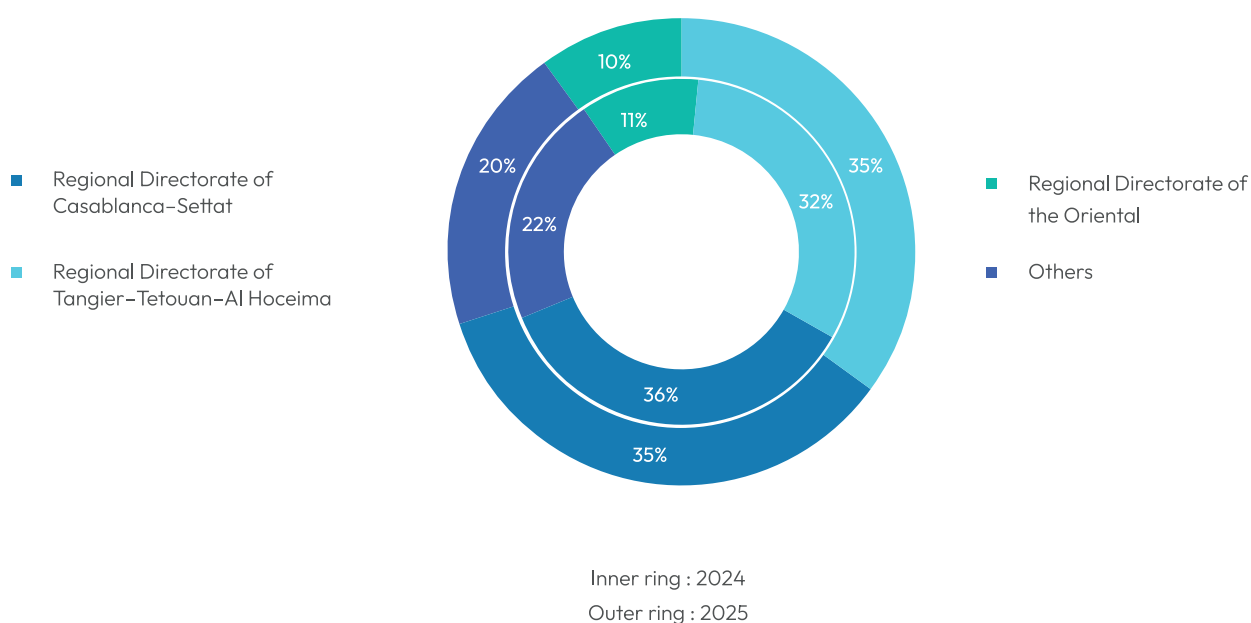
LITIGATION PER REGIONAL DIRECTORATE

The share of litigation cases handled by the Regional Directorate of Casablanca-Settat decreased slightly from 36% in 2024 to 35% in 2025, decrease of 1 point, while the Regional Directorate of Tangier-Tetouan-

Al Hoceima gained three percentage points.

Overall, during 2024 and 2025, about seven out of ten litigation cases were concentrated in these two directorates.

Distribution of cases recorded by regional directorate in 2024 and 2025



REQUESTS MANAGEMENT

KEY ACTIVITY INDICATORS

The number of requests submitted electronically continued its strong upward trend, rising from 6,250 in 2024 to 7,461 in 2025, reflecting a 19% increase. Information requests reached 3,989 in 2025, up from 3,392 in 2024 (+18%), while complaints recorded a notable rise, totaling 3,472 compared to 2,858 in 2024 (+22%).

In contrast, telephone calls received via the Economic

Hotline and the MRA Hotline increased, reaching 12,872 in 2025, compared to 11,558 in 2024 (+11%).

while the response rate for phone calls stayed high at 92%, demonstrating continued efficiency and responsiveness of the services.

 12 872

Phone calls

 3 989

information
requests

 3 472

complaints

 1,9

day average request
processing time

GEOGRAPHICAL DISTRIBUTION OF REQUESTS

The distribution of requests by structure shows that the Regional Directorate of Casablanca-Settat (3,067), the Central Administration (1,724), and the Regional Directorate of Tangier-Tetouan-Al Hoceima (1,404) were the most requested entities

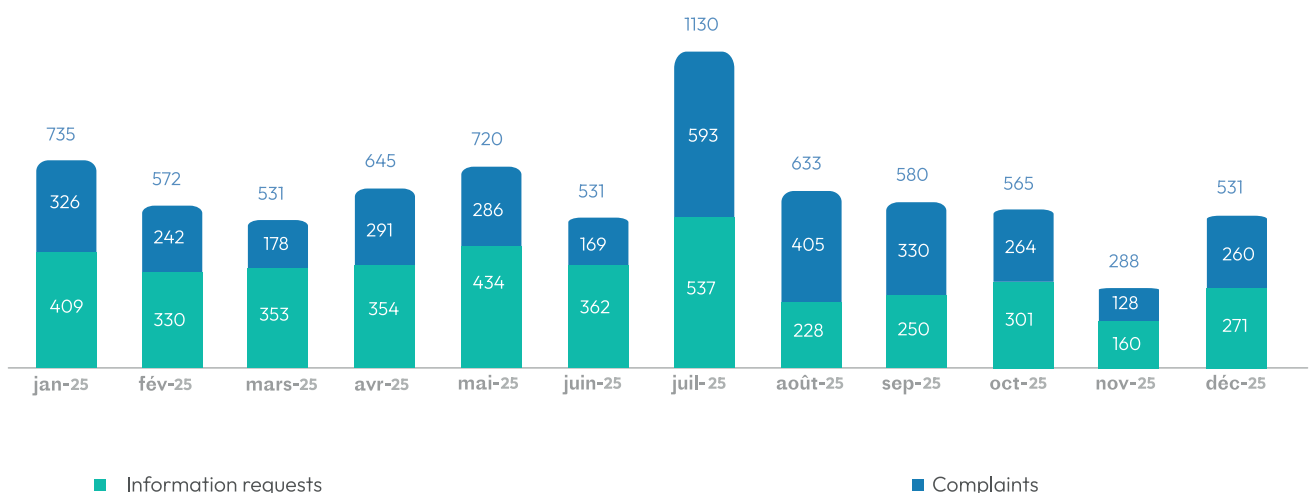
in 2025, together accounting for 83% of all requests received by the CEA.

The monthly average of requests rose to 622, compared to 521 in 2024, reflecting a significant increase in activity.

MONTHLY DISTRIBUTION OF REQUESTS

The number of requests received peaked in July 2025, with 1,130 requests. This increase was mainly driven by the summer period, marked by the Marhaba operation, as well as by a high number of

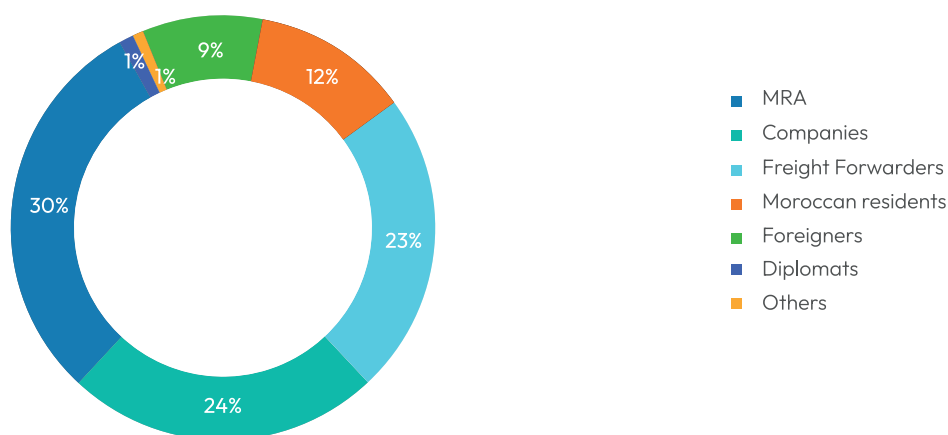
complaints from freight forwarders and companies related to technical issues affecting the information system during that period.



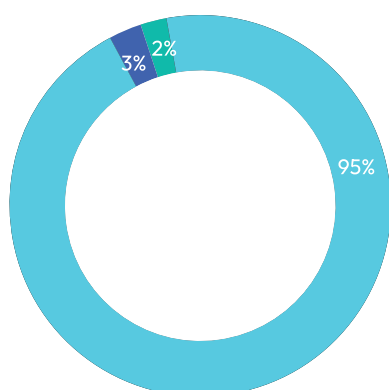
DISTRIBUTION OF REQUESTS BY PROFILE

Moroccans residing abroad are the group that most frequently contacted the Administration (30%),

followed by companies (24%), freight forwarders (23%), and Moroccan residents (12%).



DISTRIBUTION OF REQUESTS BY RECEPTION CHANNEL



In 2025, the Customs institutional portal remained the primary channel for submitting requests, accounting for 95% of all requests received. Requests submitted via Chikaya.ma represented 3%, while 2% were received by email.

DISTRIBUTION OF REQUESTS BY THEME

The most recurring themes were “customs clearance of goods,” accounting for 34% of the requests received, followed by “temporary admission of

vehicles” (15%) and “customs clearance of vehicles” (9%).

CROSS-BORDER MOVEMENTS OF MOROCCANS RESIDING ABROAD

(from June 10th to September 15th, 2025)

MRA TRAFFIC OVER THE LAST FIVE YEARS

The 2025 Marhaba operation recorded a marked increase in traffic compared to the previous year, with 4,068,976 passengers (+10.1%) and 456,604 vehicles (+2%) entering through the Kingdom's various border crossing points.

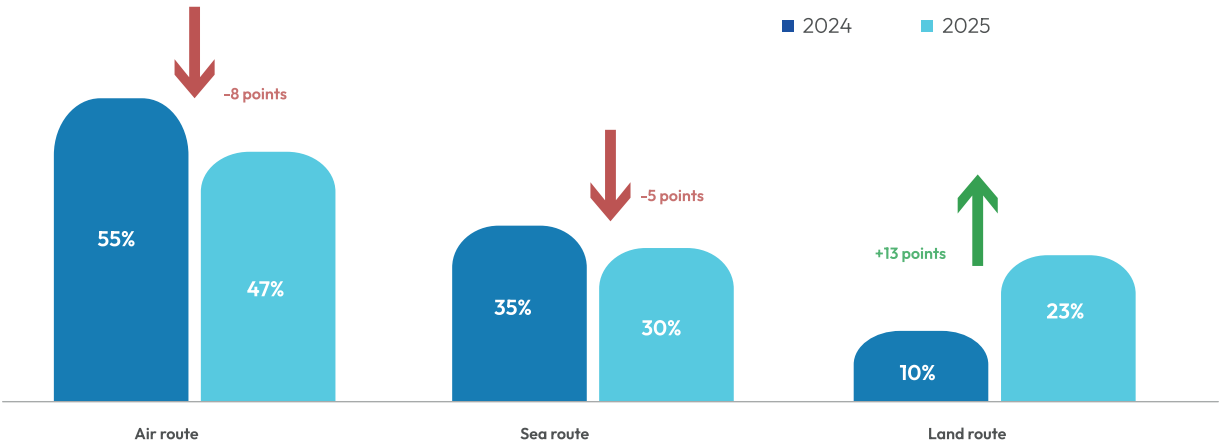
Movements of MRA from 2021 to 2025

		2021	2022	2023	2024	2025	Difference 25/24	Var 25/24
Passengers	Entries	1 600 757	3 396 253	3 267 023	3 696 758	4 068 976	372 218	10,1%
	Exits	1 416 577	3 234 319	3 301 956	3 584 239	3 941 894	357 655	10,0%
Vehicles	Entries	58 835	386 067	422 988	447 670	456 604	8 934	2,0%
	Exits	40 410	354 541	413 837	424 961	421 764	-3 197	-0,8%

MRA TRAFFIC BY MODE OF TRANSPORT

The evolution of the modes of transport used by MRAs to return to Morocco between 2024 and 2025 highlights a decrease in air and maritime entries, offset by an increase in land transport.

Entries of MRA by type of route taken between 2024 and 2025

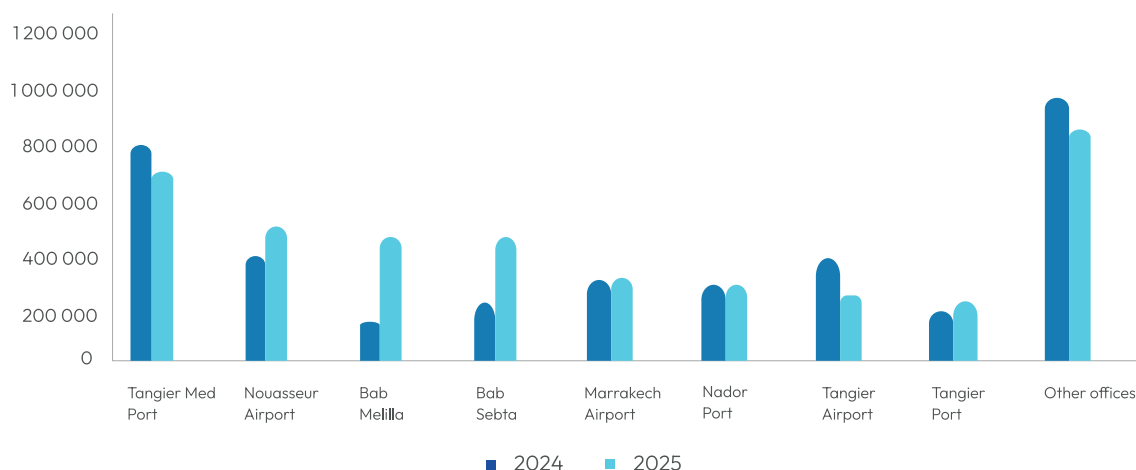


MRA TRAFFIC BY CUSTOMS OFFICE

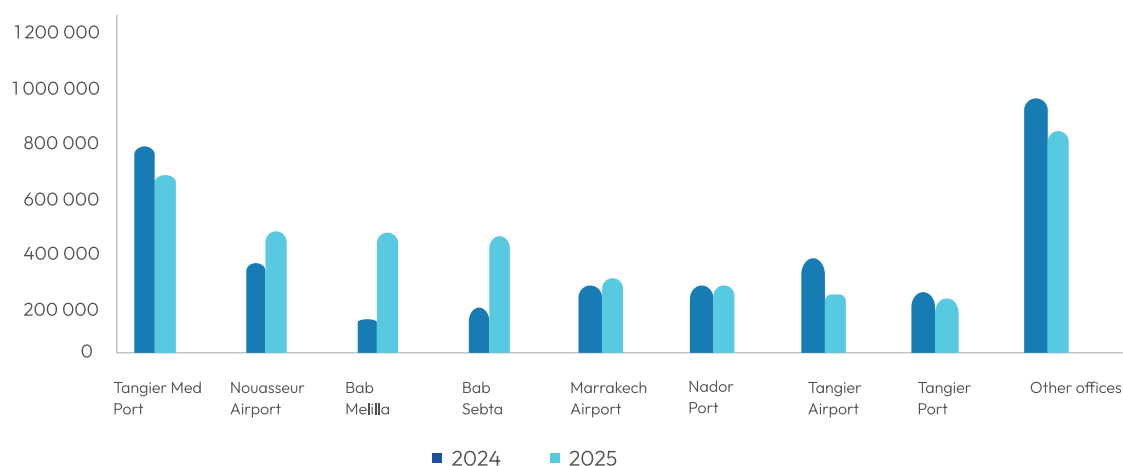
In 2025, the Tanger Mediterranean port remained the main entry point for Moroccans residing abroad, accounting for 17.2% of the traffic, followed by

Mohammed V Airport with 12.4%. Bab Melilla (11.6%) and Bab Sebta (11.5%) ranked third and fourth, respectively.

Movement of MRA at entry by Customs Office between 2024 and 2025



Movement of MRA at departure by Customs Office between 2024 and 2025



TYPE OF VEHICLE USED BY MRA

Passenger cars continued to dominate as the preferred mode of transport among MRAs, accounting for 98.4% of total vehicle traffic. A total of 449,401 passenger cars were recorded at entry in 2025, representing a 1.2% increase compared to

2024. A particularly notable development was the significant rise in the use of panel vans (+104%), increasing from 3,285 units in 2024 to 6,703 in 2025. Bus traffic also registered a moderate increase of 2.5% over the same period.

	2024	2025	Share 2025	Difference 2025/2024	Var 2025/2024
Passenger cars	443 897	449 401	98,4%	5 504	1,2%
Vans	3 285	6 703	1,5%	3 418	104,0%
Buses	488	500	0,1%	12	2,5%
Total	447 670	456 604	100%	8 934	2,0%

THE DECLARATIONS MADE BY MRA

The total number of goods declarations made by MRAs reached 11,568 in 2025, reflecting an 18% increase compared to 2024, mainly driven by the continued predominance of T6Bis declarations. Duties and taxes collected during the 2025 Marhaba operation recorded a significant increase

of 75%, amounting to MAD 41.9 million. The bulk of these revenues was generated through T6 Bis declarations, which accounted for MAD 40.1 million of total collections. Additionally, proceeds from fines increased by 28%, reaching MAD 626 million.

Type of Declaration	Number			Duties and taxes In thousand MAD			Fines In thousand MAD		
	2024	2025	Var	2024	2025	Var	2024	2025	Var
OD taxable	28	35	25%	1 104	1 719	56%	34	134	+++
With litigation	4	2	-50%	94	119	26%	34	134	+++
Without litigation	24	33	38%	1 010	1 601	58%			
T6 Bis	9 735	11 533	18%	22 895	40 197	76%	456	492	8%
With litigation	97	154	59%	879	684	-22%	456	492	8%
Without litigation	9 638	11 379	18%	22 016	39 513	79%			
Total	9 763	11 568	18%	23 999	41 916	75%	490	626	28%

OD : an occasional declaration 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.

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

THE CLEARANCE OF PASSENGER CARS

THE CLEARANCE OF PASSENGER CARS BY TYPE

The consumption of passenger cars experienced strong growth between 2024 and 2025, with an overall increase of 36% in units and 38% in duties and taxes collected.

New vehicles recorded a rise of 37% in units and 38% in duties and taxes, representing an additional MAD 2,442 million.

Used vehicles showed a more moderate increase

of 20% in units and 39% in duties and taxes, mainly driven by vehicles aged three years or older, while the segment of vehicles less than one year old declined by 20%.

Used vehicles imported under the MRA retirees' regime continued their upward trend, with +16% in units and +25% in duties and taxes.

Consumption clearance of passenger cars

	2023	2024	2025	Difference 25/24	Var 25/24
New vehicles :					
Number of units	130 054	137 166	188 420	51 254	37%
Value in million MAD	27 034	29 602	40 786	11 184	38%
Amount of duties and taxes collected (million MAD)	5 788	6 408	8 850	2 441,9	38%
Used vehicles					
Number of units	12 690	14 589	17 547	2 958	20%
Less than 1 year	221	266	213	-53	-20%
1 to less than 3 years	893	1 061	1 332	271	26%
3 years and more	11 576	13 262	16 002	2 740	21%
Amount of duties and taxes collected (million MAD)	483	598,9	834,9	236,0	39%
MRA retired vehicles					
Number of units	11 450	13 215	15 339	2 124	16%
Amount of duties and taxes collected (million MAD)	369	456	568,2	112,2	25%
Total passenger cars					
Number of units	142 744	151 755	205 967	54 212	36%
Amount of duties and taxes collected (million MAD)	6 271	7 007	9 685	2 677,8	38%

CLEARANCE OF PASSENGER CARS BY REGIONAL DIRECTORATE

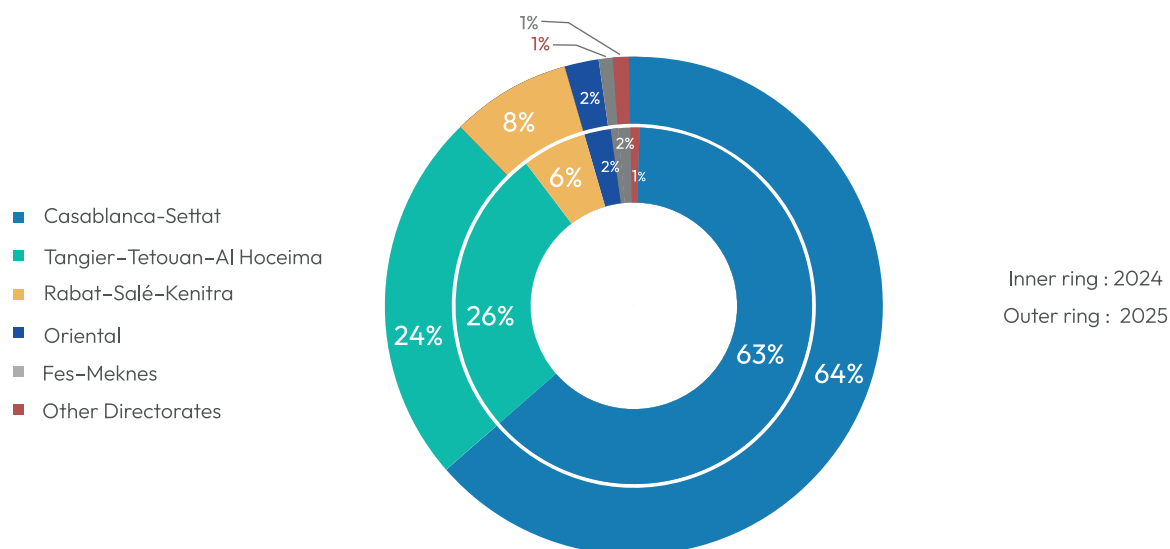
The clearance of passenger cars remains heavily concentrated in the Regional Directorates of Casablanca-Settat and Tangier-Tetouan-Al Hoceïma, which together accounted for nearly 88% of the total in 2025.

The Regional Directorate of Casablanca-Settat strengthened its dominant position, with 131,135 vehicles cleared in 2025, representing an increase of +36.8% compared to 2024. Its share of total vehicles cleared stood at 63.7%.

The RD of Tangier-Tetouan-Al Hoceïma retained the second position, with 50,100 units (+25.8%), representing a 24.3% share of the total, down 2 percentage points from 2024.

The Regional Directorate of Rabat-Salé-Kenitra saw a more pronounced increase, with 16,302 vehicles cleared (+81%).

Distribution of Passenger Cars Cleared
by Regional Directorate



KINGDOM OF MOROCCO
CUSTOMS
AND EXCISE
ADMINISTRATION



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