

# Investing in Morocco...Why?

# 7 Top Reasons

- Cost Competitiveness
- Strong and Stable Macroeconomic Performances
- Free Trade Access to One Billion Consumers
- World Class Infrastructure
- Qualified Labor Force
- Sectorial Plans
- Constantly improving business
  Climate



# Laws and Regulations

### Legal framework in full accordance with international human rights standards...

Aware of the fact that investment is a key factor to ensure sustainable and sustained economic growth, Morocco has liberalized its economy by easing procedures, providing better protection to private operators through introducing new laws aiming at improving investment conditions and, thus, acquiring significant flow of domestic and foreign private capital, including:

- Labor Code
- Copyrights
- Industrial Property
- Freedom of Pricing and Competition
- Personal Data Protection
- Arbitration and Mediation

# Free Trade Agreements

Duty Free Access to One Billion Consumers

Within the framework of its global openness and liberalization strategy, Morocco has set up during the last decade a legal framework conducive to developing its commercial relations with some of its potential partners, through the conclusion of free trade agreements either bilaterally or regionally.

Morocco-European Union association agreements

About this document:

- Morocco-United States Free Trade Agreement
- Morocco EFTA Free Trade Agreement
- Morocco-Turkey Free Trade Agreement
- Arab Free Trade Zone
- Morocco-Arab Countries Trade Agreement



## Taxes

## A simplified and modernized tax system

The Moroccan tax system, for the sake of simplification, rationalization and modernization, has been codified under the General Tax Code (CGI).

The main taxes are:

- Income Tax concerning income and profits of individuals and private companies,
- Corporate Tax concerning income and profits earned by companies and other legal entities,
- Value added tax (VAT), which applies to consumer spending,
- Registration fees and stamp duties.

Moreover, in order to encourage investment and promote certain sectors, the existing legislative provisions relating to tax incentives envisage tax exemptions in terms of common law and at the sectorial level.

- Income Tax
- Corporate Tax
- Value Added Tax

# **Investor Protection**

### Your investments are guaranteed and protected.

International conventions relating to the guarantee and protection of investments.

As part of foreign investment promotion efforts, Morocco has ratified international conventions relating to the guarantee and protection of investment. These include agreements on the establishment of :

- The International Center for Settlement of Investment Disputes "ICSID"
- The Multilateral Investment Guarantee Agency "MIGA"
- The Inter-Arab Organization for Investment Guarantee Corporation

# Bilateral agreements and conventions relating to the guarantee and protection of investment

The promotion of foreign investment in Morocco is not only limited to the adherence to international multilateral conventions but extends to the bilateral ones, as part of strengthening relations with key partners. So many treaties, agreements and conventions for the promotion and protection of investments and avoidance of double taxation have been signed throughout the recent decades.

Source: MTDS

PLEASE FEEL FREE TO CONTACT US WITH ANY QUESTIONS OR QUERIES.

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