

Mutual Agreement Procedure Statistics per jurisdiction

Morocco

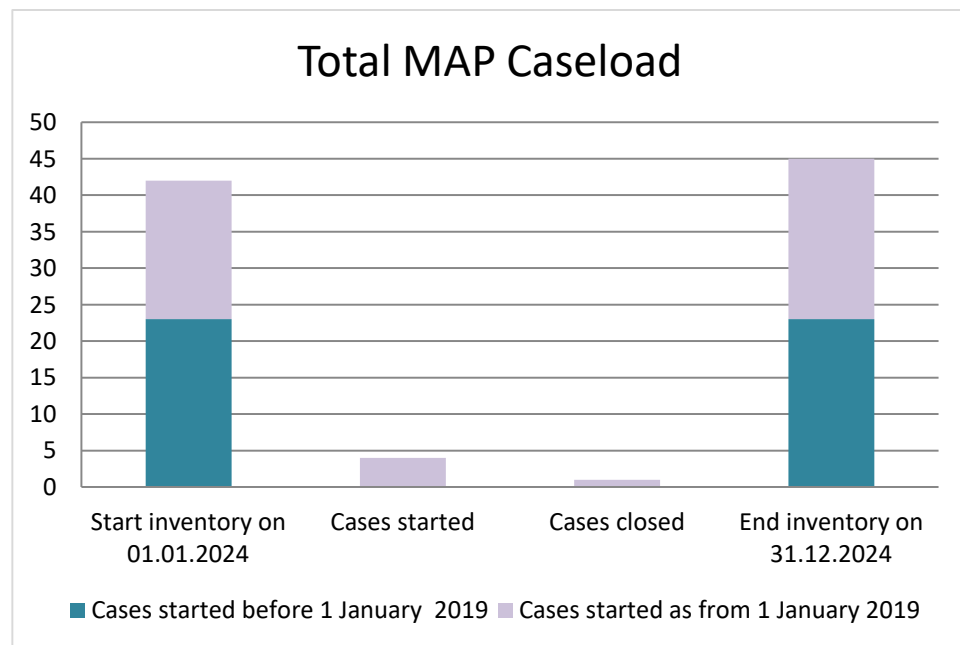
2019-2024 (post-MAP Statistics Reporting Framework)

2023-2024 APA Statistics



Morocco

Please note: If a jurisdiction has reported Advance Pricing Arrangement (APA) data, this will be contained after the MAP Statistics of the relevant year



Cases started before 1 January 2019	2024 Start inventory	Cases started	Cases closed	2024 End inventory
Transfer pricing cases	1	0	0	1
Other cases	22	0	0	22

Cases started as from 1 January 2019	2024 Start inventory	Cases started	Cases closed	2024 End inventory
Transfer pricing cases	5	2	0	7
Other cases	14	2	1	15

Average time needed to close MAP cases

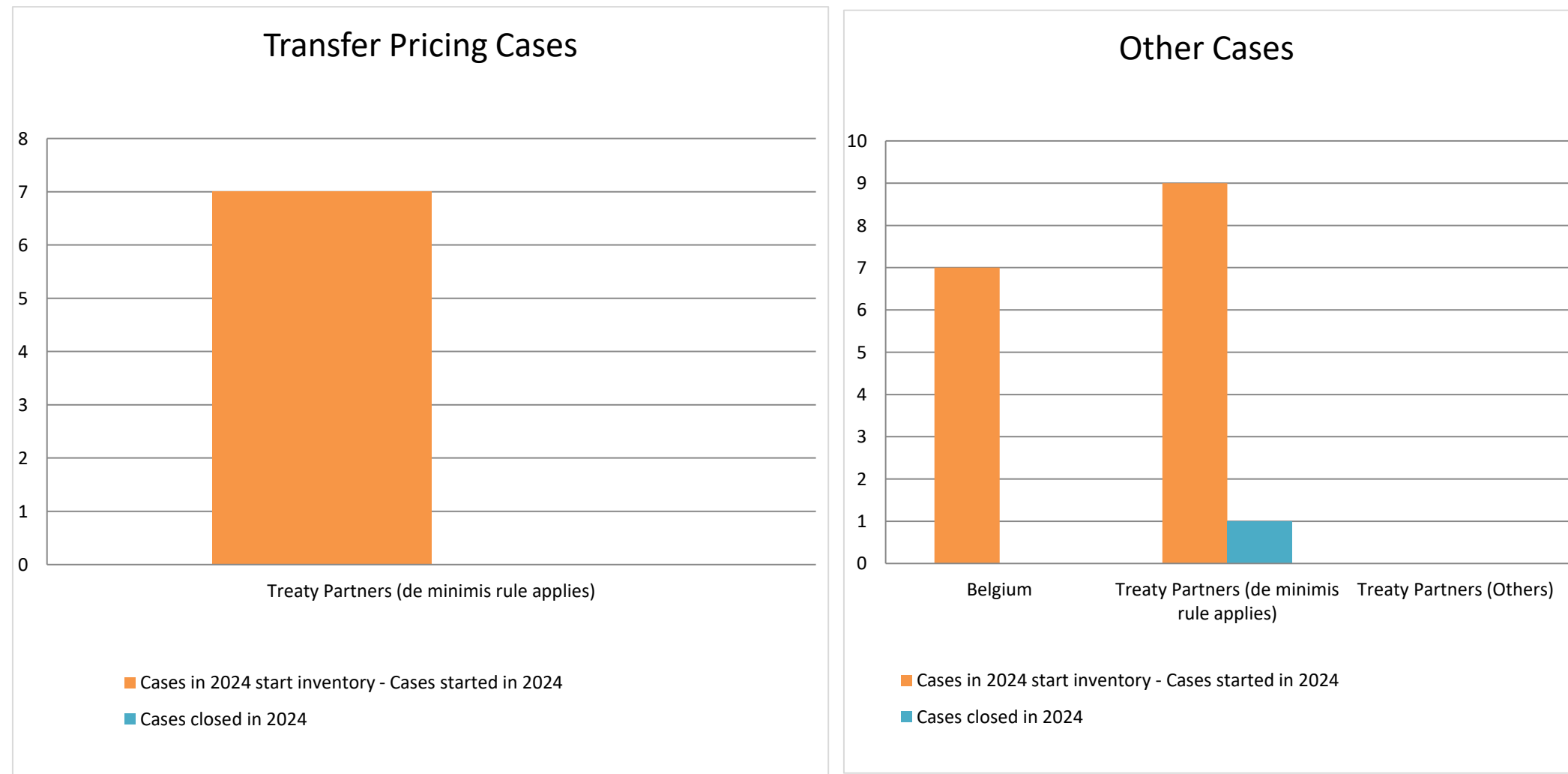
Cases started before 1 January 2019	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

Cases started as from 1 January 2019	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	n.a.	n.a.	n.a.	n.a.
Other cases	31,21	1,02	n.a.	n.a.

Note: the average times to close MAP cases that started as from 1 January 2019 were computed according to the MAP statistics reporting framework available at <http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

Overview of MAP partners (only for cases started as from 1 January 2019)

Note: the MAP cases started before 1 January 2019 and closed in 2024 are not shown in these graphs



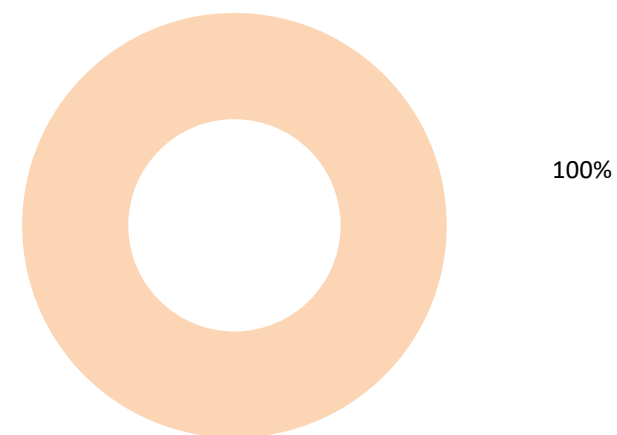
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

MAP Outcomes - TP cases

n.a.

MAP Outcomes - other cases



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	0	0	0	0	0	0	0	0	0
Cases started before 1 January 2019	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2019	0	0	0	0	0	0	0	0	0	0	0
Other cases (all)	1	0	0	0	0	0	0	0	0	0	1
Cases started before 1 January 2019	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2019	1	0	0	0	0	0	0	0	0	0	1
All cases	1	0	0	0	0	0	0	0	0	0	1

Annex A
MAP Statistics Reporting for the 2024 Reporting Period (1 January 2024 to 31 December 2024)

	category of cases	no. of pre-2019 cases in MAP inventory on 1 January 2024	number of pre-2019 cases closed during the reporting period by outcome:										no. of pre-2019 cases remaining in on MAP inventory on 31 December 2024	average time taken (in months) for closing pre-2019 cases during the reporting period
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/Allocation	1	0	0	0	0	0	0	0	0	0	0	1	n.a.
Row 2	Others	22	0	0	0	0	0	0	0	0	0	0	22	n.a.
Row 3	Total	23	0	0	0	0	0	0	0	0	0	0	23	n.a.
<p>Notes:</p> <p>Definition of a MAP case and counting of MAP cases</p> <p>(i) Définition cas de PA: Un cas soumis à la procédure amiable est un cas faisant suite à une requête formulée par une personne en application des dispositions d'une convention fiscale relatives à la procédure amiable concernant l'imposition du revenu ou du capital. Les cas figurant dans l'inventaire des cas soumis à la procédure amiable d'une autorité compétente comprennent : (i) les cas faisant suite à une requête soumise directement à cette autorité compétente par le contribuable ; et (ii) les cas faisant suite à une requête soumise par le contribuable à l'autorité compétente du partenaire à la convention et soumise par la suite par cette autorité à l'autre autorité compétente. Il s'agit de cas qui font suite à une requête soumise en vertu de dispositions fondées sur l'article 25(1) du Modèle de Convention fiscale de l'OCDE ou bien en vertu de l'article 25(3) sous réserve que, dans ce dernier cas, la demande soit spécifique au contribuable et ne concerne pas sur une interprétation générique de la Convention. En outre, les cas visés par l'article 4(2), alinéa d ou par l'article 4(3) du Modèle de Convention fiscale de l'OCDE (OCDE, 2019[2]) pour déterminer le lieu de résidence d'un contribuable sont également comptabilisés comme des cas soumis à la PA.</p> <p>(ii) Décompte des cas de PA: Une demande de procédure amiable soumise par un contribuable à l'un ou aux deux États contractants d'une convention fiscale doit être comptabilisée comme un seul cas soumis à la procédure amiable :</p> <p>1- si la demande concerne l'imposition d'un seul contribuable dans l'un des États contractants ou dans chacun des États contractants ; ou</p> <p>2- si le différend qui fait l'objet de la demande de procédure amiable est lié à une ou plusieurs transaction(s) d'une entité qui n'est pas assujettie à l'impôt au niveau de l'entité en tant que telle ; la demande concerne alors les transactions d'une seule de ces entités dans l'un des États contractants ou dans chacun des États contractants.</p> <p>(i) Les cas d'attribution/allocation concernent les demandes de PA des contribuables portant (i) sur l'attribution de bénéfices à un établissement stable (voir par exemple l'article 7 du Modèle de Convention fiscale de l'OCDE) ; ou (ii) sur la détermination des bénéfices entre entreprises associées (voir par exemple l'article 9 du Modèle de Convention fiscale de l'OCDE), c'est-à-dire les cas relatifs aux prix de transfert soumis à la procédure amiable.</p> <p>(ii) les "autres cas" concernent tout cas soumis à la procédure amiable qui ne porte pas sur l'attribution/allocation.</p> <p>Category of cases</p> <p>Notes on the computation of average time</p> <p>(i) Date d'ouverture la procédure amiable est la première des deux dates suivantes :</p> <ul style="list-style-type: none"> ▪ une semaine à compter de la date de la notification à l'autre Etat par l'autorité compétente marocaine ; ou ▪ cinq semaines à compter de la réception par l'autorité compétente marocaine de la demande d'ouverture de la procédure amiable du contribuable. <p>Toutefois, lorsque l'autorité compétente marocaine reçoit une demande d'ouverture de procédure amiable qui ne comporte pas l'ensemble des informations et documents nécessaires, elle en avise le contribuable dans un délai de deux mois à compter de la date de réception de ladite demande. Ainsi, la date d'ouverture est la dernière des deux dates suivantes :</p> <ul style="list-style-type: none"> ▪ date d'ouverture de la PA dans le cas général telle que déterminée ci-dessus ; ou ▪ date à laquelle les informations et/ou les documents manquants seront reçus. <p>(ii) La date de clôture de la procédure amiable est :</p> <ul style="list-style-type: none"> • la date à laquelle l'autorité compétente informe le contribuable des résultats de sa demande de procédure amiable ; ou • la date à laquelle le contribuable retire sa demande de procédure amiable. <p>(iii) La durée moyenne entre « l'ouverture » et la « clôture » d'un cas soumis à la procédure amiable est calculée en commençant par totaliser le nombre de mois écoulés entre la « date d'ouverture » pour chaque cas clôturé au cours de la période de déclaration.</p> <p>Le nombre de mois nécessaires au traitement de chaque cas est calculé en divisant le nombre de jours écoulés entre la « date d'ouverture » et la « date de clôture » par 365, et en multipliant le total obtenu par 12 (en arrondissant à 2 décimales). Il convient ensuite de diviser ce nombre total de mois par le nombre total de cas clôturés au cours de la période de déclaration. Le résultat obtenu correspond à la durée moyenne écoulée entre « l'ouverture » et la « clôture » d'un cas soumis à la procédure amiable, en mois (en arrondissant à 2 décimales).</p>														

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2018 cases in MAP inventory on 1 January 2024	no. of post-2018 cases started during the reporting period	number of post-2018 cases closed during the reporting period by outcome:										no. of post-2018 cases remaining in MAP inventory on 31 December 2024
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Treaty Partners (de minimis rule applies)	5	2	0	0	0	0	0	0	0	0	0	7
	Total	5	2	0	0	0	0	0	0	0	0	0	7
Notes:													

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2018 cases in MAP inventory on 1 January 2024	no. of post-2018 cases started during the reporting period	number of post-2018 cases closed during the reporting period by outcome										no. of post-2018 cases remaining in MAP inventory on 31 December 2024
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Belgium	6	1	0	0	0	0	0	0	0	0	0	7
Row 2	Treaty Partners (de minimis rule applies)	8	1	1	0	0	0	0	0	0	0	0	8
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0
	Total	14	2	1	0	0	0	0	0	0	0	0	15
Notes:													

Table 3: All post-2018 MAP Cases pending on 31 December 2024	
Categories for age of MAP cases	Aggregate number of cases remaining in MAP inventory on 31 December 2024 falling under each category based on “Start” date
Column 1	Column 2
<2 years old	10
>=2 and <4 years old	8
>=4 and <6 years old	3
>=6 years old	0

Table 1: Attribution / Allocation MAP Cases				
Treaty Partner	average time taken (in months) for post-2018 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5
Row 1	Total			
Notes:				

Annex to Table 1: Attribution / Allocation MAP Cases		
Stage during which the MAP case was resolved		average time taken (in months) for post-2018 cases from 'Start' to 'End'
Column 1		Column 2
Row 1	Cases closed in the Unilateral stage	n.a.
	Cases closed in the Bilateral stage	n.a.
Notes:		

	Table 2: Other MAP Cases				
Treaty Partner	average time taken (in months) for post-2018 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Treaty Partners (de minimis rule applies)	31,21	1,02	n.a.	n.a.
	Total	31,21	1,02	n.a.	n.a.
	Notes:				

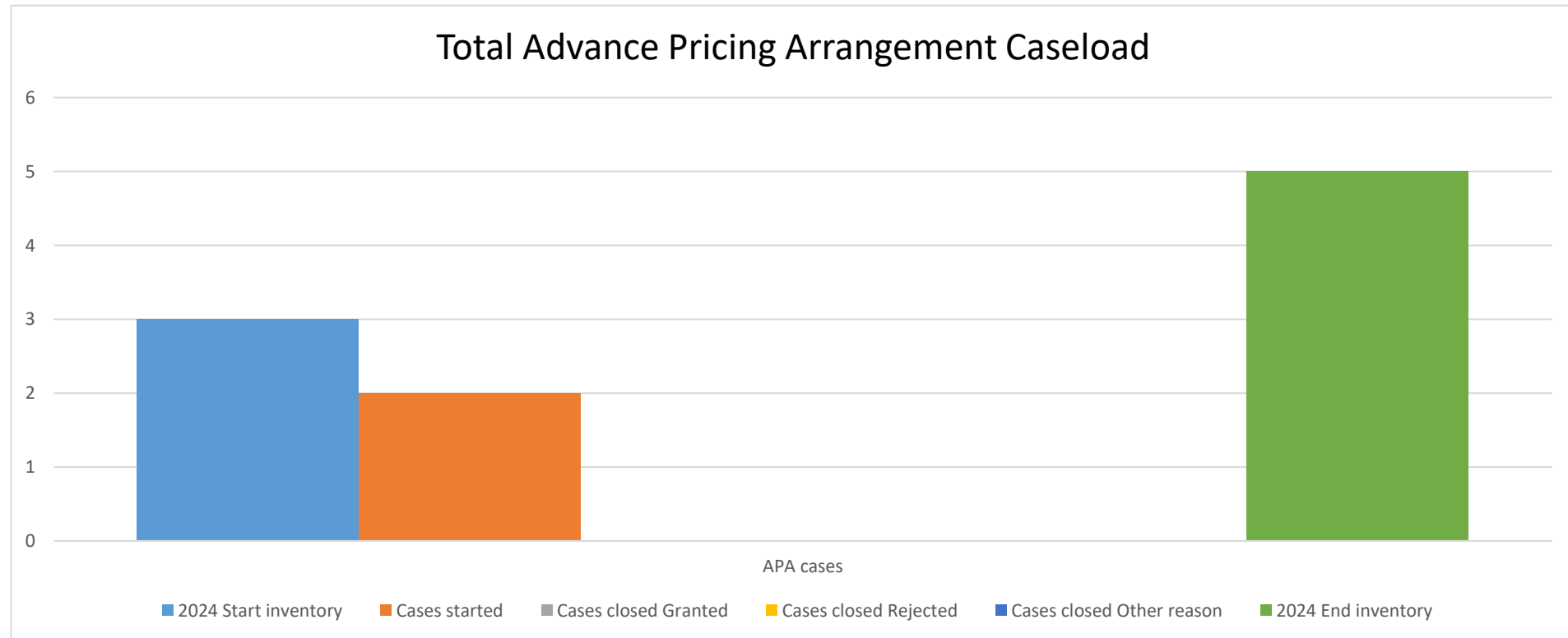
Annex B

MAP Statistics Reporting for the 2024 Reporting Period (1 January 2024 to 31 December 2024) for Attribution/Allocation Cases

Annex to Table 2: Other MAP Cases	
Stage during which the MAP case was resolved	average time taken (in months) for post-2018 cases from 'Start' to 'End'
Column 1	Column 2
Row 1 Cases closed in the Unilateral stage	n.a.
Cases closed in the Bilateral stage	n.a.
Notes:	

Table 3: All MAP Cases				
	average time taken (in months) for post-2018 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
	Column 1	Column 2	Column 3	Column 4
Row 1	Total Average Time	31,21	1,02	n.a.
Notes:				

Morocco

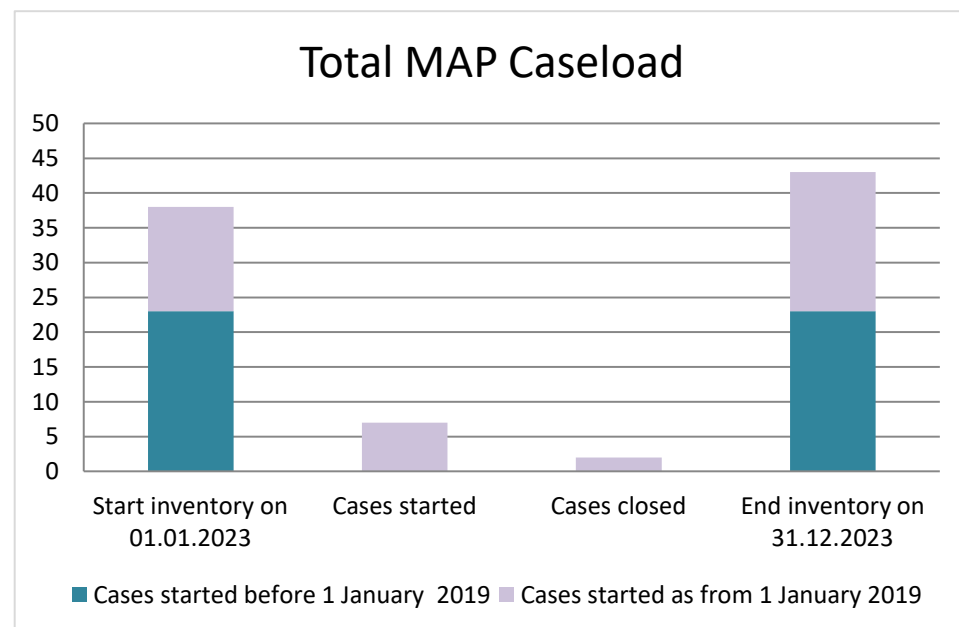


	2024 Start inventory	Cases started	Cases closed			2024 End inventory	Average time taken in months to grant APAs during the reporting period
			Granted	Rejected	Other reason		
APA cases	3	2	0	0	0	5	n.a.

Table 1: APA Statistics							
	APA inventory at the start of the reporting period	No. of APA applications filed during the reporting period	No. of APAs granted during the reporting period	No. of APA applications rejected during the reporting period	No. of APA cases closed for other reasons	APA inventory at the end of the reporting period	Average time taken in months to grant APAs during the reporting period
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Row 1	3	2	0	0	0	5	n.a.
Notes:							
Reporting period followed	From 2024-01-01 to 2024-12-31						

Morocco

Please note: If a jurisdiction has reported Advance Pricing Arrangement (APA) data, this will be contained after the MAP Statistics of the relevant year



Cases started before 1 January 2019	2023 Start inventory	Cases started	Cases closed	2023 End inventory
Transfer pricing cases	1	0	0	1
Other cases	22	0	0	22

Cases started as from 1 January 2019	2023 Start inventory	Cases started	Cases closed	2023 End inventory
Transfer pricing cases	5	1	1	5
Other cases	10	6	1	15

Average time needed to close MAP cases

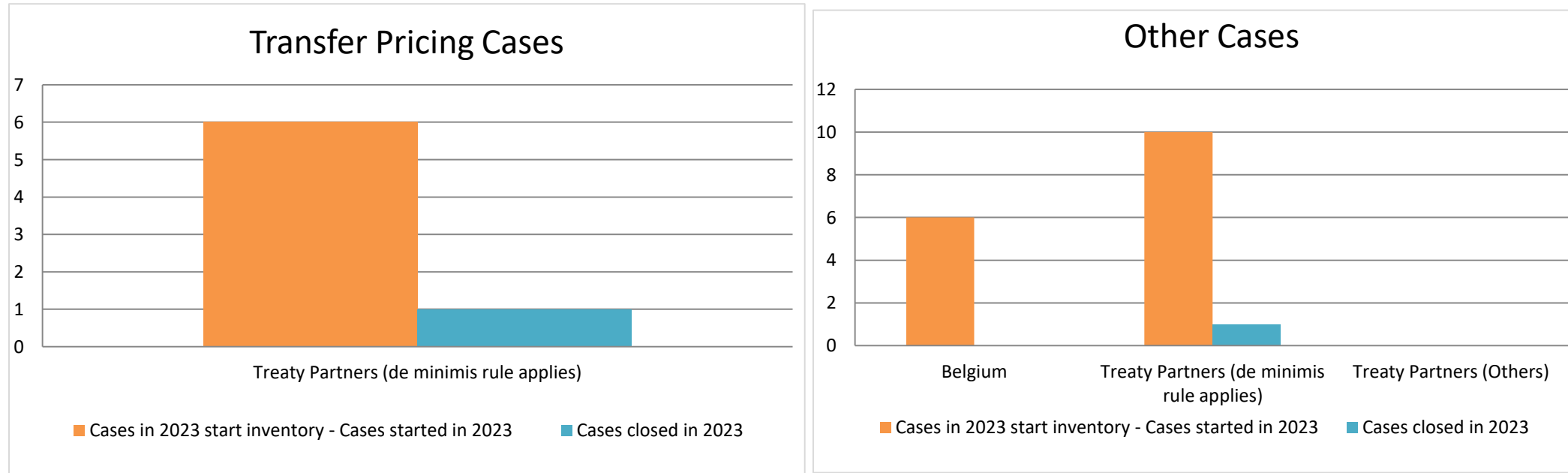
Cases started before 1 January 2019	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

Cases started as from 1 January 2019	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	26.13	102.40	n.a.	26.10
Other cases	29.42	0.92	n.a.	n.a.

Note: the average times to close MAP cases that started as from 1 January 2019 were computed according to the MAP statistics reporting framework available at <http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

Overview of MAP partners (only for cases started as from 1 January 2019)

Note: the MAP cases started before 1 January 2019 and closed in 2023 are not shown in these graphs



The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	0	0	0	1	0	0	0	0	1
Cases started before 1 January 2019	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2019	0	0	0	0	0	1	0	0	0	0	1
Other cases (all)	1	0	0	0	0	0	0	0	0	0	1
Cases started before 1 January 2019	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2019	1	0	0	0	0	0	0	0	0	0	1
All cases	1	0	0	0	0	1	0	0	0	0	2

Annex A
MAP Statistics Reporting for the 2023 Reporting Period (1 January 2023 to 31 December 2023)

	category of cases	no. of pre-2019 cases in MAP inventory on 1 January 2023	number of pre-2019 cases closed during the reporting period by outcome:										no. of pre-2019 cases remaining in on MAP inventory on 31 December 2023	average time taken (in months) for closing pre-2019 cases during the reporting period
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/ Allocation	1	0	0	0	0	0	0	0	0	0	0	1	n.a.
Row 2	Others	22	0	0	0	0	0	0	0	0	0	0	22	n.a.
Row 3	Total	23	0	0	0	0	0	0	0	0	0	0	23	n.a.
Notes:														
Definition of a MAP case and counting of MAP cases			<p>(i) Définition cas de PA: Un cas soumis à la procédure amiable est un cas faisant suite à une requête formulée par une personne en application des dispositions d'une convention fiscale relatives à la procédure amiable concernant l'imposition du revenu ou du capital. Les cas figurant dans l'inventaire des cas soumis à la procédure amiable d'une autorité compétente comprennent : (i) les cas faisant suite à une requête soumise directement à cette autorité compétente par le contribuable ; et (ii) les cas faisant suite à une requête soumise par le contribuable à l'autorité compétente du partenaire à la convention et soumise par la suite par cette autorité à l'autre autorité compétente. Il s'agit de cas qui font suite à une requête soumise en vertu de dispositions fondées sur l'article 25(1) du Modèle de Convention fiscale de l'OCDE ou bien en vertu de l'article 25(3) sous réserve que, dans ce dernier cas, la demande soit spécifique au contribuable et ne concerne pas sur une interprétation générique de la Convention. En outre, les cas visés par l'article 4(2), alinéa d ou par l'article 4(3) du Modèle de Convention fiscale de l'OCDE (OCDE, 2019[2]) pour déterminer le lieu de résidence d'un contribuable sont également comptabilisés comme des cas soumis à la PA.</p> <p>(ii) Décompte des cas de PA: Une demande de procédure amiable soumise par un contribuable à l'un ou aux deux États contractants d'une convention fiscale doit être comptabilisée comme un seul cas soumis à la procédure amiable :</p> <p>1- si la demande concerne l'imposition d'un seul contribuable dans l'un des États contractants ou dans chacun des États contractants ; ou</p> <p>2- si le différend qui fait l'objet de la demande de procédure amiable est lié à une ou plusieurs transaction(s) d'une entité qui n'est pas assujettie à l'impôt au niveau de l'entité en tant que telle ; la demande concerne alors les transactions d'une seule de ces entités dans l'un des États contractants ou dans chacun des États contractants.</p>											
Category of cases			<p>(i) Les cas d'attribution/allocation concernent les demandes de PA des contribuables portant (i) sur l'attribution de bénéfices à un établissement stable (voir par exemple l'article 7 du Modèle de Convention fiscale de l'OCDE) ; ou (ii) sur la détermination des bénéfices entre entreprises associées (voir par exemple l'article 9 du Modèle de Convention fiscale de l'OCDE), c'est-à-dire les cas relatifs aux prix de transfert soumis à la procédure amiable.</p> <p>(ii) les "autres cas" concernent tout cas soumis à la procédure amiable qui ne porte pas sur l'attribution/allocation.</p>											
Notes on the computation of average time			<p>(i) Date d'ouverture la procédure amiable est la première des deux dates suivantes :</p> <ul style="list-style-type: none"> ▪ une semaine à compter de la date de la notification à l'autre Etat par l'autorité compétente marocaine ; ou ▪ cinq semaines à compter de la réception par l'autorité compétente marocaine de la demande d'ouverture de la procédure amiable du contribuable. <p>Toutefois, lorsque l'autorité compétente marocaine reçoit une demande d'ouverture de procédure amiable qui ne comporte pas l'ensemble des informations et documents nécessaires, elle en avise le contribuable dans un délai de deux mois à compter de la date de réception de ladite demande. Ainsi, la date d'ouverture est la dernière des deux dates suivantes :</p> <ul style="list-style-type: none"> ▪ date d'ouverture de la PA dans le cas général telle que déterminée ci-dessus ; ou ▪ date à laquelle les informations et/ou les documents manquants seront reçus. <p>(ii) La date de clôture de la procédure amiable est :</p> <ul style="list-style-type: none"> • la date à laquelle l'autorité compétente informe le contribuable des résultats de sa demande de procédure amiable ; ou • la date à laquelle le contribuable retire sa demande de procédure amiable. <p>(iii) La durée moyenne entre « l'ouverture » et la « clôture » d'un cas soumis à la procédure amiable est calculée en commençant par totaliser le nombre de mois écoulés entre la « date d'ouverture » pour chaque cas clôturé au cours de la période de déclaration.</p> <p>Le nombre de mois nécessaires au traitement de chaque cas est calculé en divisant le nombre de jours écoulés entre la « date d'ouverture » et la « date de clôture » par 365, et en multipliant le total obtenu par 12 (en arrondissant à 2 décimales). Il convient ensuite de diviser ce nombre total de mois par le nombre total de cas clôturés au cours de la période de déclaration. Le résultat obtenu correspond à la durée moyenne écoulée entre « l'ouverture » et la « clôture » d'un cas soumis à la procédure amiable, en mois (en arrondissant à 2 décimales).</p>											

Annex B

MAP Statistics Reporting for the 2023 Reporting Period (1 January 2023 to 31 December 2023) for Attribution/Allocation Cases

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2018 cases in MAP inventory on 1 January 2023	no. of post-2018 cases started during the reporting period	number of post-2018 cases closed during the reporting period by outcome:										no. of post-2018 cases remaining in MAP inventory on 31 December 2023
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Treaty Partners (de minimis rule applies)	5	1	0	0	0	0	1	0	0	0	0	5
	Total	5	1	0	0	0	0	1	0	0	0	0	5
Notes:													

Annex B

MAP Statistics Reporting for the 2023 Reporting Period (1 January 2023 to 31 December 2023) for other Cases

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2018 cases in MAP inventory on 1 January 2023	no. of post-2018 cases started during the reporting period	number of post-2018 cases closed during the reporting period by outcome										no. of post-2018 cases remaining in MAP inventory on 31 December 2023
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Belgium	4	2	0	0	0	0	0	0	0	0	0	6
Row 2	Treaty Partners (de minimis rule applies)	6	4	1	0	0	0	0	0	0	0	0	9
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0
	Total	10	6	1	0	0	0	0	0	0	0	0	15
Notes:													

Annex B

MAP Statistics Reporting for the 2023 Reporting Period (1 January 2023 to 31 December 2023) for all MAP cases

Table 3: Table 3: All post-2018 MAP Cases pending on 31 December 2023	
Categories for age of MAP cases	Aggregate number of cases remaining in MAP inventory on 31 December 2023 falling under each category based on “Start” date
Column 1	Column 2
<2 years old	8
>=2 and <4 years old	12
>=4 and <6 years old	0
>=6 years old	0

Annex B

MAP Statistics Reporting for the 2023 Reporting Period (1 January 2023 to 31 December 2023) for Attribution/Allocation Cases

Table 1: Attribution / Allocation MAP Cases				
Treaty Partner	average time taken (in months) for post-2018 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5
Treaty Partners (de minimis rule applies)	26.13	102.40	n.a.	26.10
Total	26.13	102.40	n.a.	26.10
Notes:				

Annex B

MAP Statistics Reporting for the 2023 Reporting Period (1 January 2023 to 31 December 2023) for Attribution/Allocation Cases

Annex to Table 1: Attribution / Allocation MAP Cases	
Stage during which the MAP case was resolved	average time taken (in months) for post-2018 cases from 'Start' to 'End'
Column 1	Column 2
Row 1 Cases closed in the Unilateral stage	n.a.
Cases closed in the Bilateral stage	26
Notes:	

Annex B

MAP Statistics Reporting for the 2023 Reporting Period (1 January 2023 to 31 December 2023) for other Cases

	Table 2: Other MAP Cases				
Treaty Partner	average time taken (in months) for post-2018 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Treaty Partners (de minimis rule applies)	29.42	0.92	n.a.	n.a.	
Total	29.42	0.92	n.a.	n.a.	
	Notes:				

Annex B

MAP Statistics Reporting for the 2023 Reporting Period (1 January 2023 to 31 December 2023) for Attribution/Allocation Cases

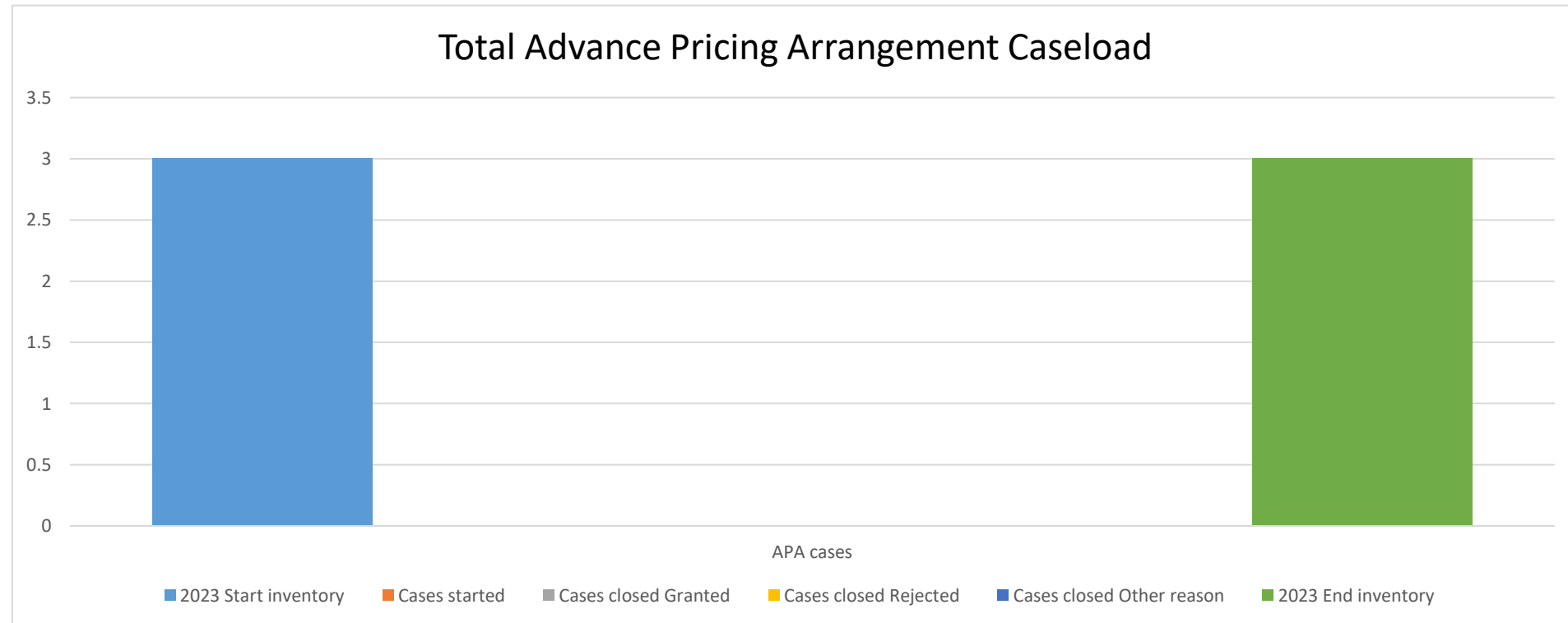
Annex to Table 2: Other MAP Cases	
Stage during which the MAP case was resolved	average time taken (in months) for post-2018 cases from 'Start' to 'End'
Column 1	Column 2
Row 1 Cases closed in the Unilateral stage	29
Cases closed in the Bilateral stage	n.a.
Notes:	

Annex B

MAP Statistics Reporting for the 2023 Reporting Period (1 January 2023 to 31 December 2023) for all Cases

Table 3: All MAP Cases					
		average time taken (in months) for post-2018 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
		Column 1	Column 2	Column 3	Column 4
Row 1	Total Average Time	27.78	51.66	n.a.	n.a.
	Notes:				

Morocco

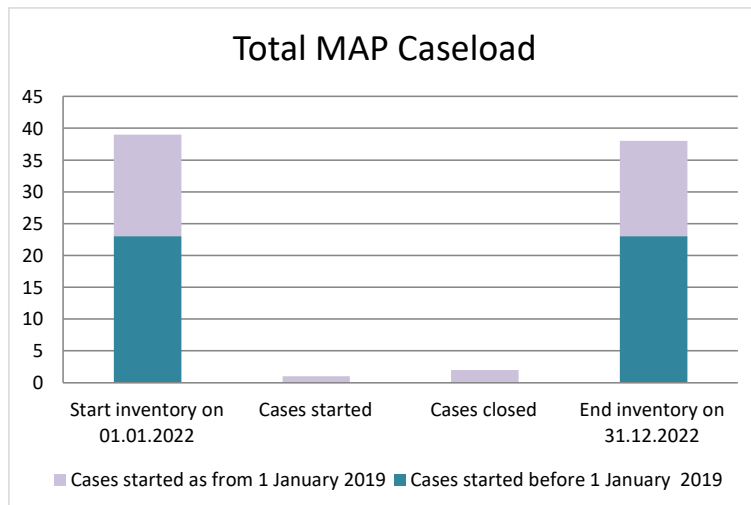


	2023 Start inventory	Cases started	Cases closed			2023 End inventory	Average time taken in months to grant APAs during the reporting period
			Granted	Rejected	Other reason		
APA cases	3	0	0	0	0	3	n.a.

Annex C
APA Statistics Reporting for the 2023 Reporting Period (1 January 2023 to 31 December 2023)

Table 1: APA Statistics							
	APA inventory at the start of the reporting period	No. of APA applications filed during the reporting period	No. of APAs granted during the reporting period	No. of APA applications rejected during the reporting period	No. of APA cases closed for other reasons	APA inventory at the end of the reporting period	Average time taken in months to grant APAs during the reporting period
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Row 1	3	0	0	0	0	3	n.a.
Notes:							
Reporting period followed	From 2023-01-01 to 2023-12-31						

Morocco



Cases started before 1 January 2019	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	1	0	0	1
Other cases	22	0	0	22

Cases started as from 1 January 2019	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	6	0	1	5
Other cases	10	1	1	10

Average time needed to close MAP cases

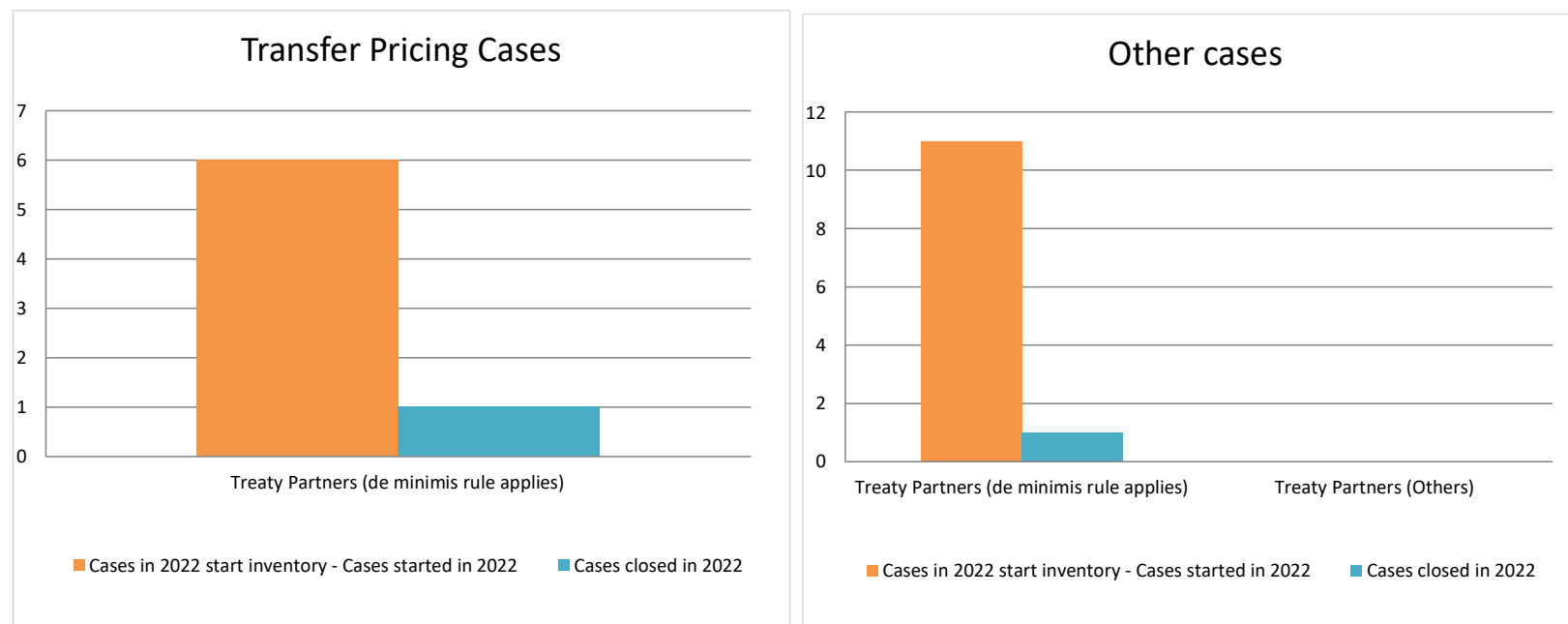
Cases started before 1 January 2019	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

Cases started as from 1 January 2019	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	9.07	0.23	n.a.	n.a.
Other cases	16.31	7.53	n.a.	6.37

Note: the average times to close MAP cases that started as from 1 January 2019 were computed according to the MAP statistics reporting framework available at <http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

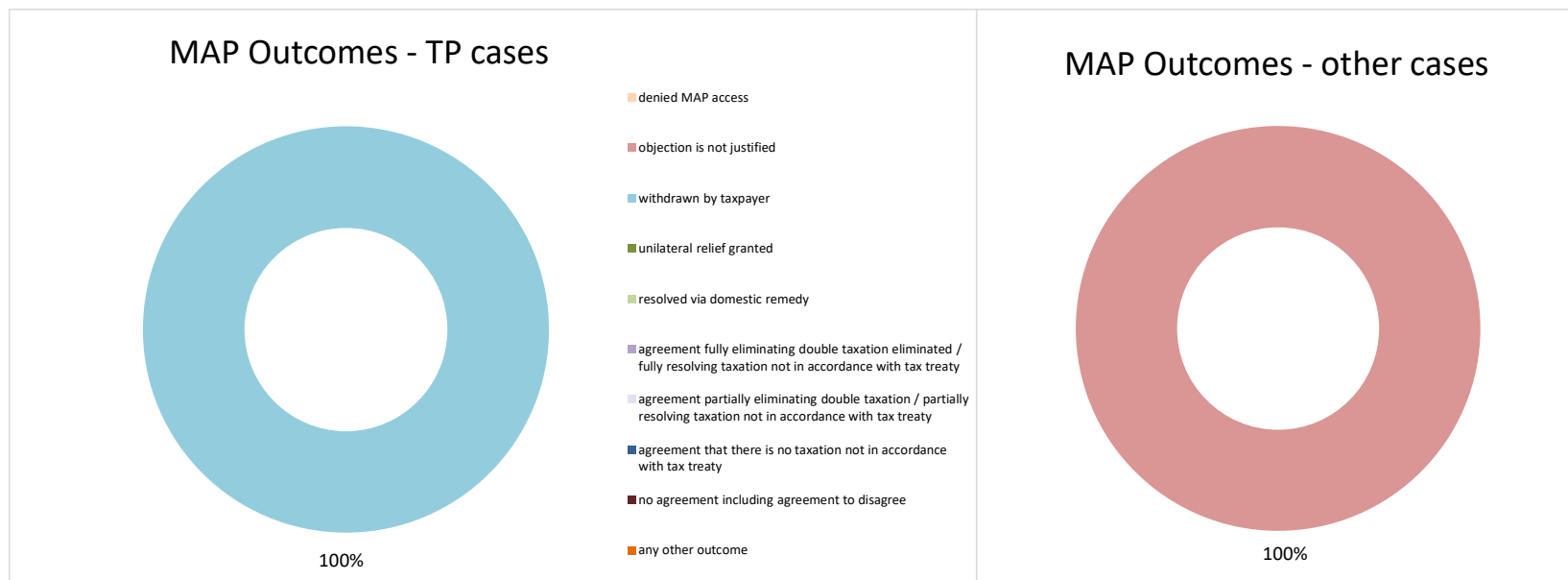
Overview of MAP partners (only for cases started as from 1 January 2019)

Note: the MAP cases started before 1 January 2019 and closed in 2022 are not shown in these graphs



The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	1	0	0	0	0	0	0	0	1
Cases started before 1 January 2019	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2019	0	0	1	0	0	0	0	0	0	0	1
Other cases (all)	0	1	0	0	0	0	0	0	0	0	1
Cases started before 1 January 2019	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2019	0	1	0	0	0	0	0	0	0	0	1
All cases	0	1	1	0	0	0	0	0	0	0	2

Annex A

MAP Statistics Reporting for the 2022 Reporting Period (1 January 2022 to 31 December 2022)

	category of cases	no. of pre-2019 cases in MAP inventory on 1 January 2022	number of pre-2019 cases closed during the reporting period by outcome:										no. of pre-2019 cases remaining in on MAP inventory on 31 December 2022	average time taken (in months) for closing pre-2019 cases during the reporting period
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/ Allocation	1	0	0	0	0	0	0	0	0	0	0	1	n.a.
Row 2	Others	22	0	0	0	0	0	0	0	0	0	0	22	n.a.
Row 3	Total	23	0	0	0	0	0	0	0	0	0	0	23	n.a.
<p>Notes:</p> <p>Definition of a MAP case and counting of MAP cases</p> <p>Category of cases</p> <p>Notes on the computation of average time</p>														
			<p>As per 2007 report of the Committee on Fiscal Affairs on "Improving the Resolution of Tax Treaty Disputes": A case arising from a request made by a person pursuant to the MAP provisions of a tax convention. Cases within a competent authority's inventory would generally include both: (i) cases arising from a request submitted directly to that competent authority by the taxpayer; and (ii) cases arising from a request submitted by the taxpayer to the competent authority of the treaty partner and subsequently presented by the latter competent authority to the former competent authority. These cases are typically requests to resolve situations where taxpayers are subject to taxation not in accordance with the provisions of a relevant tax convention, predominantly situations of double taxation. It could be a case arising from a request submitted under a provision based upon Article 25(1) of the OECD Model Tax Convention, or alternatively under Article 25(3), provided that in the latter case the request is taxpayer-specific and not one for a generic interpretation of the treaty. It could also include a case in which a request is made for a determination of a taxpayer's residence in dual resident situations of the type mentioned in Article 4(2)(d) of the OECD Model Tax Convention. A MAP case for this purpose is not considered to include a request for an Advance Pricing Arrangement (APA). Whilst a case may refer to a number of issues and taxation years, it should still be considered as only one case for statistical purposes as long as the issues are similar for all the years and are expected to be dealt with at the same time with a view to resolving all issues and years collectively. For that purpose, if, within three months from the reception of the first request, a competent authority receives a subsequent request by the same person with respect to a similar issue but for a different taxation year or with respect to the same taxation year for a different issue, that same request should be considered to be part of the first request.</p>											
			<p>Attribution/allocation cases: cases dealing with transfer pricing issues; Other cases: cases not dealing with transfer pricing issues.</p>											
			<p>(i) The start date of the MAP shall be: 1 week from the date of notification by the competent authority that receives the MAP request from the taxpayer or 5 weeks from the receipt of the taxpayer's MAP request, whichever is the earlier date; except where a competent authority receives a MAP request that does not include all the information and documentation required to be furnished pursuant to its published MAP guidance and the competent authority requests such information and/or documentation at his earliest convenience, in which case the "start" date shall be the date under (i) or the date when such missing information and/or documentation is received by that competent authority, whichever is the later date.</p> <p>(ii) The end date of a MAP case shall be: (1) the date of an official communication (typically in the form of a letter) from the competent authority to inform the taxpayer of the outcome of its MAP request; or (2) the date the competent authority receives a notification from the taxpayer on the withdrawal of its MAP request.</p> <p>(iii) The average time for closing pre - 2019 case used for this Annex A: The average time taken from "start" to "end" of MAP case shall be calculated by first aggregating the number of months from the "start" date to the "end" date for each case where the "end" date for the case falls within the reporting period. The number of months taken for each case shall be computed as the number of days taken from the "start" date to the "end" date divided by 365 and multiply by 12 (rounded to 2 decimal places). The second step is to divide this aggregated number of months by the total number of cases where the "end" date for the case falls within the reporting period. The result is the average time taken from the "start" to the "end" of a MAP case in months (rounded to 2 decimal places).</p>											

Table 1: Attribution / Allocation MAP Cases														
Treaty Partner	no. of post-2018 cases in MAP inventory on 1 January 2022	no. of post-2018 cases started during the reporting period	number of post-2018 cases closed during the reporting period by outcome:										no. of post-2018 cases remaining in MAP inventory on 31 December 2022	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Treaty Partners (de minimis rule applies)	6	0	0	0	1	0	0	0	0	0	0	0	5	
Total	6	0	0	0	1	0	0	0	0	0	0	0	5	
Notes:														

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2018 cases in MAP inventory on 1 January 2022	no. of post-2018 cases started during the reporting period	number of post-2018 cases closed during the reporting period by outcome										no. of post-2018 cases remaining in MAP inventory on 31 December 2022
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Treaty Partners (de minimis rule applies)	10	1	0	1	0	0	0	0	0	0	0	0	10
Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	10	1	0	1	0	0	0	0	0	0	0	0	10
Notes:													

Annex B

MAP Statistics Reporting for the 2022 Reporting Period (1 January 2022 to 31 December 2022) for Attribution/Allocation Cases

	Table 1: Attribution / Allocation MAP Cases				
	Treaty Partner	average time taken (in months) for post-2018 cases from:			
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
	Column 1	Column 2	Column 3	Column 4	Column 5
Row 1	Treaty Partners (de minimis rule applies)	9.07	0.23	n.a.	n.a.
	Total	9.07	0.23	n.a.	n.a.
	Notes:				

Annex B

MAP Statistics Reporting for the 2022 Reporting Period (1 January 2022 to 31 December 2022) for other Cases

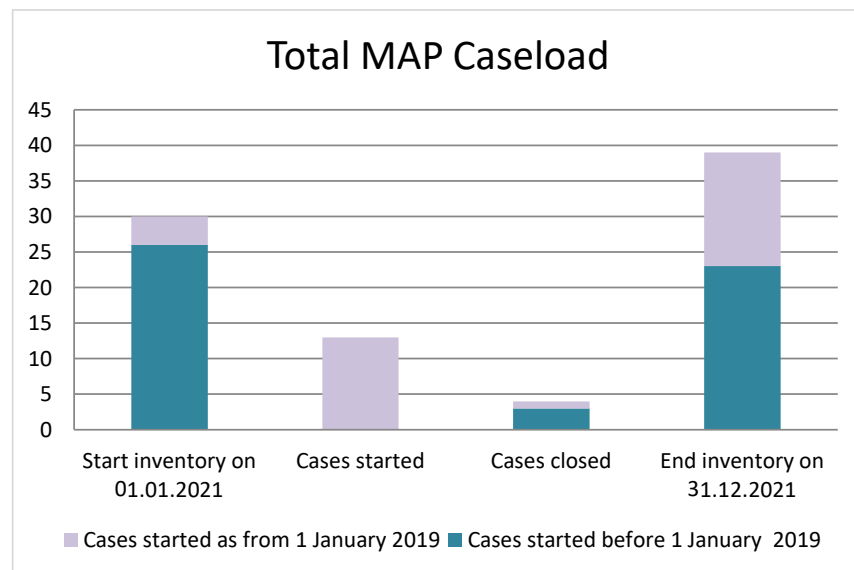
Table 2: Other MAP Cases				
Treaty Partner	average time taken (in months) for post-2018 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5
Treaty Partners (de minimis rule applies)	16.31	7.53	n.a.	6.37
Total	16.31	7.53	n.a.	6.37
Notes:				

Annex B

MAP Statistics Reporting for the 2022 Reporting Period (1 January 2022 to 31 December 2022 for all Cases

Table 3: All MAP Cases					
average time taken (in months) for post-2018 cases from:					
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
		Column 1	Column 2	Column 3	Column 4
Row 1	Total Average Time	12.69	3.88	0.00	6.37
Notes:					

Morocco



Cases started before 1 January 2019	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	1	0	0	1
Other cases	25	0	3	22

Cases started as from 1 January 2019	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	0	6	0	6
Other cases	4	7	1	10

Average time needed to close MAP cases

Cases started before 1 January 2019	Average time
Transfer pricing cases	n.a.
Other cases	66.96

Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:

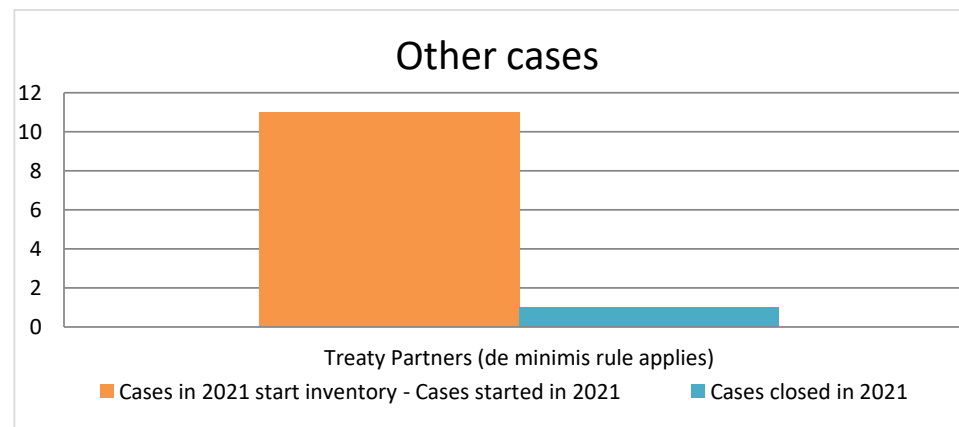
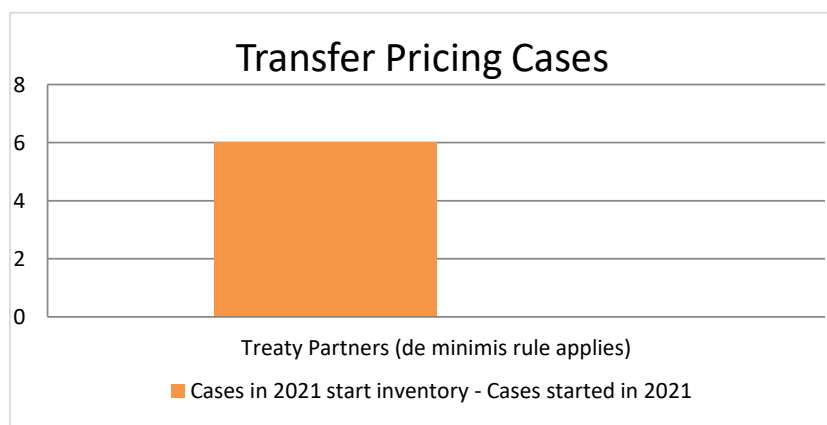
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2019	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	n.a.	n.a.	n.a.	n.a.
Other cases	17.95	0.62	n.a.	n.a.

Note: the average times to close MAP cases that started as from 1 January 2019 were computed according to the MAP statistics reporting framework available at <http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

Overview of MAP partners (only for cases started as from 1 January 2019)

Note: the MAP cases started before 1 January 2019 and closed in 2021 are not shown in these graphs



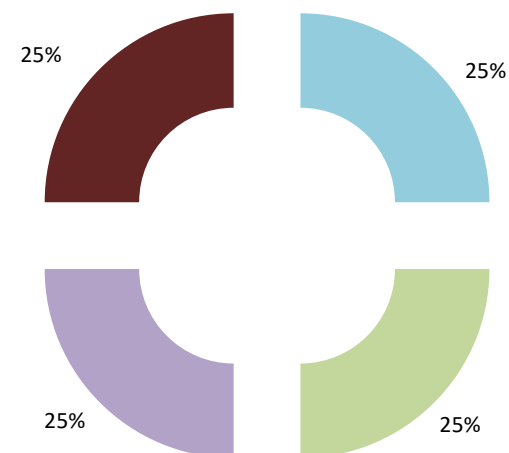
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is less than 5. The relevant MAP statistics are aggregated under this category.

MAP Outcomes - TP cases

n.a.

- denied MAP access
- objection is not justified
- withdrawn by taxpayer
- unilateral relief granted
- resolved via domestic remedy
- agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty
- agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty
- agreement that there is no taxation not in accordance with tax treaty
- no agreement including agreement to disagree
- any other outcome

MAP Outcomes - other cases



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	0	0	0	0	0	0	0	0	0
Cases started before 1 January 2019	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2019	0	0	0	0	0	0	0	0	0	0	0
Other cases (all)	0	0	1	0	1	1	0	0	1	0	4
Cases started before 1 January 2019	0	0	0	0	1	1	0	0	1	0	3
Cases started as from 1 January 2019	0	0	1	0	0	0	0	0	0	0	1
All cases	0	0	1	0	1	1	0	0	1	0	4

Annex A

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021)

	category of cases	no. of pre-2019 cases in MAP inventory on 1 January 2021	number of pre-2019 cases closed during the reporting period by outcome:										no. of pre-2019 cases remaining in on MAP inventory on 31 December 2021	average time taken (in months) for closing pre-2019 cases during the reporting period
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/Allocation	1	0	0	0	0	0	0	0	0	0	0	1	n.a.
Row 2	Others	25	0	0	0	0	1	1	0	0	1	0	22	66.96
Row 3	Total	26	0	0	0	0	1	1	0	0	1	0	23	66.96
<p>Notes:</p> <p>Definition of a MAP case and counting of MAP cases</p> <p>As per 2007 report of the Committee on Fiscal Affairs on "Improving the Resolution of Tax Treaty Disputes": A case arising from a request made by a person pursuant to the MAP provisions of a tax convention. Cases within a competent authority's inventory would generally include both: (i) cases arising from a request submitted directly to that competent authority by the taxpayer; and (ii) cases arising from a request submitted by the taxpayer to the competent authority of the treaty partner and subsequently presented by the latter competent authority to the former competent authority. These cases are typically requests to resolve situations where taxpayers are subject to taxation not in accordance with the provisions of a relevant tax convention, predominantly situations of double taxation. It could be a case arising from a request submitted under a provision based upon Article 25(1) of the OECD Model Tax Convention, or alternatively under Article 25(3), provided that in the latter case the request is taxpayer-specific and not one for a generic interpretation of the treaty. It could also include a case in which a request is made for a determination of a taxpayer's residence in dual resident situations of the type mentioned in Article 4(2)(d) of the OECD Model Tax Convention. A MAP case for this purpose is not considered to include a request for an Advance Pricing Arrangement (APA). Whilst a case may refer to a number of issues and taxation years, it should still be considered as only one case for statistical purposes as long as the issues are similar for all the years and are expected to be dealt with at the same time with a view to resolving all issues and years collectively. For that purpose, if, within three months from the reception of the first request, a competent authority receives a subsequent request by the same person with respect to a similar issue but for a different taxation year or with respect to the same taxation year for a different issue, that same request should be considered to be part of the first request.</p> <p>Category of cases</p> <p>Attribution/allocation cases: cases dealing with transfer pricing issues; Other cases: cases not dealing with transfer pricing issues.</p> <p>Potential mismatches between 2021 start inventory and 2020 end inventory</p> <p>the competent authorities of both contracting states have agreed to change the start date of an attribution/allocation MAP case from 2012 to 2021. Two MAP cases have been removed from Annex B to Annex A given that both cases started before 2019.</p> <p>Notes on the computation of average time</p> <p>(i) The start date of the MAP shall be: 1 week from the date of notification by the competent authority that receives the MAP request from the taxpayer or 5 weeks from the receipt of the taxpayer's MAP request, whichever is the earlier date; except where a competent authority receives a MAP request that does not include all the information and documentation required to be furnished pursuant to its published MAP guidance and the competent authority requests such information and/or documentation at his earliest convenience, in which case the "start" date shall be the date under (i) or the date when such missing information and/or documentation is received by that competent authority, whichever is the later date.</p> <p>(ii) The end date of a MAP case shall be: (1) the date of an official communication (typically in the form of a letter) from the competent authority to inform the taxpayer of the outcome of its MAP request; or (2) the date the competent authority receives a notification from the taxpayer on the withdrawal of its MAP request.</p> <p>(iii) The average time for closing pre - 2019 case used for this Annex A: The average time taken from "start" to "end" of MAP case shall be calculated by first aggregating the number of months from the "start" date to the "end" date for each case where the "end" date for the case falls within the reporting period. The number of months taken for each case shall be computed as the number of days taken from the "start" date to the "end" date divided by 365 and multiply by 12 (rounded to 2 decimal places). The second step is to divide this aggregated number of months by the total number of cases where the "end" date for the case falls within the reporting period. The result is the average time taken from the "start" to the "end" of a MAP case in months (rounded to 2 decimal places).</p>														

Annex B

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for Attribution/Allocation Cases

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2018 cases in MAP inventory on 1 January 2021	no. of post-2018 cases started during the reporting period	number of post-2018 cases closed during the reporting period by outcome:										no. of post-2018 cases remaining in MAP inventory on 31 December 2021
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Treaty Partners (de minimis rule applies)	0	6	0	0	0	0	0	0	0	0	0	6
	Total	0	6	0	0	0	0	0	0	0	0	0	6
Notes:													

Potential mismatches between 2021 start inventory and 2020 end inventory

Annex B

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for other Cases

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2018 cases in MAP inventory on 1 January 2021	no. of post-2018 cases started during the reporting period	number of post-2018 cases closed during the reporting period by outcome										no. of post-2018 cases remaining in MAP inventory on 31 December 2021
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Treaty Partners (de minimis rule applies)	4	7	0	0	1	0	0	0	0	0	0	0	10
Total	4	7	0	0	1	0	0	0	0	0	0	0	10
Notes:													

Potential mismatches between 2021 start inventory and 2020 end inventory

Annex B

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for Attribution/Allocation Cases

Table 1: Attribution / Allocation MAP Cases				
Treaty Partner	average time taken (in months) for post-2018 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5
Row 1 Total	n.a.	n.a.	n.a.	n.a.
Notes:				

Potential mismatches between 2021 start inventory and 2020 end inventory

Annex B

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for other Cases

	Table 2: Other MAP Cases				
Treaty Partner	average time taken (in months) for post-2018 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	Column 5
Row 1	Treaty Partners (de minimis rule applies)	17.95	0.62	n.a.	n.a.
	Total	17.95	0.62	n.a.	n.a.
	Notes:				

Potential mismatches between 2021 start inventory and 2020 end inventory

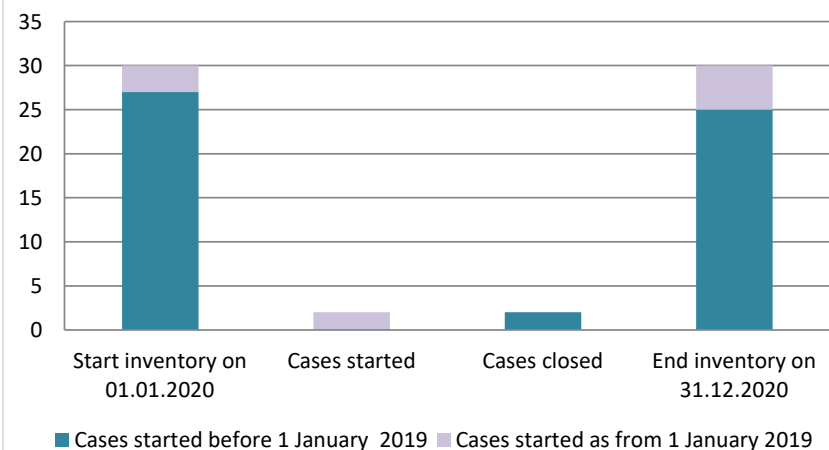
Annex B

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for all Cases

Table 3: All MAP Cases					
	average time taken (in months) for post-2018 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	
Row 1	Total Average Time	17.95	0.62	n.a.	n.a.
	Notes:				

Morocco

Total MAP Caseload



Cases started before 1 January 2019	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	2	0	0	2
Other cases	25	0	2	23

Cases started as from 1 January 2019	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	0	0	0	0
Other cases	3	2	0	5

Average time needed to close MAP cases

Cases started before 1 January 2019	Average time
Transfer pricing cases	n.a.
Other cases	86.90

Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:

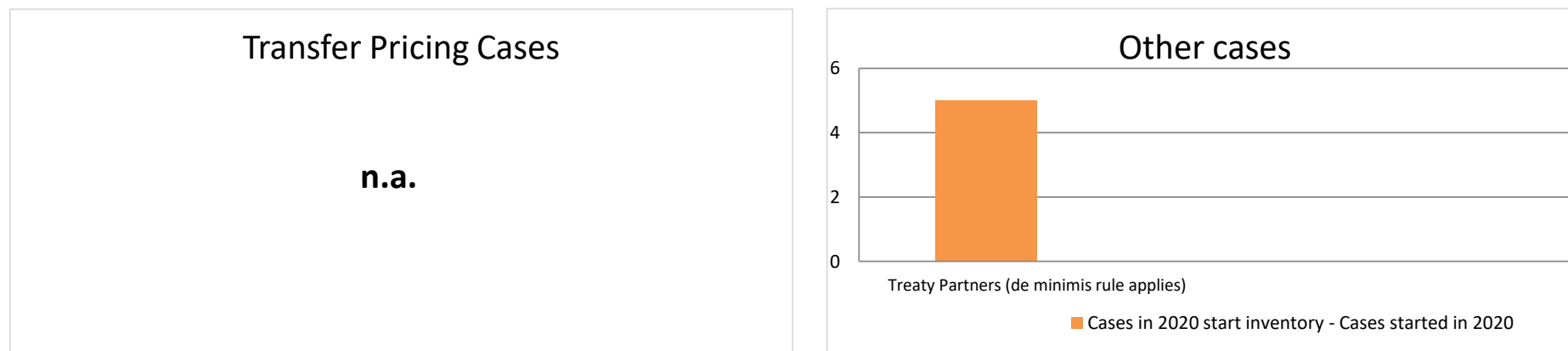
(i) start date: the date when the MAP request was received; and

(ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2019	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	n.a.	n.a.	n.a.	n.a.
Other cases	n.a.	n.a.	n.a.	n.a.

Overview of MAP partners (only for cases started as from 1 January 2019)

Note: the MAP cases started before 1 January 2019 and closed in 2020 are not shown in these graphs



The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

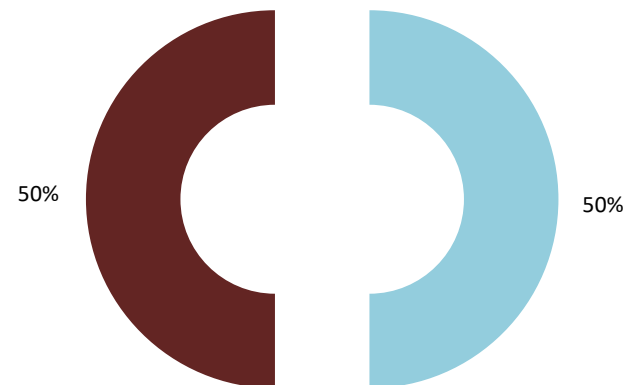
The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

MAP Outcomes - TP cases

n.a.

- denied MAP access
- objection is not justified
- withdrawn by taxpayer
- unilateral relief granted
- resolved via domestic remedy
- agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty
- agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty
- agreement that there is no taxation not in accordance with tax treaty
- no agreement including agreement to disagree
- any other outcome

MAP Outcomes - other cases



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	0	0	0	0	0	0	0	0	0
Cases started before 1 January 2019	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2019	0	0	0	0	0	0	0	0	0	0	0
Other cases (all)	0	0	1	0	0	0	0	0	1	0	2
Cases started before 1 January 2019	0	0	1	0	0	0	0	0	1	0	2
Cases started as from 1 January 2019	0	0	0	0	0	0	0	0	0	0	0
All cases	0	0	1	0	0	0	0	0	1	0	2

Annex A

MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020)

category of cases	no. of pre-2019 cases in MAP inventory on 1 January 2020	number of pre-2019 cases closed during the reporting period by outcome:										no. of pre-2019 cases remaining in on MAP inventory on 31 December 2020	average time taken (in months) for closing pre-2019 cases during the reporting period
		denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/Allocation	2	0	0	0	0	0	0	0	0	0	2	0.00
Row 2	Others	25	0	0	1	0	0	0	0	1	0	23	86.90
Row 3	Total	27	0	0	1	0	0	0	0	1	0	25	86.90
<p><u>Notes:</u></p> <p>Definition of a MAP case and counting of MAP cases</p> <p>As per 2007 report of the Committee on Fiscal Affairs on "Improving the Resolution of Tax Treaty Disputes": A case arising from a request made by a person pursuant to the MAP provisions of a tax convention. Cases within a competent authority's inventory would generally include both: (i) cases arising from a request submitted directly to that competent authority by the taxpayer; and (ii) cases arising from a request submitted by the taxpayer to the competent authority of the treaty partner and subsequently presented by the latter competent authority to the former competent authority. These cases are typically requests to resolve situations where taxpayers are subject to taxation not in accordance with the provisions of a relevant tax convention, predominantly situations of double taxation. It could be a case arising from a request submitted under a provision based upon Article 25(1) of the OECD Model Tax Convention, or alternatively under Article 25(3), provided that in the latter case the request is taxpayer-specific and not one for a generic interpretation of the treaty. It could also include a case in which a request is made for a determination of a taxpayer's residence in dual resident situations of the type mentioned in Article 4(2)(d) of the OECD Model Tax Convention. A MAP case for this purpose is not considered to include a request for an Advance Pricing Arrangement (APA). Whilst a case may refer to a number of issues and taxation years, it should still be considered as only one case for statistical purposes as long as the issues are similar for all the years and are expected to be dealt with at the same time with a view to resolving all issues and years collectively. For that purpose, if, within three months from the reception of the first request, a competent authority receives a subsequent request by the same person with respect to a similar issue but for a different taxation year or with respect to the same taxation year for a different issue, that same request should be considered to be part of the first request.</p> <p>Category of cases</p> <p>Attribution/allocation cases: cases dealing with transfer pricing issues; Other cases: cases not dealing with transfer pricing issues.</p> <p>Potential mismatches between 2020 start inventory and 2019 end inventory</p> <p>The moroccan competent authority received a position paper from the other competent authority concerning a MAP that was not computed as a MAP in our last year inventory. The moroccan competent authority received a position paper from the other competent authority concerning a MAP that was not computed as a MAP in our last year inventory.</p> <p>Notes on the computation of average time</p> <p>(i) The start date of the MAP shall be: 1 week from the date of notification by the competent authority that receives the MAP request from the taxpayer or 5 weeks from the receipt of the taxpayer's MAP request, whichever is the earlier date; except where a competent authority receives a MAP request that does not include all the information and documentation required to be furnished pursuant to its published MAP guidance and the competent authority requests such information and/or documentation at his earliest convenience, in which case the "start" date shall be the date under (i) or the date when such missing information and/or documentation is received by that competent authority, whichever is the later date.</p> <p>(ii) The end date of a MAP case shall be: (1) the date of an official communication (typically in the form of a letter) from the competent authority to inform the taxpayer of the outcome of its MAP request; or (2) the date the competent authority receives a notification from the taxpayer on the withdrawal of its MAP request.</p> <p>(iii) The average time for closing pre - 2019 case used for this Annex A: The average time taken from "start" to "end" of MAP case shall be calculated by first aggregating the number of months from the "start" date to the "end" date for each case where the "end" date for the case falls within the reporting period. The number of months taken for each case shall be computed as the number of days taken from the "start" date to the "end" date divided by 365 and multiply by 12 (rounded to 2 decimal places). The second step is to divide this aggregated number of months by the total number of cases where the "end" date for the case falls within the reporting period. The result is the average time taken from the "start" to the "end" of a MAP case in months (rounded to 2 decimal places).</p>													

Annex B

MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020) for Attribution/Allocation Cases

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2018 cases in MAP inventory on 1 January 2020	no. of post-2018 cases started during the reporting period	number of post-2018 cases closed during the reporting period by outcome:										no. of post-2018 cases remaining in MAP inventory on 31 December 2020
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Treaty Partners (de minimis rule applies)	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0	0	0
Notes:													

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2018 cases in MAP inventory on 1 January 2020	no. of post-2018 cases started during the reporting period	number of post-2018 cases closed during the reporting period by outcome										no. of post-2018 cases remaining in MAP inventory on 31 December 2020
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Treaty Partners (de minimis rule applies)	3	2	0	0	0	0	0	0	0	0	0	0	5
Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	3	2	0	0	0	0	0	0	0	0	0	0	5
Notes:													

Annex B

MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020) for Attribution/Allocation Cases

Table 1: Attribution / Allocation MAP Cases				
Treaty Partner	average time taken (in months) for post-2018 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5
Total	n.a.	n.a.	n.a.	n.a.
Notes:				

Annex B

MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020) for other Cases

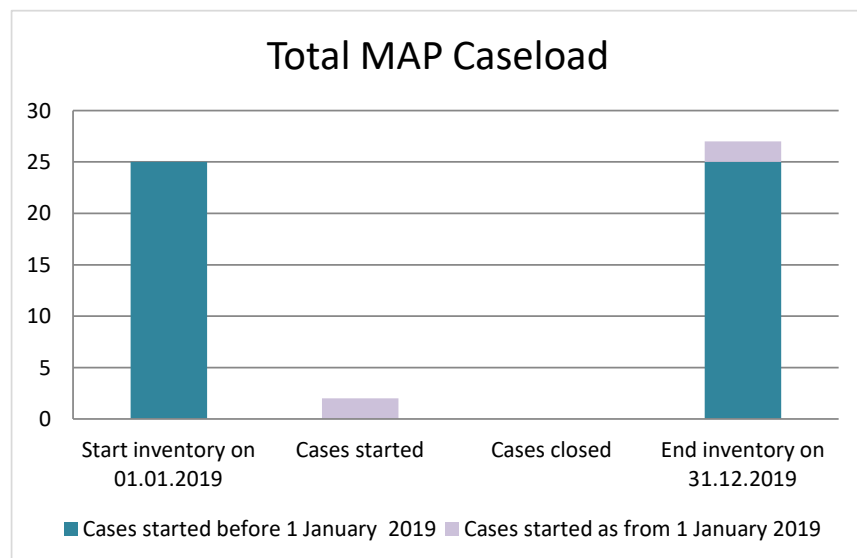
Table 2: Other MAP Cases				
Treaty Partner	average time taken (in months) for post-2018 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5
Row 1 Total	n.a.	n.a.	n.a.	n.a.
Notes:				

Annex B

MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020) for all Cases

Table 3: All MAP Cases				
	average time taken (in months) for post-2018 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
	Column 1	Column 2	Column 3	Column 4
Row 1	Total Average Time	n.a.	n.a.	n.a.
Notes:				

Morocco



Cases started before 1 January 2019	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	1	0	0	1
Other cases	24	0	0	24

Cases started as from 1 January 2019	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	0	0	0	0
Other cases	0	2	0	2

Average time needed to close MAP cases

Cases started before 1 January 2019	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:

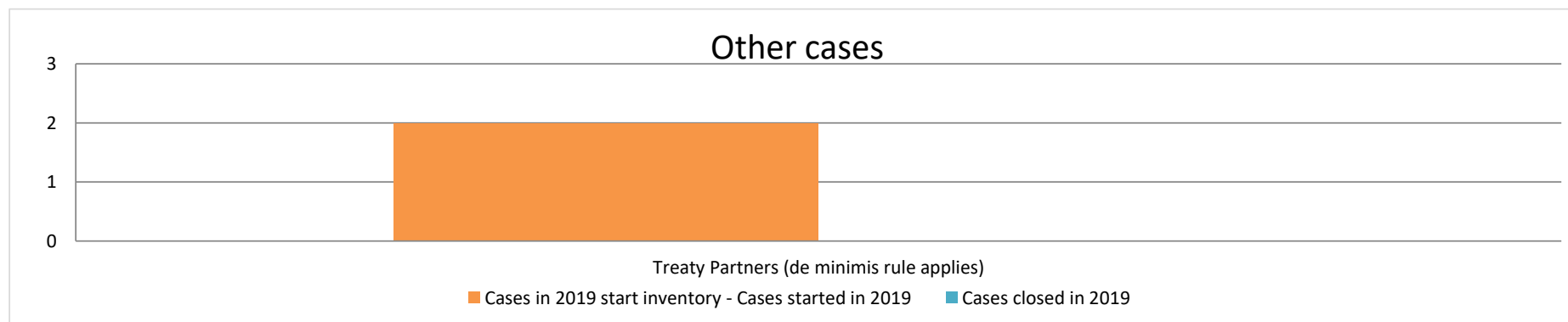
(i) start date: the date when the MAP request was received; and

(ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2019	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	n.a.	n.a.	n.a.	n.a.
Other cases	n.a.	n.a.	n.a.	n.a.

Overview of MAP partners (only for cases started as from 1 January 2019)

Note: the MAP cases started before 1 January 2019 and closed in 2019 are not shown in these graphs



The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	0	0	0	0	0	0	0	0	0
Cases started before 1 January 2019	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2019	0	0	0	0	0	0	0	0	0	0	0
Other cases (all)	0	0	0	0	0	0	0	0	0	0	0
Cases started before 1 January 2019	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2019	0	0	0	0	0	0	0	0	0	0	0
All cases	0	0	0	0	0	0	0	0	0	0	0

Annex A

MAP Statistics Reporting for the 2019 Reporting Period (1 January 2019 to 31 December 2019)

	category of cases	no. of pre-2019 cases in MAP inventory on 1 January 2019	number of pre-2019 cases closed during the reporting period by outcome:									no. of pre-2019 cases remaining in on MAP inventory on 31 December 2019	average time taken (in months) for closing pre-2019 cases during the reporting period	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree			any other outcome
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/ Allocation	1	0	0	0	0	0	0	0	0	0	0	1	n.a.
Row 2	Others	24	0	0	0	0	0	0	0	0	0	0	24	n.a.
Row 3	Total	25	0	0	0	0	0	0	0	0	0	0	25	n.a.
Notes:														
Definition of a MAP case and counting of MAP cases			Morocco is using the MAP definitions set under the 2007 report of the Committee on Fiscal Affairs on "Improving the Resolution of Tax Treaty Disputes"											
Category of cases			Attribution/allocation cases: cases dealing with transfer pricing issues.											

Annex B

MAP Statistics Reporting for the 2019 Reporting Period (1 January 2019 to 31 December 2019) for Attribution/Allocation Cases

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2018 cases in MAP inventory on 1 January 2019	no. of post-2018 cases started during the reporting period	number of post-2018 cases closed during the reporting period by outcome:										no. of post-2018 cases remaining in MAP inventory on 31 December 2019
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0	0	0
Notes:													

Annex B

MAP Statistics Reporting for the 2019 Reporting Period (1 January 2019 to 31 December 2019) for other Cases

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2018 cases in MAP inventory on 1 January 2019	no. of post-2018 cases started during the reporting period	number of post-2018 cases closed during the reporting period by outcome										no. of post-2018 cases remaining in MAP inventory on 31 December 2019
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Treaty Partners (de minimis rule applies)	0	2	0	0	0	0	0	0	0	0	0	0	2
Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	2	0	0	0	0	0	0	0	0	0	0	2
Notes:													

Annex B

MAP Statistics Reporting for the 2019 Reporting Period (1 January 2018 to 31 December 2019) for Attribution/Allocation Cases

Table 1: Attribution / Allocation MAP Cases				
Treaty Partner	average time taken (in months) for post-2018 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5
Row 1 Total	n.a.	n.a.	n.a.	n.a.
Notes:				

Annex B

MAP Statistics Reporting for the 2019 Reporting Period (1 January 2019 to 31 December 2019) for other Cases

Table 2: Other MAP Cases				
Treaty Partner	average time taken (in months) for post-2018 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5
Row 1 Total	n.a.	n.a.	n.a.	n.a.
Notes:				

Annex B

MAP Statistics Reporting for the 2019 Reporting Period (1 January 2019 to 31 December 2019) for all Cases

Table 3: All MAP Cases				
	average time taken (in months) for post-2018 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
	Column 1	Column 2	Column 3	Column 4
Row 1	Total Average Time	n.a.	n.a.	n.a.
Notes:				