

GENERAL AGREEMENT ON
TARIFFS AND TRADE

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ACCESSION OF MOROCCO

Memorandum on Foreign Trade Régime

Addendum

The following Memorandum on Foreign Trade Régime has been received from the Permanent Mission of the Kingdom of Morocco. In order that the matter may be examined by the Working Party (L/5821), contracting parties are requested to communicate to the secretariat by 30 July 1985 any questions they may wish to put concerning the matters dealt with in the Memorandum, for transmission to the delegation of Morocco.

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INTRODUCTION

Because of its geographical situation, since its earliest history the Kingdom of Morocco has attached special importance to international trade because of the latter's political and economic implications. This outward-looking attitude is reflected in numerous tariff and trade agreements which Morocco has signed with a large number of countries.

While thus participating actively in international trade expansion, Morocco has always defended the principles of equal treatment without discrimination through operation of the most-favoured-nation clause.

This memorandum briefly outlines the main legislation and regulations governing the commercial, financial, fiscal, and customs framework of Morocco's foreign trade. Over time, amendments have had to be made to these provisions in line with Morocco's efforts to adapt its objectives and resources to the political and economic environment, whether national or international, while observing in its foreign trade the principle of equality without discrimination vis-à-vis its various partners.

This line of conduct in international trade matters has led Morocco to apply and to benefit on a de facto basis from the provisions of GATT without being a member of the organization de jure.

Morocco has applied to accede to the General Agreement in order formally to reaffirm that situation.

Although the Kingdom of Morocco continues to have a substantial trade deficit it is ready to enter into negotiations in the hope that they will lead to an agreement allowing its accession. In doing so, it expects the contracting parties, which are virtually unanimous in granting it most-favoured-nation treatment, to take account of its situation as a developing country without oil resources that is currently implementing an adjustment programme for its industry and foreign trade in the interests of its economic development. It attaches particular importance to the principles and objectives of Part IV of the General Agreement, in particular to the commitments entered into by the developed countries in Article XXXVII and the principle of non-reciprocity set forth in Article XXXVI:8, namely that "the developed contracting parties do not expect reciprocity for commitments made by them in trade negotiations to reduce or remove tariffs and other barriers to the trade of less-developed contracting parties".

In accordance with those same principles, the Kingdom of Morocco has concluded with certain developing countries a series of trade and tariff agreements establishing a preferential trade régime.

Because of its desire to accede to the General Agreement under the best possible conditions, the Kingdom of Morocco presents this memorandum

with a view to enlightening the CONTRACTING PARTIES in regard to the situation of its foreign trade, and remains ready to furnish any additional information or studies on all matters in this area.

N.B. The following documentation furnished by the Government of Morocco may be consulted by interested delegations in French at the secretariat (Development Division, Office 2010).

- Tarif des droits de douane et nomenclature générale des produits (mis à jour au 21 mars 1985)
- Programme générale des importations pour l'année 1985
- Régime des importations - Instruction 01 (juin 1982)
- Régime des exportations - Instruction 03 (janvier 1985)
- Code des douanes et impôts indirects (mis à jour avril 1985)
- Code des investissements industriels (février 1983)
- Régime des investissements et des opérations sur valeurs mobilières - Instruction 02 (février 1983)
- Arrêté relatif à la sortie des marchandises hors du Maroc (septembre 1984)

I. FOREIGN TRADE POLICY OF THE KINGDOM OF MOROCCO

A. HISTORICAL BACKGROUND

1. Imports

Prior to 1906 Morocco concluded treaties providing for application of the most-favoured-nation clause with the United States (Treaty of Peace and Friendship of 16 September 1836), Great Britain (Treaty of Commerce of 9 December 1856) and Spain (Treaty of 20 November 1861).

Article 17 of the Convention of Madrid of 3 July 1880, signed by Morocco with the United States, Austria, Belgium, Denmark, Spain, France, Great Britain, Italy, the Netherlands, Portugal, Sweden and Norway, states: "the right to most-favoured-nation treatment is recognized by Morocco in respect of all the powers represented at the Conference of Madrid".

In 1906 the Act of Algeciras was signed. It established economic freedom and trade equality in Morocco's relations with its trading partners.

Until 1939, Morocco's foreign trade policy was conducted under the "open door" concept, allowing unrestricted entry of foreign goods of whatever nature or origin, with the exception of certain items such as weapons and narcotics.

Under the constraints of the Second World War, the Dahir of 9 September 1939 imposed the principle of total prohibition on imports into Morocco. The prohibition applied to all goods of whatever origin, with the exception of imports from the Franc area unless subject to specific prohibitions, individual restrictions, or quotas.

Following independence, Morocco had to rely on its own resources to supply the domestic market with primary products and capital goods, while maintaining balance-of-payments equilibrium and defending its national currency. Accordingly, it established a control system for foreign trade and exchange matters and founded the Bank of Morocco (1 July 1959) and the Exchange Bureau (10 October 1959). Likewise because of its financial situation the country also had to earmark the necessary resources to finance its imports, and negotiate trade and payments agreements directly with foreign countries. From this emerged the import programme instituted in 1960.

The programme comprised two lists:

- List "A" which ensured unrestricted allocation of foreign exchange to meet the country's needs for capital goods, raw materials, and semi-manufactures.
- List "L" mainly comprising consumer goods that could only be imported with specific allocation of foreign exchange and an import licence.

The programme also permitted unrestricted import of any goods originating in and coming from the Franc area unless under quota. An import licence was required to import goods originating in and coming from any country outside the Franc zone.

This import régime was basically discriminatory and was a major obstacle to the policy of foreign trade diversification that Morocco wanted to pursue.

In 1967 Morocco adopted a general import programme in its present form with the aim of establishing uniform treatment for imports from all countries and ending the privileged treatment accorded to the Franc area. The new régime is described in paragraph B.2.

2. Exports

The basic text regulating Morocco's exports prior to independence was the Order by the Resident-General of 16 July 1946 on the exit of goods from the French zone of Morocco.

That text, issued in pursuance of the Dahir of 13 September 1938 on the general organization of the country for time of war, established a list of permitted exports and empowered the Director of Economic Affairs to grant exceptions to the prohibition on exports.

B. PRESENT FOREIGN TRADE REGIME

1. Objectives of the 1981-1985 Five-Year Plan and current guidelines

The Moroccan economy is largely outward-looking. Foreign trade accounts for nearly 45 per cent of GDP. Further economic growth is hampered by external financing constraints, the result of a large and persistent trade deficit.

Export promotion and general trade diversification are priority objectives of the 1981-1985 Five-Year Plan.

Numerous measures have been instituted to promote exports and industrial output (see attached documentation). These cover administrative, tax, customs, exchange, and financial aspects of these activities.

As already mentioned, a vigorous programme of structural adjustment of industry and foreign trade has been introduced.

The foreign trade regulations and procedures should be examined in the context of this adjustment programme and the priorities mentioned above.

The objectives of the current reforms are:

- simplification of administrative procedures for export and import;

- adjustment of protection for domestic producers toward tariff protection and away from protection through non-tariff measures and quotas. His Majesty's Government is convinced that without the introduction of a minimum of competition in the domestic market, it would be difficult to improve the efficiency of Morocco's industry and its ability to compete on the world market;
- harmonization of the protection levels enjoyed by the various domestic industries.

2. General import programme in effect since 1967

As already indicated, in June 1967 Morocco adopted a new general import programme designed to unify the import régime and to eliminate Morocco's dependence on the Franc area in trade policy matters.

(a) Description of the régime

The import régime established in 1967 provides for three categories of goods grouped in the following lists:

(i) List "A", products liberalized for import

This list includes:

- products generally not produced locally, but essential to the country's economic activity;
- products of which consumption is very low;
- products of which Morocco has a substantial production surplus and foreign competition therefore represents no threat;
- products for which government enterprises hold the import monopoly;
- consumer products subject to very high tariffs;
- products imported under one of the special customs régimes;
- capital goods and tooling imported in the context of State-approved investment projects.

(ii) List "B", products subject to import permit

This list includes:

- products similar to those produced locally and subject to import controls in order to protect the domestic industry

from foreign competition. As just mentioned, changes have been made to this instrument of non-tariff protection;

- capital goods subject to import controls for purposes of the rational organization of certain production sectors;
- certain finished consumer goods.

(iii) List "C", products subject to import prohibition

This schedule includes non-essential or luxury goods.

This classification is based on economic criteria, inasmuch as the general import programme should be seen as part of a strategy for general economic policy, more particularly in the import sector.

This strategy defines a series of actions designed to reconcile several imperatives facing the national economy.

The purpose of these actions is to make the general import programme:

- the means to ensure that the country is regularly supplied with current consumer goods and the capital equipment needed for its industrialization;
- a means to protect domestic agriculture, mining, and industry.

The policy in 1985 adjusting the protection extended to certain industrial sectors is designed to achieve:

- a restructuring of industry with optimum allocation of resources by channelling investment into the most profitable sectors;
- the establishment of a climate of competition beneficial both to domestic industry and to the consumer. A sectoral study was made which took account of these elements and led to comprehensive reform of the general import programme, as published in February 1985. Under the reform List A was expanded to include several products for which an import permit had previously been required. The list of liberalized products represents 80 per cent of total imports, while the list of products requiring an import permit now accounts for only about 20 per cent.

List C now includes only very few products.

(b) Import procedures

Import operations are conducted under an import document which allows customs clearance of goods and relevant payment. The document takes the

form of either an import indenture or an import certificate.

- . The import indenture is used for the import of liberalized products (List A of the general import programme). It is signed directly and domiciled with an approved intermediary bank chosen by the importer.
- . The import certificate covers products subject to import permit (List B of the general import programme). It is issued by the Ministry of Trade and Industry.
- . Import documents are valid for six months. However, special extensions can be granted for specific cases (special transactions, products requiring a long manufacturing period, etc.)

Certain products, such as sugar, tea, tobacco, and grains, can only be imported by the State. In addition, the State monitors import prices of products whose consumption is subsidized (butter, vegetable oils, fertilizers, and petroleum products).

PAYMENT PROCEDURES FOR IMPORTS

Payment of imports is effected directly by the importer's bank with which the import document is domiciled (import indenture for liberalized products; import certificate for goods subject to import permit).

Settlement can be made by:

- (1) payment to the supplier in foreign exchange purchased from the Bank of Morocco; or
- (2) crediting a foreign exchange account or a foreign account in convertible dirhams.

The bank can open documentary credits and/or accept drawings.

The importer's bank can make payment for the imports on the due date or on dates stipulated in the contract providing that:

- the payment does not involve interest or agios;
- deferred payment does not exceed a period of two years from the delivery date of the goods.

If these conditions are not fulfilled, the bank is required to seek prior authorization from the Exchange Office, which rules on the conditions

of the credit (duration, rate, commissions, delay penalties, etc.). Once the Exchange Office has given its approval, the bank is authorized to make the transfers on the due dates without further authorization over the period of the loan.

Banks have authority to make transfers in the form of instalments for capital goods (Chapter 84 of the tariff nomenclature) amounting to 25 per cent of the f.o.b. value of the goods.

3. Export regulations

The main post-independence instrument governing exports is the Order issued jointly by the Ministries of Trade and Finance on 4 August 1974.

This text, which was based on the Order by the Resident-General of 16 July 1946, still in force, extended the list of products covered by the waiver from export prohibition, and established a list of products that may be exported with prior authorization of the Administration. This year the list is being amended to include only rare products such as objects of art, archeological artifacts, mineral and zoological specimens.

Finally, the State has a monopoly on the export of phosphates and phosphate products, fresh fruit and vegetables, and wine.

In addition to the Joint Order of 1974, there are other legal instruments that provide for export incentives, such as the Export Code (Dahir No. 1-73-408 of 13 August 1973), provisions governing export insurance (Dahir No. 1-73-366 of 23 April 1974), the special customs régimes of 1973, and the instrument establishing the Moroccan Export Promotion Centre in November 1980.

PAYMENT PROCEDURES FOR EXPORTS

Exporters are authorized to conclude contracts providing for payment within a period of 120 days from the date of shipment of the goods. When longer periods are required, the exporter applies to the Exchange Office for authorization.

Payment of goods is made by bank or postal transfer:

- in foreign exchange; or
- by debit of a foreign-exchange account or a foreign account held in convertible dirhams at an approved intermediary bank.

In special cases, the exporter may also be paid by a cheque drawn on a foreign bank, or in foreign bank notes.

Any exporter who is not able to collect the payment due for his exports within the specified time or who is unable to receive full payment for his exports (price reductions, short delivery, dispute, etc.) must

inform the Exchange Office, which will either grant him an extension or record that he has failed to repatriate the relevant amount.

Legal framework for foreign trade relations

Being aware of the close relationship between any economic development and expansion of world trade, since becoming independent in 1956 Morocco has been striving to establish close and fruitful co-operation with other countries and has concluded a number of bilateral trade agreements with its partners.

Co-operation with developing countries

As part of its policy of diversifying trade outlets, Morocco has made noteworthy efforts to expand its trade with developing countries. The emphasis has been on creating a legal framework for trade relations with these countries, in the perspective of constructive and functional regional integration. Trade agreements and trade and tariff conventions have been concluded with a great many developing countries.

- Bilateral trade agreements

With a view to establishing conditions conducive to strengthening bilateral trade with its partners, Morocco has signed agreements with a number of Asian countries (China, Republic of Korea, India, Pakistan, Turkey), several African countries (Gabon, Zaire, Nigeria, Mali), and two Latin American countries (Brazil, Cuba). For the most part these are traditional agreements accompanied by indicative lists of products to be traded. They do not include any preferential tariff advantages and provide for most-favoured-nation treatment.

- Trade and tariff conventions

Morocco has concluded with the Arab League countries a trade and tariff convention designed to facilitate the future creation of an Arab common market based in particular on gradual reduction of customs duties and similar charges.

Trade agreements concluded, inter alia, with Tunisia, Algeria, Libya, Iraq, Syria, Jordan, Sudan, Egypt, and Saudi Arabia have totally or partially removed customs duties on products originating in those countries.

In the context of African regional co-operation, Morocco has concluded tariff conventions with Senegal, Niger, the Ivory Coast, and the Republic of Guinea.

In concluding agreements with its partners, Morocco is looking beyond traditional trade to extend co-operation to areas such as industry, technology, and science.

The importance that Morocco attaches to trade with the countries of the South is based on the following objectives:

- to maintain traditional trade flows by granting reciprocal preferences;
- to facilitate integration of the Moroccan economy at the Maghreb, Arab and African levels, thereby achieving better allocation of resources;
- to diversify outlets and sources of supply.

Co-operation with developed market-economy countries

Morocco-EEC co-operation agreement

On 31 March 1969, Morocco concluded an agreement of association with the Community. This was renewed on 27 April 1976, in the form of an agreement of co-operation.

The objective of this agreement is to promote economic and trade co-operation between Morocco and the Community, taking account of their respective levels of development, and to provide a firm basis for such co-operation consistent with their respective international obligations.

To that end, measures have been defined and implemented in the areas of:

- economic, technical, and financial co-operation;
- trade co-operation; and
- labour co-operation.

In respect of trade co-operation, the agreement provides for unrestricted access to the Community market for Moroccan industrial products; agricultural commodities, as listed in the annex to the agreement, are admitted into the countries of the Community with tariff reductions that vary from 20 to 100 per cent of the Common Customs Tariff (C.C.T.).

Three conditions must be met in order for Moroccan products covered by the co-operation agreement to qualify for preferential treatment. They must:

- originate in Morocco in the sense used in the protocol concerning the definition of the concept of "originating products" and methods of administrative co-operation;
- have been directly transported from Morocco to the importing Member State; and

- be covered by an EUR 1 certificate of circulation or by an EUR 2 form.

It should be underlined that Morocco grants most-favoured-nation treatment to the Community with the exception of preferences established in the following two cases:

- maintenance or formation of customs unions or free-trade areas; and
- measures adopted to further the economic integration of the Maghreb or in favour of developing countries.

Co-operation with other developed market-economy countries

Morocco is working to develop its trade relations with the countries of the European Free-Trade Association in an effort to expand those countries' share of its foreign trade. Bilateral trade agreements have been concluded with Austria, Finland and Norway, and a draft agreement is about to be negotiated with Sweden.

No trade agreement exists with the United States of America and Canada, but the volume of trade between Morocco and those two countries is growing rapidly, even though Morocco has a trade deficit with those two countries.

Morocco has ensured its presence in the markets of the Far East, inter alia, by signing a trade agreement with Japan providing for most-favoured-nation treatment on a reciprocal basis.

Co-operation with centrally-planned-economy countries

Morocco's relations with State-trading countries have evolved through two distinct stages:

- during the first stage trade was governed by payments agreements (clearing) and developed at a moderate and regular pace.
- in the second stage trade was based on free convertibility.

There are no tariff provisions in any of Morocco's agreements with those countries.

All of the agreements, however, include a most-favoured-nation clause.

II. TARIFF AND FISCAL POLICY

A. THE MOROCCAN CUSTOMS REGIME FOR IMPORTS AND EXPORTS

History

At the beginning of the century, the import and export of goods was regulated by Chapter V of the Act of the Conference of Algeciras, dated 7 April 1906. With the economic development of Morocco, national legislation was enacted, supplementing those convention arrangements. The period between 1921 and 1939 saw the introduction of suspensory régimes such as customs warehousing, temporary admission, transit, temporary import and drawback.

These convention provisions and national texts remained in effect until 31 December 1977, on which date the Customs and Indirect Taxation Code of the Customs and Indirect Taxation Administration came into force. Approved by the dahir implementing Act No. 1-77-339 of 9 October 1977, this Code revoked the previous legislation and customs regulations and introduced, in their stead, a coherent and up-to-date system, the broad lines of which are also to be found in the customs codes of many other countries.

Customs legislation on the import and export of goods

The principles governing the import and export of goods are virtually the same as those followed by the majority of countries:

- routing of the goods to customs, a procedure which varies depending on the means of transport used (land, sea, or air);
- entry of goods to customs;
- a compulsory presentation and declaration of goods within a specified period of time;
- examination of the goods by customs officials, either in their entirety or, more often, by sampling with, moreover, the possibility of admission subject to conformity with the declaration;
- payment of duty and taxes either before withdrawal of the goods (cash, certified cheques, guaranteed bonds) or after withdrawal of the goods (withdrawal credit).

The duty and taxes applied are stipulated either in the import tariff or in various texts which have force of law and established the special import tax, tax on products, internal consumption tax and customs stamp duty. The rates of these duties and taxes are given in the Customs Code, appended to this Memorandum.

With the exception of a statistical tax of 0.50 per cent ad valorem and certain duties and taxes on a few specific products (ores, in particular), Morocco does not levy any export duties on goods.

Apart from internal consumption taxes, which are specific, and the customs stamp duty, which is levied on the amount of the other duties and taxes collected for the Treasury, import and export duties are ad valorem.

To this end, Article 95 of the Act of Algeciras, mentioned above, gave a definition of value, the essence of which has been included in Article 20 of the above-mentioned Code, and is reproduced below:

"ARTICLE 20:1. On import, the value for customs purposes shall be the wholesale cash value of the goods presented to the customs office, free of customs duties and similar taxes.

In the event of damage having occurred, depreciation undergone by goods shall be taken into account when valuation is made, in accordance with the conditions laid down in Article 14 above:

2. In determining the customs value of imported goods, the administration may take into account, in addition to the elements referred to in 1. above, the following factors:

- (a) the contents of the declaration that the importer must make to the administration under Article 74 below;
- (b) the wholesale cash value of the goods on the domestic market, following deduction of:
 - import duty and similar taxes;
 - customs clearance charges; and
 - the importer's normal profit;
- (c) the cost in the country of origin, plus loading and unloading costs, insurance, freight and other charges incurred before the goods are presented to the customs office;
- (d) any other factor entailed by the conditions specific to a given consignment or a given type of goods;

3. The factors referred to in 2.(a), (b), (c) and (d) above are not listed in any order of priority;

Depending on the specific case before it, the administration may apply one or other of factors (a), (b), (c) and (d), to the exclusion of the rest.

4. The administration may require the production of documents such as invoices, contracts and business correspondence;

5. The above-mentioned invoices and other documents shall not be binding on the administration's assessment;

6. When certain of the elements used to determine the customs value are expressed in a foreign currency, the conversion shall be based on the official rate of exchange applicable on the date on which the declaration referred to in 2. above is registered."

The same applies to exportation, for which Article 21 of the Code specifies that, "the customs value shall be the wholesale cash value of the goods at the point of export, free of export duties and taxes".

Countervailing or anti-dumping duties

Articles 8 to 12 of the Customs Code, in addition to authorizing duties and taxes stipulated in the import tariff and in various national laws referred to above, allow the application of countervailing or anti-dumping duties on goods imported into Morocco. The above-mentioned Articles, which are drafted in the same terms as those of many similar articles in codes of other countries, have so far never been applied.

Special customs régimes

The requirements of both domestic and foreign trade have led the Moroccan legislator to make substantial provision for special customs régimes which, on certain points, depart from normal customs legislation.

From the strictly customs aspect, these régimes, with the exception of drawback, provide for suspension of the duties and taxes customarily charged by the administration on both imports and exports.

The régimes providing for customs duty suspension in the event of customs warehousing, temporary admission (and its variant "prior export"), temporary import transit, outward processing traffic and temporary export, allow the storage, processing, use without further processing, and movement in customs territory of goods on which collection of customs duty has been suspended, and the despatch abroad - for processing or use - of certain Moroccan goods which are destined to return to Moroccan customs territory.

Drawback allows the flat-rate refunding of duties and taxes previously paid on foreign goods which enter into the composition of products manufactured in Morocco and then exported.

Free zones

Although Article 1 of the above-mentioned Code lays down the principle of the existence of free zones in general, the only free zone operating in Morocco was established by a dahir of 30 December 1961. Located in Tangiers, this free zone is organized in accordance with the general principles applied throughout the world:

- duty and tax exemption for all goods entering and leaving the zone;
- no customs inspection of goods, either on entry to or exit from the zone nor, consequently, inside the zone;
- general tax exemption on operations carried out inside the free zone and on any profits and earnings made there;
- exemption of goods entering and leaving the free zone from legislation on the supervision of foreign trade and exchange operations, and gold trading.

Entry into the free zone of products coming from taxable territory is treated in the same way as an export from that territory. The entry into taxable territory of goods of any origin, that have been in the free zone is subject to the same conditions as foreign goods arriving from another country.

Although, originally, this zone had a purely commercial purpose, successive modifications have turned it into a combined commercial and industrial zone.

B. THE MOROCCAN TARIFF SYSTEM

1. History

The Kingdom of Morocco has had its borders open to international trade from the earliest times of its history. This can be explained by its geographical location, since Morocco was the transit point for trade flows from Asia, and in particular Asia Minor, to Europe and West Africa and vice versa.

The earliest trade treaties established a customs duty of 10 per cent ad valorem on imports and 5 per cent ad valorem on exports.

In the 18th and 19th centuries, the trade treaties that Morocco signed with European governments and the United States consolidated and widened the applicability of this taxation, in particular by systematically including the most-favoured-nation clause and recognizing the principles of freedom of trade and economic equality.

In particular, this was the case for the:

- Franco-Moroccan Treaties of 1787 and 1825,
- Hispano-Moroccan Treaties of 1780 and 1861,
- Moroccan-Austrian Treaty of 1830,
- American-Moroccan Treaty of 1836 and the
- Anglo-Moroccan Treaty of 1856.

The Convention of 3 July 1880 extended this system to the signatory governments (14).

The Act of the Conference of Algeciras, adopted on 7 April 1906, confirmed the taxation system referred to above and likewise most-favoured-nation treatment, which was extended to all the contracting governments.

The outcome of this combination of international provisions was to set the customs duty rate at 10 per cent ad valorem, apart from exceptions provided for in the treaties - and this until the Kingdom's accession to independence.

Moreover, the Act of Algeciras also introduced a new 2.5 per cent ad valorem tax - called the special import tax - intended to finance major public works projects.

2. Since independence

(a) Customs duty

(aa) General

On 20 November 1955, a new product nomenclature was adopted, based directly on the nomenclature developed by the Customs Co-operation Council (CCC).

During the same period, Morocco entered into negotiations with the United Kingdom and Spain with a view to persuading them to abandon the provisions of the 1856 and 1861 Treaties which barred any revision of the Moroccan customs tariff.

The successful conclusion of these negotiations was finalized by the promulgation of the first customs tariff of independent Morocco by dahir No. 1-57-170 of 24 May 1957.

Under Article 1 of this dahir the applicable rates of import duty were indicated in column "G" of the tariff; however, as a provisional measure and until ruled otherwise, it was decided to apply the lower rates indicated in column "U" of the tariff.

Any concessions negotiated with a view to the accession of the Kingdom of Morocco to GATT would be calculated on the basis of column "G" of the tariff.

The 1957 tariff is an ad valorem tariff, except in the case of tobacco, in Chapter 24, which continues to be subject to the specific duties laid down by the general clauses and conditions appended to the monopoly-awarding contract of 3 November 1910.

The new tariff is a true and fair copy of the general structure of the product nomenclature referred to above. It should be noted that it was not until 1969 that Morocco acceded to the GOC Nomenclature Convention.

This tariff was destined to form the basis of a comprehensive budgetary, fiscal and economic policy.

With regard to duties, the 1957 tariff was designed to meet the basic needs of a developing country. Consequently, different duty rates were set for raw materials, semi-manufactures, capital goods and foodstuffs essential to Moroccan consumers; likewise, in order to restrict certain imports that are not essential to the country's normal needs, it was decided to charge relatively high duties on them.

Amendments to the 1957 tariff have been made either for economic, social or fiscal reasons, or as the result of commitments taken on vis-à-vis a given country or group of countries.

The amendments with an economic objective include, on the one hand, tariff reductions aimed at lowering the cost of supplies to industry and local craftsmen and, on the other, tariff increases with a view to affording better protection to local producers.

As far as amendments with a social objective are concerned, mention may be made of those enacted to deal with the drought that Morocco has suffered, i.e. the suspension of duties and taxes on the imports of animal feed, agricultural equipment and well-boring equipment.

Finally, a very few measures with a fiscal objective have been enacted with the aim of securing new revenue for the Treasury; these measures have affected luxury goods.

(bb) Amendment of tariff rates - emergency procedure

Article 2 of the dahir of 1957, mentioned above, as amended by dahir No. 1-61-157 of 25 Rebia I 1381 (6 September 1961) states that, in case of emergency, the Minister of Finance is empowered to amend the tariff by decrees made on the advice of the Minister responsible for supply; however, these amendments must be subsequently ratified by dahir.

This emergency procedure was confirmed in Article 5-1 of the Customs and Indirect Taxation Code which states that "the tariff rates and other duties and taxes charged on imports may, in accordance with the provisions of Article 44 of the Constitution, be amended under a legislative entitlement by the Prime Minister or by the Minister of Finance empowered by him for that purpose".

The above amendments were made by decrees of the Minister for Finance and then ratified under the Finance Acts in the manner and under the conditions described above.

(cc) Breakdown of imports by tariff rate

Prior to April 1984, the Moroccan tariff contained a very wide spread of tariff rates ranging from 0 to 200 per cent with differences as high as variations of up to 2.5 points; rates of 70, 80, 100, 120 and 150 per cent were common.

During 1984, and in the context of commitments entered into by our country vis-à-vis the international financial authorities (IBRD), the top rates were brought down to 100 per cent in April, and then to 60 per cent in July.

Along the same lines, there was, in early 1985, together with a liberalization of the import régime (the import liberalization list was extended), an increase in the tariff rates for products thus liberalized, although the increased rates did not exceed the 60 per cent ceiling mentioned above.

This being so, it should be noted that:

- Annex 11 hereto shows that 90 per cent of our imports by value are dutiable at rates of 20 per cent or less, the most widely applied rates being 10 per cent (15 per cent of imports), 15 per cent (10 per cent of imports) and 20 per cent (4 per cent of imports);
- that Annex also shows that 55 per cent of our imports by value are duty free.

(dd) Trend in customs revenue

A comparative study of the trend in imports, import duty receipts and the proportion of total customs revenue accounted for by the latter shows that:

- with the exception of a decline and, then, stagnation of our imports following the restrictive policies decided upon in early 1978 and 1983 respectively, imports have risen continuously, with a record rate of increase in 1974 (77 per cent more than in 1973).

Starting from an index base of 1965 = 100, our imports rose to 1,501 in 1984 (DH 34,395 million against DH 2,291 million in 1965).

Although import duty receipts have risen in absolute figures, they continue to fall in relation to imports and total customs revenue.

The average rate of duty is low and continues to fall. It declined from 12.13 per cent in 1965 to 8.05 per cent in 1974, then 8.1 per cent

in 1979, and, since then, the downward trend has accelerated: the rate for 1984 was 5.5 per cent (cf. Annex 10); furthermore, the proportion of total customs revenue accounted for by duties is also declining - from 31.4 per cent in 1965 (DH 278 million/DH 886 million) to 24.3 per cent in 1974 (DH 668.2 million/DH 2,747 million), and then to 18.43 per cent in 1984 (DH 1,884 million/DH 10,211).

This falling trend in import duty receipts mirrors the trend in the structure of our imports; taking into account Morocco's progressive industrialization, the major part of the country's imports comprise - in addition to foodstuffs and energy - raw materials, semi-finished products, capital goods and components and spare parts, i.e. goods needed to run the country's production facilities (cf. Annex 2) and the duties on these items are low.

(b) Other import duties and charges

Imported goods, in addition to being dutiable, are also subject to the special tax and the customs stamp duty. The domestic consumption tax and the tax on products and services are applicable to both domestic and imported products.

C. CUSTOMS ADVANTAGES GRANTED UNDER THE PROVISIONS OF THE INVESTMENT CODES

1. Industry

Equipment, tooling, and capital goods are exempt from import duty and tax on products when imported by any industrial sector of the four areas into which the Kingdom is divided on the basis of the level of regional industrial development and industrial promotion objectives.

Undertakings that export all or part of their output qualify, whatever their location, for reimbursement of the special tax and, where applicable, of the import duty paid on equipment, tooling, and capital goods imported in the context of an investment programme covered by a certificate of conformity or an investment agreement.

Industrial undertakings with an investment programme exceeding DH 50 million can apply to conclude an agreement with the State in order to obtain additional advantages. These provisions apply to all investors irrespective of nationality.

2. Tourism

Tourist undertakings are exempt from import duty and tax on products in respect of imported new equipment, tooling, capital goods, tourist transport facilities and pleasure boats.

Tourist undertakings that have paid import duty or tax on products at the time of import or purchase of equipment, tooling, capital goods, tourist transport facilities, pleasure boats and other products eligible for exemption are entitled to reimbursement of the amount of duty or tax paid.

Tourist undertakings with an investment programme, excluding land, of more than DH 60 million, can apply to conclude an agreement with the State in order to obtain additional advantages.

3. Shipping

Undertakings owning vessels: tugs, pilot-boats, dredgers, supply vessels, dry docks and floating cranes, enjoy full exemption from import duty and tax on products in respect of imported vessels, capital goods, tooling and equipment.

The following undertakings may apply to conclude an agreement with the State in order to obtain additional advantages:

(a) maritime-fishing undertakings including:

- owners of fishing vessels;
- aquaculture undertakings;
- undertakings operating trapnets;
- maritime-fishing co-operatives and their associations,

providing they have an investment programme totalling at least DH 30 million in respect of coastal fishing, aquaculture, trapnet operation, and maritime-fishing co-operatives and their associations, or at least DH 70 million in respect of deep-sea fishing;

(b) owners of commercial vessels for the transport of goods and/or passengers,

(c) owners of service vessels: tugs, pilot-boats, dredgers, supply vessels, dry docks, and floating cranes, with an investment programme of more than DH 100 million.

Transfer provisions

Under the investment codes, foreign investors have the right to retransfer invested capital in the event of liquidation and to transfer dividends and capital gains.

III. TRADE DEVELOPMENTS

Morocco's total foreign trade developed significantly between 1965 and 1984 with an average annual growth rate of 14.6 per cent. Over that period the value of trade figures increased from DH 4,467 million to DH 53,505 million.

Since independence in 1956, Morocco's foreign trade has developed in two clearly-defined phases:

- (1) An initial phase from 1956 to 1974 characterized by:
 - a relatively acceptable cover rate of imports by exports that varied from 75 per cent to 100 per cent;
 - modest growth in total foreign trade volume;
 - the EEC's status as Morocco's major trade partner, with France alone accounting for 50 per cent of our foreign trade in 1956.

- (2) A second phase, from 1974 to date, characterized by:
 - disruption of relative equilibrium in the trade balance with a decline in the cover rate to 60 per cent, 40 per cent (1977) and 54 per cent (1984) attributable to;
 - the impact of the increase in oil prices, monetary fluctuations, and the slump in prices of phosphates and phosphate products, together with;
 - the repercussions of the equipment effort undertaken by Morocco between 1974 and 1984 and the dramatic effects of the drought that has been besetting Morocco since 1978;
 - together these factors have had an appreciable impact on the structure of Morocco's trade balance and the geographical pattern of our trade.

Indeed, after having been our leading trade partner, France now accounts for only 20 per cent of our total foreign trade.

The EEC share, which now accounts for 40 per cent of Morocco's trade, has fallen sharply since the mid-1960s when it had been 65 per cent.

Important structural changes in Moroccan foreign trade include:

- an increase in the percentage share of energy products in imports, from 11 per cent in 1975 to 26 per cent in 1984;

- an increase in the percentage share of manufactures in exports, from 12 per cent in 1975 to 42 per cent in 1984.

These figures reflect the major industrial integration effort in which Morocco has been engaged since the 1960s. After having pursued a policy of import replacement until the mid-1970s, Morocco has embarked on a policy of investment rationalization attaching higher priority to the promotion of exports comprising goods at an increasingly advanced state of manufacture.

As regards trade diversification, one should underline the increasing share of the Asian countries in our total trade from 6 per cent in 1970 to approximately 26 per cent in 1984.

Efforts are still needed to increase the modest share of our trade that the African and American countries account for at the present time.

OUTLOOK

In 1983-1984, His Majesty's Government undertook a major stabilization effort, in collaboration with the International Monetary Fund, and a programme of industrial and international trade policy adjustment with the support of the World Bank. These combined stabilization and adjustment efforts are designed to remedy overall imbalances in the economy, particularly in the balance of payments and the budget, and to institute an active programme of reforms aimed at easing structural constraints in the Moroccan economy and improving its competitive position. It was well understood that having regard to the nature and complexity of the structural problems, the adjustment programme would have to cover a protracted period of several years. The adjustment process launched in 1983-1984 has already contributed to an appreciable change in relation to earlier foreign trade policies of Morocco.

Despite a world economic environment that offers few encouraging signs, His Majesty's Government managed to achieve significant progress in 1983 toward correcting the economy's financial imbalance. The deficit on current account in the balance of payments was reduced from 12.3 per cent of GDP in 1982 to 8 per cent in 1983 (before the foreign debt was rescheduled) - in other words, from the 1981 and 1982 level of some US\$2 billion to US\$1,060 million in 1983. A flexible exchange-rate policy and export promotion measures were important factors in this progress.

In 1984, on the other hand, developments in the economy were less favourable. The impact of the continuing drought and monetary fluctuations increased the deficit on current account to US\$1.2 billion.

Despite foreign debt servicing costs equivalent to 36 per cent of exports of goods and services in 1983, Morocco has resolutely launched a policy of import liberalization in order further to open the economy to

foreign competition. Likewise, and on a step-by-step basis, it has reduced the maximum rate of import duties to 100 per cent, initially, and to 60 per cent thereafter, and the rate of the special import tax from 15 to 10 per cent.

During the second stage, starting in 1985, the Government will continue its programme of specific measures and actions designed to intensify and extend the adjustment process in the industrial and international trade sectors, inter alia, by continuing export promotion and import liberalization. These measures are supported by a policy of flexible exchange rates agreed on with IMF.

The Government intends to pursue its export promotion policy because of the latter's importance for earning foreign exchange with which to meet the needs of the economy, service the foreign debt, develop new industrial activities, and create a substantial source of new jobs. Various measures are planned in this connection: changes in special customs régimes, simplification of customs systems and procedures, removal of the exit tax on goods, elimination of restrictions or barriers to the export of certain products, etc.

As regards import management policy, the Government will continue its policy of liberalization in the coming years in order to further open the domestic market to foreign competition. In 1984, a large number of products were transferred from List B (products subject to import permit) to List A (products liberalized for import). In addition, most of the products on List C (prohibited imports) have been transferred either to List B, as an intermediate step prior to their transfer to List A, or directly to List A. These prohibitions will be gradually removed. In the area of tax measures, the Government intends to further reduce the maximum rates of customs duty, on a step-by-step basis to the level of 45 per cent, and to lower the rate of special tax, which since 1 January 1985 has been set at 7.5 per cent. With a view to rationalizing the structure of the tariff and the nomenclature of products, the Moroccan authorities concerned are currently drawing up a new nomenclature based on the Harmonized System of the Brussels Customs Co-operation Council.

By implementing this foreign trade liberalization and promotion policy, the Kingdom of Morocco intends to participate actively in the development of international trade within the framework of the GATT principles.

ANNEX 1

Foreign Trade Since 1965

(in DH million)

Year	Imports	Exports	Balance	Coverage rate %
1965	2.291,3	2.176,3	- 115	94,9
1966	2.418,0	2.168,0	- 250	89,7
1967	2.620,2	2.146,2	- 474	81,9
1968	2.790,0	2.278,0	- 512	81,6
1969	2.844,4	2.455,4	- 389	86,3
1970	3.471,2	2.469,6	-1001,6	71,1
1971	3.532,7	2.526,2	-1006,5	71,5
1972	3.577,4	2.952,9	- 624,5	82,5
1973	4.683,6	3.745,9	- 937,7	80,0
1974	8.291,7	7.439,9	- 851,8	89,7
1975	10393,7	6.237,7	-4156,0	60,0
1976	11.554,5	5.579,3	-5975,2	48,3
1977	14401,5	5.859,6	-8541,9	40,7
1978	12361,1	6.261,0	-6100,1	50,6
1979	14327,7	7.622,3	-6705,4	53,2
1980	16792,6	9.645,0	-7147,6	57,4
1981	22455,0	12.002,6	-10452,4	53,4
1982	25990,2	12.439,7	-13550,5	47,9
1983	25.591,1	14.724,2	-10866,9	57,5
1984	34395,5	19.109,5	-15286,0	55,6

ANNEX 2

Imports by Main Categories

Year	Value in DH million												
	1965	1966	1967	1968	1969	1970	1971	1972	1973	1974			
Products	688	659,6	723	619	452	583	701	624,8	1078	1833			
Foodstuffs	119	117	127	166	164	189,2	235,6	255	303	1128			
Energy	301,4	294,5	269,	327	291,8	387	417,3	410,3	551	1005			
Crude products of animal origin	470	23,5	22,5	36	50,6	39,6	49,3	58,3	67	130			
Crude products of mineral origin		516,3	550	616	731	864	790	944,8	1177	1972			
Other semi-manufactures	23,9	26,8	22,7	51	53,5	42,7	52	40	51	88			
Agricultural equipment	329,4	358,3	506	537	620	790,6	737,3	670,1	799	1337			
Industrial equipment	348,5	415,8	397	433	483,6	567,2	545,4	561	652	799			
Consumer products	10,4	6,1	3	5	7	7,7	4,7	- 12,7	4,9	-			
Industrial gold	2291,3	2417,9	2620	2790	2854,5	3471,1	3532,6	3577	4683,6	8291			

ANNEX 2 bis

Imports by Main Categories

Products	Value in DH million												
	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984			
Foodstuffs	2594	1976	1944	2005	2143	2833	4613	3495	3796	5816,9			
Energy	1121	1303	1669	1782	2769	3961	6124	7066	7028	8991,7			
Crude products of animal origin	891	865	1160	1022	1332	1397	1596	1859	1808	2668			
Crude products of mineral origin	104	169	231	155	334	574	861	1180	1398	1873			
Other semi-manufactures	2005	2366	2964	2743	3278	3541	3890	4836	4932	6494			
Agricultural equipment	117	110	174	127	161	119	134	355	294	214,5			
Industrial equipment	2375	3334	4797	3259	3130	3052	3726	5383	4559	6245			
Consumer products	1120	1326	1351	1197	1170	1315	1510	1815	1772	2091,7			
Industrial gold	-	-	111	71	-	-	-	-	-	-			
Total	10393	11554	14401	12361	14327	16792	22454	25990	25591	34395,5			

ANNEX 3

Principal Products Imported, 1965 to 1974

Products	(in DH million)									
	Year	1965	1966	1967	1968	1969	1970	1971	1972	1973
- Milk	22,9	20,6	25,6	26,4	25,7	26,7	35,4	39,3	44,2	69,1
- Butter	15,9	16,9	23,8	31,4	31,6	34,3	25,7	17,7	16,2	34,6
- Coffee	30,4	32,5	35,7	35,2	30,5	49,1	31,7	35,1	47,0	50,5
- Tea	56,0	64,4	67,6	82,1	102,9	89,7	83,5	86,1	66,9	105,3
- Wheat	76,6	201,7	303,2	216,2	39,8	130,0	243,0	136,9	483,4	708,3
- Raw sugar	342,9	174,6	144,9	118,4	108,1	138,5	148,7	169,3	245,1	632,4
- Tobacco	14,9	17,5	12,4	18,4	19,5	22,7	26,4	30,4	32,7	36,3
- Maize	2,5	3,2	4,4	1,2	0,3	-	3,8	2,3	14,1	21,1
- Barley	-	11,2	1,9	-	0,7	2,2	2,3	1,0	21,2	4,8
- Spices	9,8	11,2	11,7	11,2	4,4	11,9	16,3	21,4	16,3	29,8
- Meat, fresh, frozen	0,06	0,04	0,3	0,05	-	-	-	0,05	0,01	1,4
- Crude petroleum	72,8	79,3	79,7	107,4	101,6	114,2	145,3	171,8	226,4	590,1
- Petroleum gas and other hydrocarbons	1,1	1,3	0,3	0,9	3,1	5,3	8,9	9,0	18,5	48,0
- Crude vegetable oils	110,6	93,4	52,0	88,6	46,8	93,4	141,5	105,5	168,1	422,9
- Wood in the rough, roughly squared or half-squared or sawn	65,1	73,5	70,0	79,4	85,2	102,3	104,7	59,5	140,7	190,7
- Wool and animal hair, not carded or combed	5,8	9,9	7,8	11,4	13,6	12,9	17,5	19,2	25,7	28,6
- Cotton, not carded or combed	13,4	17,0	18,7	26,4	25,5	24,1	23,4	30,7	29,0	57,5
- Regenerated textile fibres	28,3	29,6	29,0	40,3	42,1	45,6	40,7	56,1	58,4	74,4

- Crude sulphur	1,8	2,3	1,4	3,1	8,3	3,2	3,4	4,1	5,2	25,6
- Synthetic textile fibres	2,5	3,2	9,2	26,4	25,9	17,6	26,4	33,0	40,1	59,1
- Natural and chemical fertilizers	26,0	26,5	34,8	41,7	29,8	23,4	28,1	37,0	52,1	153,6
- Binding agents and hydraulic cement	1,5	1,3	1,6	1,9	1,9	3,7	9,3	7,0	5,9	3,6
- Dyes and colours	6,7	9,4	12,3	16,2	16,5	20,1	23,1	31,2	37,3	50,2
- Disinfectants	12,3	14,3	9,6	16,0	16,1	19,2	19,1	19,5	25,4	41,7
- Plastic materials	15,4	29,8	18,3	29,1	43,3	46,0	55,4	69,4	91,3	144,8
- Paper and paperboard	26,4	26,8	29,8	33,0	36,6	45,5	46,9	53,3	69,2	129,5
- Yarn of man-made fibres for weaving	50,5	89,7	54,3	81,3	117,0	102,9	81,8	104,6	132,7	160,2
- Sheets, plates, hoops and strip, of iron or steel	22,0	44,0	61,9	35,6	39,6	92,2	83,0	110,3	126,4	204,5
- Wire, bars and rods, angles, shapes and sections, of iron or steel	51,0	31,0	55,4	63,8	85,4	146,6	114,8	118,4	179,3	337,0
- Tube and pipe fittings, metal structures	2,2	3,5	2,3	4,1	5,8	13,8	12,0	13,8	7,3	14,4
- Agricultural tractors	12,8	15,8	15,4	7,5	30,7	23,0	27,6	17,8	28,4	55,3

- Railway and tramway equipment	3,0	4,1	3,1	1,1	8,6	4,6	1,7	1,3	2,7	19,7
- Machine tools	4,3	7,3	9,0	11,5	18,7	21,1	19,2	15,3	20,3	27,8
- Boilers	0,9	4,2	28,3	5,1	4,9	5,6	5,4	3,6	5,6	41,4
- Piston engines and other engines	27,3	27,6	33,4	38,6	48,5	50,4	54,2	52,1	60,3	75,2
- Pumps and compressors	13,3	13,9	19,4	20,4	20,4	24,0	26,6	29,9	33,5	53,2
- Industrial furnaces	1,2	0,8	4,3	4,2	5,2	4,6	7,6	2,7	21,0	6,3
- Lifts, lifting and handling machinery	9,7	11,2	13,6	14,3	33,3	36,4	22,7	20,5	31,3	44,3
- Textile machinery	26,3	55,2	57,0	36,2	40,6	60,1	32,0	37,9	57,9	76,4
- Electrical apparatus for breaking electrical circuits	4,3	5,7	7,1	5,0	7,0	8,8	8,1	19,6	22,9	42,8
- Railway and tramway rolling stock	6,9	2,8	8,0	24,6	12,2	25,1	8,0	23,9	13,8	63,4
- Sea-going vessels	1,8	0,06	1,6	32,4	0,2	7,6	5,3	61,2	42,8	77,9
- Medicaments	3,8	14,5	22,9	20,3	12,1	49,9	14,8	59,5	61,1	59,3
- Woven fabrics of man-made fibres	11,8	50,7	21,2	14,3	15,1	16,9	16,8	20,4	21,7	32,7
- Woven fabrics of cotton	12,2	35,9	21	7,6	9,4	7,0	5,2	6,3	6,5	7,6
- Passenger motor vehicles	32,1	34,9	59,3	70,3	92,9	120,3	117,2	97,3	124,7	166,4
- Other	1031,05	993,6	1115,7	1227,5	1377,0	1568,3	1556,2	1475,15	1703,0	2614,9
- Total	2291,3	2417,9	2620,2	2790,0	2844,4	3471,2	3532,7	3577,4	4683,6	8251,7

ANNEX 3 bis

Principal Products Imported, 1975 to 1984

Principal products	(in DH million)									
	Year	1975	1976	1977	1978	1979	1980	1981	1982	1983
Milk	58,3	68,2	72,9	65,2	95,3	111,7	130,2	156,1	132,4	128,0
Butter	49,8	57,9	59,2	75,7	100,9	134,2	211,2	292,2	214,2	153,9
Coffee	63,5	77,7	72,3	101,3	98,7	117,5	96,6	110,1	109,0	172,5
Tea	104,5	88,0	102,7	156,3	190,1	152,7	278,4	210,6	268,8	479,5
Wheat	959,8	725,8	587,1	856,4	973,4	1255,3	2043,7	1443,5	1834,2	3324,0
Sugar	971,4	645,1	510,2	305,4	269,5	626,6	1053,7	518,6	412,8	481,8
Tobacco	49,0	80,2	100,3	110,7	153,2	131,6	215,0	147,3	257,8	311,5
Maize	2,4	-	2,3	42,5	60,2	75,8	161,3	118,4	176,7	175,0
Barley	6,2	-	1,3	8,3	4,6	8,7	183,2	165,6	3,4	119,1
Spices	2,6	35,2	4,5	40,6	49,3	54,2	33,8	40,4	47,6	102,7
Meat, fresh, frozen	0,8	0,6	1,8	8,7	31,6	25,5	29,3	31,2	30,5	46,0
Crude petroleum	897,0	1050,5	1241,1	1253,9	2436,9	3577,7	5624,3	6591,8	6330,4	8393,6
Petroleum gas and other hydrocarbons	51,3	66,9	112,0	129,8	125,4	132,1	258,4	231,1	336,9	315,6
Crude vegetable oils	409,2	221,8	345,0	337,8	460,4	382,9	508,3	566,6	563,1	1058,9
Wood in the rough, roughly squared or half squared, or sawn	174,9	246,1	335,9	254,0	306,9	434,2	469,7	536,2	434,6	652,3
Wool and animal hair	42,4	56,7	65,5	84,8	97,3	111,8	94,0	116,2	143,7	130,9
Cotton	55,4	63,6	52,5	67,8	78,8	80,5	87,5	143,3	167,6	195,1
Regenerated textile fibres	48,9	72,1	84,3	72,8	96,6	106,9	97,9	105,5	97,8	138,1
Crude sulphur	15,3	50,0	96,0	17,4	167,3	348,1	588,9	829,2	1043,1	1445,4
Synthetic textile fibres	46,6	70,3	72,2	79,8	106,0	141,5	168,8	219,5	219,1	287,6

Chemical products	268,4	264,5	331,7	357,7	444,2	552,0	609,9	750,4	865,6	926,7
Natural and chemical fertilizers	144,1	92,5	80,8	82,8	198,2	231,7	253,1	327,4	274,3	455,7
Binding agents and hydraulic cement	37,9	108,6	202,7	166,8	119,7	13,7	21,6	21,1	22,2	23,6
Dyes and colours	40,1	51,7	59,7	59,5	69,4	70,8	72,1	95,0	98,5	115,4
Disinfectants	46,9	39,5	42,5	47,9	45,6	52,8	56,7	74,8	97,4	112,6
Artificial plastic materials	158,9	199,9	233,9	191,5	265,0	315,5	281,4	369,0	399,8	474,7
Paper and paperboard	100,0	129,2	155,6	125,4	191,1	228,4	231,9	261,2	280,6	367,1
Yarn of man-made fibres for weaving	139,1	180,3	181,8	169,3	204,7	227,7	240,6	272,8	272,0	358,4
Sheets, plates, hoop and strip, of iron or steel	175,4	216,8	285,8	273,7	283,8	345,4	386,2	465,7	458,9	581,7
Wire, bars and rods, angles shapes and sections, of iron or steel	290,0	387,6	459,4	382,6	549,0	519,0	587,6	762,8	681,9	724,0
Tube and pipe fittings, metal structures	24,4	37,7	69,7	63,2	52,4	48,6	96,2	116,7	113,9	392,6
Agricultural tractors	78,1	59,9	88,7	72,3	81,6	57,9	65,4	213,6	130,2	114,3
Railway and tramway equipment	15,3	57,8	74,0	6,4	8,2	10,9	41,1	51,8	12,6	106,9
Machine tools	65,0	81,0	110,1	92,8	74,7	76,9	125,5	143,0	123,2	152,9
Boilers	38,9	26,3	134,2	73,3	78,6	127,3	52,1	27,6	290,3	320,7
Piston engines and other engines	140,2	173,7	96,9	86,1	106,0	126,8	131,3	201,7	158,9	176,9

Pumps and compressors	77,9	81,2	107,3	116,8	81,7	123,7	168,4	163,4	132,9	322,3
Industrial furnaces	18,2	66,2	172,2	33,1	20,5	18,5	35,8	69,4	25,1	22,4
Lifts, lifting and handling machinery	76,2	128,7	141,9	182,1	88,6	117,1	136,1	286,8	181,1	242,4
Textile machinery	99,7	157,3	111,8	119,0	110,9	185,1	166,7	155,7	134,9	192,4
Electrical apparatus for breaking electrical circuits	48,0	56,4	72,5	70,4	95,1	94,4	89,1	84,3	101,9	465,2
Railway and tramway rolling stock	84,5	140,1	142,0	14,9	33,6	15,6	93,2	153,6	315,2	424,1
Sea-going vessels	193,4	334,3	868,4	316,6	316,8	93,7	139,9	980,8	228,8	655,4
Industrial motor vehicles	173,1	188,8	480,9	285,8	232,2	247,2	347,2	342,7	292,2	199,8
Miscellaneous machinery and appliances	493,3	527,8	640,1	517,1	741,7	492,5	581,0	716,9	697,7	820,9
Medicaments	96,1	83,1	109,8	113,4	131,3	152,6	150,7	198,7	191,4	223,6
Finished paper and articles of paper	59,2	62,6	80,6	91,8	104,6	129,4	158,7	167,4	181,6	202,4
Woven fabrics of man-made fibres	32,1	37,2	45,9	48,7	49,3	70,2	76,9	103,2	127,6	150,9
Woven fabrics of cotton	18,4	8,5	9,6	10,9	19,7	26,5	51,2	74,0	89,0	134,3
Parts for passenger motor vehicles	185,8	224,3	67,7	68,1	64,3	86,1	107,5	115,6	107,3	119,3
Passenger motor vehicles	226,2	285,8	296,9	217,5	223,2	221,9	201,3	292,7	309,3	281,8
Other	2739,5	3388,7	4507,3	3834,4	3339,6	3703,2	4364,4	5355,3	5401,2	6422,4
Total	10393,7	11554,6	14401,5	12361,1	14327,7	16792,6	22455,0	25990,2	25591,2	34395,5

ANNEX 4

Geographical Breakdown of Imports
1965-1984

	(in DH million)									
	1965	1966	1967	1968	1969	1970	1971	1972	1973	1974
AFRICA	106,4	101,8	85,5	102,4	130,8	158,4	171,1	209,5	226,6	452,3
- Tunisia	-	0,2	1,7	1,4	2,9	6,3	7,2	7,5	7,9	8,5
- Libya	-	-	-	-	-	-	-	-	-	7,4
ASIA	208,8	206,3	211,3	185	202,9	212	216,2	228,1	278,3	850,3
AMERICA	487,5	391,9	415,8	535,2	327,8	522,3	684,1	504	813	1423,4
of which										
USA	270	287,4	266,2	380,2	213	392,3	501	270	495	745
EUROPE	1487	1717,2	1907	1966,8	2181,5	2575	2458,6	2617,4	3363	5562
of which										
- France	878,8	943,6	980,9	880	866,2	1074	1083	1111	1488,4	2282,6
- Spain	25	32	69	89	78,5	94	136	138	233	336,5
- F.R. Germany	140,4	152,9	236	216,3	279,3	303	267	268	383,2	842,6
- Italy	70,1	79	92	139,4	152	186,6	210	199,8	215	351,8
- USSR	48	80	95	100	159,4	165	141	141	183	252,8
OTHER	0,4	0,3	0,3	0,3	1,2	2,5	2,6	1,8	2,4	3,6
TOTAL	2290	2417,9	2620	2790	2844,4	3471,2	3532	4436,6	4683	8291,7

ANNEX 4 bis

Geographical Breakdown of Imports

1965-1984

	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984
AFRICA	181,9	216,8	217,5	306	294	372	386	388	520	499,3
of which										
- Tunisia	1,5	11,9	10,3	7,6	7,8	9,5	53	21	22	56,8
- Libya	1,1	1,8	1,4	10,1	9,5	2,8	6,2	11,7	33,3	8,8
ASIA	1247,6	1379,5	1661,5	1591	2823	3930	6466	6874	6598	10094
AMERICA	1786,8	1646,8	1944,5	1610	1403	1842,0	2660	2771	3665	5678,9
of which										
- USA	794,8	990	907,8	1038	827,4	1089	1572	1548,8	2428	4287
EUROPE	7139,6	8281,4	10568,2	8843	9788	10631	12932	15873	14784	18079,3
of which										
- France	3139,9	3368	3935	3226	3964,6	4168	5351	6419	5136	6288,8
- Spain	456,9	732	1245	1273	1342	1387	1540	1852	1873	3035
- F.R. Germany	825,7	937	958	848	836	982	1078	1253	1233	1486,7
- Italy	404,7	644	1003	820	842,3	958	973	1068	1232	1354,3
- USSR	298,4	297	377	332,2	392	598,9	861	1339	1399	1363,2
OTHER	37,8	30,1	9,7	11	20	18	11	84	24	44
TOTAL	10393,7	11554,6	14401,4	12361	14327,7	16793	22455	25990	25591	34395

ANNEX 5
Imports by Economic Grouping
1965-1984

(in DH million)

	EEC	EFTA	CMEA	MAGHREB	OTHER	TOTAL
1955	1.187,1	148,2	120	32,3	803,7	2.291,3
1966	1.283,3	204,9	183,4	31,5	714,8	2.417,9
1967	1.398,9	218,4	204,5	36	762,2	2.620
1968	1.358,8	282,4	204,4	48,4	886	2.790
1969	1.488,9	318,2	264,9	66,7	715,8	2.854,5
1970	1.762	360	308	73	968,1	3.471,1
1971	1.737	344	224,4	76,9	1.150,3	3.532,6
1972	1.964,3	243	247,4	96,9	1.025,4	3.577
1973	2.545	251	292,1	116,6	1.478,9	4.683,6
1974	4.208	329,5	582,6	270	2.900,9	8.291
1975	5.386,9	443,8	755,4	12,5	3.795,1	10.393,7
1976	5.991,3	756,3	688	13,8	4.105,2	11.554,6
1977	7.340,7	1.069,7	733,4	11	5.246,6	14.401,4
1978	6.076	548	751	18	4.968	12.361
1979	5.942	653	733	18	5.981,7	14.327,7
1980	7.447	607	1.051	12	7.675	16.793
1981	9.131	807	1.388	62	11.067	22.455
1982	10.913	1.096	2.075	41	11.865	25.990
1983	9.716	998	2.042	57	12.778	25.591
1984	11.275	1.366,8	2.266,2	84,3	19.402	34.395

ANNEX 6

Exports by Main Categories

(Value in DH Million)

Category	1965	1966	1967	1968	1969	1970	1971	1972	1973	1974
Foodstuffs, beverages and tobacco	1050,1	1051,6	1061,8	1168,5	1184,8	1249,4	1206,2	1383,9	1826,7	1646,8
Energy	12,7	6,5	10,6	16,3	7,8	9,4	9,2	6,1	20,2	51,8
Products of animal and vegetable origin	140,1	173,7	140,9	134,2	238,2	166,4	152,9	259,3	296,1	375,7
Products of mineral origin	*915,5	777,5	753,7	737,6	768,1	783,8	762,3	877,1	1040,5	4512,7
Semi-manufactures		110,0	122,2	155,9	144,5	136,0	188,0	188,3	238,0	374,3
Finished agricultural equipment	0,1	0,1	0,4	0,1	0,1	0,5	-	3,3	9,6	1,8
Finished industrial equipment	5,6	4,6	1,6	8,1	2,7	12,2	40,0	27,4	42,8	45,1
Finished consumer products	52,0	43,7	54,6	57,0	108,9	111,5	167,2	207,3	272,0	431,6
Total	2176,2	2168,0	2146,1	2278,0	2455,4	2469,6	2526,1	2952,9	3745,9	7439,9

*For the year 1965, products of mineral origin and semi-manufactures are grouped together in the statistics available

ANNEX 6 bis

Exports by Main Categories

(Value in DH Million)

Category	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984
Foodstuffs, beverages and tobacco	1456,2	1800,8	1705,5	2022,1	2282,5	2598,9	3040,0	3018,6	3724,0	4203,1
Energy	57,3	70,4	91,8	07,9	275,9	467,3	543,1	529,1	584,1	755,6
Products of animal and vegetable origin	242,2	278,9	226,6	203,4	217,7	399,2	337,1	272,4	373,5	459,9
Products of mineral origin	3686,0	2484,0	2519,6	2448,7	2877,8	3710,5	4487,3	4113,9	4012,2	5515,2
Semi-manufactures	252,1	297,1	563,5	622,7	971,9	1353,7	2096,0	2661,4	3776,8	5130,9
Finished agricultural equipment	2,4	-	-	0,1	-	-	0,1	-	-	2
Finished industrial equipment	44,3	20,5	30,1	32,8	27,1	27,9	28,8	67,5	79,8	123,8
Finished consumer products	497,1	619,4	722,5	843,3	969,3	1087,2	1469,7	1776,8	2173,6	2810,2
Total	6237,6	5579,3	5859,6	6261,0	7622,3	9645,0	12002,6	12439,7	14724,1	19109,5

ANNEX 7

Principal Products Exported

Year	Value in DH million										
	1965	1966	1967	1968	1969	1970	1971	1972	1973	1974	
Products											
- Fresh tomatoes	137	149,5	175	144	145,6	180	163	179	229,5	183	
- Citrus fruit	250	329,6	346	420	388,6	357	389	428,5	494	388	
- Preserved fish	73	122	115	30	123,5	127	148	134	189,5	243,6	
- Preserved vegetables	22	22	9	-	40	36	66,5	83	84,5	115	
- Crustaceans and molluscs	2	3	3	5,5	4,5	-	9	9	14,6	24,5	
- Potatoes, other than seed potatoes	49,5	59	47	38,6	25	40	38	47	56	81,5	
- Fruit and vegetable juices	8	21,5	19	24	35,6	38	22	31	32	25,6	
- Wine, liqueurs, sparkling wines, vermouth	93	75,5	62	28	42,5	5	4	4	7	13,5	
- Energy and lubricants	13	6,5	11	16	8	9,5	9	6	20	52	
- Olive oil, crude and refined	3	44,6	5	7	9	16	20,6	111	101	147	
- Cotton	29,5	25	40	25,5	30	30	11,5	40	42,5	24	
- Plants and parts of plants	1	1	2	2	2		7,6	8	11	17	
- Pulp for paper-making	18	18	14,5	19	24		34	20,5	33	68	
- Phosphates	552,9	534,3	545,3	542,2	551	571,4	588,0	672,7	786,4	4.072,7	
- Lead ore	126	76,3	59	66	65	71	69	90		164,5	
- Barium sulphate	1	6	6	3	6		7,5	7	9	10	
- Copper ore	7,5	13	9	9	22		14	14	19	36,6	

- Natural and chemical fertilizers	-	39,6	52,6	69	52,6	32,6	72	69	84	139
- Phosphoric acid					-	4	4			
- Unworked silver	13,6	14	15	17	19		12			
- Unworked lead					-					
- Cotton yarn					-				9,6	2
- Finished agricultural equipment					-			3		
- Industrial motor vehicles										
- Travel goods, handbags, etc. of leather	10,6	2	9	9	4,5	14	14,5	17,6	21	32
- Woven fabrics of manmade fibres					1		21	19	25	44
- Woven fabrics of cotton					3		-	1	5	25
- Carpets	10		11	12	2		38,6	59	81	89
- Knitted and crocheted goods	5,6	4,7	3	4	4	4	9	12	19	40,6
- Made up garments	4	3	4	5	16	20,6	34	46	54	86
- Blankets	0,6	0,5	1	1	1,5		1	1	2	3
- Footwear			3	3,5	3	4	5	11,6	16	22,5
- House linen	1,6	2	1		2,6			1	2,6	7
- Parts for passenger motor vehicles										
- Other										
	743,6	595,4	578,6	777,70	823,5	909,5	714,2	828,10	1297,8	1283,40
TOTAL :	2176	2168	2146	2278	2455	2469,6	2526	2953	3746	7440

ANNEX 7 bis

Principal Products Exported

Country	VALUE IN DH MILLION									
	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984
Fresh tomatoes	172,6	127	114,7	127,6	253,5	247,6	228	196,6	233	291
Citrus fruit	406	593,6	615,5	809,5	859	1160	1072	1086	1102	1037
Preserved fish	171	236	229	225	300	342	465	400	498	555
Preserved vegetables	108,6	106	197	171,5	216	436	226	255	328	377
Crustacea and molluscs	34	41	33	65	52	43,5	248,6	288	681	881
Potatoes, other than seed potatoes	73,6	81	38	35	50	60	30	42	115	127
Fruit and vegetable juices	18	27	29,8	52	46	29	40	64	57	161
Wine, liqueurs, sparkling wines, vermouth	43,6	45,6	47,4	27,6	36	40	79	57,5	40,6	42
Energy and lubricants	57	78	91,6	88	276	467	543	529	584	756
Olive oil, crude and refined	93,8	66	64	-	1	106,5	7	4	8,5	2,5
Cotton	3,6	54	13,3	54,5	1,6	34,3	55,9	-	-	-
Plants and parts of plants	12,6	13	18	24,5	27,6	25,3	29	27	6,6	5,3
Pulp for paper-making	48	65	45,6	51,5	89,6	121,7	125	101	124	201
Phosphates	3.430,4	2.190,9	2.111,1	2.034	2213,6	3012	3826,5	3445	3331	4619
Lead ore	65	65,5	155	173	282	281,5	208	120	154,5	198
Barium sulphate	17,6	22	27	39	55	66	119	132,6	119	180
Copper ore	8	28	19	13	37,6	57	51	128	183	191,5
Natural and chemical fertilizers	105,6	73	109	133,5	120	153	288	466,6	920	760
Phosphoric acid	-	66,5	223,7	269,4	504	793	1341,6	1586	2127,6	3516
Unworked silver	99	2,5	325	58	36	120	51	56	159,5	136
Unworked lead		149				793	144,6	176	161	166

-Cotton yarn	2	-	22	98	126	79	105,5	181
-Finished agricultural equipment		-	-	-	-	-	3,4	2517
-Industrial motor vehicles	31	38,6	37	47	53	57	1,5	14,6
-Travel goods, handbags, etc. of leather							44	41
-Woven fabrics of man-made fibres	16	17	18	8,5	12	30,6	52	75,7
-Woven fabrics of cotton	37	15	29	21,5	35	58	54,5	60,5
-Carpets	114	209	283	286	302	293	373,6	394,6
-Knitted and crocheted goods	61,5	57	101	113	156	193	239	323
-Made up garments	99	188	261	295,5	420	548,6	683	1031,6
-Blankets	4	5	5	6	11	22	33	28
-Made up articles of woven fabric	-	1	-	-	-	-	1	-
-Footwear	35	63	66,6	93	103	168	194	229
-House Linen			48	58,3	72,5	67	68	41
-Parts for passenger motor vehicles			4,6	7	228,5	34,6	43	67
-Other	4874,2	944,5	1257,7	223,9	1304,4	1722,9	1896	2595,8
Total	6237,7	5579	7622	9645	12002,6	12440	14724	19109,5

ANNEX 8

Geographical Breakdown of Exports 1965-1974

(Value in DH million)

Country	Year	1965	1966	1967	1968	1969	1970	1971	1972	1973	1974
EUROPE of which: France Federal Republic of Germany Italy Spain		1873,2	1850,5	1834,5	1957,7	2087,9	2092,5	2078,6	2470,7	3114,0	6210,0
		958,2	911,0	885,9	875,6	862,8	904,3	917,9	963,7	1264,1	1702,7
		182,1	174,5	174,2	188,9	209,4	226,7	213,8	264,8	365,3	544,8
		52,9	73,1	85,7	133,9	200,3	162,9	119,3	264,9	259,2	554,3
		131,7	89,3	70,2	76,3	99,9	93,0	106,8	163,5	180,7	410,1
AFRICA Tunisia Libya		126,4	91,9	86,8	105,0	137,1	151,4	178,4	200,9	222,2	343,5
		3,2	3,3	3,7	2,9	5,4	3,8	8,0	18,2	24,0	56,2
		2,8	1,8	2,9	12,2	5,1	19,1	6,6	2,6	2,9	4,3
ASIA India		84,8	127,1	128,7	125,6	124,3	148	186,9	112,0	247,6	429,7
		1,7	13,2	9,1	7,0	9,1	24,7	11,6	17,3	14,0	55,4
AMERICA United States		84,2	95,4	91,3	85,0	101,4	72,6	77,3	104,7	126,7	441,9
		35,3	47,7	49,7	42,5	47,0	39,1	36,6	47,9	52,1	78,9
OTHER		3,2	2,9	4,7	4,6	4,6	5,1	0,5	4,4	4,4	14,8
TOTAL		2176,2	2168	2146,1	2278	2455,4	2469,6	2526,1	2952,9	3745,9	7439,9

ANNEX 8 bis

Geographical Breakdown of Exports

(Value in DH million)

	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984
EUROPE of which:	5398,8	4752,2	4816,6	5110	6274	7748	9113	9515	11045	13716
France	1356,4	1324	1450	1660	2085,7	2428	2614	2981	3387,5	4153
Federal Republic of Germany	405,7	537	613	667	806,3	788	859	992	1129,3	1343
Italy	465,2	407	357	374	393,8	542	596	829,4	902	1155
Spain	332,2	300,4	436,6	414,6	474,2	565,2	834,1	839	1047,7	1442
AFRICA	300	234,3	273,5	291	281	348	627	430	556	904,5
Tunisia	29,1	43,2	48,4	43,6	60,5	84,6	91,2	119	99,7	180
Libya	10,7	15,6	33,7	38,1	43,7	50,3	230,2	4	115	340
ASIA	310,3	250,8	374,9	440	587	1011	1745	1970	2571	3110,
India	25,8	25,5	125,5	114,5	19,6	395	623,2	713	818,3	1410
AMERICA	213,6	327,1	386,7	413	478	531	509	521	547	723,7
United States	46	62	114,6	177,6	178,6	131,2	136,7	157,4	189	290
OTHER	15,0	14,9	7,9	7	2	7	9	4	5	43
TOTAL	6.237	5.579	5.860	6.261	7.622	9.645	12.002	12.439	14.724	19.109

ANNEX 9

Exports by Economic Grouping

1965-1984

Year	Economic Grouping						Total
	EEC	EFTA	CMEA	Maghreb	Other		
1965	1,344,1	206,0	160,6	59,4	406,1		2,176,2
1966	1,302,3	201,4	206,3	28,4	429,6		2,168
1967	1,300,5	212,1	191,6	31,2	410,9		2,146,1
1968	1,356,1	229,0	230,2	44,7	418		2,278
1969	1,443,6	252,2	229,0	81,1	449,5		2,455,4
1970	1,497,0	224,0	196,2	88,7	463,7		2,469,6
1971	1,430,2	219,0	266,1	97,5	513,3		2,526,1
1972	1,724,3	226,6	252,1	119,3	630,6		2,952,9
1973	2,418,2	113,8	290,3	143,0	780,6		3,745,9
1974	4,071,0	290,2	961,2	245,2	1,872,3		7,439,9
1975	3,375,4	245,6	960,0	156,6	1,500		6,237,6
1976	3,191,0	220,6	717,2	71,0	1,379,5		5,579,3
1977	3,277	178,9	628,6	97,9	1,677,2		5,859,6
1978	3,565	222	714	93	1,567		6,261
1979	4,447	295	823	112	1,945,3		7,622
1980	5,268	408	1,096	147	2,726		9,645,0
1981	5,902	412	1,457	327	3,904,6		12,002,6
1982	6,770	566	369	127	4,107,7		12,439,7
1983	7,691	582	666	225	5,358,1		14,724,1
1984	9,667	703	1,034	523	7,182,5		19,109,5

ANNEX 10
Tariff Incidence 1965-1974

(In DH million)

	1965	1966	1967	1968	1969	1970	1971	1972	1973	1974
Customs duty	278,2	345,7	343,2	331,2	380,6	452,3	420,4	417,9	479	668,2
Imports	2.291,3	2.418	2.620	2.790	2.844,4	3.471,2	3.532,7	3.577,4	4.682,0	8.297,7
Tariff incidence (%)	12,13	14,30	13,10	11,87	13,39	13,03	11,90	11,68	10,23	8,05

ANNEX 10 Bis

Tariff Incidence 1975-1984

(In DH million)

	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984
Customs duty	888,7	1.028	1.367,2	1.209,6	1.162,4	1.229,6	1.505,7	1.703	1.598	1.884,7
Imports	10.393,7	11.554,5	14.401,5	12.361,0	14.328	16.792	22.344,8	25.990,2	25.551,2	34.395,5
Tariff incidence (%)	8,55	8,90	9,50	9,80	8,10	7,30	6,75	6,55	6,25	5,50

ANNEX 11

Comparative Table of Imports by Tariff Rate

(June 1981-1982)

(Value in DH million)

Tariff rate	From 1.01 to 30.06.81		From 1.01 to 30.06.82	
	V.I.	%	V.I.	%
Ex	5.382,5	48,76	6.966,4	54,00
2	43,6	0,39	58,0	0,45
2,5	28,7	0,26	1,5	-
5	67,5	0,61	62,2	0,48
7	12,9	0,11	19,3	0,15
7,2	680,3	6,16	330,7	2,56
10	1.611,7	14,60	1.981,5	15,36
12	-	-	214,3	1,66
12,5	217,4	1,97	184,9	1,43
15	1.129,7	10,23	1.329,8	10,30
20	463,6	4,20	561,1	4,35
Sub-total 1	9.637,9	87,29	11.709,7	90,74
22,5	19,1	0,17	290,7	2,25
25	436,6	3,96	25,2	0,20
30	138,1	1,25	282,9	2,19
Sub-total 2	593,8	5,38	598,8	4,64
Other	806,1	7,33	593,8	4,62
TOTAL	11.037,8	100	12.902,3	100

*Total imports, June 1981: DH 11,037.8 million

*Total imports, June 1982: DH 12,902.3 million

TABLE I

Breakdown of Taxes and Charges on Imports - 1982

	Rates		Value of Imports						Total	Incidence	
	SIT	CD ²	VC and P	SIT	CD	ICT	TFS	GSD			
Customs clearance régime ¹	Ex.	Ex.									
I. 1. PRODUCTS ENTIRELY EXEMPT											
II. PRODUCTS EFFECTIVELY TAXED											
1. Petroleum products	15	0,71	6,38	6970,7	1045,5	49,6	522,1	556,6	217,4	2390,3	34,3
2. Sugar, milk, tobacco, etc.	15	8,43	0	1416,4	212,5	119,4	-	-	33,2	364,9	25,8
3. Medicaments, TV sets, radios, school supplies	15	10,89	8	318,7	47,8	34,7	-	32,0	11,4	125,-	39,6
4. Coffee, tea, spices, butter, milk	15	14,01	12	776,0	116,4	109,7	17,6	122,3	36,7	401,6	51,7
5. Luxury products	15	38,22	30	187,6	28,1	71,7	7,3	88,2	19,6	215,1	114,7
6. Equipment goods covered by the Code	15	0	0	800,-	120,-	-	-	-	12,-	132,-	16,5
7. Raw materials	15	0	17	1546,5	232,-	-	-	302,4	51,4	587,9	38,-
8. Normal régime	15	17,25	17	7641,1	1146,1	1319,2	-	1718,1	418,3	4601,8	50,2
9. Residual	15	0	0	300,-	45,1	-	-	-	4,5	49,6	16,5
III. TOTAL				19.558,2	2.993,7	1.703	547,1	2.819,3	905,2	9.854,5	44,3
IV. RECAPITULATION				25.990	2.993,7	1.703	547,1	2.819,3	906,5	8.869,4	34,1

BREAKDOWN OF TAXES AND CHARGES (€)

régime	Receipts all taxes and charges		Incidence including	
	VCF	Receipts all taxes and charges	Incidence including TFS	excluding TFS
I.1.	23,2	0	0	0
II.1.	26,8	27,0	34,3	26,3
2.	5,4	4,1	25,9	25,8
3.	1,2	1,4	39,3	29,3
4.	3,-	4,5	51,7	36,0
5.	0,7	2,4	114,7	67,6
6.	3,1	1,5	15,5	15,5
7.	6,0	6,6	38,0	18,5
8.	29,4	52,-	60,2	37,7
9.	1,2	0,5	16,5	16,5
TOTAL...	100,0	190,0	34,1	23,2

¹SIT = Special import tax
 CD = Customs duty
 ICT = Internal consumption tax
 TFS = Tax on products and services
 GSD = Customs stamp duty
 VC and P = Value cost and freight
²Weighted average rates

ANNEX 13

Imports Free of all Duties and Charges in 1984

Product	Value C & F (in DH million)
Grains	3.594,7
Sulphur (T.A.)	1.446,2
Fertilizers	454,4
Animal feed	21,8
Insecticides	112,6
Agricultural equipment	214,5
Sea-going vessels	654,7
Seed potatoes	57,4
Frozen meat	45,2
Papers, books and periodicals	174,1
Miscellaneous*	2.284,9
TOTAL	9.060,5

*The heading "Miscellaneous" includes:

- Products, other than sulphur, imported under temporary admission régime
- Products imported free of duties and charges (Title VI of the Customs Code)
- Other

ANNEX 14

Balance-of-Payments - 1965 to 1974

(In DR million)

HEADINGS AND ITEMS	1965	1966	1967	1968	1969	1970	1971	1972	1973	1974
A. GOODS AND SERVICES										
1. Goods f.o.b.	+ 299	- 296,0	- 523,9	- 526,0	- 416,7	- 998,8	- 850,5	- 415,3	- 601,5	- 435,3
2. Non-monetary gold	+ 125	- 67,0	- 281,0	- 304,1	- 184,2	- 685,7	- 688,7	- 294,9	- 500,8	+ 64,2
	-	- 6,0	- 3,7	- 4,6	- 5,6	- 7,0	- 4,3	- 11,5	- 4,5	- 0,3
3. Transport and insurance costs on international shipments	- 111	- 115,0	- 125,5	- 115,0	- 155,7	- 196,7	- 189,0	- 157,9	- 258,4	- 669,5
4. Other transport	+ 40	- 47,0	- 48,8	- 56,7	- 49,3	- 50,6	- 40,6	- 52,3	- 27,7	+ 24,9
5. Travel	+ 40	+ 215,0	+ 210,6	+ 214,8	+ 346,7	+ 372,0	+ 460,0	+ 505,1	+ 628,0	+ 630,0
6. Investment income	- 119	- 210,0	- 182,8	- 222,6	- 206,0	- 205,5	- 240,6	- 263,8	- 275,9	- 222,0
7. Government transactions	- 180	- 24,0	- 43,7	+ 42,7	- 114,2	- 194,5	- 116,6	- 115,5	- 142,8	- 236,8
8. Other services	- 54	- 42,0	- 45,2	- 60,5	- 53,4	- 26,6	- 30,5	- 24,5	- 19,4	- 27,7
B. TRANSFER PAYMENTS										
9. Private	- 16	+ 40,1	+ 173,4	+ 237,1	+ 351,6	+ 368,0	+ 545,3	+ 631,6	+ 1032,9	+ 1470,4
10. Public	+ 92	- 106,0	+ 56,0	- 9,7	+ 272,0	+ 324,7	+ 496,2	+ 634,0	+ 571,0	+ 1401,7
	+ 76	+ 148,1	+ 117,4	+ 246,8	+ 79,6	+ 43,3	+ 53,1	- 2,4	+ 51,9	+ 66,7
C. NON-MONETARY CAPITAL										
PRIVATE	+ 545	+ 271,6	+ 278,0	+ 145,0	+ 195,9	+ 724,2	+ 599,6	+ 54,2	- 288,1	- 498,3
	+ 20	- 15,5	- 36,9	- 81,1	- 47,8	+ 246,6	+ 156,7	- 92,7	- 297,7	- 766,2
11. Commercial credit balance	-	+ 90,6	+ 4,2	+ 0,7	+ 77,2	+ 252,7	+ 69,7	+ 41,0	+ 144,2	- 827,5
12. Loans and investments	-	+ 36,4	+ 55,2	+ 35,9	+ 33,2	+ 100,3	+ 119,1	+ 66,6	+ 12,5	- 95,2
13. Other	-	- 142,5	- 102,3	- 117,7	- 158,2	- 106,2	- 49,5	- 118,3	- 166,0	+ 136,5
PUBLIC	+ 525	+ 287,1	+ 316,9	+ 226,1	+ 243,7	+ 477,4	+ 440,9	+ 146,9	+ 9,6	+ 287,9
14. Commercial credits	-	+ 186,0	+ 213,7	+ 20,3	+ 117,9	+ 335,5	+ 277,0	+ 41,9	- 72,0	+ 51,5
15. Loans in foreign exchange	-	+ 6,5	+ 68,2	+ 161,4	+ 67,7	+ 97,5	+ 171,3	+ 127,3	+ 237,7	+ 237,7
16. Loans in DR	-	+ 80,0	+ 29,3	+ 42,7	+ 54,6	+ 41,4	- 14,0	- 17,7	- 3,2	- 16,5
17. Other	-	+ 14,6	+ 5,7	+ 1,7	+ 3,5	-	+ 6,6	+ 4,6	+ 3,5	+ 12,6
18. External commitments	-	-	-	-	-	-	-	- 9,4	- 18,5	+ 1,6
D. EXTENDED FACILITY RECOURSE (IMP)										
E. SDR ALLOCATION										
TOTAL	+ 230	+ 15,7	- 72,5	- 143,9	+ 130,8	+ 169,9	+ 359,4	+ 331,5	+ 143,3	+ 536,8

ANNEX 14 B13

Balance-of-Payments - 1975 to 1984¹

(In Dh million)

HEADINGS AND ITEMS	1975	1976	1977	1978	1979	1980	1981	1982	1983
A. GOODS AND SERVICES									
1. Goods f.o.b.	- 4229.5	- 8403.7	- 10875.8	- 8736.7	- 9568.2	- 9984.1	- 15162.3	- 17346.8	- 13355.6
2. Non-monetary gold	- 2924.1	- 4594.6	- 6825.8	- 4689.7	- 5098.2	- 5336.3	- 8052.9	- 10674.5	- 8256.2
	- 57.9	- 91.9	- 97.7	- 62.0	-	-	-	-	-
3. Transport and insurance costs on international shipments	+ 986.3	+ 1106.5	+ 1357.9	+ 1119.8	+ 1324.5	+ 1539.2	+ 2159.8	+ 2176.5	+ 1300.9
4. Other transport	+ 32.4	+ 38.8	+ 95.9	+ 77.3	+ 69.9	+ 202.7	+ 298.3	+ 271.3	+ 275.5
5. Travel	+ 900.0	+ 860.0	+ 1080.0	+ 1210.0	+ 1270.0	+ 1400.0	+ 1565.0	+ 1980.0	+ 2000.0
6. Investment revenue	- 270.5	- 436.7	- 712.0	- 1182.0	- 1593.3	- 2212.3	- 3638.3	- 3914.6	- 4411.8
7. Government transactions	- 847.1	- 3013.8	- 3005.5	- 2980.7	- 2961.5	- 2527.9	- 3271.4	- 3282.5	- 2336.4
8. Other services	- 76.0	- 61.0	- 52.8	+ 10.2	+ 89.4	+ 28.9	+ 96.8	+ 432.0	+ 596.3
B. TRANSFER PAYMENTS									
	+ 2016.0	+ 2413.2	+ 2652.0	+ 3113.3	+ 3599.5	+ 4395.3	+ 5526.6	+ 5909.4	+ 6945.2
9. Private	+ 2075.1	+ 2331.3	+ 2588.9	+ 3062.8	+ 3651.1	+ 4210.9	+ 5483.7	+ 5697.3	+ 6786.9
10. Public	- 59.1	+ 81.9	+ 63.1	+ 55.5	- 31.6	+ 184.4	+ 42.9	+ 212.1	+ 158.3
CURRENT ACCOUNT (A + B)	-	-	-	-	- 5963.7	- 5588.8	- 9635.7	- 11437.4	- 6408.4
C. NON-MONETARY CAPITAL									
	+ 2145.3	+ 5941.1	+ 8206.4	+ 5352.4	+ 5763.9	+ 4611.7	+ 8284.1	+ 9720.9	+ 3041.3
PRIVATE	+ 509.3	+ 316.4	+ 554.0	- 110.7	+ 437.0	- 447.7	+ 1267.3	+ 1950.4	- 209.3
11. Commercial credit balance	+ 511.3	+ 32.5	+ 227.1	- 139.6	+ 314.4	- 635.6	+ 7	+ 900.2	- 564.9
12. Loans and investments	+ 2.0	+ 168.5	+ 239.9	+ 137.4	+ 146.4	+ 346.7	+ 300.7	+ 306.6	+ 329.0
13. Other	+ 4.0	+ 115.4	+ 87.0	- 158.5	- 23.8	- 158.6	+ 329.9	+ 343.6	+ 26.6
PUBLIC	+ 1636.0	+ 5624.7	+ 7652.4	+ 5701.1	+ 5326.9	+ 5059.4	+ 7016.8	+ 7770.5	+ 3250.6
14. Commercial credits	+ 258.5	+ 747.3	+ 674.3	+ 471.7	+ 292.6	+ 473.7	+ 601.0	+ 1222.1	+ 2569.7
15. Loans in foreign exchange	+ 1342.5	+ 4832.9	+ 6972.4	+ 5250.3	+ 5041.5	+ 4618.7	+ 6462.1	+ 6387.7	+ 2697.6
16. Loans in Dh	- 20.7	- 25.6	- 25.3	- 23.4	- 27.1	- 28.0	- 39.4	- 33.9	- 51.1
17. Other	+ 29.3	+ 14.4	+ 28.1	+ 32.2	+ 17.9	+ 2.0	+ 7.7	- 10.2	- 12.8
18. External commitments	+ 26.4	+ 35.7	+ 2.9	- 28.2	+ 2.2	- 7.0	- 14.6	+ 4.8	+ 47.2
D. EXTENDED FACILITY RECOURSE (L/F)	-	-	-	-	-	+ 781.0	+ 827.0	+ 2834.7	+ 837.6
E. SDR ALLOCATION	-	-	-	-	+ 78.9	+ 78.9	+ 77.4	-	-
TOTAL	- 68.2	- 51.4	- 17.4	- 26.0	- 125.9	- 117.2	- 447.2	+ 1168.2	- 528.5

¹Data for 1984 not yet available