

# CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

*ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol*

## MOROCCO

### Compilation of Declarations currently in force <sup>(\*)</sup> concerning

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|--|---|
| Annex A - Taxes to which the Convention would apply (Article 2).                           | X |
| Annex B - Competent authorities (Article 3).   | X |
| Annex C - Definition of the word "national" for the purpose of the Convention (Article 3). | - |

**Declarations contained in the instrument of ratification deposited with the Secretariat General of the OECD on 22 May 2019 – Or. Fr. (*in force since 1 September 2019*)**

#### ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:**
  - . Income Tax;
  - . Corporation Tax.

#### ANNEX B – Competent Authorities

The Minister for Economy and Finances or his authorised representative.

#### ANNEX C – Definition of the word "national" for the purpose of the Convention

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(\*) Status as of 1 January 2021. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).  
Source: Council of Europe's Treaty Office on <http://conventions.coe.int>