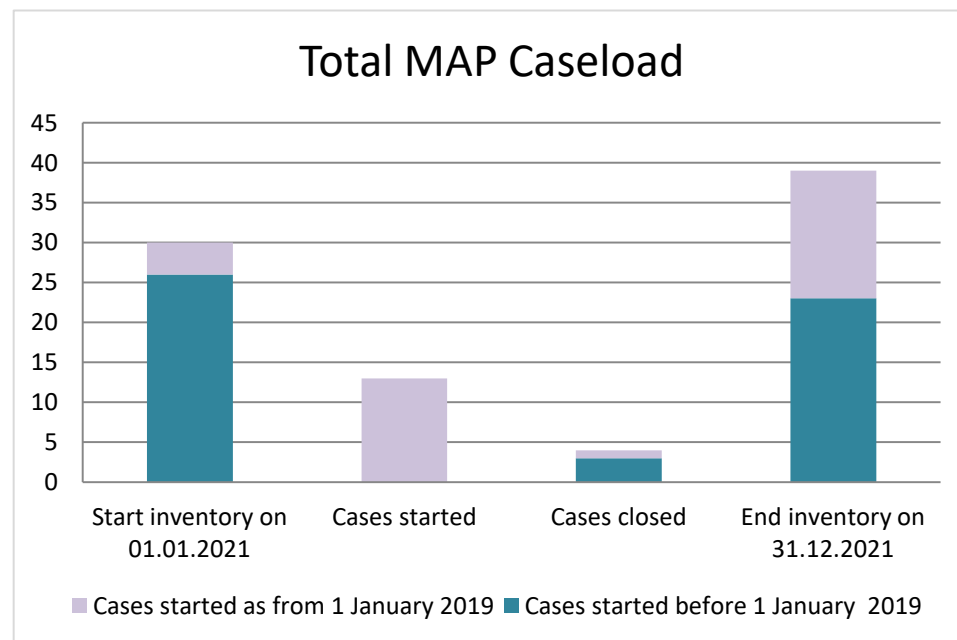


## Morocco



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

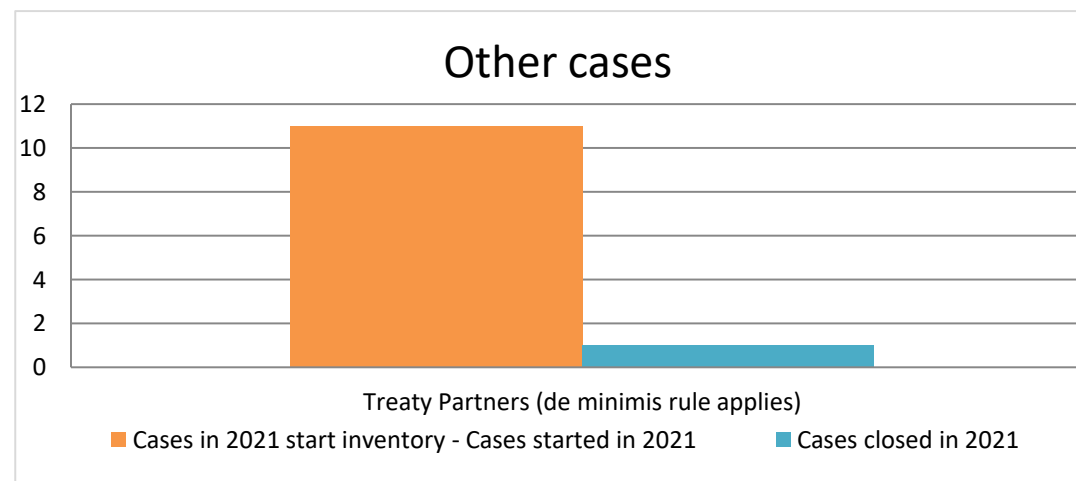
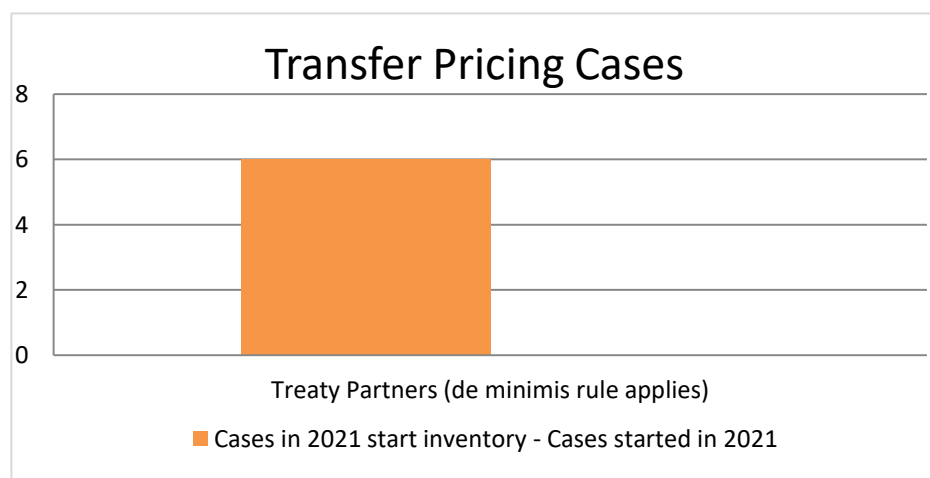
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:  
 (i) start date: the date when the MAP request was received; and  
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure 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*



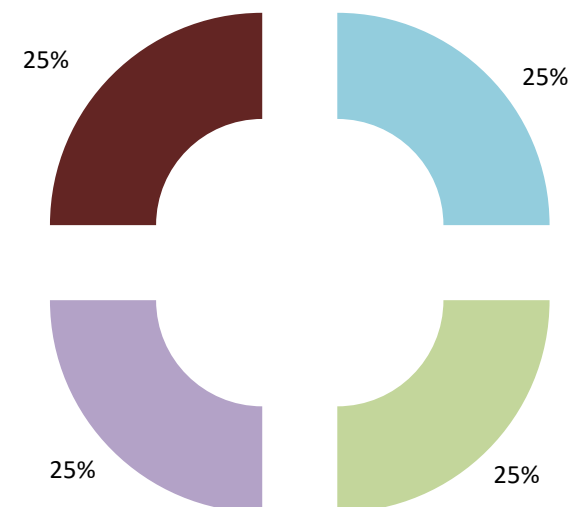
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is less than 5. The relevant MAP statistics are aggregated under this category.

## 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- withdrawn by taxpayer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
<b>Transfer pricing cases (all)</b>	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
<b>Other cases (all)</b>	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
<b>All cases</b>	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
	<u>Notes:</u>													
	Definition of a MAP case and counting of MAP cases	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.												
	Category of cases	Attribution/allocation cases: cases dealing with transfer pricing issues; Other cases: cases not dealing with transfer pricing issues.												
	Potential mismatches between 2021 start inventory and 2020 end inventory	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.												
	Notes on the computation of average time	(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. (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. (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).												

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

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
Row 1	Treaty Partners (de minimis rule applies)	4	7	0	0	1	0	0	0	0	0	0	10
	Total	4	7	0	0	1	0	0	0	0	0	0	10
Notes:													

Potential mismatches between 2021 start inventory and 2020 end inventory

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.
<u>Notes:</u>  				

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



	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:				