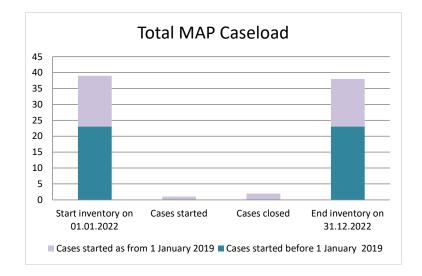
Mutual Agreement Procedure Statistics per jurisdiction

Morocco

2019-2022 (post-MAP Statistics Reporting Framework)



Morocco



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

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

Average time needed to close MAP cases

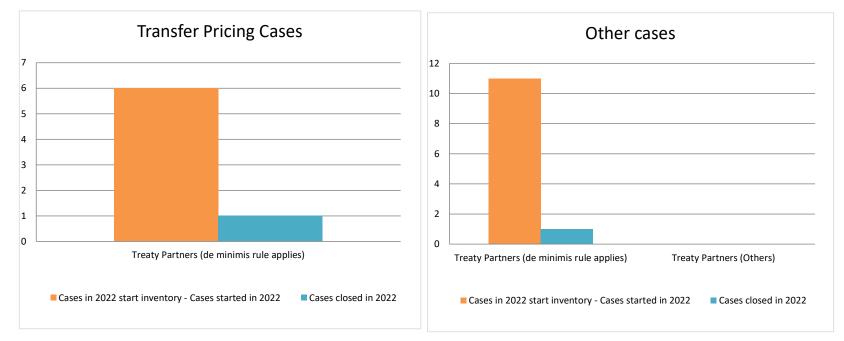
Cases started before 1 January 2019	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

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

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

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

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



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

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



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in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

					numb	er of pre-20	19 cases clos	ed during the re	porting period b	y outcome:				
	category of cases	no. of pre-2019 cases in MAP inventory on 1 January 2022	denied MAP accessobjection is not justifiedwithdrawn by taxpayerunilateral relief grantedresolved via taket odmestic remedyagreement fully eliminating 							no. of pre- 2019 cases remaining in on MAP inventory on 31 December 2022	average time taken (in months) for closing pre- 2019 cases during the reporting period			
	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
w 1	Attribution/ Allocation	1	0	0	0	0	0	0	0	0	0	0	1	n.a.
w 2	Others	22	0	0	0	0	0	0	0	0	0	0	22	n.a.
w 3	Total	23	0	0	0	0	0	0	0	0	0	0	23	n.a.
	and counting of Category of cas		the OECD N number of is dealt with at authority rec issue, that s	Nodel Tax Co ssues and tay the same tin seives a subs ame request	envention. A M. kation years, it ne with a view sequent reques should be cor	AP case for t should still b to resolving a st by the sam nsidered to be	his purpose is e considered a all issues and y e person with e part of the fin	not considered to is only one case f years collectively. respect to a simila st request.	on of a taxpayer's to b include a reques for statistical purpo For that purpose, ar issue but for a co cases not dealing	t for an Advance oses as long as th if, within three m different taxation	Pricing Arrang he issues are nonths from th year or with re	gement (APA) similar for all reception of	. Whilst a case i the years and ar the first reques	may refer to a re expected to be t, a competent
	Notes on the co average time	mputation of	1 week from whichever is pursuant to shall be the (iii) The end (1) the date competent a (iii) The ave The average The number decimal place	the date of a the earlier d its published date under (i date of a MA of an official authority rece rage time for e time taken " of months ta ces). The sec	ate; except wh MAP guidance) or the date w P case shall b communicatio ives a notificat closing pre - 2 from "start" to the case falls aken for each o cond step is to	here a competent and the con- yhen such mission in the such mission in the such mission in the such mission from the 2019 case us "end" of MAF within the rep case shall be divide this ag	etent authority in npetent author ssing informati the form of a l taxpayer on th ed for this Ann case shall be orting period. computed as ggregated num	eceives a MAP r ty requests such on and/or docume etter) from the co e withdrawal of its ex A: calculated by firs the number of day ber of months by	P request from the equest that does r information and/o entation is receive ompetent authority s MAP request. at aggregating the ys taken from the the total number months (rounded to	not include all the r documentation and d by that competent to inform the tax number of month "start" date to the of cases where the	information a at his earliest ent authority, payer of the c as from the "se e "end" date d he "end" date	Ind documenta convenience, whichever is the putcome of its tart" date to the ivided by 365	tion required to in which case the later date. MAP request; o e "end" date for and multiply by	be furnished le "start" date r (2) the date the each case 12 (rounded to 2

					Table 1: A	Attribution / Al	location MA	P Cases						
							number of po	st-2018 case	s closed during the	reporting period by ou	itcome:			
	Treaty Partner	no. of post- 2018 cases in MAP inventory on 1 January 2022	no. of post- 2018 cases started during the reporting period		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 that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree		no. of post- 2018 cases remaining in MAP inventory on 31 December 2022
	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)	6	0	0	0	1	0	0	0	0	0	0	0	5
	Total	6	0	0	0	1	0	0	0	0	0	0	0	5
	Notes:													

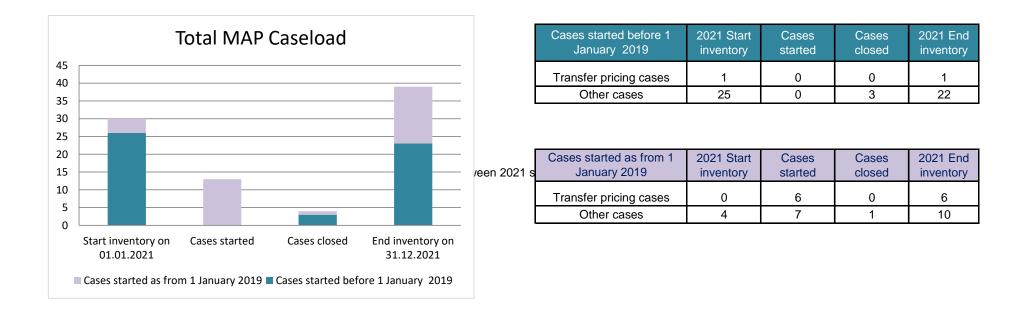
						Table 2: Ot	her MAP Ca	ses						
							number of po	st-2018 case	es closed during the	e reporting period by o	utcome			
	Treaty Partner	no. of post- 2018 cases in MAP inventory on 1 January 2022	no. of post- 2018 cases started during the reporting period	denied MAP access	objection is not justified	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	including	any other	no. of post-2018 cases remaining in MAP inventory on 31 December 2022
	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)	10	1	0	1	0	0	0	0	0	0	0	0	10
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	10	1	0	1	0	0	0	0	0	0	0	0	10
	Notes:													

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

	Table 2: Other MAP Cases											
		average time taken (in months) for post-2018 cases from:										
	Treaty Partner	"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							
1	Treaty Partners (de minimis rule applies)	16.31	7.53	n.a.	6.37							
	Total	16.31	7.53	n.a.	6.37							
	Notes:	•										

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

Morocco



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

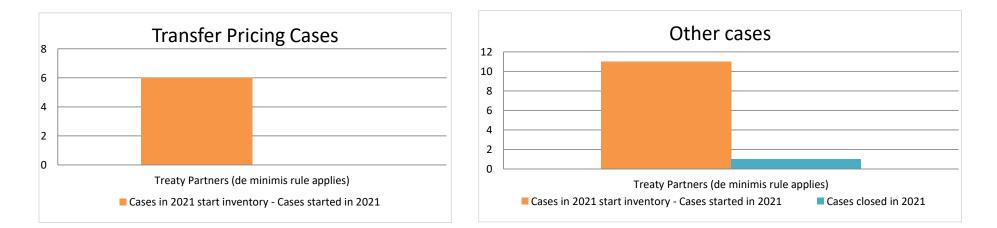
(ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

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.

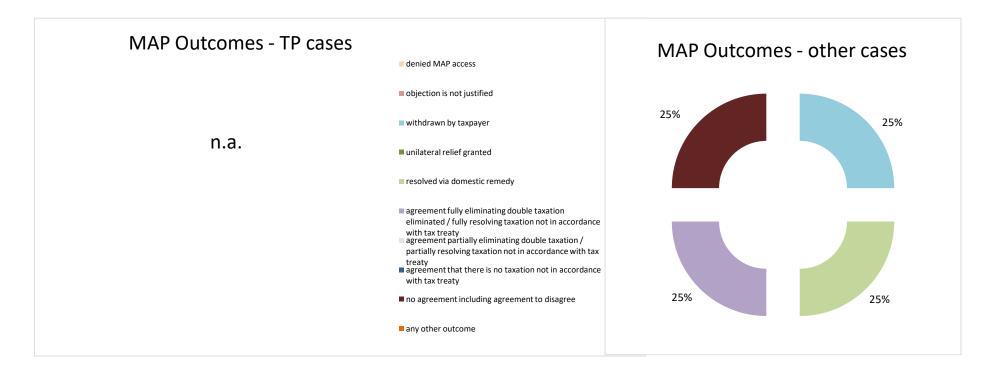
Note: the average times to close MAP cases that started as from 1 January 2019 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

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.



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	eliminated / fully resolving taxation not in accordance with	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	any other outcome	Total
Transfer pricing cases (all)	0	0	0	0	0	0	0	0	0	0	0
Cases started before 1 January 2019	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2019	0	0	0	0	0	0	0	0	0	0	0
Other cases (all)	0	0	1	0	1	1	0	0	1	0	4
Cases started before 1 January 2019	0	0	0	0	1	1	0	0	1	0	3
Cases started as from 1 January 2019	0	0	1	0	0	0	0	0	0	0	1
All cases	0	0	1	0	1	1	0	0	1	0	4

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

					number of p	re-2019 cases	closed during the re	eporting period by o	utcome:		_		
category of cases	no. of pre-2019 cases in MAP inventory on 1 January 2021	denied MAP access	objection is not justified		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	•	no agreement including agreement to disagree	any other outcome	no. of pre- 2019 cases remaining in on MAP inventory on 31 December 2021	average t taken (months) closing j 2019 cas during t reportin period
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
Attribution/ Allocation	1	0	0	0	0	0	0	0	0	0	0	1	n.a.
Others	25	0	0	0	0	1	1	0	0	1	0	22	66.96
Total	26	0	0	0	0	1	1	0	0	1	0	23	66.96
1		nclude 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 ourposes 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 hree 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 of the first request of the first request.											
		three month	s long as the iss ns from the rece	sues are simila	r for all the yest request, a	ears and are ex competent auth	pected to be dealt wi nority receives a subs	th at the same time wi equent request by the	ith a view to resol same person	ving all issues and	d years collecti	vely. For that pu	statistical ırpose, if, wi
Category of cas		three month with respect	s long as the iss is from the rece t to a similar iss	sues are simila ption of the firs ue but for a dif	r for all the yest request, a ferent taxatic	ears and are excompetent authors year or with	spected to be dealt wi nority receives a subs respect to the same to	th at the same time wi equent request by the	ith a view to resol same person erent issue, that s	ving all issues and ame request shoul	d years collecti	vely. For that pu	statistical irpose, if, wi
Category of cas Potential misma 2021 start inven end inventory	tes atches between	three month with respect Attribution/a the compete	s long as the iss is from the rece t to a similar iss illocation cases ent authorities c	sues are simila eption of the firs ue but for a dif cases dealing f both contract	r for all the yest trequest, a ferent taxation with transfe	ears and are ex competent auth on year or with r pricing issues we agreed to c	spected to be dealt wi nority receives a subs respect to the same ta ; Other cases: cases	th at the same time wi equent request by the axation year for a diffe not dealing with trans of an attribution/allocat	ith a view to resol same person arent issue, that s fer pricing issues.	ving all issues and ame request shoul	d years collecti	vely. For that pu	statistical ırpose, if, wi

Row 1 Row 2 Row 3

Annex B

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

					Table	e 1: Attribution	n / Allocation	MAP Case	S					
					number of post-2018 cases closed during the reporting period by outcome:									
	Treaty Partner	no. of post- 2018 cases in MAP inventory on 1 January 2021	-	MAD	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	there is no taxation not in	including agreement to	any other outcome	no. of post- 2018 cases remaining in MAP inventory on 31 December 202 ^o
	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
ow 1	Treaty Partners (de minimis rule applies)	0	6	0	0	0	0	0	0	0	0	0	0	6
	Total	0	6	0	0	0	0	0	0	0	0	0	0	6
	Notes:													

Annex B

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

						Table 2: O	ther MAP Ca	ises						
					-		number of po	st-2018 case	es closed during the	e reporting period by c	utcome			
	Treaty Partner	no. of post- 2018 cases in MAP inventory on 1 January 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	taxation / partially resolving taxation	agreement that there is no taxation not in accordance with tax treaty	including agreement to	any other	no. of post-2018 cases remaining i MAP inventory or 31 December 202
	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
/ 1	Treaty Partners (de minimis rule applies)	4	7	0	0	1	0	0	0	0	0	0	0	10
	Total	4	7	0	0	1	0	0	0	0	0	0	0	10
	<u>Notes:</u>													

Annex B

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

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

Annex B

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

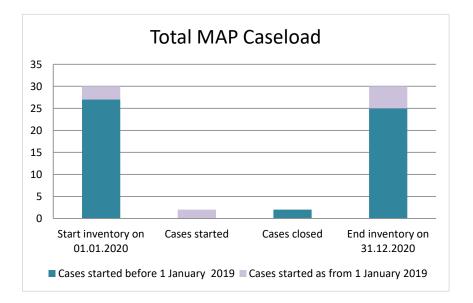
		Table 2	Other MAP Cases		
			average time taken (in month	hs) for post-2018 cases from:	
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
	Column 1	Column 2	Column 3	Column 4	Column 5
ow 1	Treaty Partners (de minimis rule applies)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

Annex B

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

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

Morocco



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

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

Average time needed to close MAP cases

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

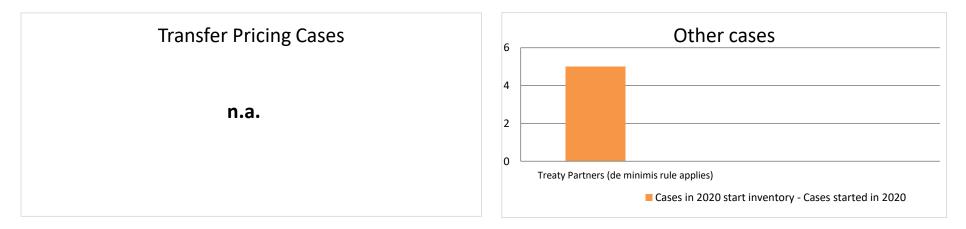
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules: (i) start date: the date when the MAP request was received; and

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

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

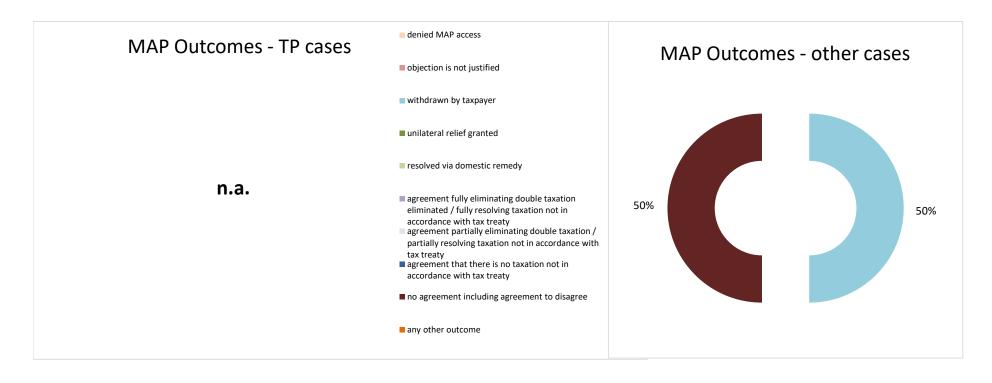
Overview of MAP partners (only for cases started as from 1 January 2019)

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



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

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



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	resolving taxation	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	0	0	0	0	0	0	0	0	0
Cases started before 1 January 2019	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2019	0	0	0	0	0	0	0	0	0	0	0
Other cases (all)	0	0	1	0	0	0	0	0	1	0	2
Cases started before 1 January 2019	0	0	1	0	0	0	0	0	1	0	2
Cases started as from 1 January 2019	0	0	0	0	0	0	0	0	0	0	0
All cases	0	0	1	0	0	0	0	0	1	0	2

Annex A

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

						number of pr	e-2019 cases	closed during the re	porting period by outo	come:				
	category of cases	no. of pre-2019 cases in MAP inventory on 1 January 2020	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	no. of pre- 2019 cases remaining in on MAP inventory on 31 December 2020	average time taken (in months) for closing pre- 2019 cases during the reporting period
	Column 1	Column 2	Column 3	n 3 Column 4 Column 5 Column 6 Column 7 Column 8 Column 9 Column 10 Column 11 Column 12 Column									Column 13	Column 14
Row 1	Attribution/ Allocation	2	0	0	0	0	0	0	0	0	0	0	2	0.00
Row 2	Others	25	0	0	1	0	0	0	0	0	1	0	23	86.90
Row 3	Total Notes:	27	0	0	0 1 0 0 0 0 0 1 0 25									86.90
	Definition of a Mand counting of	MAP cases	type mentio to a number time with a same perso with respect	bayer-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 situation a 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 cas in 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 a e 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 ne person in 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.									a case may refer with at the same uest by the	
	Category of cas				•		•		ealing with transfer prici	•				
	Potential misma 2020 start inver end inventory	atorioo botmoori							concerning a MAP that concerning a MAP that					
	Notes on the co average time	omputation of	1 week from except when authority red documentat (ii) The end (1) The end (iii) The average falls within t The number second step	e a competent a quests such info ion is received I date of a MAP of an official co notification from rage time for clo e time taken froo he reporting per of months take o is to divide this	ification by the con authority receives a rrmation and/or doc by that competent a case shall be: mmunication (typic the taxpayer on the ssing pre - 2019 cc m "start" to "end" of iod. n for each case sh	a MAP request cumentation at authority, which cally in the form e withdrawal of ise used for thi f MAP case sha all be compute er of months b	that does not i his earliest co never is the lat of a letter) fro its MAP reque s Annex A: all be calculate d as the numb y the total num	include all the informa nvenience, in which ca er date. Im the competent auth est. In d by first aggregating er of days taken from	m the taxpayer or 5 wee tion and documentation ase the "start" date shal wority to inform the taxpa the number of months the "start" date to the "e e "end" date for the case	required to be furnis I be the date under (i ayer of the outcome o from the "start" date to end" date divided by 3	hed pursuant to it) or the date wher f its MAP request; o the "end" date fo i65 and multiply b	s published M n such missing or (2) the date or each case w y 12 (rounded	AP guidance and information and e the competent i where the "end" d to 2 decimal play	I the competent for authority ate for the case ces). The

Annex B

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

	Table 1: Attribution / Allocation MAP Cases													
					number of post-2018 cases closed during the reporting period by outcome:									
	Treaty Partner	no. of post- 2018 cases in MAP inventory on 1 January 2020	no. of post- 2018 cases started 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 eliminated / fully resolving taxation not in accordance with tax treaty	in accordance with	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	outcome	no. of post- 2018 cases remaining in MAP inventory on 31 December 2020
	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	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
	Notes:													

Annex B

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

	Table 2: Other MAP Cases													
					number of post-2018 cases closed during the reporting period by outcome									
	Treaty Partner	no. of post- 2018 cases in MAP inventory on 1 January 2020	no. of post- 2018 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted		agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	eliminating double taxation / partially resolving taxation not in accordance with	there is no taxation not in	no agreement including agreement to disagree	any other	no. of post-2018 cases remaining in MAP inventory on 31 December 2020
	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)	3	2	0	0	0	0	0	0	0	0	0	0	5
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	3	2	0	0	0	0	0	0	0	0	0	0	5
	<u>Notes:</u>													

Annex B

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

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

Annex B

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

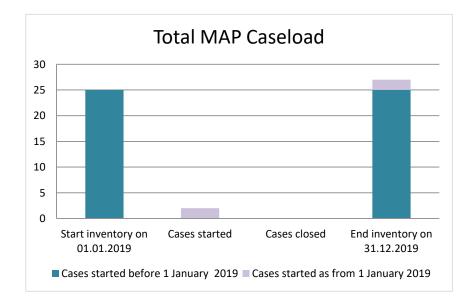
		Table 2: Other MAP Cases											
		average time taken (in months) for post-2018 cases from:											
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"								
	Column 1	Column 2	Column 3	Column 4	Column 5								
Row 1	Total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

Annex B

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

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

Morocco



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

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

Average time needed to close MAP cases

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

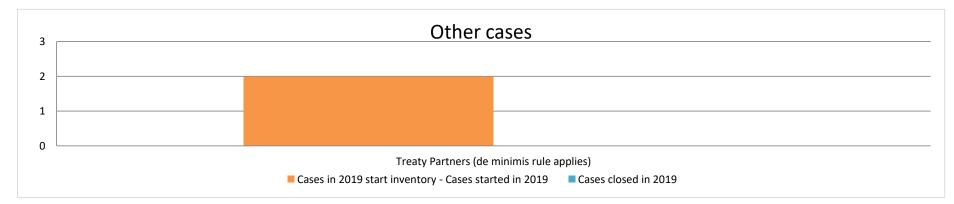
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules: (i) start date: the date when the MAP request was received; and

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

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

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

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



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

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

Annex A

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

						number of p	ore-2019 cases	s closed during the rep	porting period by outcome	:				
	category of cases	no. of pre-2019 cases in MAP inventory on 1 January 2019	denied	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	any other outcome	no. of pre-2019 cases remaining in on MAP inventory on 31 December 2019	
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/ Allocation	1	0	0	0	0	0	0	0	0	0	0	1	n.a.
Row 2	Others	24	0	0	0	0	0	0	0	0	0	0	24	n.a.
Row 3	Total	25	0	0	0	0	0	0	0	0	0	0	25	n.a.
	Notes: Definition of a MAP case Morocco is using the MAP definitions set under the 2007 report of the Committee on Fiscal Affairs on "Improving the Resolution of Tax Treaty Disputes" and counting of MAP cases Category of cases Attribution/allocation cases: cases dealing with transfer pricing issues.													

Annex B

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

	Table 1: Attribution / Allocation MAP Cases																
							number of	post-2018 cas	es closed during the r	eporting period by outcon	ne:						
	Treaty Partner	no. of post- 2018 cases in MAP inventory on 1 January 2019	no. of post- 2018 cases started 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 eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	there is no taxation not in	including	any other outcome	no. of post- 2018 cases remaining in MAP inventory on 31 December 2019			
	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			
1	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0			
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0			
ļ	Notes:																

Row

Annex B

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

	Table 2: Other MAP Cases													
							number of p	ost-2018 case	es closed during the re	eporting period by out	come			
	Treaty Partner	no. of post- 2018 cases in MAP inventory on 1 January 2019	no. of post- 2018 cases started 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	no taxation	no agreement including agreement to disagree	any other outcome	no. of post-2018 cases remaining in MAP inventory on 31 December 2019
	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	2	0	0	0	0	0	0	0	0	0	0	2
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	2	0	0	0	0	0	0	0	0	0	0	2
	Notes:													

Annex B

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

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

Annex B

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

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

Annex B

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

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