

Middle East & Africa · Tax stamps on excise goods

Morocco

Since the 2010 Finance Law, alcoholic and non-alcoholic drinks and manufactured tobacco subject to the internal consumption tax carry tax marks. Customs sees production and imports in real time.

THE REGIME

SYSTEM	Tax marking (customs, ADII), operated by SICPA
CODE ON THE PRODUCT	Secure tax marks
AGGREGATION	No.

STEPS FOR A SUPPLIER

- ☐ Hold the licence of a manufacturer or importer of excise goods.
- ☐ Order stamps from the authority for each batch: Tax marking.
- ☐ Apply a stamp to every unit before release and activate it in the system.
- ☐ Keep stock and reports in line: unstamped goods can be seized.

ON THE LINE, BEFORE THE FIRST SHIPMENT

- ☐ The data in the code is agreed: GTIN, serial number, batch, expiry date or crypto tail, as the rules for your product group require.
- ☐ A verifier has graded printed samples (ISO/IEC 15415 for 2D codes) before the first shipment.
- ☐ A camera after the printer reads every code at line speed, and packs with an unreadable code are rejected.
- ☐ Records show which code went on which pack, case and pallet, ready for the report to the system.

DATES AHEAD

No announced dates.

SOURCES

1. Ministry of Finance of Morocco: <https://www.finances.gov.ma/fr/pages/detail-actualite.aspx?fiche=4571>
2. Médias24: new marking fees: <https://medias24.com/2019/09/04/boissons-et-tabac-voici-les-nouveaux-tarifs-du-marquage-fiscal/>

Current version and all sources:
2dtracker.com/country/morocco.html

Typical steps. This is not legal advice: check the
regulation itself.