

DHL EXPRESS

2022 MOROCCO REGULATORY CHANGES

OVERVIEW

Last Update: July 5th, 2022

MOROCCO CUSTOMS REGULATORY CHANGES OVERVIEW



With effect from **July 1st 2022**, Morocco regulations around the import clearance of E-commerce shipments will change.

This **existing USD 125 De Minimis value** threshold for **E-commerce import** shipments **will be removed**.

This means that:

- a) Import Customs Duties & Value Added Tax (VAT)** will apply for import E-commerce shipments with a value up to USD 125 (which previously were exempt from Duties & VAT).
- b) A Formal Customs Declaration** will be required for import E-commerce shipments with a value up to USD 125 (which previously were cleared under a 'Manifest Clearance').

E-COMMERCE IMPORTS INTO MOROCCO

Goods Value	DUTIES		VAT (VALUE ADDED TAX)	
	Until July 1 st 2022	As of July 1 st 2022	Until July 1 st 2022	As of July 1 st 2022
USD 0 – 125	Exempted	Levied (Upon Import)	Exempted	Levied (Upon Import)
Above USD 125	Levied (Upon Import)	Levied (Upon Import)	Levied (Upon Import)	Levied (Upon Import)

IMPORTANT:

- This regulatory change affects **ALL types of E-Commerce Import shipments** into Morocco, including Business-to-Consumer (**B2C**) and Business-to-Business (**B2B**) shipments sold via E-Commerce Platforms.
- Non E-Commerce shipments**, will continue to benefit from the existing USD 125 De Minimis value threshold (i.e. no Duties or VAT will apply for non E-Commerce shipments). This applies for Business-to-Consumer (**B2C**), Business-to-Business (**B2B**) and Consumer-to-Consumer (**C2C**).

WHAT DOES THIS MEAN FOR YOU?

→ The key impact is that **Duties, VAT and other Customs-related charges will be applicable** for **E-commerce import** shipments **up to USD 125**. Therefore, when preparing your shipment to Morocco, you have **two payment options**:

A Payment done **by SHIPPER**

- As today, if you pre-select to pay all DHL charges when booking a shipment (on behalf of your customers/receivers of the goods), then DHL will outlay the Duties & VAT and **charge it back to you** (together with other Customs-related charges, if applicable).
- This ensures no charges to your customers/receivers of goods in Morocco.
- This service is known as the **DHL Duty Tax Paid (DTP) Billing Service** – please contact your DHL representative for more information.

B Payment done **by RECEIVER**

- Alternatively, the Duties, VAT and other Customs-related charges will be **charged to the receiver of the goods in Morocco**.
- The final delivery of the shipment will only be done once the payment of Duties, VAT and other Customs-related charges is completed.

IMPORTANT:

→ **Personal Identification (ID) for Private Individual's Imports**: Morocco Customs Authorities require the **receiver's Personal Identification (ID)** to be provided for every import shipment.

→ **Clearance Authorization for Private Individual's Imports**: DHL Express Morocco requires the receiver to complete & sign a letter authorizing DHL Express to complete the Customs Clearance. NOTE: The Clearance Authorization is NOT required if the shipper has pre-selected the option to pay for the Duties, VAT and other Customs-related charges (i.e. Duty Tax Paid shipments are exempt from such Clearance Authorization process).

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