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## NAQEL Express | Import & Export Guide

Morocco

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<b>Terminology</b> .....	3
<b>Goods prohibited from Import &amp; Export</b> .....	4
<b>Restricted goods for Import &amp; Export</b> .....	4
<b>IMPORT</b> .....	6
<b>Import requirements for clearance</b> .....	8
<b>For Commercial Establishments (General Cargo)</b> .....	8
<b>For Private individuals (General Cargo)</b> .....	9
<b>Courier commercial shipments</b> .....	9
<b>Courier private individual shipments</b> .....	9
<b>Summary of Import clearance of shipments sent in Courier Mode</b> .....	9
<b>EXPORT</b> .....	10
<b>Export requirements for clearance</b> .....	10
<b>For Commercial Establishments</b> .....	10
<b>For Private Individuals</b> .....	10
<b>RE-EXPORT</b> .....	10

## Terminology

**Manifest:** Consolidated information for the batch.

**Master airway bill (MAWB):** airline waybill.

**House waybill (HAWB):** waybill from the shipper to the final consignee.

NAQEL service charges: transportation fee + COD charges (if applicable) + customs clearance fee (if applicable).

**COD:** Cash on Delivery. The amount that NAQEL has to collect from the customer upon delivery.

$COD = \text{Declared value} + \text{NAQEL service charges} + \text{customs duty} + \text{VAT}.$

**Declared value:** the value of the goods as it appears in the commercial invoice and in the manifest.

**Declared value (CIF Value)** = Goods value + international shipping cost & insurance.

*Note:* if the Domestic COD charges and domestic delivery Charges and Duty & VAT are not splitted in the commercial invoice, it will be considered as a part of declared Value and it will be subjected to Duty & VAT collection. Correct value without COD charges and domestic delivery Charges and Duty & VAT must be in the manifest.

**Customs Duty:** the amount that needs to be paid to Customs for goods entering the country.

Customs authority administration fees: the amount to be paid to customs for customs formalities.

**VAT:** Value Added Tax

**NAQEL Customs Clearance fees:** The amount levied by NAQEL for activities needed to be completed to clear commercial shipments and high value shipments for individual shipments. (Depending on a contract with customer)

**EDI:** Electronic Data Interface.

## Prohibited goods for import

Prohibited goods are those goods of a nature or kind that are by virtue of any law for the time being in force in the country absolutely prohibited from being imported or exported. Prohibited goods normally carry with them a series of penalties if you are caught importing or exporting such items.

As per Customs Regulations & Naqel Express policy, the below items are prohibited from import to Morocco

- Antiques (breakable and/or fragile)
- Asbestos
- Furs
- Hazardous or combustible materials (as defined in IATA Regulations)
- Dangerous goods, hazard.
- Gambling devices
- Ivory
- Playing cards • Pornography
- Sex Toys.
- All kind of drugs.
- Fireworks.
- Monterey Items including Currency, Fake Money, coins.
- Blood
- Passports
- Communistic material
- Drugs, non-prescription
- Microfilm
- X-rays
- Morocco Import Prohibitions
- Acids
- Batteries, Haz
- Ice, Dry
- Infectious Substances
- Items offensive to Muslim culture
- Magnetized Materials
- Microfilm
- Oxidizers
- Paints, Haz
- Perfume, Haz
- Personal effects

- Poisons
- Radioactive
- Textile articles

## Restricted goods for import

Restricted goods are those items that can only be imported or exported where authority of a license has been granted by the comptroller of customs and excise or another relevant Government authority. Examples of restricted goods include prescription medications, wildlife and items of cultural significance. If items found to be imported or exported without the relevant authority the individual may be subject to prosecution, fine and seizure of the restricted goods.

### Goods with import limited to certain entities

The below goods are permitted to be imported by only the below entities exclusively.

Type of goods	The entity that the importations limited to
Natural and raw leathers	The Moroccan tanning company
Oil and relate derivatives except mineral oils	Moroccan Petroleum refinery company
Cooking gas cylinders	Moroccan Petroleum refinery company
Gunpowder salt, explosives & explosives capsule	Moroccan Petroleum refinery company

### Goods of limited importation

The below goods importation or exportation is dependent on approval, license or certificate or documentation from specific authorities. The following goods and commodities require a prior recommendation/approval from the official authorities which shall be considered as an import license. Such goods will be cleared in accordance with this recommendation:

Commodity name	The authority that issues the approval

Wheat flour (Flour and mill products) such as (semolina, bran, zwan, wheat crumb)	Ministry of Industry and Commerce
Wheat	Ministry of Industry and Commerce
White cement	Ministry of Industry and Commerce
Ovens and cookers & used gas kiazars	Ministry of Industry and Commerce
The refrigerator compressors operating with the use of R12 gas M	Ministry of Industry and Commerce
Animal frozen seminal fluid	Ministry of Industry and Commerce
Live animal	Ministry of Agriculture
Fresh, cooled, and frozen meat	Ministry of Agriculture
Stuffed wild animals	Ministry of Agriculture
Telecommunications equipment and satellite Transmission and reception equipment.	subject to LANRT import authorization
Cosmetic products except for very small quantities subject to exemption in the event of a favorable opinion from customs	Ministry of Health (DMP)

## Import

### - Exemption from import licenses:

- The following goods shall be exempted from importation license:
- Goods imported in name of His Majesty the King.
- Goods imported directly in the name of the ministers, official departments, and authority.
- Goods passing by Morocco as transit –with the observation of the valid customs law provisions.
- Goods re-entered to Morocco in its original condition after repair.
- Products of the Kingdom of Saudi Arabia.
- Goods imported for purposes of presentation and re-exportation except cinematic films, which are imported for commercial purposes.

- Goods imported directly by diplomatic missions.
- Goods that the customs authority to be kept in the public warehouse in the name of the banks operating in the Kingdom provided that to be subject to the license is approved by to be cleared locally in accordance with the customs law provisions.
- The personal luggage and house used home furnishings
- Any of the allowed goods or limited or goods imported with the passengers which incoming to the customs centers and not allowed to be imported provided that value does not exceed XXXX Dirhams.
- The samples of the goods incoming with the hawkers within the reservations set by the customs authorities
- Books, newspapers, and other printed matters.
- The goods re-exported before clearance.
- The goods entered the free markets and sold on board ships.
- Cattles.
- The goods imported by the importers provided that such goods not to be subject to the importation license.
- Entities limited to import of certain goods.
- Goods obtained prior recommendation from the competent authorities provided that to be imported by importers.
- Goods of temporary entry: the goods imported under the temporary Entry status shall be also exemption from presenting importation license, except if cleared for the local consumption, as that requires showing this license in accordance with what was mentioned in the importation & exportation regulation and instructions No 1 for the year 1999 issued by the ministry of industry and commerce.
- Disabled vehicles: the vehicles prepared specially to be driven with the hands without the legs for the usage of disabled personally cleared without the need for obtaining an importation license and exempted from the additional importation duty.
- The bond: the importation license of the goods that the customs agree to be stored in the public warehouse shall be postponed unit the approval for its clearance locally in accordance with the customs law provisions, at that time the related party shall be requested to show importation license if required by the importation & exportation regulation and instructions No 1 for the year 1999 issued by the ministry of industry and commerce.

- The crude oil and relate derivatives: the importations of the Tunisian petroleum company of the crude oil shall be exempted from obtaining an importation license with the exemption of mineral oil.

## Import requirements for clearance

### For Commercial Establishments (General Cargo)

- Import License.
- Detailed original invoice along with (HS code of each item, weight, Qty, description).
- Air Waybill & MAWB.
- Copy of the importer CR (Commercial Registration).
- Authorization from the importer to customs clearance Broker.
- Indication of origin on the shipment.
- Packing list.
- Subjected to Customs duties.
- Subjected to VAT.
  - Original certificate of origin attested by a competent authority (COO). Note: Restricted products require an approval from the governing entity. If importer does not provide the Import License Certificate, a fee of 2.5% applied on the CIF value.

### Courier commercial shipments:

- Detailed original invoice along with (HS code of each item, weight, Qty, description).
- Air waybill & MAWB.
- Copy of the importer CR, Authorization from the importer to customs clearance Broker.
- Packing list.
- Manifest.
- Indication of origin on the item.
- Original certificate of origin attested by a competent authority (COO).
- Subjected to Customs duties.
  - Subjected to VAT. Note: Restricted products require an approval from the governing entity.

### Courier private individual shipments



Since the entry into force of the new regulations on July 1, 2022, express imports are subject to the payment of duties and taxes regardless of their value. they can benefit from a global declaration by MAWB in addition to the treatment dedicated to express parcels if their individual value does not exceed \$120 and they are intended for different individuals for personal use. If not, the shipment not respecting this profile will be cleared individually.

### **The shipment value is USD 120 and less (Consolidated declaration/ MAWB)**

Customs Officer has the right to re-estimate the value of the shipment and hold the shipment for Formal Clearance were DUTY & VAT applied.

- Detailed original invoice along with (HS code of each item, weight, Qty, description).
- Airway bill & MAWB.
- Manifest.
- Packing list.
- Indication of origin on the item.
- Free of customs duty. VAT applies.

### **The shipment value above USD 120 (Consolidated declaration/ MAWB)**

Customs Officer has the right to re-estimate the value of the shipment and hold the shipment for Formal Clearance were DUTY & VAT applied.

- Detailed original invoice along with (HS code of each item, weight, Qty, description).
- Airway bill & MAWB.
- Manifest.
- Packing list.
- Indication of origin on the item.
- Customs duty and VAT. Applies.

**Note:** customs declaration (Formal Clearance) is required in case one of the governmental entities restricts the product, and it is requiring an approval from the restricted entity.

## **EXPORT**

### **Export requirements for clearance:**

#### **For Commercial Establishments**

- Detailed commercial invoice along with HS code of each item.
- Original certificate of origin attested by a competent authority.
- Waybill.
- Copy of the Exporter CR (commercial Registration).
- Authorization from the exporter to customs clearance company (NAQEL).
- Customs Admin Fee.

#### **For Private**

- Detailed commercial invoice along with HS code of each item.
- Waybill.
- Copy of the Exporter ID.
- Authorization from the exporter to customs clearance Broker.
- Customs duties if Applicable.

#### **Re-export**

- Copy of the first import declaration.
- Air Waybill.
- Re-export declaration, payment of customs duties if Applicable.
- Detailed commercial invoice along with HS code of each item.

#### **Prohibited goods for export**

- Antique items
- Animal specimen collection products (fossil, or wood, etc.)

## Customs Duty & TAX General Guide:

- MAWB should mentioned Express shipment
- Shipments with value above 120\$ considered HV, shipments below are considered LV - Commercial invoice should include the price of the commodity only. Nothing more.
- Each item shipped should have the HS code in the description (on manifest and waybill)
- Clearance average time is 3 days
- Saturday and Sunday no clearance
- COD: Cash on Delivery; the amount NAQEL has to collect from the customer upon delivery.  $COD = \text{Declared value} + \text{NAQEL service charges} + \text{customs duty} + \text{VAT}$ .
- Declared value is the value of the goods as it appears on the commercial invoice and on the manifest.  $\text{Declared value (CIF Value)} = \text{Goods value} + \text{international shipping cost} + \text{insurance}$ . - Note: if the Domestic COD charges and domestic delivery Charges, and Duty & VAT not split on the commercial invoice, it will be considered, as a part of declared Value, and it will be subjected to Duty & VAT.
- Bonded account: a certain amount has to be deposited to NAQEL for VAT and duty payments on behalf of the shipper before the clearance of the goods (usually one month estimated value). □ - Customs Duty: the amount that needs to be paid to Customs for goods entering the country.  $\text{Custom duty} = \text{customs duty based on HS code}$  the Range from 0-30%, mostly 30%
- Customs Tariff:  
<https://www.douane.gov.ma/web/guest/tarif#https://www.douane.gov.ma/tarif/tarif/init.jsf>
- VAT: Value Added Tax : VAT Applied when customs duty applied only 20% of the (declared value + customs duty amount)
- NAQEL Customs Clearance fees: charges applied from NAQEL for Formal Clearance.
- Reference to customs tariff there are some items exempted from duty, but VAT applied for this Items. Customs Tariff Reference: [www.douane.gov.ma](http://www.douane.gov.ma)