
NAQEL Express | Import & Export Guide

Morocco

Terminology	3
Goods prohibited from import and export	4
Goods subject to import and export restrictions	4
IMPORT	6
Import requirements for customs clearance	8
For commercial establishments (general cargo)	8
For Individuals (General Cargo)	9
Commercial Courier Shipments	9
Courier private individual shipments	9
Summary of import customs clearance for courier shipments	9
EXPORT	10
Export requirements for customs clearance	10
For commercial establishments	10
For individuals	10
RE-EXPORT	10

Terminology

Manifest: Consolidated information for the batch.

Master Air Waybill (MAWB): Air waybill.

Internal consignment note (HAWB): consignment note from the sender to the final consignee.

NAQEL Service Fee: Shipping Fee + COD Fee (if applicable) + Customs Clearance Fee (if applicable).

COD: Cash on delivery. The amount that NAQEL must collect from the customer upon delivery.

$COD = \text{Declared Value} + \text{NAQEL Service Fee} + \text{Customs Duties} + \text{VAT}$.

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

Declared value (DDP value) = value of goods + international shipping costs

Note: If the domestic cash on delivery fee and domestic delivery charge and duty and VAT are not split in the commercial invoice, it will be considered part of the declared value and will be subject to duty and VAT collection. The correct value without delivery charges and domestic delivery charges and duties and VAT must be included in the manifest.

Customs duties: the amount that must be paid to customs for goods entering the country.

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

VAT: Value Added Tax

NAQEL Clearance Fee: The amount levied by NAQEL for activities that were required to be performed to clear commercial shipments and high-value shipments for individual shipments. (Based on a contract with the customer)

EDI: Electronic Data Interface.

IMPORT

Licensing Requirements

For commercial establishments (general cargo):

- Licence d'importation.
- Itemized original invoice with (HS code of each item, weight, quantity, description).
- Air waybill and MAWB.
- Copy of the importer's Commercial Registration (CR).
- Authorization from the importer to the customs clearance broker.
- Indication of origin on the shipment.
- Packing list.
- Subject to customs duties.
- Subject to VAT.
- Original certificate of origin attested by a competent authority (COO). Note: Restricted products require approval from the governing body. If the importer does not provide the import licence certificate, a 2.5% fee will apply to the CIF value.

Commercial Courier Shipments:

- Itemized original invoice with (HS code of each item, weight, quantity, description).
- Air waybill and MAWB.
- Copy of the importer's RCA, Authorization from the importer to the customs clearance broker.
- Packing list.
- Manifest.
- Indication of the origin on the item.
- Original certificate of origin attested by a competent authority (COO).
- Subject to customs duties.
- Subject to VAT. Note: Restricted products require approval from the governing body.

Private individual courier 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 dedicated processing for express parcels if their individual value does not exceed \$120 and they are intended for different individuals for personal use. Otherwise, the shipment that does not comply with this profile will be cleared individually.

The shipping value is \$50 USD or less.

The number of items per shipment must not exceed 5 or 6 pieces (for personal use only).

Weight must be 2 kg or less.

Multiple shipments containing similar items addressed to a recipient are not allowed to be shipped under 1 MAWB

The customs officer has the right to reestimate the value of the shipment and detain the shipment for physical inspection and/or formal customs clearance

- Itemized original invoice with (HS code of each item, weight, quantity, description).
- Air waybill and MAWB.
- Manifest.
- Packing list.
- Indication of the origin on the item.
- Customs duties and VAT are applied.

Note : A customs declaration (formal customs clearance) is required in the event that one of the government entities restricts the product and requires approval from the restricted entity.

Goods prohibited from import

Prohibited goods are goods whose import or export is absolutely prohibited under a law in force in the country. Prohibited goods normally come with a series of penalties if you are caught importing or exporting such items.

In accordance with customs regulations and Naqel Express policy, the below items are prohibited for import into Morocco

- Antiques (breakable and/or fragile)
- Asbestos
- Furs
- Hazardous or combustible materials (as defined in IATA regulations)
- Dangerous goods, danger.
- Gaming Devices
- Ivory
- Playing Cards
- Pornography
- Sex Toys

- All kinds of drugs.
- Fireworks.
- Monterey Items including Currency, Counterfeit Money, Coins.
- Blood
- Passports
- Communist material
- Over-the-counter medications
- Microfilm
- Radiographies
- Acids
- Ice, Dry
- Infectious Substances
- Items offensive to Muslim culture
- Magnetized Materials
- Microfilm
- Oxidants
- Paintings, Haz
- Personal effects
- Poisons
- Radioactive
- Counterfeit

Goods subject to import restrictions

Restricted goods are those items that can only be imported or exported if a licence has been granted by the Controller of Customs and Excise or another relevant government authority. Examples of regulated goods include prescription drugs, wildlife, and culturally significant items. If items are imported or exported without the proper authorization, the person may be subject to prosecution, fines, and seizure of restricted goods.

Goods Restricted to Certain Entities

The goods below may only be imported by the entities listed below.

Type of goods	The entity to which the imports were limited
Natural and raw leathers	The Moroccan tanning company
Petroleum and related derivatives, except mineral oils	Moroccan Oil Refining Company
Cooking gas cylinders	Moroccan Oil Refining Company

Gunpowder, salt, explosives and explosive capsule	Moroccan Oil Refining Company
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Limited Import Goods

The import or export of the goods below depends on the approval, license, certificate or documentation of specific authorities. The following goods and merchandise require prior recommendation/approval from official authorities which will be considered as an import license. These goods will be cleared in accordance with this Recommendation:

Product Name	The authority issuing the approval
Wheat flour (flour and milling products such as semolina, bran, zwan, wheat breadcrumbs)	Ministry of Industry and Trade
Wheat	Ministry of Industry and Trade
White cement	Ministry of Industry and Trade
Used gas ovens and stoves and kiazars	Ministry of Industry and Trade
Refrigerator compressors operating with the use of R12 M gas	Ministry of Industry and Trade
Animal frozen seminal fluid	Ministry of Industry and Trade
Animal vivand	Ministry of Agriculture
Fresh, chilled and frozen meat	Ministry of Agriculture
Stuffed wild animals	Ministry of Agriculture
Telecommunications and satellite equipment Transmission and reception equipment.	subject to LANRT import authorization
Cosmetic products, except for very small quantities, are subject to a derogation in the event of a favourable opinion from the customs	Ministry of Health (DMP)

Exemption from import permits:

The following goods are exempt from import permits:

- Goods imported in the name of His Majesty the King.
- Goods imported directly on behalf of ministers, official ministries and the authority.

- Goods transiting through Morocco in transit – in compliance with the provisions of the customs legislation in force.
- The goods returned to Morocco in their original condition after repair.
- Products of the Kingdom of Saudi Arabia.
- Goods imported for display and re-export, with the exception of motion pictures, which are imported for commercial purposes.
- Goods imported directly by diplomatic missions.
- Goods that the customs authority is required to keep in the public warehouse on behalf of banks operating in the Kingdom, provided that they are subject to licensing, are approved for local customs clearance in accordance with the provisions of customs legislation.
- Personal luggage and home furnishings used
- Samples of goods entering the peddlers' premises within the framework of the reservations issued by the customs authorities
- Books, newspapers and other printed matter.
- The goods were re-exported prior to customs clearance.
- Goods entered open markets and were sold on board ships.
- Livestock.
- The goods imported by the importers provided that these goods would not be subject to the import licence.
- Entities restricted to the importation of certain goods.
- The goods obtained on the prior recommendation of the competent authorities were intended for import by importers.
- Goods of temporary admission: Goods imported under temporary admission status are also exempt from the presentation of an import licence, unless they are cleared for local consumption, as this requires the presentation of such a licence in accordance with what has been mentioned in the Regulations on Import and Export and Instructions No. 1 for the year 1999 issued by the Ministry of Industry and Trade.
- Disabled vehicles: vehicles specially prepared for use by disabled persons without legs and released without the need for an import licence and exempted from the additional import duty.
- Bond: The import license of the goods that the customs agree to store in the public warehouse must be deferred until the approval of its clearance locally in accordance with the provisions of the customs legislation, at which time the related party must be asked to submit an import license if required by the Import and Export Regulations and Instructions No. 1 for the year 1999 issued by the Ministry of Industry and Trade.

- Crude oil and related derivatives: Crude oil imports from the Tunisian oil company are exempt from obtaining an import license with the exemption of mineral oil.

EXPORT

Export requirements for customs clearance:

For commercial establishments:

- Detailed commercial invoice with the HS code of each item.
- Original certificate of origin attested by a competent authority.
- Consignment note.
- Copy of the exporter's RC (business registration).
- Exporter's authorization to the customs clearance company (NAQEL).
- Customs administration costs.

For individuals:

- Detailed commercial invoice with the HS code of each item.
- Consignment note.
- Copy of the exporter's ID.
- Authorization from the exporter to the 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 with the HS code of each item.

Goods prohibited for export

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

General Guide to Customs Duties and Taxes:

- MAWB must mention Express Shipping for all e-commerce shipments.
- Cargo shipments with a value greater than \$120 are considered HV, the below shipments

are considered LV –

- E-commerce shipments, with a value greater than \$50 are considered HV, and might be subject to customs rejection as a commercial transaction.
- The commercial invoice should only include the price of the goods. Nothing more.
- Each item shipped must have the HS code in the description (on the manifest and waybill)
- The average clearance time is 3 days excluding Saturday and Sunday
- Customs Tariff:
<https://www.douane.gov.ma/web/guest/tarif#https://www.douane.gov.ma/tarif/tarif/init.jsf>.
- Reference to the customs tariff: Some items are exempt from duties, but VAT applied to these items. Reference to the Customs Tariff: www.customs.gov.mone