



Rabat, le 29 Décembre 2023

Release

In accordance with Article 8 of the Finance Law No. 55-23 for the budgetary year 2024, the voluntary regularization of assets and liquidity held abroad will take place from January 1st to December 31, 2024.

This concerns individuals and legal entities residing in Morocco with a fiscal residence, a registered office, or a fiscal domicile, who have established assets and liquidity abroad in violation of exchange regulations before January 1st, 2023.

Individuals holding assets abroad can, under the cover of anonymity, make their declaration to the bank of their choice, using a pre-established model by the Office des Changes that includes the list and nature of the declared assets. The rate of the voluntary disclosure contribution is determined by the provisions of the Finance Law in question.

Finally, the Office des Changes has launched a dedicated section on its website (www.oc.gov.ma) for the voluntary regularization of assets and liquidity held abroad 2024. This section includes regulatory provisions and guides to assist the concerned parties in gaining a better understanding of this system. It also provides them with the opportunity to interact with a specialized unit created for this operation, without the obligation to identify themselves.