

## ANNEX C

## Bilateral Investment Promotion and Protection Agreements and Double-taxation Treaties Concluded by Morocco

Table C.1. **Bilateral investment promotion and protection agreements  
concluded by Morocco**

	Date of signature	Entry into force
<b>AFRICA</b>		
Central African Republic	26/09/2006	
Benin	15/06/2004	
Burkina Faso	08/02/2007	
Cameroon	24/01/2007	
Egypt	14/05/1997	01/07/1998
Gabon	21/06/2004	
Gambia	20/02/2006	
Equatorial Guinea	05/07/2005	
Republic of Guinea (Conakry)	02/05/2002	
Libya	02/11/2000	20/10/2001
Mauritania	13/06/2000	20/10/2003
Senegal	15/11/2006	
Sudan	23/02/1999	04/07/2002
Chad	04/12/1997	
Tunisia	28/01/1994	01/04/1999
<b>AMERICA</b>		
Argentina	13/06/1996	19/02/1999
Dominican Republic	23/05/2002	
United States <sup>1</sup>	15/6/2004	01/01/2006
United States <sup>2</sup>	22/07/1985	29/04/1991
El Salvador	21/04/1999	12/04/2002
<b>ASIA AND MIDDLE EAST</b>		
Bahrain	07/04/2000	09/04/2001
China	27/03/1995	28/11/1999
South Korea	27/01/1999	08/05/2001

Table C.1. **Bilateral investment promotion and protection agreements concluded by Morocco (cont.)**

	Date of signature	Entry into force
United Arab Emirates	09/02/1999	01/04/2002
India	13/02/1999	
Malaysia	16/04/2002	23/04/2009
Indonesia	14/03/1997	21/03/2002
Iran	21/01/2001	31/03/2003
Jordan	16/06/1998	07/02/2000
Kuwait	16/02/1999	07/05/2001
Lebanon	03/07/1997	04/03/2000
Oman	08/05/2001	25/02/2003
Pakistan	16/04/2001	
Qatar	20/02/1999	21/05/2001
Syria	23/10/2001	29/03/2003
Yemen	24/02/1997	
<b>EUROPE</b>		
Germany	06/08/2001	12/04/2008
Austria	02/11/1992	01/07/1995
Belgium	14/04/1999	29/05/2002
Bulgaria	22/05/1996	19/02/2000
Croatia	29/09/2004	
Denmark	22/05/2003	
Spain	11/12/1997	13/04/2005
Finland	01/10/2001	06/04/2003
France	13/01/1996	01/04/1999
Great Britain	30/10/1990	14/02/2002
Greece	16/02/1994	28/06/2000
Hungary	12/12/1991	03/02/2000
Italy	18/07/1990	26/04/2000
Netherlands <sup>3</sup>	23/12/1971	27/07/1978
Poland	24/10/1994	03/07/1999
Portugal <sup>3</sup>	17/04/2007	
Romania	28/01/1994	03/02/2000
Sweden	26/09/1990	16/06/2008
Switzerland	17/12/1985	12/04/1991
Czech Republic	11/06/2001	30/01/2003
Turkey	08/04/1997	30/05/2004
BLEU	13/04/1999	29/05/2002
Ukraine	24/12/2001	25/04/2009
Slovakia	14/6/2007	
<b>OTHER</b>		
Arab Maghreb Union (AMU)	23/07/1990	14/07/1993
OPEC	26/11/2001	

1. Free Trade Agreement (FTA) includes a chapter on investment.
2. Agreement suspended following entry into force of the FTA, except for Articles VI and VII, which will remain in effect for 10 years in respect of disputes that arose before entry into force of the FTA.
3. The new APPIs now being finalized will replace the previous agreements.

Source: Direction of Investment, [www.invest.gov.ma](http://www.invest.gov.ma).

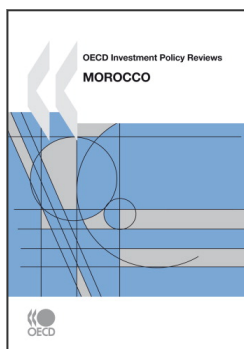
Table C.2. **Double-taxation treaties concluded by Morocco**

	Date of signature	Entry into force	Observations
<b>AFRICA</b>			
South Africa			Initialed at Pretoria 28/02/1998
Algeria	25 /01/1990		Ratified by Morocco 28/05/1993
Côte d'Ivoire	20/07/2006		
Egypt	22 /03/1989	28/05/1993	
Gabon	03/06/1999		Ratified by Morocco 15/02/2001
Equatorial Guinea	20/02/2003		
Libya	26/01/1984	01/01/1994	
Senegal	01/03/2002		Ratified by Morocco 21/04/2004
Sudan	23/04/2003		
Tunisia	28/08/1974	26/06/1979	
AMU	23/07/1990		
<b>AMERICA</b>			
Canada	22/12/1975	09/11/1978	
United States	01/08/1977	01/12/1981	
<b>ASIA</b>			
China	27/08/2002		Awaiting ratification
Korea (Republic of)	27/01/1999	16/06/2000	
India	30 /10/1998	30/01/2000	
Indonesia	29/08/1997	30/01/2000	Ratified by Morocco 03/10/2002
Malaysia	02/07/2001		Awaiting ratification
Pakistan	18/05/2006		
Russia	04 /09/1997	20/09/1999	
Singapore	09/01/2007		
Turkey	07/04/2004		Awaiting signature.
<b>EUROPE</b>			
Germany	07/06/1972	08/10/1974	
Austria	27/02/2002		Ratified by Morocco 03/10/2002
Belgium side agreement	04/05/1972 14/02/0983	05/03/1975 12/10/1990	
Bulgaria	22/05/1996	06/12/1999	
Croatia	10/07/2002		Awaiting signature
Denmark	08/05/1984	25/12/1992	
Spain	10/07/1978	16/05/1985	
Finland side agreement	07/04/2006		
France side agreement	29/05/1970 18/08/1989	01/12/1971 01/12/1990	
Great Britain	08 /09/1981	29/11/1990	
Greece	28/03/2007		
Hungary	12/12/1991	20/08/2000	

Table C.2. **Double-taxation treaties concluded by Morocco (cont.)**

	Date of signature	Entry into force	Observations
Italy	07/06/1972	10/03/1983	
Luxembourg	19/12/1980	16/02/1984	
Malta	26/10/2001		Awaiting ratification
Norway	05/05/1972	18/12/1975	
Netherlands	12/08/1977	10/06/1987	
Poland	24/10/1994	22/08/1996	
Portugal	29/09/1997	27/06/2000	
Romania	11/09/1981	30/08/1987	Revision of treaty (02/07/03)
Sweden	30/03/1961	21/08/1961	
Switzerland	31/03/1993	27/07/1995	
Czech Republic	11/06/2001		Ratified by Morocco 03/10/2002
Russia	04/09/1997	20/09/1999	
<b>ARAB COUNTRIES</b>			
Bahrain	07/04/ 2000	10/02/2001	
United Arab Emirates	09 /02/1999	02/07/2000	
Jordan	16/05/2005		
Kuwait	15/06/2002		
Lebanon	20/10/2001	07/08/2003	
Qatar	17/03/2006		
Oman	15/12/2006		Ratified 15/12/2006
Yemen	08/02/2006		

Note: Negotiations are underway with several countries, including: Benin, Ethiopia, Mali, Chad, Argentina, Brazil, Mexico, Bangladesh, Japan, Kazakhstan, Thailand, Turkmenistan, Ukraine, Saudi Arabia and Syria.



**From:**  
**OECD Investment Policy Reviews: Morocco 2010**

**Access the complete publication at:**  
<https://doi.org/10.1787/9789264079618-en>

**Please cite this chapter as:**

OECD (2010), "Annex C: Bilateral Investment Promotion and Protection Agreements and Double-taxation Treaties Concluded by Morocco", in *OECD Investment Policy Reviews: Morocco 2010*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/9789264079618-8-en>

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