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Governance of the hydrocarbon and mining sectors

Organization of the mining sector

Regulated and liberalized

- In Morocco, the mining sector is liberalized and regulated by many converging and transparent laws :

[Mining code](#) (1954) - amendment in 2015

Hydrocarbons code (1958, 1992, and 2000)

Minor status (1960)

- Taking into account the population's views by public surveys
- Legal framework that protects the interests of investors (Labour Code, copyright, industrial property, freedom of pricing and competition, protection of personal data, arbitration and mediation rights).
- The mining sector has a clear organization with different public and private actors (ONHYM, OCP, Managem ...)
- Several training devices (school of engineers, masters and professional training, management schools, institutes and universities ...).

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Transparent fiscal framework

- General Tax Code introduced by the Finance Act No. 43-06 for the 2007 budget year.
- Annual budget law
- Law No. 47-06 on the taxation of local authorities:

-Local Taxes levied by local authorities : Business Taxes , housing, communal services, undeveloped urban land, the construction operations , operations subdivision on drinks , the stay, on the mineral and table waters , on public passenger, on the extraction of quarry products .

-Tax to benefit prefectures and provinces : Taxes on driving licenses, on the vehicles which have been submitted to the technical inspection , the sale of forest products.

-Taxes to the regions : Taxes on mining, port services .

- The Income Tax (IR) and corporate tax (IS) are paid to the state.
- 90% VAT goes to regions and 10% to the state.

Main actors

- ONHYM: Established in 1928, it is a citizen organization with a long mining history and is the basis for the discovery of almost all mines in Morocco
- OCP SA: a leader in the phosphate industry, created in 1926
- Private operators: Mineral exploration is liberalized, several companies are active in this sector: Managem - CMT - Comabar-SACEM-Kasbah-.... MANAGEM: major mining actor at a regional dimension: Created in 1928, it currently operates on three activities' segments: research, exploitation and development.
- FDIM: Mineral Industry Federation, founded in 1940, brings together all public and private stakeholders and is a member of the CGEM.

Organization of the hydrocarbon sector

The exploration and exploitation of hydrocarbon deposits in Morocco are governed by law No. 21-90 promulgated on April 15th, 1992 , amended and completed by Law No. 27-99 promulgated March 16th, 2000 . The main provisions of the law are as follows:

1. [The reconnaissance license](#) ; works in other works include geology, geochemistry, and seismic acquisition. Period of one year with possibility of extension .

2. [Oil Agreement](#) : r to be concluded with the State prior to obtaining :

- **Research permits** with a total validity period may not exceed eight (8) consecutive years divided into periods whose durations are set out in the administrative act, with an exceptional extension not exceeding two years for the evaluation of an oil discovery made during the last year of the license term. Works include all research and assessment operations to establish the existence of hydrocarbons in commercially exploitable quantities The area of a research permit may not be less than 200 km2 or more than 2,000 km2. Same legal person can not hold directly or indirectly, the rights of research involving greater than 10,000 km2 in land area and 20,000 km2 marine area.
- **The exploitation concession** whose validity may not exceed 25 years concession. However, one exceptional extension not exceeding 10 years may be granted by an administrative act, if the rational and economic exploitation of the deposit warrants it. Works include the development, production and marketing.
- **Ownership interest of the State** : maximum 25%.

3. [Terms tax](#) : Income tax : total exemption from corporate tax for a period of ten consecutive years running from the date of regular production of any operating concession.

Surcharge : No

All equipment, materials, products and services necessary for reconnaissance , exploration and exploitation are exempted from customs duties and VAT .

Holders of an exploitation concession are exempted from tax patents, city tax (with the exception of the municipal administration tax) and tax on undeveloped urban land.

Profits and dividends of holders of an operating license and the shareholders of concession companies are exempted from tax on income from shares, shares and similar income and are freely transferable outside of Morocco without limitation for foreign entities . The transfer of net proceeds is guaranteed when the investment is made by a stranger.

Concession fee : rates are as follows:

- Onshore and offshore within 200 meters of water depth : Oil 10% Gas 5%. The first 300,000 tons of oil and 300 million m3 of gas produced from each exploitation concession are exempted..
- Offshore to more than 200 meters water depth : 7% Oil , Gas 3.5 % . The first 500,000 tons of oil and 500 million m3 of gas produced from each exploitation concession are exempted.

Surface rental :

- Exploration permits : For each exploration license , a fee of 1000 Dirhams is paid at the time of filing an application or a request for an extension.
- Exploitation concession : for each operating license , an annual surface rent 1000 Dirhams is paid.

Mining and oil and Sustainable Development

Morocco is part of the process of sustainable development and has established an important legal instruments for the protection of the environment and ensuring sustainable development . Thus , the Constitution of July 1st, 2011 , in its Article 31 guarantees all citizens access to a healthy environment , water and sustainable development . The laws currently approved or pending approval , which directly or indirectly include provisions for the protection and enhancement of the environment are:

- 1 . Law No. 10-95 concerning water (promulgated by Dahir of 16th of August 1995)
2. Law No. 11-03 concerning the protection and enhancement of the environment (promulgated by Dahir of 12th of May 2003)
3. Law No. 12-03 concerning the impact of environmental studies (promulgated by Dahir of 12th of May 2003) :
4. Law No. 13-03 concerning the fight against the pollution of the atmosphere (promulgated by Dahir of 12th of May 2003) :
5. Law No. 28-00 relating to waste management and disposal (promulgated by Dahir of 22nd of November 2006) :
6. Law No. 22-10 concerning the use of biodegradable plastic bags enacted in 2010
7. 22.07 Law concerning Protected Areas promulgated in 2010 ..
8. Law No. 78-00 concerning communal charter promulgated by Dahir No. 1-02-297 of (3rd of October 2002).
9. Law No. 7-81 concerning expropriation for public utility and temporary occupation.
10. Law No. 08-01 concerning the quarrying , promulgated by Dahir No. 01-02-130 1 rabii ii 1423 (13th of June 2002).
11. Bill Box No. 99-12 concerning National Charter for Environment and Sustainable Development (pending promulgation)
12. Bill No. 31.06 concerning the development and coastal protection.

Morocco has also ratified the three conventions from the process of the Rio Conference and is committed to achieving the Millennium Development Goals aimed # 7 of ensuring environmental sustainability by 2015. The approach " corporate social responsibility (CSR) " was adopted in 2006 by the CGEM and several mining operators are certified to the ISO 14001 environmental management.

Public involvement is guaranteed by the law n ° 12-03 on impact studies on the environment stipulates in Article 9 that "Each project submitted to the environmental impact study gives rise to a public inquiry. This survey is intended to enable the population concerned to take cognizance of the potential impacts of the project on the environment and their comments and proposals relating there to . These comments and suggestions are taken into consideration in the study of environmental impact ".

Development of mineral resources and hydrocarbons

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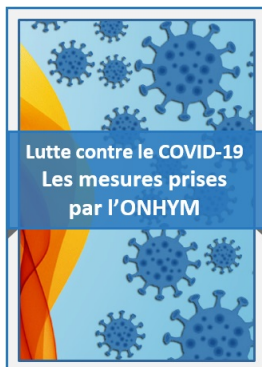
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