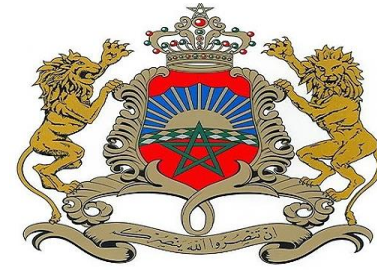


*TAX ADMINISTRATION, A PILLAR OF
SOCIETY THROUGH ITS RELATIONSHIP
WITH CITIZENS AND ENTERPRISES*

- CASE OF THE MOROCCAN TAX ADMINISTRATION -



المديرية العامة للضرائب
ⵜⴰⵎⴳⴷⴰⵏⵜ ⵜⴰⵎⴳⴷⴰⵏⵜ ⵜⴰⵣⵓⵔⵜ ⵜⴰⵎⴳⴷⴰⵏⵜ
DIRECTION GÉNÉRALE DES IMPÔTS

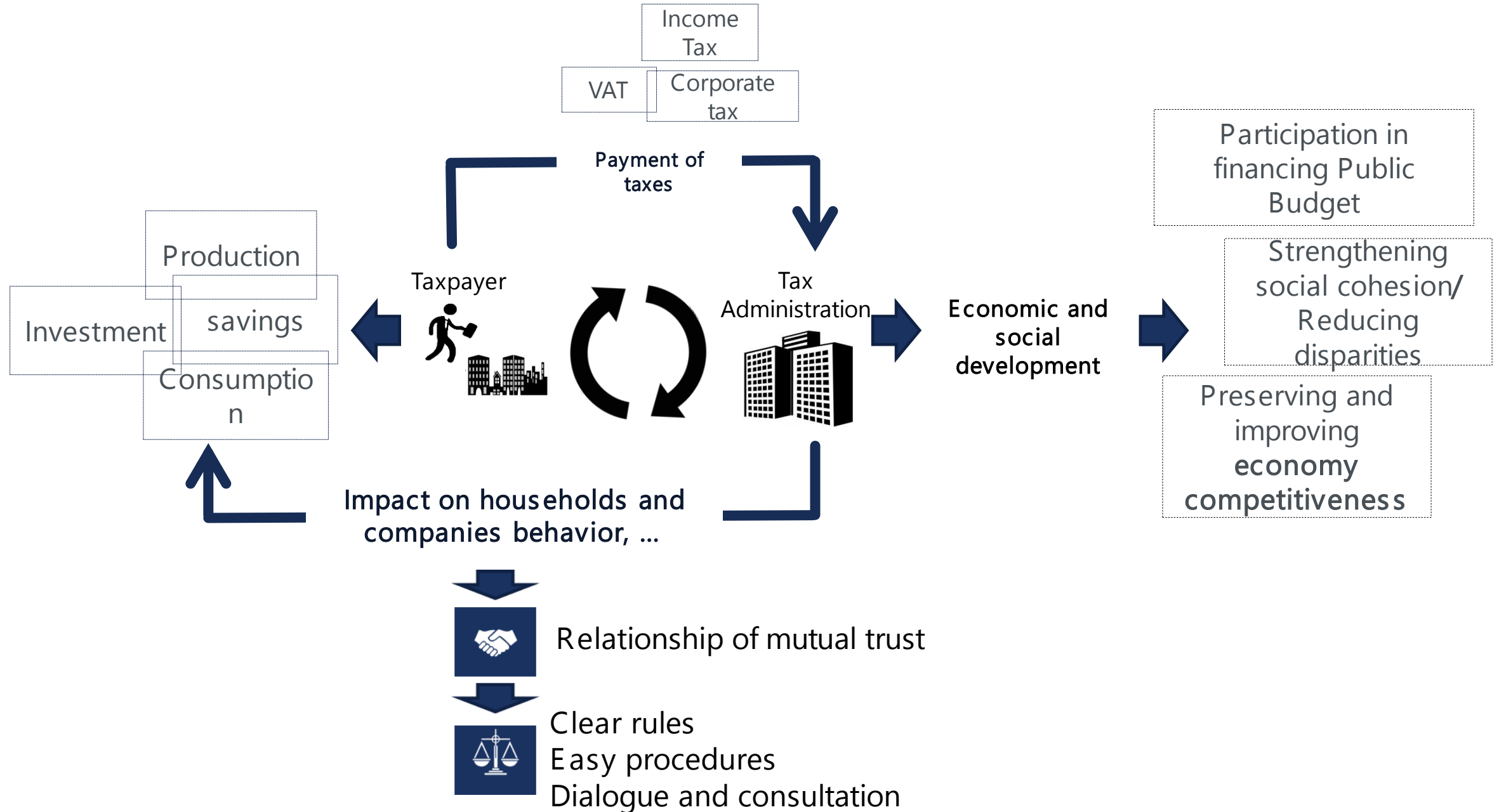


Director General of Taxes

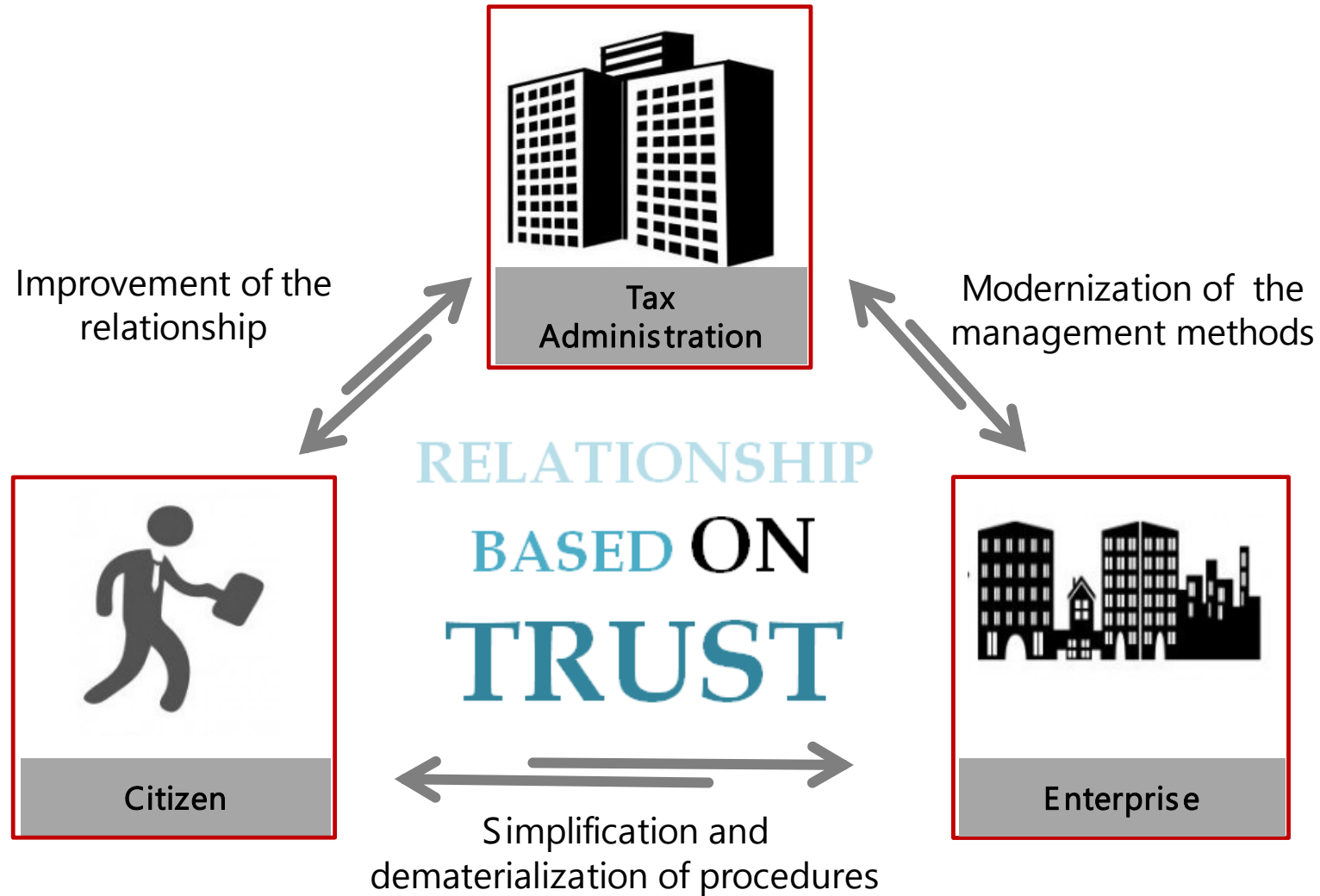
Ministry of Economy and Finance

OTTAWA, May 15th 2018

The taxpayer: a pillar of the system



The taxpayer: a pillar of the system



The tax administration exists by and for the taxpayers ...

- Reduce taxpayers' commutings to tax administration
- Facilitate the fulfillment of tax obligations
- promote voluntary compliance

Case of the moroccan tax administration

Complicated tax payment procedures

The taxpayer has to go to the tax administration offices several times to fulfill his/her tax obligations.

Taxpayers are confronted with multiple and complex tax forms

Cumbersome tax claiming procedure

- Systematic mistrust of tax administration officers
- Taxpayers aversion
- Tax evasion and shadow economy (informal sector)
- Erratic revenues



Ranking in
Doing Business
Tax payment
(89th rank in 2015)

2015

Reorientation of the strategy
(the taxpayer at the heart of
our concerns)

2018

Management of
the
transformation
process



An adaptation of the mechanism of governance correlated to an opening on the partner

2015

2018

A relationship of trust with the taxpayer



Illustration : digitalization

Acceleration of the dematerialization process

Bank agencies



Administration
Collection Offices

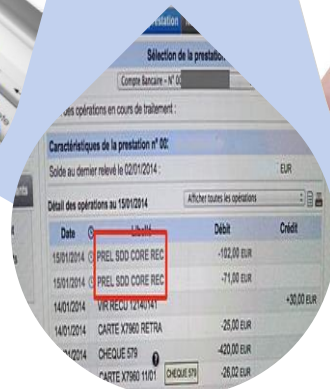


ATM

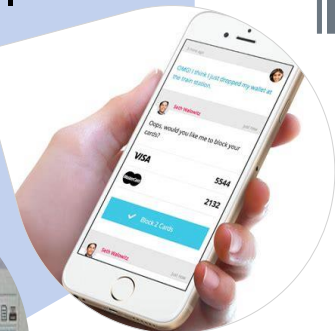
Multichannel
Payment



E-banking



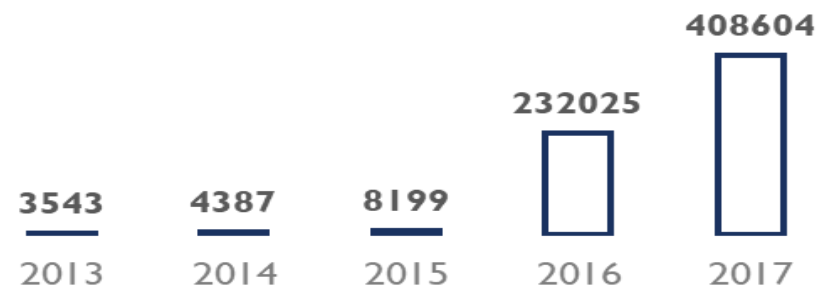
Direct debit



M-banking

Effects

Number of subscribers to SIMPL



State

- ⇒ Cost reduction
- ⇒ Improvement of tax revenues

Administration

Taxpayer

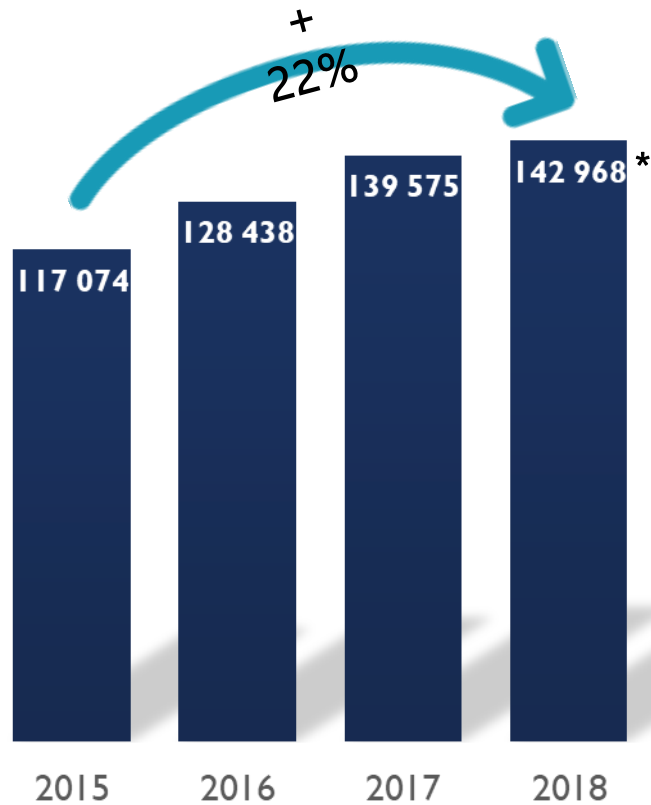
- ⇒ Resource optimization
- ⇒ Increasing productivity
- ⇒ Improvement of the performance
- ⇒ Efficiency of tools to detect lack of tax compliance

- ⇒ Facilitation of the fulfillment of the tax obligations
- ⇒ Improvement of the quality of service
- ⇒ Voluntary compliance

Impact of digitalisation on the tax profession

Increase of the generated revenues

Improvement of gross revenues
(amount in Million MAD)



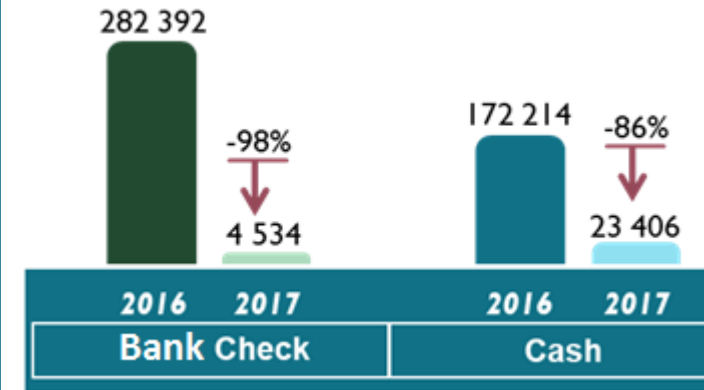
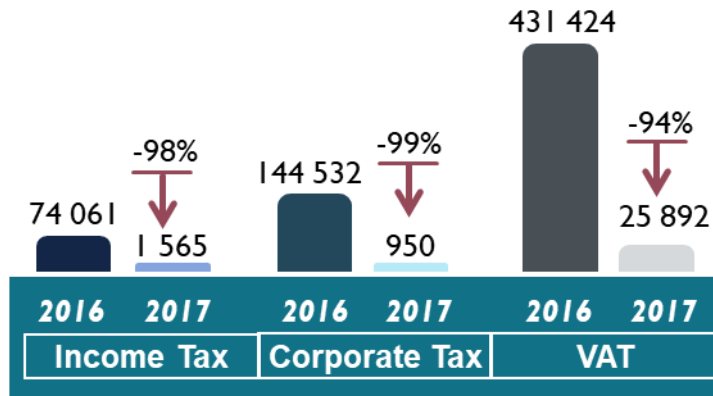
* forecasts

Increase of the generated revenues

By type of tax

By payment method

Number of operations



Amounts in MDH

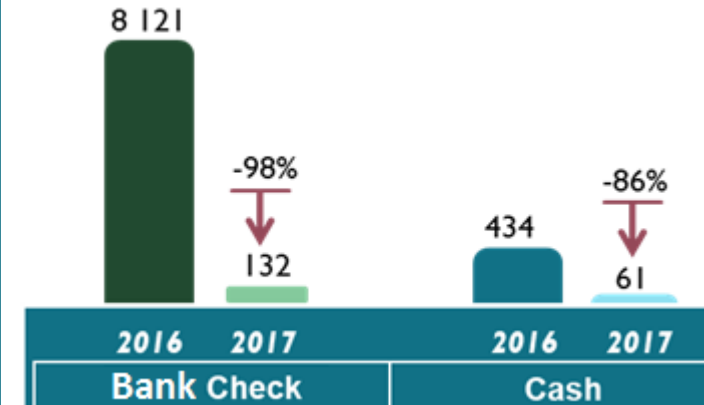
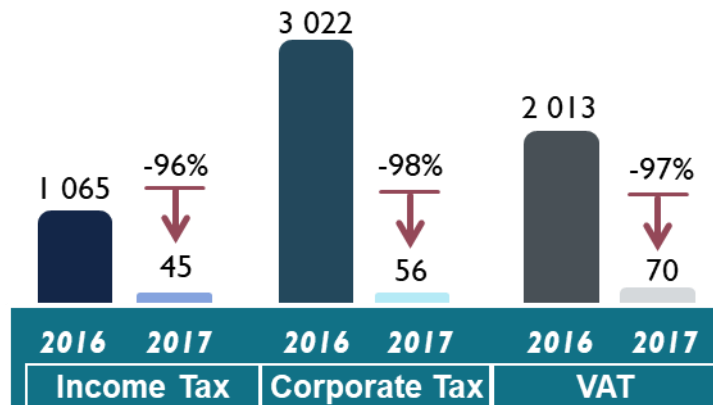
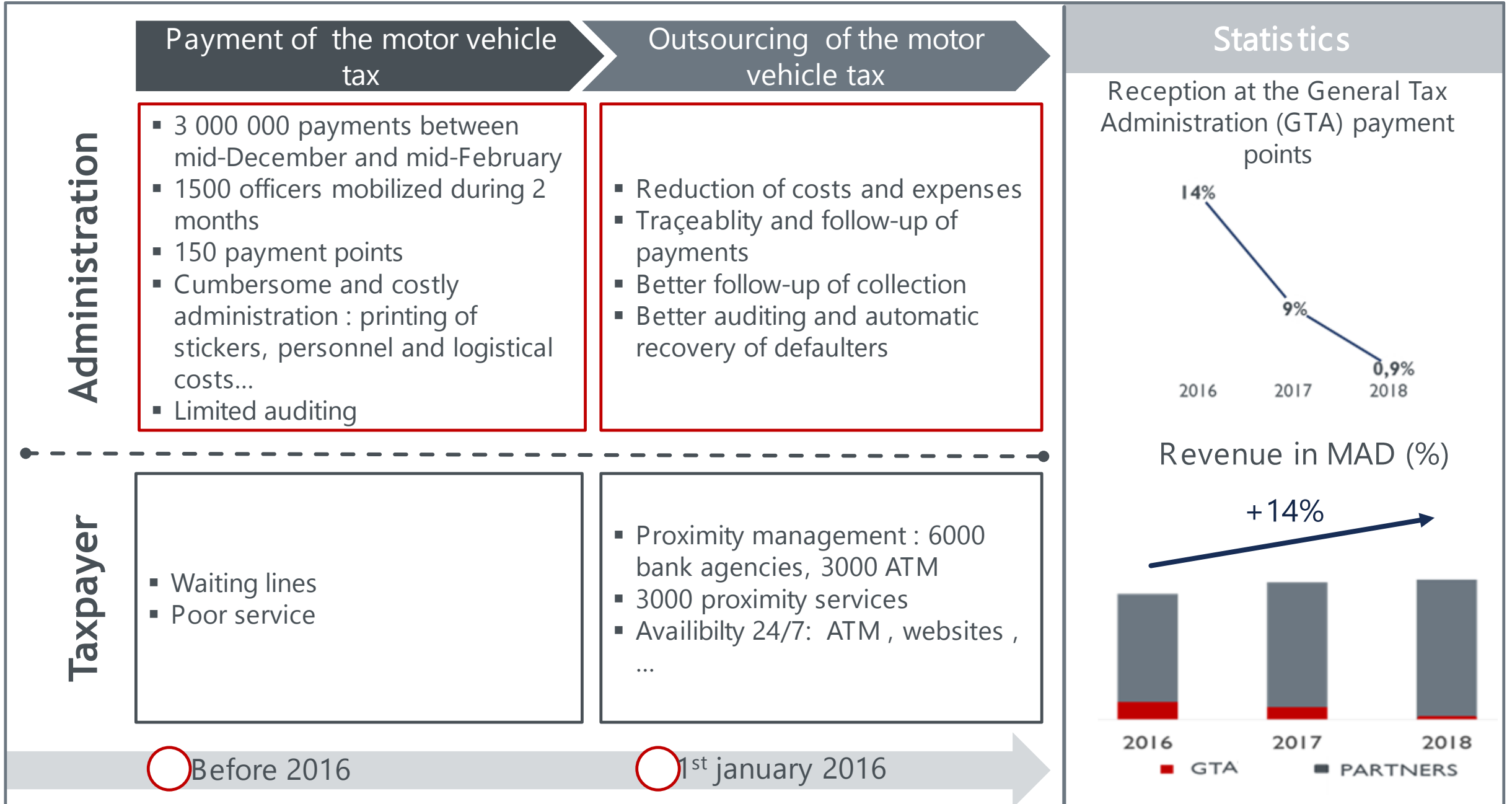
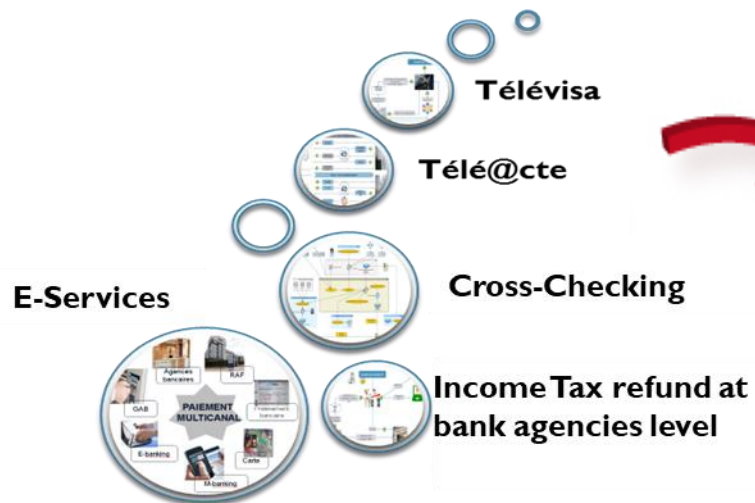


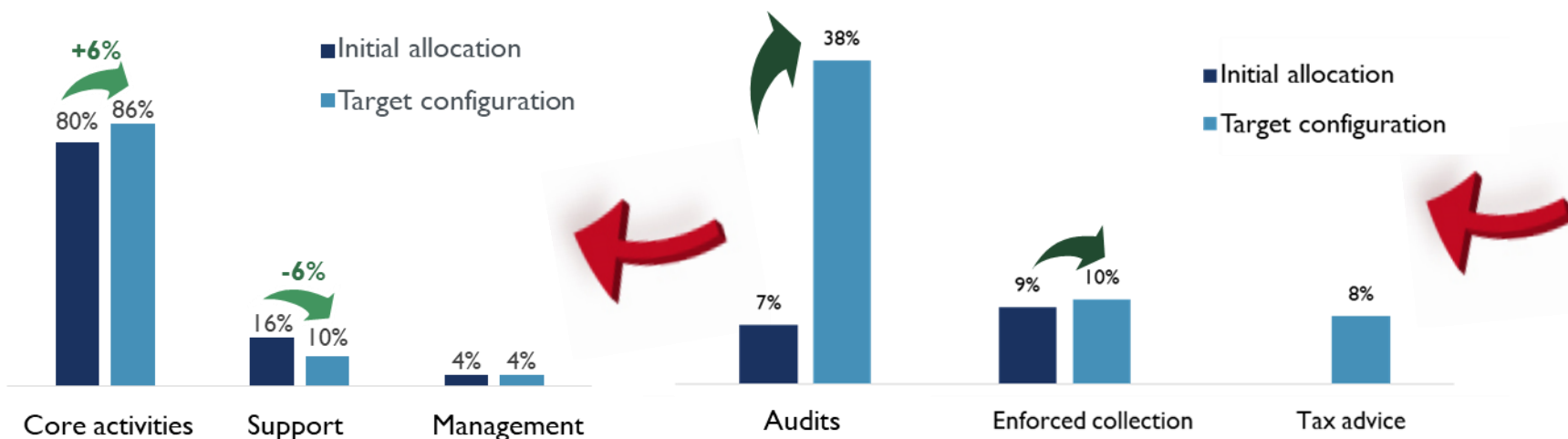
Illustration : outsourcing of the payment of the motor vehicle tax



Impact of the digitalisation on human resources



Reallocation of overstaffing towards core activities and to cover the emergency of the new missions



ON-SITE AUDITS	ENFORCED COLLECTION
OFF-SITE AUDITS	TAX ADVICE
TAX BASE MANAGEMENT	DATA ANALYSIS

Perspectives

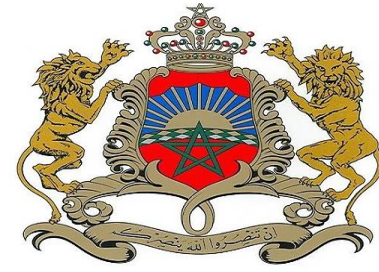
2018



- Integrated digital tax administration
- Development of expertise and operational reactivity
- Development of tax advice and assistance to taxpayers
- Professionalization of the staff
- Covering new assignments/jobs
- Development of strategic intelligency at the service of the Government
- Forward thinking on the model of social and economic development
- Definition of targeted tax system
- Alignment to international standards

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Director General of Taxes

Ministry of Economy and Finance

OTTAWA, May 15th 2018