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Company formation in Morocco

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Company formation in Morocco



Flag



Coat of arms

Common form	SARL (société à responsabilité limitée) [1]
Registry	Regional Investment Centres (CRI) and the central trade register (OMPIC) [1]
Minimum capital	None [1]
Directors	1 manager [1]
Local director	Not required [1]
Corporate tax	35% headline for the largest profits; 20% standard rate [2]
VAT / sales tax	20% [2]
Typical timeline	Usually 1–2 weeks [1]
Tax treaties	Domestic rates and treaty list [7]
Currency	Moroccan dirham (MAD)

In short: To set up a company in Morocco, most founders form an SARL, registered with the Regional Investment Centres (CRI) and the central trade register (OMPIC). [1] Minimum capital: none. Corporate tax: 35% headline for the largest profits; 20% standard rate. Registration: usually 1–2 weeks (as of November 2026).

Short guide. Tax figures come from PwC Worldwide Tax Summaries (reviewed 30 April 2026); company-law details summarise official guidance and can change. Confirm requirements with the Regional Investment Centres (CRI) and the central trade register (OMPIC) before filing.

Companies in **Morocco** are set up through the **Regional Investment Centres**. Reforms since 2023 have moved most companies to a single 20% rate, with 35% for very large profits; Casablanca Finance City offers its own incentives.

Business structures

Most founders in Morocco form an SARL, registered with the Regional Investment Centres (CRI) and the central trade register (OMPIC). [1] Other forms are listed below.

- **SARL** – the usual company form for private businesses

Requirements

Minimum share capital in Morocco (2026): none. Directors required: 1 manager. Local resident director: not required. [1]

- A company name that is available, checked with the registry.
- Share capital: none.
- Directors: 1 manager.
- Local residency: not required.
- A registered office address in Morocco.
- Articles of association; standard templates are often available.

Registration process

Typical time to register a company in Morocco (2026): usually 1–2 weeks. [1] The usual steps are:

1. Choose the company form and check that the name is available.
2. Prepare and sign the articles of association.

3. File the registration with the Regional Investment Centres (CRI) and the central trade register (OMPIC).
4. Receive the company's registration number, and pay in the share capital where required.
5. Register for corporate tax and VAT or sales tax with the General Tax Directorate (DGI).

Taxation

The corporate tax rate in Morocco in 2026 is 35% headline for the largest profits; 20% standard rate. [2] **Standard VAT or sales tax: 20%.** [2]

Tax	Rate and notes
Corporate income tax	35% headline for the largest profits; 20% standard rate
VAT / indirect tax	20%
Withholding tax on dividends to non-resident companies	11.25%

Ongoing compliance

Annual compliance in Morocco: Companies file annual financial statements and tax returns with the General Tax Directorate (DGI), and keep their details up to date with the Regional Investment Centres. [1]

Double tax treaties

Morocco has a network of double tax treaties. A double tax treaty decides which country may tax cross-border income and usually caps the withholding tax the paying country can charge.

Domestic withholding tax on payments to non-resident companies

Dividends	Interest	Royalties
11.25%	10%	10%

The reduced rate for each partner country is set by the treaty concerned; PwC's withholding tax summary for Morocco lists them.

Domestic rates from the PwC Worldwide Tax Summaries withholding tax quick chart (November 2026). Treaty benefits require proof of tax residence and are subject to anti-abuse rules.

Frequently asked questions

How long does it take to register a company in Morocco?

Typical registration time in Morocco: usually 1–2 weeks (as of November 2026), once all documents are ready. Opening a bank account and tax registrations can take longer.

What is the minimum share capital for a company in Morocco?

Minimum share capital in Morocco: none (as of November 2026).

What is the corporate tax rate in Morocco in 2026?

The corporate tax rate in Morocco in 2026 is 35% headline for the largest profits; 20% standard rate. See the Taxation section for reduced rates and other taxes.

Can a foreigner own 100% of a company in Morocco?

Yes, for most activities, though some sectors restrict foreign ownership or require approval. Local director rule in Morocco: not required.

What withholding tax applies to dividends paid from Morocco?

Morocco withholds 11.25% on dividends paid to non-resident companies under domestic law, often reduced by a tax treaty. See the Double tax treaties section.

Official registries and resources

- Regional Investment Centres (CRI) and the central trade register (OMPIC)
- General Tax Directorate (DGI)

Figures as of November 2026. Rates, thresholds and procedures change; confirm with the official registry, the tax authority or a local adviser before filing.

See also

- Comparison of company formation by country
- Company formation in South Africa
- Company formation in Mauritius
- Company formation in Angola
- Company formation in Botswana
- All countries

References

Entries marked **Official** are the registry, government and tax authority sources for this country; footnote numbers in the infobox point to them.

1. Official Regional Investment Centres (CRI) and the central trade register (OMPIC) . Government of Morocco. Accessed November 2026.
2. Official General Tax Directorate (DGI) . Government of Morocco. Accessed November 2026.
3. Morocco: Corporate – Taxes on corporate income (reviewed 30 April 2026) . PwC Worldwide Tax Summaries. Accessed November 2026.
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