



Administration des Douanes
et Impôts Indirects



إدارة الجمارك والضرائب غير المباشرة
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Rabat, le 13 janvier 2015

CIRCULAIRE N° 5495/222

OBJET : - Accord d'Association Maroc-UE.

- Transposition des codifications douanières figurant sur les listes annexées à la circulaire n° 4617/222 du 15 février 2000.

REFER. : - Circulaire n° 5484/230 du 31 décembre 2014 relative aux amendements du Système Harmonisé (SH).



Par circulaire citée en référence, le service a été informé de l'entrée en vigueur, à compter du 02 janvier 2015, des amendements 2007 et 2012 du système harmonisé de codification et de désignation des marchandises.

Ces amendements ont eu des répercussions sur les codifications douanières, notamment celles figurant sur les listes annexées à la circulaire de mise en œuvre de l'Accord d'Association Maroc-UE visée en objet.

En conséquence, le service trouvera, ci-joint en annexe, les listes en question, actualisées sur la base des nouvelles codifications des SH amendés 2007 et 2012.

Toute difficulté d'application de la présente sera communiquée à l'Administration Centrale sous le timbre ci-dessus.

Le Directeur Général
de l'Administration des Douanes
et Impôts Indirects

Zouhair CHORFI

SGI/Diffusion/13-01-15/17h30

Annexe I :: Liste 1

Produits originaires de la Communauté admis au Maroc en exonération du DI

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9503009899	9601100010	
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9503009991	9601901000	

(1) Le bénéfice du démantèlement tarifaire ne profite pas aux produits usagés.

Annexe I :: Liste 2

Produits originaires de la Communauté admis au Maroc avec démantèlement progressif du DI, à raison de 25% par an

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Annexe I :: Liste 3

Produits originaires de la Communauté admis au Maroc avec démantèlement progressif du droit d'importation à raison de 10% par an à compter de la quatrième année de l'entrée en vigueur de l'Accord

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8408201000	8418508017	Ex8450191010 (1)	8504218900	8507501000
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8413709200	8424100000	8481901000	8504409950	8535301091
8413709300	8426111100	8481902000	8504409980	8535301099
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8414511100	8428339000	8481904000	8506100010	8535309040
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8417209000	8431419000	8481909000	8506300090	8535309098
Ex8418100011 (1)	8431420000	8483101100	8506400010	8535901000
	8431492100	8483102100		

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8536619010	8544429019	Ex8701201900 (1)	8703312000	8704238059
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8707900029	8711508000	8716209090	9401400010	9403600033
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8707900049	8711909000	8716319100	9401590000	9403700000
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8707900090	Ex8712009011 (1)	8716392900	9401690011	9403890010
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8708939200	8714910011	8716909000	9402900019	9404300099
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8708949029	8714910090	9003191000	9403100010	9404901090
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8708993000	8714920099	9004102000	9403100031	9404909210
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9405102090	9405504100	9406002900	9609900040
9405103100	9405504200	9406003000	9610000010
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9405103900	9405505100	9406009100	9611000010
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9405201990	9405602300	9603299090	9615909010
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9405203100	9405602990	9603400000	9616100010
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9405204100	9405603900	9603509010	9619001011
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9405400900	9405918019	9603909099	
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9405402900	9405929000	9608201000	
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9405404200	9405992910	9608309010	
9405404300	9405992990	9608309090	
9405404400	9405993100	9608401000	
9405404900	9405993900	9608409000	
9405405100	9405994000	9608500000	
9405405900	9405995100	9608600000	
9405406010	9405995900	9608911000	
9405406090	9405996100	9608912100	
9405409000	9405996900	9608912900	
9405501100	9405997100	9608919100	
9405501300	9405997900	9608919900	

(1) le bénéfice du démantèlement tarifaire ne profite pas aux produits usagés.

Annexe I :: Liste 3 accélérée

Produits bénéficiant d'un démantèlement accéléré

Certains produits textiles et divers fournitures et accessoires

3006104000	5108200050	5112309820	5205230020	5205340011
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3704001100	5108200080	5112902010	5205230090	5205340013
3926200080	5109100000	5112909210	5205240010	5205340019
3926903200	5109900000	5112909810	5205240020	5205340091
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5106100011	5110000019	5112909890	5205240090	5205340093
5106100019	5110000080	5113002000	5205260010	5205340099
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5106100031	5111119810	5113009900	5205260090	5205350013
5106100039	5111119890	5204110000	5205270010	5205350019
5106100091	5111192010	5204190000	5205270020	5205350091
5106100099	5111199210	5204200000	5205270030	5205350092
5106200011	5111199810	5205110010	5205270090	5205350093
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5106200099	5111309810	5205120090	5205310013	5205410092
5107100011	5111309820	5205130010	5205310019	5205410093
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5107100021	5111902010	5205130030	5205310092	5205420011
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5107200091	5112199890	5205210030	5205330012	5205430091
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5108100040	5112209210	5205220010	5205330019	5205430093
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5205480019	5206320011	5206430092	5208129041	5208199099
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5206210030	5206350019	5207900029	5208139061	5208239020
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5208311000	5208422000	5209113000	5209422000	5210298010
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5903909010	6001229919	6003909700	6006109100	6102100000
5903909091	6001229990	6004101010	6006109900	6102200000
5903909092	6001291000	6004101020	6006211000	6102300010
5903909098	6001299100	6004101030	6006219100	6102300090
5904100000	6001299910	6004101090	6006219900	6102900000
5904901010	6001299990	6004109100	6006221000	6103100000
5904901090	6001911000	6004109900	6006229100	6103220000
5904909000	6001919100	6004901010	6006229900	6103230000
5905001000	6001919900	6004901020	6006231000	6103290000
5905002000	6001921010	6004901030	6006239100	6103310000
5905003100	6001921090	6004901090	6006239900	6103320000
5905003900	6001929100	6004909100	6006241000	6103330000
5905009100	6001929911	6004909900	6006249100	6103390010
5905009200	6001929919	6005211000	6006249900	6103390090
5905009300	6001929990	6005219100	6006311000	6103410010
5905009400	6001991000	6005219900	6006319100	6103410090
5905009500	6001999100	6005221000	6006319910	6103420010
5905009900	6001999910	6005229100	6006319920	6103420090
5906100010	6001999990	6005229900	6006319990	6103430010
5906100090	6002402010	6005231000	6006321000	6103430090
5906910011	6002402020	6005239100	6006329100	6103490010
5906910012	6002402030	6005239900	6006329910	6103490091
5906910013	6002402090	6005241000	6006329920	6103490099
5906910019	6002409100	6005249100	6006329990	6104130000
5906910091	6002409700	6005249900	6006331000	6104190010
5906910099	6002902010	6005311000	6006339100	6104190080
5906999010	6002902020	6005319100	6006339910	6104220000
5906999020	6002902030	6005319900	6006339920	6104230000
5906999030	6002902090	6005321000	6006339990	6104290010
5906999090	6002909100	6005329100	6006341000	6104290080
5907002010	6002909700	6005329900	6006349100	6104310000
5907002090	6003102000	6005331000	6006349910	6104320000
5907009010	6003109100	6005339100	6006349920	6104330000
5907009020	6003109700	6005339900	6006349990	6104390010
5907009090	6003202000	6005341000	6006411000	6104390020
6001101010	6003209100	6005349100	6006419100	6104390090
6001101020	6003209700	6005349900	6006419900	6104410000
6001101030	6003302000	6005411000	6006421000	6104420000
6001101090	6003309100	6005419100	6006429100	6104430000
6001109100	6003309910	6005419900	6006429900	6104440000
6001109910	6003309931	6005421000	6006431000	6104490000

6104510000	6108990090	6112310010	6116920000	6203420010
6104520000	6109100010	6112310090	6116930000	6203420020
6104530000	6109100091	6112390011	6116990000	6203420090
6104590000	6109100099	6112390019	6117100010	6203430010
6104610000	6109900010	6112390090	6117100020	6203430020
6104620000	6109900091	6112410010	6117100090	6203430090
6104630000	6109900092	6112410090	6117801010	6203490011
6104690000	6109900093	6112490011	6117801020	6203490013
6105100000	6109900099	6112490019	6117801090	6203490019
6105200010	6110110010	6112490090	6117802100	6203490091
6105200090	6110110020	6113000015	6117802300	6203490093
6105900010	6110110091	6113000022	6117802900	6203490099
6105900090	6110110099	6113000024	6117809100	6204110000
6106100000	6110120010	6113000028	6117809910	6204120000
6106200010	6110120020	6114200010	6117809990	6204130000
6106200090	6110120091	6114200090	6117900000	6204190010
6106900010	6110120099	6114300010	6201110000	6204190090
6106900020	6110190010	6114300090	6201120010	6204210000
6106900090	6110190020	6114900020	6201120090	6204220000
6107110000	6110190091	6114900080	6201130010	6204230000
6107120010	6110190099	6115100090	6201130090	6204290010
6107120090	6110200010	6115210010	6201190000	6204290090
6107190000	6110200091	6115210090	6201910000	6204310000
6107210010	6110200099	6115220010	6201920000	6204320000
6107210090	6110300010	6115220090	6201930000	6204330000
6107220011	6110300021	6115290011	6201990000	6204390010
6107220019	6110300029	6115290013	6202110000	6204390090
6107220090	6110300091	6115290015	6202120010	6204410000
6107290010	6110300099	6115290019	6202120090	6204420000
6107290090	6110900010	6115290091	6202130010	6204430000
6107910000	6110900020	6115290099	6202130090	6204440000
6107990010	6110900091	6115300011	6202190000	6204490010
6107990080	6110900099	6115300019	6202910000	6204490090
6108110010	6111200010	6115300021	6202920000	6204510000
6108110090	6111200020	6115300029	6202930000	6204520000
6108190010	6111200030	6115300030	6202990000	6204530000
6108190020	6111200080	6115300040	6203110000	6204590010
6108190090	6111300010	6115300050	6203120000	6204590090
6108210000	6111300020	6115300091	6203190010	6204610010
6108220020	6111300031	6115300099	6203190020	6204610090
6108220080	6111300039	6115941010	6203190090	6204620010
6108290020	6111300080	6115941090	6203220000	6204620090
6108290080	6111900040	6115951000	6203230000	6204630010
6108310010	6111900050	6115959010	6203290010	6204630090
6108310090	6111900060	6115959090	6203290080	6204690011
6108320011	6111900092	6115961011	6203310000	6204690019
6108320019	6111900098	6115961019	6203320000	6204690091
6108320090	6112110000	6115961091	6203330000	6204690099
6108390010	6112120000	6115961099	6203390010	6205200000
6108390090	6112190000	6115969000	6203390090	6205300010
6108910000	6112200010	6115991000	6203410010	6205300090
6108920000	6112200020	6116100010	6203410020	6205900000
6108990010	6112200090	6116910000	6203410090	6206100000

6206200000	6209900098	6211110010	6211490027	6302221000
6206300000	6210100011	6211110090	6211490050	6302229010
6206400000	6210100015	6211120010	6211490080	6302229090
6206900000	6210100030	6211120090	6212100010	6302290011
6207110000	6210100041	6211200011	6212100090	6302290019
6207190010	6210100042	6211200012	6212200010	6302290091
6207190090	6210100043	6211200013	6212200090	6302290099
6207210000	6210100049	6211200019	6212300000	6302310010
6207220010	6210100050	6211200091	6212900010	6302310090
6207220090	6210100061	6211200092	6212900090	6302321000
6207290000	6210100069	6211200093	6213200010	6302329010
6207910010	6210100071	6211200099	6213200091	6302329090
6207910090	6210100072	6211320011	6213200099	6302390011
6207990020	6210100073	6211320012	6213900012	6302390019
6207990080	6210100079	6211320019	6213900018	6302390091
6208110010	6210100081	6211320021	6213900092	6302390099
6208110090	6210100082	6211320029	6213900098	6302400010
6208190010	6210100089	6211320030	6214200010	6302400020
6208190090	6210100091	6211320090	6214200090	6302400090
6208210000	6210100092	6211330011	6214300000	6302510011
6208220010	6210100099	6211330012	6214400000	6302510012
6208220090	6210200010	6211330019	6214900010	6302510019
6208290000	6210200091	6211330021	6214900090	6302510091
6208910010	6210200092	6211330029	6215200010	6302510092
6208910080	6210200093	6211330030	6215200090	6302510099
6208920010	6210200099	6211330091	6215900010	6302531000
6208920092	6210300010	6211330099	6215900090	6302539010
6208920098	6210300091	6211390013	6217100011	6302539090
6208990010	6210300092	6211390015	6217100019	6302590020
6208990080	6210300093	6211390017	6217100030	6302590080
6209200010	6210300099	6211390023	6217100040	6302600000
6209200020	6210401000	6211390027	6217100091	6302910010
6209200032	6210409011	6211390040	6217100099	6302910090
6209200038	6210409019	6211390080	6217900010	6302931000
6209200045	6210409030	6211420011	6217900020	6302939010
6209200050	6210409041	6211420012	6217900030	6302939090
6209200091	6210409042	6211420019	6217900090	6302990020
6209200099	6210409043	6211420020	6301100000	6302990080
6209300010	6210409049	6211420030	6301200010	6303120000
6209300020	6210409091	6211420040	6301200090	6303190010
6209300032	6210409092	6211420090	6301300010	6303190080
6209300038	6210409099	6211430011	6301300090	6303910010
6209300045	6210501000	6211430012	6301401000	6303910020
6209300050	6210509010	6211430019	6301409010	6303910091
6209300091	6210509021	6211430020	6301409090	6303910099
6209300099	6210509029	6211430030	6301901000	6303920010
6209900015	6210509035	6211430040	6301909010	6303920020
6209900025	6210509036	6211430091	6301909090	6303920091
6209900032	6210509037	6211430099	6302100010	6303920099
6209900038	6210509038	6211490013	6302100020	6303990010
6209900045	6210509093	6211490015	6302100090	6303990020
6209900055	6210509095	6211490017	6302210010	6303990091
6209900092	6210509097	6211490023	6302210090	6303990099

6304110010	6305901090
6304110020	6305902100
6304110090	6305902900
6304191000	6305903010
6304199010	6305903090
6304199090	6305909100
6304910010	6305909900
6304910020	6306120000
6304910090	6306190010
6304920010	6306190080
6304920090	6306220000
6304930010	6306290000
6304930021	6306300000
6304930029	6306400010
6304930090	6306400020
6304990011	6306400090
6304990019	6306900010
6304990091	6306900020
6304990092	6306900090
6304990093	6307101000
6304990099	6307102000
6305101000	6307109010
6305102990	6307109090
6305103919	6307901000
6305103929	6307904000
6305103999	6307905000
6305104100	6307909010
6305104900	6307909091
6305109100	6307909092
6305109900	6307909098
6305201000	6308000000
6305202100	6310109010
6305202900	6310109020
6305209100	6310109090
6305209900	6310909000
6305321000	9607110000
6305322100	9607190000
6305322900	9607200010
6305329100	9609900090
6305329900	9619002011
6305331000	9619002019
6305332100	9619002090
6305332900	9619003190
6305339100	9619009010
6305339900	9619009021
6305391210	9619009029
6305391290	9619009090
6305392200	
6305393300	
6305393700	
6305399300	
6305399700	
6305901010	

**Liste n° 4 de l'annexe I à la circulaire n° 4617/222 du 15
février 2000 telle que modifiée**

PRODUITS INDUSTRIELS

**Produits originaires de la Communauté admis au Maroc
avec démantèlement progressif du droit d'importation, à
compter de la quatrième année de l'entrée en vigueur de
l'Accord à raison de :**

**- 3% l'an durant les quatre premières années de
démantèlement**

**- 15% l'an à compter de la huitième année de l'entrée en
vigueur de l'Accord, jusqu'à élimination totale du droit
d'importation**

SH 2012

87032110

87032151

87032159

87032161

87032169

87032183

87032187

87032210

87032283

87032288

87032310

87032343

87032348

87033110

87033141

87033149

87033181

87033189

87033210

87033243

87033248

87033253

87033258

Liste n° 5 de l'annexe I à la circulaire n°4617/222 du 15 février 2000 telle que modifiée

Produits exclus du démantèlement tarifaire (articles usagés*) demeurant soumis au régime du droit commun, avec paiement de tous les droits et taxes exigibles à l'importation

SH 2012	DESIGNATION DES PRODUITS
401211 401212 401213 401219	Pneumatiques rechapés.
40122000	Pneumatiques usagés.
40129029	Pneumatiques de véhicules aériens, usagés.
40129039	Autres, pour pneumatiques d'un poids unitaire de plus de 70 kg, usagés.
4012904090	Autres, pour pneumatiques d'un poids unitaire de 15 kg exclus à 70 kg, usagés.
4012909019	Autres, pour pneumatiques d'un poids unitaire de 15 kg ou moins (de 2 kg exclu à 15 kg inclus) usagés.
4012909090	Autres, pour pneumatiques d'un poids unitaire de 15 kg ou moins (de 2 kg ou moins) usagés.
630900	Friperie.
EX 87012019 8701904290 8701904990	Tracteurs routiers y compris les tracteurs porteurs usagés; autres tracteurs routiers à roues, usagés.
8702109290 8702109919 8702109999 8702902290 8702902919 8702902999	Véhicules automobiles de transport en commun de personnes, à moteur, à piston, à allumage par compression ou à autre allumage, etc..., usagés.
8704219100 8704219939 8704219979 8704219994 8704219998 Ex 8704229100 8704229911 8704229949 8704229959 8704229999 8704238029 8704238049 8704238059 8704238099 8704319039 8704319058 8704319079 8704319094 8704319098 8704329029 8704329049 8704329059 8704329099	Véhicules automobiles de transport en commun de marchandises, à moteur, à piston, à allumage par compression ou par étincelle , etc..., usagés.
8705101090 8705109090 8705909819 8705909829 8705909898	Voitures automobiles à usages spéciaux autres que de transport, usagées.

SH 2012	DESIGNATION DES PRODUITS
EX 8716312000 8716319890 EX 8716391000 8716393090 8716397080	Autres remorques et semi-remorques citernes, autres remorques et semi-remorques; pour le transport de marchandises, etc..., usagées.
EX 73211111 EX 73211121	Cuisinières et appareils à gaz, usagés.
EX 84089090	Moteurs pour l'irrigation, usagés.
EX 84181000 EX 84182100 EX 84182910 EX 84182990	Réfrigérateurs et congélateurs, usagés.
Ex 84501110 EX 84501210 EX 84501910	Machines à laver le linge, usagées.
EX 85166000	Cuisinières électriques et mixtes, usagées.
EX 87111011	Cyclomoteurs usagés.
EX 8712009011 EX 8712009019 EX 8712009090	Bicyclettes usagées.

**Liste n°6, table n°1, de l'annexe I à la circulaire n° 4617/222
du 15 février 2000 telle que modifiée**

**Produits agricoles transformés originaires de la
Communauté pour lesquels seul l'élément industriel est
soumis à démantèlement tarifaire à raison de 25% par an**

SH 2012	DI en vigueur (*)
1901902112	20
1901902119	20

N.B. Pour les autres positions SH de la table 1 de la liste 6
susvisée, se référer à l'accord agricole Maroc-UE (circulaire
[5342/222](#) du 28 septembre 2012 telle que modifiée).

(*) Le DI applicable aux produits agro-industriels relevant des positions
douanières figurant dans le tableau porte actuellement sur l'élément
agricole des produits, sachant que la part du DI sur l'élément industriel
est exonérée.

**Liste n°6, table n°2, de l'annexe I à la circulaire n° 4617/222
du 15 février 2000 telle que modifiée**

**Produits agricoles transformés originaires de la Communauté
pour lesquels seul l'élément industriel est soumis à
démantèlement tarifaire**

**démantèlement sur une période de 10 ans à partir de la 4ème
année de l'entrée en vigueur de l'Accord (avec ou sans fixation de
contingents)**

N.B. Pour les positions SH de la table 2 de la liste 6 sus-visée,
se référer à l'accord agricole Maroc-UE (circulaire 5342/222 du
28 septembre 2012 telle que modifiée).