



Rabat, le 30 décembre 2016

CIRCULAIRE N° 5646/222

- 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° 5632/230 du 21 décembre 2016 relative aux amendements du Système Harmonisé (SH).
 - Circulaire n° 5633/210 du 22 décembre 2016 relative à la perception de certaines recettes pour l'année budgétaire 2017.



Par circulaire n° 5632/230, le service a été informé de l'entrée en vigueur, à compter du 1^{er} janvier 2017, de l'amendement 2017 du Système Harmonisé de codification et de désignation des marchandises.

Par ailleurs, il a été informé par circulaire n° 5633/210 relative à la perception de certaines recettes pour l'année budgétaire 2017, des modifications apportées à la nomenclature douanière.

Cet amendement et ces modifications ont eu des répercussions sur les codifications douanières, en particulier 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, les listes en question, dûment actualisées.

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

SGIA/Diffusion/30-12-16/14h35

Accord d'Association :: Annexe I :: Liste 1

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

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8701933019	8701956010	Ex	8703601010	8705901000
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	8716201100	9006530010	9008503090	9014800099
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	8801000099	9006690090	9010500020	9015200010
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	9002111800	9007101010	9010901900	9015800090
	9002119000	9007101091	9010904100	9015900030
	9002190000	9007101099	9010904910	9015900040
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	9002201900	9007109091	9010908100	9016000010
	9002209000	9007109099	9010908700	9016000090
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9102120000	9110120000	9114909020	9503001029
9102190000	9110190000	9114909030	9503001091
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9102290010	9110909000	9201200000	9503002019
9102290090	9111100000	9201900000	9503002021
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9503009630	9506190090	9601100010	
9503009640	9506210000	9601100090	
9503009650	9506290000	9601901000	

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

(*) Le démantèlement est opéré sur tous les extraits de la position.

Accord d'Association :: 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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2504900090	2516120010	2526201000	2701190000
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2505100090	2516201000	2526208000	2701200019
2505900010	2516209010	2528001000	2701200020
2505900090	2516209090	2528009000	2701200090
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2506200010	2516900091	2529220000	2703001000
2506200090	2516900099	2529300000	2703009100
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2508300010	2517200020	2530901000	2704000029
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9614009011

9614009019

9614009091

9614009099

9617000010

9617000020

9617000091

9617000099

9618000000

Ex 9620000099 (*)

(*) : Le démantèlement est opéré sur tous les extraits de la position.

Accord d'Association :: 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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8704219980	8704319056	8706000069	8708992010
8704219992	8704319071	8706000090	8708992090
8704219996	8704319080	8707100000	8708993000
8704229911	8704319092	8707900010	8708994000
8704229919	8704319096	8707900021	Ex 8711101100 (1)
8704229921	8704329011	8707900029	8711101300
8704229930	8704329019	8707900030	8711101900
8704229941	8704329021	8707900041	8711102100
8704229951	8704329030	8707900049	8711102900
8704229960	8704329041	8707900050	8711109100
8704229991	8704329051	8707900090	8711109300
8704232000	8704329060	8708100000	8711109900
8704238010	8704329091	8708210000	8711201000
8704238021	8704909911	8708210000	8711202100
8704238029	8704909919	8708291000	8711202900
8704238030	8704909990	8708298100	8711208000
8704238041	8705101010	8708298900	8711301000
		8708301000	8711302100
			8711302900

	8711308000	8714920011	8716393010	9028201011
	8711401000	8714920019	8716397020	9028201019
	8711402100	8714920091	8716401900	9028201090
	8711402900	8714920099	8716409010	9028209100
	8711408000	8714930011	8716409020	9028209900
	8711501000	8714930019	8716409031	9028301000
	8711502100	8714930090	8716409039	9028309000
	8711502900	8714940011	8716409092	9028909000
	8711508000	8714940019	8716409098	9401100000
	8711600000	8714940090	8716801010	9401200000
	8711901000	8714950011	8716801090	9401300011
	8711909000	8714950019	8716809100	9401300019
	8712001000	8714950090	8716809200	9401300091
Ex	8712009011 (1)	8714960011	8716809910	9401300099
Ex	8712009019 (1)	8714960019	8716809990	9401400010
Ex	8712009090 (1)	8714960090	8716901000	9401400090
	8714101010	8714990003	8716909000	9401520000
	8714101090	8714990011	9003110000	9401530000
	8714109011	8714990019	9003191000	9401590000
	8714109012	8714990091	9003192000	9401610000
	8714109013	8714990092	9003199000	9401690011
	8714109014	8714990099	9004101000	9401690019
	8714109019	8715000000	9004102000	9401690021
	8714109091	8716101900	9004109010	9401690029
	8714109092	8716109000	9004109090	9401690090
	8714109093	8716201900	9004901000	9401710000
	8714109094	8716209010	9004909100	9401790000
	8714109095	8716209090	9004909300	9401800010
	8714109096	8716311900	9004909900	9401800021
	8714109099	Ex 8716312000 (1)	9021210010	9401800029
	8714910011	8716319100	9021210090	9401800030
	8714910019	8716319810	9021391000	9401800090
	8714910090	8716392900	9028100000	9401900010

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9401900093	9403600031	9404909990	9405400900
9401900098	9403600033	9405100500	9405401300
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9403209010	9404100090	9405201100	9405409000
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9403300010	9404290010	9405201990	9405501900
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9403300090	9404300010	9405203100	9405503110
9403400010	9404300091	9405203200	9405503190
9403400020	9404300099	9405203900	9405503911
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9403500010	9404901090	9405204900	9405503991
9403500020	9404902000	9405205010	9405503999
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9403600010	9404909190	9405209000	9405504200
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9403600023	9404909290	9405300090	9405505100

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9405509000	9405994000	9603509010	9609200000
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9405601900	9405996100	9603902000	9609900030
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9405602990	9405999200	9603909099	9611000090
9405603100	9405999300	9604000000	9615111000
9405603200	9405999410	9607200090	9615119000
9405603900	9405999490	9608101000	9615191000
9405604100	9405999900	9608109000	9615199000
9405604900	9406101000	9608201000	9615901000
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9405606000	9406902000	9608301090	9615909010
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9405918011	9406909100	9608309090	9616100010
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9405918091	9406909900	9608409000	9616200000
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9405929000	9603291010	9608912100	9619003110
9405992100	9603291090	9608912900	9619003900
9405992200	9603299010	9608919100	9620000011
9405992300	9603299090	9608919900	9620000092
9405992910	9603300000	9608991000	9620000093
9405992990	9603400000	9608999010	

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

(*) Le démantèlement est opéré sur tous les extraits de la position.

Accord d'Association :: Annexe I :: Liste 3 Accélérée

Produits bénéficiant d'un démantèlement accéléré, actuellement, en exonération totale du droit d'importation - Certains produits textiles et divers fournitures et accessoires -

3006104000	5107200019	5111302010	5113002000
3006929137	5107200021	5111309210	5113009210
3704001100	5107200029	5111309810	5113009290
3926200080	5107200031	5111309820	5113009900
3926903200	5107200039	5111309890	5204110000
4823903960	5107200091	5111902010	5204190000
5106100011	5107200099	5111909210	5204200000
5106100019	5108100040	5111909810	5205110010
5106100021	5108100050	5111909820	5205110020
5106100029	5108100060	5111909890	5205110030
5106100031	5108100080	5112112010	5205110090
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5106100099	5108200060	5112119890	5205120030
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5107100029	5111199210	5112309890	5205150030
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5107100039	5111199890	5112909210	5205210010
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5107200011	5111209800	5112909890	5205210090

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5205260020	5205340013	5205430099	5206120010
5205260030	5205340019	5205440011	5206120020
5205260090	5205340091	5205440012	5206120030
5205270010	5205340092	5205440013	5206120090
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6117100020	6203220000	6204390010	6207220090
6117100090	6203230000	6204390090	6207290000
6117801010	6203290010	6204410000	6207910010
6117801020	6203290080	6204420000	6207910090
6117801090	6203310000	6204430000	6207990020
6117802100	6203320000	6204440000	6207990080
6117802300	6203330000	6204490010	6208110010
6117802900	6203390010	6204490090	6208110090
6117809100	6203390090	6204510000	6208190010
6117809910	6203410010	6204520000	6208190090
6117809990	6203410020	6204530000	6208210000
6117900000	6203410090	6204590010	6208220010
6201110000	6203420010	6204590090	6208220090
6201120010	6203420020	6204610010	6208290000
6201120090	6203420090	6204610090	6208910010
6201130010	6203430010	6204620010	6208910080
6201130090	6203430020	6204620090	6208920010
6201190000	6203430090	6204630010	6208920092
6201910000	6203490011	6204630090	6208920098
6201920000	6203490013	6204690011	6208990010
6201930000	6203490019	6204690019	6208990080
6201990000	6203490091	6204690091	6209200010
6202110000	6203490093	6204690099	6209200020
6202120010	6203490099	6205200000	6209200032

6209200038	6210100089	62111110090	6211420030
6209200045	6210100091	6211120010	6211420040
6209200050	6210100092	6211120090	6211420090
6209200091	6210100099	6211200011	6211430011
6209200099	6210200010	6211200012	6211430012
6209300010	6210200091	6211200013	6211430019
6209300020	6210200092	6211200019	6211430020
6209300032	6210200093	6211200091	6211430030
6209300038	6210200099	6211200092	6211430040
6209300045	6210300010	6211200093	6211430091
6209300050	6210300091	6211200099	6211430099
6209300091	6210300092	6211320011	6211490013
6209300099	6210300093	6211320012	6211490015
6209900015	6210300099	6211320019	6211490017
6209900025	6210401000	6211320021	6211490023
6209900032	6210409011	6211320029	6211490027
6209900038	6210409019	6211320030	6211490050
6209900045	6210409030	6211320090	6211490080
6209900055	6210409041	6211330011	6212100010
6209900092	6210409042	6211330012	6212100090
6209900098	6210409043	6211330019	6212200010
6210100011	6210409049	6211330021	6212200090
6210100015	6210409091	6211330029	6212300000
6210100030	6210409092	6211330030	6212900010
6210100041	6210409099	6211330091	6212900090
6210100042	6210501000	6211330099	6213200010
6210100043	6210509010	6211390013	6213200091
6210100049	6210509021	6211390015	6213200099
6210100050	6210509029	6211390017	6213900012
6210100061	6210509035	6211390023	6213900018
6210100069	6210509036	6211390027	6213900092
6210100071	6210509037	6211390040	6213900098
6210100072	6210509038	6211390080	6214200010
6210100073	6210509093	6211420011	6214200090
6210100079	6210509095	6211420012	6214300000
6210100081	6210509097	6211420019	6214400000
6210100082	62111110010	6211420020	6214900010

6214900090	6302290099	6303910091	6305104100
6215200010	6302310010	6303910099	6305104900
6215200090	6302310090	6303920010	6305109100
6215900010	6302321000	6303920020	6305109900
6215900090	6302329010	6303920091	6305201000
6217100011	6302329090	6303920099	6305202100
6217100019	6302390011	6303990010	6305202900
6217100030	6302390019	6303990020	6305209100
6217100040	6302390091	6303990091	6305209900
6217100091	6302390099	6303990099	6305321000
6217100099	6302400010	6304110010	6305322100
6217900010	6302400020	6304110020	6305322900
6217900020	6302400090	6304110090	6305329100
6217900030	6302510011	6304191000	6305329900
6217900090	6302510012	6304199010	6305331000
6301100000	6302510019	6304199090	6305332100
6301200010	6302510091	6304910010	6305332900
6301200090	6302510092	6304910020	6305339100
6301300010	6302510099	6304910020	6305339900
6301300090	6302531000	6304910090	6305391210
6301401000	6302539010	6304920010	6305391290
6301409010	6302539090	6304920090	6305392200
6301409090	6302590020	6304930010	6305393300
6301901000	6302590080	6304930021	6305393700
6301909010	6302600000	6304930029	6305399300
6301909090	6302910010	6304930090	6305399700
6302100010	6302910090	6304990011	6305901010
6302100020	6302931000	6304990019	6305901090
6302100090	6302939010	6304990091	6305902100
6302210010	6302939090	6304990092	6305902900
6302210090	6302990020	6304990093	6305903010
6302221000	6302990080	6304990099	6305903090
6302229010	6303120000	6305101000	6305909100
6302229090	6303190010	6305102990	6305909900
6302290011	6303190080	6305103919	6306120000
6302290019	6303910010	6305103929	6306190010
6302290091	6303910020	6305103999	6306190080

6306220000

6306290000

6306300000

6306400010

6306400020

6306400090

6306900010

6306900020

6306900090

6307101000

6307102000

6307109010

6307109090

6307901000

6307904000

6307905000

6307909010

6307909091

6307909092

6307909098

6308000000

6310109010

6310109020

6310109090

6310909000

9607110000

9607190000

9607200010

9609900090

9619002011

9619002019

9619002090

9619003190

9619009010

9619009021

9619009029

9619009090

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 2017
87032110
87032151
87032159
87032161
87032169
87032183
87032187
87032210
87032283
87032288
87032310
87032343
87032348
87033110
87033141
87033149
87033181
87033189
87033210
87033243
87033248
87033253
87033258
Ex 8703401010
Ex 8703401020
Ex 8703401030
Ex 8703501010
Ex 8703501020
Ex 8703601010
Ex 8703601020
Ex 8703601030
Ex 8703701010
Ex 8703701020
Ex 8703902000

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 2017	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.
Ex8701209011 Ex8701209012 8701944019 8701954019 8701914099 8701924099 8701934099 8701944099 8701954099	Tracteurs routiers y compris les tracteurs porteurs usagés; autres tracteurs routiers à roues, usagés.
8702109590 8702209290 8702109719 8702209919 8702109799 8702209999 8702309290 8702902490 8702309919 8702902819 8702309999 8702902899	Véhicules automobiles de transport en commun de personnes, à moteur, à piston, à allumage par compression ou à autre allumage, etc..., usagés.

SH 2017	DESIGNATION DES PRODUITS
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.
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 2017	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 4^{ème} 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).