

Kingdom of Morocco



Ministry of Economy, Finance  
and Administration Reform



**Authorized Economic  
Operator Status**

**Your Gateway to Easier  
Customs Procedures**

## Summary

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The purpose behind the Authorized Economic Operator (AEO) status is to «label» as safe and reliable, companies that present undeniable guarantees in terms of transparency, financial soundness and security, with a view to offering them an array of advantages in their interactions with the Customs and Excise Administration (CEA).

Applying for the AEO status is a voluntary process that is highly recommended if you wish to develop your international trade activities.

## ■ ■ A STATUS OPEN TO ALL ECONOMIC OPERATORS OF THE GLOBAL TRADE SUPPLY CHAIN

The status of Authorized Economic Operator is granted to any company based within the national territory and engaged in industrial, commercial or service activities linked to international trade, both import and export.

### ■ **Conditions for AEO status granting**

- Absence of a serious litigation history with the Customs Administration ;
- A transparent system for managing commercial records and inventory ;
- Financial solvency (over the last 3 years) ; and
- Compliance with safety and security standards.

### ■ **Two certification types are granted in accordance with your needs and the extent to which eligibility criteria are met**

- AEO Status - Customs Simplifications: This status can be either an «A» or a «B» Category depending on how closely your company meets Customs criteria for compliance with record keeping and financial solvency standards.
- AEO Status - Security and Safety: This status is awarded to operators who meet the criteria required for an «A» category AEO - Customs Simplifications certification and who comply with the required security and safety standards.

## ■ ■ GRANTING AEO STATUS - CUSTOMS SIMPLIFICATIONS

A three-step procedure: Submission of application - Audit - Evaluation

### ■ Submission of application

The application is formulated on a pre-established model that can be downloaded from the institutional portal of the CEA : [www.douane.gov.ma](http://www.douane.gov.ma), at the information site «Authorized Economic Operator Status».

The application is filed either with the customs office of the area where your company is located or directly with the Central Administration (Annakhil Avenue, Hay Riad, Rabat).

### ■ Eligibility analysis

This analysis examines your company's relationship with Customs and its degree of compliance with Customs laws and regulations :

- History of litigation with Customs (nature of infractions, their frequency and gravity) ;
- Records of operations (situation of accounts under economic customs procedures, imports, exports, recurrent operations, volume of operations, most commonly used procedures, etc.).

Your company will be informed of the result of this review within a maximum period of one (01) month.

If the application is accepted, the criterion «Relations with Customs» will be considered to be facto met and you will be invited to present an audit report in accordance with the reference system of audit laid down by the Administration.

### ■ Audit and Evaluation

#### **Audit of your company**

The audit mission shall be carried out by an external audit firm of your choice based on the reference system established by the Customs Administration and including

criteria related to the company's economic performance, its transparency and the regularity of its operations. The audit of reference system can be downloaded from the CEA institutional portal ([www.douane.gov.ma](http://www.douane.gov.ma)), at the information site "Authorized Economic Operator Status».

At the conclusion of the audit mission, an audit report shall be drawn up. The audit conducted allows your company to :

- Obtain an overall diagnosis of its activity and assess its strengths and weaknesses ;
- Engage the necessary improvements in different areas based on the experts' recommendations.

More information on the possibility of securing financing for the audit mission from MAROC PME is available on MAROC PME's website ([www.marocpme.ma](http://www.marocpme.ma)).

### **Evaluation and granting of AEO status**

A committee shall examine applications for AEO certification and shall deliver its opinion. It may call on the assistance of any person whose technical input may be deemed useful.

AEO certification is formalized through the signing of an approval agreement between the Customs Administration and the economic operator, indicating both the category granted and the facilities and advantages conceded.

An AEO - Customs Simplifications certificate is also issued to you.

The customs office of the domicile chosen by your company will assist you in implementing the facilities granted under the certification program.

## **GRANTING AEO STATUS - SAFETY AND SECURITY**

### **Submission of application**

The application is formulated on a pre-established model that can be downloaded from the institutional portal of CEA : [www.douane.gov.ma](http://www.douane.gov.ma), at the information site «Authorized Economic Operator Status», supported by the questionnaire to be populated by your company.

The application and the self-assessment questionnaire must be sent in electronic format (CD, DVD, USB or E-mail to the following address : OEA@douane.gov.ma.).

## ■ Document review and acceptance of application

The document review is conducted to ensure that the questionnaire is properly filled and that the supporting documents are attached.

If the application does not comprise all the required elements, your company will be asked to provide additional information within 30 days of receipt of the application.

After acceptance of the application, Customs will contact your company to schedule an audit visit.

For this purpose, you will be asked to appoint an AEO officer to coordinate the entire self-assessment process and facilitate the audit visit to your company.

## ■ Audit and Evaluation

### Audit of your company

The audit mission is carried out by Customs auditors based on the results of the self-assessment questionnaire you provide and which consists of 13 parts, namely :

- Self-assessment and general security and safety policy ;
- Physical security ;
- Security of cargo units ;
- Management and differentiated identification of goods subject to restrictions or prohibitions ;
- Receipt of goods ;
- Storage of goods ;
- Production of goods ;
- Loading of goods ;
- Securing business partners ;
- Personnel safety ;
- Sensitization and training of employees on safety ;
- Information system security and procedure of backup, recovery, restoration and record-keeping ;
- Financial solvency.

An audit guide is also available and provides a comprehensive list of risks and requirements, as well as the points to watch.

In this audit, the auditors will analyze your company's ability to identify risks and threats that could impact the supply chain security and your ability to minimize them by implementing preventive measures.

At the conclusion of the audit mission, a provisional audit report highlighting the recommendations to be implemented by your company will be drawn up by the auditors and submitted to you for validation.

Once validated, a final report will be sent to you and a deadline mutually agreed on for implementing the recommendations made.

### **Evaluation and attribution of AEO certification**

Depending on the outcome of the audit conducted by the customs auditors and on the opinion of the Certification Committee, the AEO status may be granted or denied.

The AEO certification is formalized through the signing of an approval agreement between the Customs Administration and the economic operator indicating the issuance of an AEO - Security and Safety certificate.

## **ASSESSMENT AND MONITORING OF AEO STATUS**

The AEO certificate comes into effect as soon as the agreement is signed by both parties and remains valid for three years. Customs has put in place a monitoring and renewal procedure to regularly and continuously ensure that the conditions that justified the certificate issuance continue to be met.

### **AEO Monitoring - Customs Simplifications**

The status is granted for a period of three years. The first renewal takes place within three years of the agreement date.

The audit is carried out by customs auditors based on a self-assessment questionnaire filled by the authorized company.

After examination of your application, Customs agents will carry out an audit mission within your company.



Based on the outcomes of this mission, the Certification Committee shall decide on the renewal request by either :

- confirming the company's certification ;
- reclassifying the company in a higher or lower category ; or
- withdrawing the company certification.

During this process, category «B» companies may request reclassification to a higher category. In this case, a descriptive report of the improvements introduced since the last evaluation shall also be submitted.

The procedure of certification renewal is also available on the institutional portal of the Customs Administration, on the information site «Authorized Economic Operator Status».

## ■ AEO Monitoring - Security and Safety

Before the three-year term expires, the company must submit an application for renewal along with the updated self-assessment questionnaire. A «light» audit will shall be carried out within your company by Customs auditors.

In addition, special monitoring of the granted certification may be engaged, particularly in the following cases :

- Verification of the results described in the audit report ;
- Information from the operator indicating certain changes in its activities, organization and procedures. Indeed, operators are required to inform the Administration of any important change that may have an impact on the granting of the certificate, particularly in the event of a relocation ;
- Customs comes into possession of information that may cast doubts on your company's compliance with the security and safety criteria.

If one of the assessment elements leads to the conclusion that you do not, or no longer, have control over one or more risks, Customs will inform you accordingly. In this case, you must engage improvement actions that Customs will assess.

In the light of the results obtained, the Certification Committee shall decide on the renewal request by either :

- Confirming the company's certification, or
- Rescinding the company's certification.

## ■ ■ BENEFITS OF AEO STATUS

Obtaining AEO status entitles you to a number of advantages :

- Awareness by authorized companies of safety and security issues and the improvements that need to be undertaken ;
- Cost and time optimization in the supply chain ;
- Upgrading the company in all levels ;
- Improved security and communication among supply chain partners ;
- Improved brand image vis-à-vis national and international partners: you hold a Customs trust mark.

### ■ **AEO status - Customs simplifications**

Depending on the certification category granted, «A» or «B», and the nature of your intervention in the international trade supply chain, you will gain access to a series of advantages.

Faster access to customs facilities and simplifications such as :

- Lighter control
- Quicker customs clearance
- Trust-based customized treatment
- And other privileges that include :
  - Access to Authorized Exporter Status : this status grants the beneficiary the ability to certify the origin of the goods himself ;
  - Customized support (advice, guidance ...) ;
  - Priority processing of submitted applications.

The exhaustive list of facilities granted to AEO - Customs simplifications is available on the institutional portal of the CEA ([www.douane.gov.ma](http://www.douane.gov.ma)), on the information site «Authorized Economic Operator Status».

## ■ AEO Status - Security and Safety

In addition to the above-mentioned benefits, this status entitles you to a customized range of customs facilities that relate to :

- the alleviation of immediate control ;
- the simplification of customs clearance formalities, both at import and at export, as well as in terms of transit and transfers under customs economic procedures ;
- the digitalization of customs clearance formalities ; and
- the reduction of customs clearance operations costs.

Similarly, holders of the «AEO Security and Safety Status» benefit at the international level from the customs facilities granted by foreign customs in the framework of mutual recognition.

### Important

For more information on the AEO status, please visit the «AEO Status» information site accessible from the institutional portal of the Customs Administration [www.douane.gov.ma](http://www.douane.gov.ma), or contact us either telephonically on 0537 57 92 29/89, or by mail via [OEA@douane.gov.ma](mailto:OEA@douane.gov.ma).





KINGDOM OF MOROCCO  
C U S T O M S  
A N D E X C I S E  
A D M I N I S T R A T I O N



المملكة المغربية  
إدارة الجمارك  
والضرائب  
غير المباشرة



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