

KINGDOM OF MOROCCO
CUSTOMS
AND EXCISE
ADMINISTRATION



المملكة المغربية
إدارة الجمارك
والضرائب
غير المباشرة

STRATEGIC PLAN CUSTOMS AND EXCISE ADMINISTRATION 2024 - 2028



FOR A
*PROFESSIONAL AND
CITIZEN CUSTOMS*



STRATEGIC PLAN
CUSTOMS AND EXCISE
ADMINISTRATION
2024 - 2028



MESSAGE FROM THE DIRECTOR GENERAL

I am delighted to unveil the new strategic plan of the Customs and Excise Administration (CEA) for the 2024-2028 period, entitled « For a Professional and Citizen Customs».

This ambitious plan, meticulously crafted through thoughtful reflection and broad consultations, aligns with the High Guidelines of His Majesty the King, may God assist him, and perfectly matches the overarching governmental policies within the remit of our administration.

Its structure is based on seven strategic objectives that will guide our actions over the next five years.

The first objective of this plan is to support national economic policy by contributing more to improving the business climate and promoting national economic competitiveness. For purpose, the CEA will maintain its proactive approach to facilitating procedures and supporting businesses. Moreover, it will contribute on customs-related to the country's structuring projects by offering tailored and pioneering solutions. The support of Tangier-MED and Nador West-MED ports is a good illustration.

It will also continuously refine and improve customs taxation, while considering changes in the national and international context. In this respect, the application of tax marking will be extended to encompass a broader range of product categories. The potential introduction of a carbon tax will be subject to a undergo rigorous examination in collaboration with concerned governmental departments and through consultations with private sector stakeholders.

In addition, the Customs and Excises Code (CDII) will be revised to enhance the legibility and transparency of customs legislation. As a citizen administration, Moroccan customs is committed to simplifying

administrative procedures through digitalization. It will continue to explore novel digital solutions that improve the user experience and ensure equality in handling cases submissions.

In this sense, Besides to e-services, most customs procedures can be carried out at the customs office closest to the customer-user's residence, while teleprocessing files at the regional or national level to expedite services for the sake of speed.

In parallel Simultaneously, in order to preserve fair competition between economic operators, the enforcement system will be strengthened using new technologies to combat fraud.

In this regard, The CEA is committed to further professionalize its staff by training them on new enforcement tools and adapting the procedures hanbooks made available to them. It also intends to improve its intelligence system and enhance the targeting and selectivity of controls by harnessing the potential of artificial intelligence.

Another major focus of this strategic plan is the fight against illicit trafficking and the protection of citizens are. In this regard, The CEA will intensify its efforts to fight smuggling, counterfeiting and money laundering by using the latest technological means (such as scanners, drones, electronic seals, video surveillance-CCTV, etc.) and improving cooperation and exchange of information with national and foreign public partners.

Furthermore, in support of the Kingdom's policy in Africa, The CEA will continue its commitment towards African partners by launching the "Africustoms" program, dedicated to capacity building for African customs administrations. This program will mark a significant leap in sharing Moroccan customs experience and strengthen the international training programme for African customs officers.

The success of this strategic plan depends on a trained and committed human capital.To this end, The CEA will consolidate its internal skills by re-engineering training, managing careers and improving the working conditions. This approach aims to ensure optimal professional development and a work environment conducive to the development of customs officers, key elements for the accomplishment of the missions of this administration and the achievement of its strategic objectives.

Ladies and Gentlemen,

This new strategic plan is the output of in-depth collective work. I would like to express my sincere gratitude to all those who have contributed to its development. I am confident that through the unwavering dedication and collective mobilization of our entire customs staff, we will meet the challenges ahead and make our administration a professional, efficient and citizen-oriented.

I would like to invite you to peruse this document, which outlines the key tenets of the new customs strategy up to 2028.

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GENERAL CONTEXT

The international environment is marked by unprecedented challenges with significant economic, financial impacts on world trade and capital flows.

In this context of uncertainty, the Kingdom demonstrates resilience and pursuing its global development policy by launching large-scale projects in all sectors.

Taking into account its economic and fiscal missions, as well as its security and protection role for citizens and environment, customs is at the crossroads of national public policies.

The current environment imposes renewed challenges in its key areas of intervention. To meet these challenges, it is called upon, even more than before, to strengthen its capacities, improve the efficiency of its services and continue to implement modern governance and management tools in order to evolve towards operational effectiveness.

As a major contributor to the State budget, the Customs Administration must consolidate its revenues by vigorously combating tax evasion, whether from smuggling or false declarations. Such efforts can yield both fiscal and economic benefits.

In fact, complying with foreign trade rules is an indicator of good economic health, which in turn generates more tax revenue.

In this regard, the customs administration is part of this virtuous circle of growth by making its expertise available to its public partners and providing support to the business world. The economic role of customs is not to be demonstrated.

Ranging from supporting businesses to establishing a climate of fair competition, through facilitating the customs clearance of legal

goods, the customs action requires close cooperation with the other agencies involved in foreign trade.

In this context, it is possible to point out several examples including supporting the installation and control of industrial acceleration zones, supporting investment projects, developing trade defence measures, and supporting sectoral strategies by addressing customs taxation, etc.

With increasing cross-border traffic and the complexity of international logistics chains, security and protection missions are also growing.

At the same time, the normalization of trade, the growth of e-commerce operations, and the increase of passenger movements, particularly by air, add pressure on customs services to fight against illicit traffic, which is detrimental to citizens' health and safety.

Therefore, renewing intervention methods and equipping oneself with suitable tools to tackle new forms of fraud and ingenious strategies of traffickers is imperative.

The prevailing environment concurrently presents substantial opportunities for exploitation. Cutting-edge technological advancements, such as artificial intelligence and Blockchain, are being actively adopted by customs agencies around the world to combat fraudulent activity and facilitate procedures. In terms of cooperation and partnership, public and private actors are increasingly open to data exchange and partnership strengthening to streamline decision-making processes and file processing.

The Customs Administration's strategic plan aims to achieve a qualitative leap in its actions by facing current and foreseeable challenges and constraints, while seizing available opportunities.

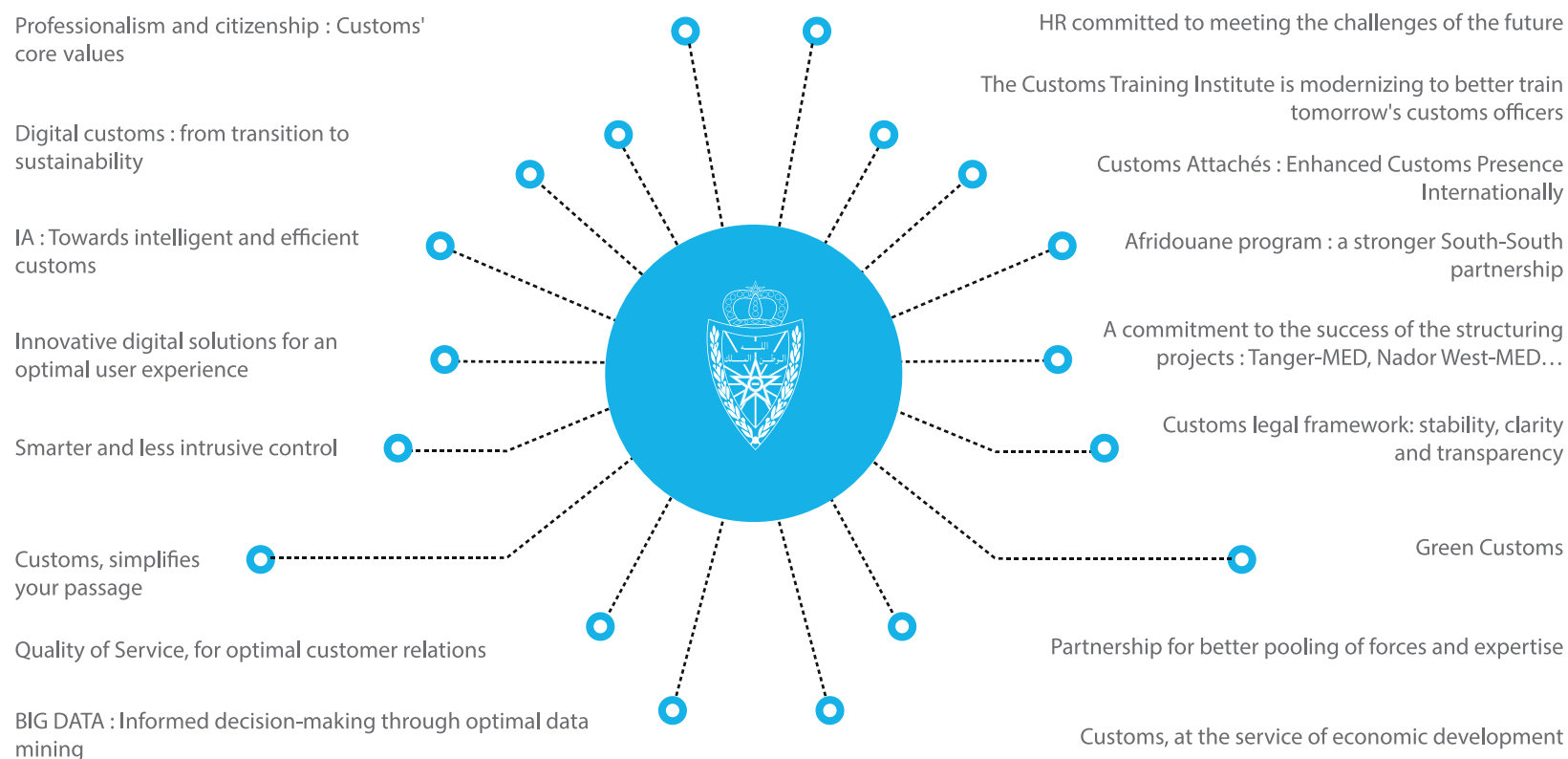


01

OUR VISION
FOR THE NEXT
FIVE YEARS

OUR VISION : « FOR A PROFESSIONAL AND CITIZEN CUSTOMS »

Driven by an ambitious vision of a professional and citizen customs by 2028, our new strategy places the professionalism, integrity and competence of customs officers at the heart of its priorities. These fundamental values, which are the pillars of the qualitative transformation of the public service, will guide our actions to make customs more efficient and resolutely at the service of the citizen.





02

OBJECTIVES
AND EXPECTED
RESULTS

« FOR A PROFESSIONAL AND CITIZEN CUSTOMS »

STRATEGIC OBJECTIVES

- 01** ▶ SUPPORT OF NATIONAL ECONOMIC POLICY
AND STRUCTURING PROJECTS
- 02** ▶ ADAPTATION OF CUSTOMS TAXATION
AND REVENUE MOBILIZATION
- 03** ▶ CONSOLIDATION OF DIGITAL TRANSFORMATION
AND STRENGTHENING PARTNERSHIP
- 04** ▶ CONTRIBUTION TO THE PROTECTION OF THE ECONOMY
AND THE COMPETITIVENESS OF BUSINESSES
- 05** ▶ FIGHT AGAINST ILLICIT TRAFFICKING AND CONTRIBUTION
TO THE PROTECTION OF CITIZENS
- 06** ▶ STRENGTHENING INTERNAL GOVERNANCE
AND SERVICE QUALITY
- 07** ▶ STRENGTHENING INTERNAL CAPACITIE



1st OBJECTIVE

SUPPORT OF NATIONAL ECONOMIC POLICY AND STRUCTURING PROJECTS

Customs plays a crucial role in defining and implementing national economic policy. Its economic mission covers both control and facilitation aspects alongside customs taxation. In this context, it contributes to various bodies related to trade, industry, agriculture and fishing as well as any sector of activity concerned by international trade.

As a stakeholder in international negotiations and the implementation of trade and free trade agreements, the CEA represents the Kingdom in the World Customs Organization and contributes to several other international bodies (WTO, Arab League, African Union, etc.). To consolidate its role, it is committed to further supporting regional integration negotiations, contributing to trade development and fluidity.

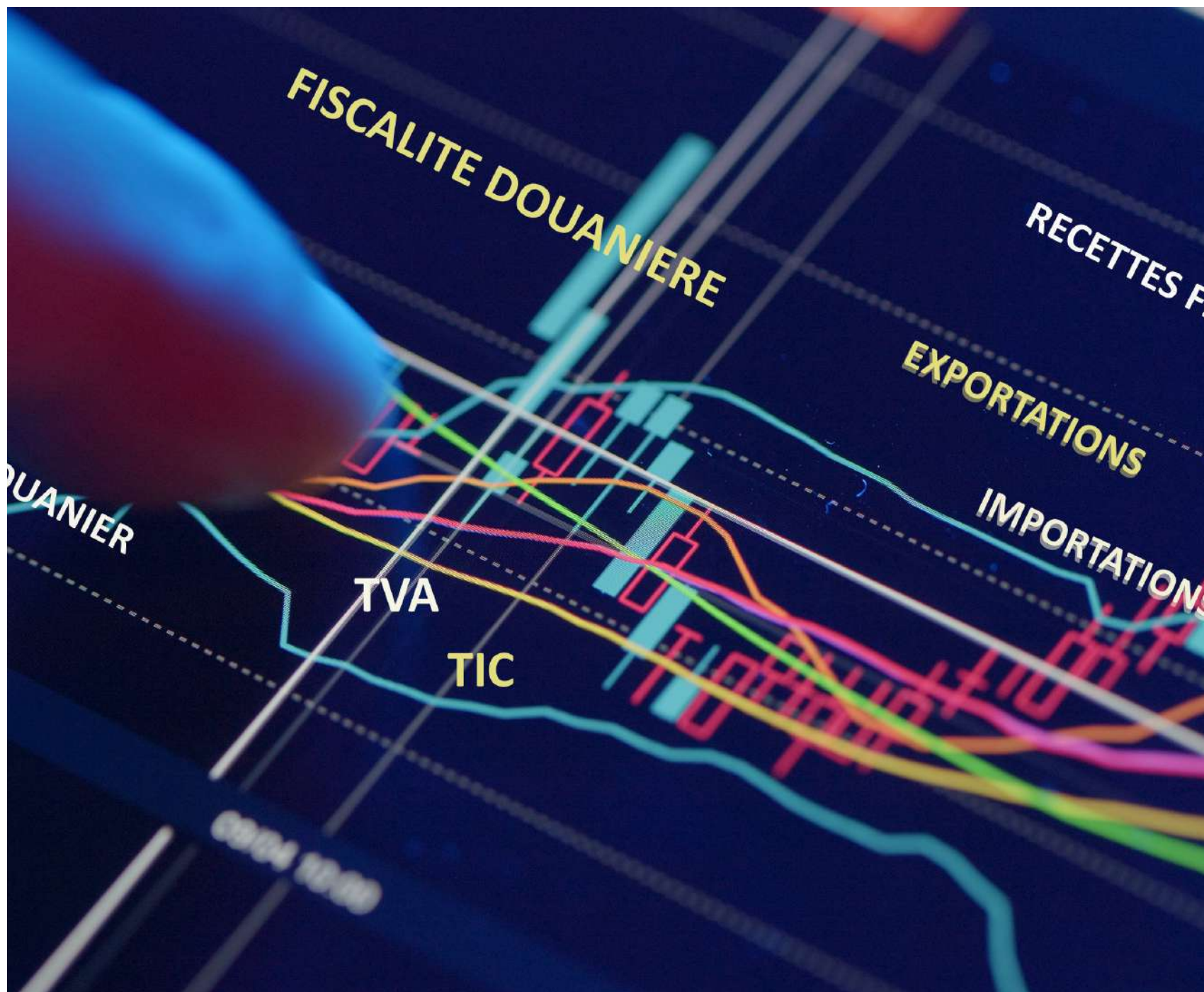
In terms of international cooperation and to adapt to the new economic situation, the customs administration is launching the AfriCustoms program, aiming to support African partner customs administrations in capacity building.

Meanwhile, establishing a network of Customs brokers will enable the customs administration to strengthen its presence with Morocco's main partners, promoting investments and fighting against cross-border fraud. The objective is to enhance technical collaboration with the customs administration of partner countries and strengthen Morocco's position in various international organizations (WCO/EU/African Union/Arab League, etc.).

As a stakeholder in infrastructure projects, the customs administration is mobilizing to support for large-scale structuring projects advocated by His Majesty the King, may God assist him, and led by the Government aiming of to revitalize certain regions and establish hub for international trade, particularly in the MENA region.

As such, the customs administration will support the construction commissioning projects of the ports of Dakhla Atlantique and Nador West-MED. The latter will include an integrated industrial-port platform located on the Mediterranean coast of the Oriental region. It will work to establish the organization and procedures as well as the human resources necessary for the launch of the Nador West-Med port project.

Likewise, the customs administration will continue to support the port of Tangier-Med in its expansion and modernization projects. To do this, it intends, among other things, to align the organizational and procedural arrangements with the development that this port is experiencing. The digitalization of all processes and the security of the circuits used by goods are also among the key expected objectives.



2nd OBJECTIVE

ADAPTATION OF CUSTOMS TAXATION AND REVENUE MOBILIZATION

Fully aware of the challenges of resource mobilizing for economic development and considering the opportunities offered by the modernization of tax systems and recovery processes, the customs administration is committed to improving services' performance and strengthening revenue collection management.

To this end, the customs administration will continue to revise legislative and regulatory texts by merging the two Dahirs relating to the CDII and Exises into a single legal corpus. This unification aims to increase the transparency and readability of the customs legal framework for all users (individuals, economic operators, etc.).

Modernizing the customs revenue collection process requires more effective litigation management, optimizing legal files management and promoting digitalization of litigation files. In this regard, the Administration intend to complete electronic exchange of judicial data and consider outsourcing some litigation management tasks.

The consolidation of data relating to the recovery of customs debts is also a fundamental priority. The customs administration will focus on increasing the reliability of RAR data and developing the analytical tools needed to improve visibility and facilitate recovery decisions. To support the action of the Administration in this field, the reform of the Public Debt Recovery Code (CRCP) in collaboration with the General Treasury of the Kingdom will also be considered.

Furthermore, faced with the particularly fiscal issues linked to hydrocarbons, and in order to prevent and fight against the various trends of fraud in this area, the Administration will commit, as part of its new strategy, to improving the framing of this activity while introducing the appropriate modern tools (specifications for warehouses, tax marking, etc.).

Finally, to ensure environmental protection, a carbon tax related to CO2 emissions will be established and derogatory measures will be eliminated.



3rd OBJECTIVE

CONSOLIDATION OF DIGITAL TRANSFORMATION AND STRENGTHENING PARTNERSHIP

To simplify and expedite administrative procedures for users, while strengthening the efficiency and transparency of customs services, the customs administration aims to finalize the dematerialization of remaining procedures. To this end, the expansion of dematerialization will concern, among other things, ATA and e-TIR declarations as well as authorizations granted by the administration and included in the law 19/55 list.

In the same perspective, the total dematerialization of exchanges with NARSA and MAECAMRE will be launched and technological solutions will be proposed to improve the management of passenger ATs.

Faced with the changes occurring in the logistics sector and the development of international trade, the administration is committed to adapting the main declaration supports, namely the summary declaration (DS), the single goods declaration (DUM) and the occasional declaration (DO). This revision aims both to simplify procedures for declarants and to strengthen the control tools available to the administration.

Due to the rise of e-commerce, customs procedures for postal and express shipments are being improved. Likewise, intuitive digital tools are also available to users to simplify procedures and improve customer experience.

In this regard, a simplified duties and taxes simulator for products commonly imported by individuals will be developed, as well as an application allowing real-time tracking of the customs status of e-commerce shipments.

In addition, and as part of strengthening the partnership with the private sector, the administration intends to review the Authorized Economic Operator (AEO) program. This review will lead to enrich the package of facilities offered to operators, expand the approach to other organizations and conclude mutual recognition agreements with other countries.



4th OBJECTIVE

CONTRIBUTION TO THE PROTECTION OF THE ECONOMY AND THE COMPETITIVENESS OF BUSINESSES

As a major player in improving the business climate, the customs administration is resolutely committed to fight against all forms of commercial fraud. Its vigilance extends to the ever more ingenious stratagems used by fraudsters to promote fair competition conducive to the country's economic prosperity.

To do this, the administration intends to strengthen its intelligence system to better identify risks and guide control actions. This includes integration of the intelligence system within the current information system, automating International Mutual Administrative Assistance (IMA) requests processing, and creating an intelligence database. In addition, more harmonized procedures will be put in place to ensure optimal mobilization of all stakeholders and homogeneous, efficient and fluid operations.

At the same time, the customs administration will improve control selectivity by targeting suspicious situations and optimizing resource allocation. To this end, the current selectivity system will be enriched with new targeting criteria based on goods values and cargo carriers data.

Also, particular attention will be paid to strengthening a priori control as an important level in the control chain. This will make it possible to anticipate potential risks, prevent fraud and direct immediate control more effectively.

Furthermore, and as a part of its new strategy, the customs administration will continue efforts to improve technological control tools by reviewing and simplifying the procedures governing scanner control. This action will ensure better supervision of the circuit of this control method and strengthen its traceability.

Also, the customs administration is committed to exploiting the potential of Artificial Intelligence (AI) in various areas relevant to its missions. As a result, AI is used to interpret scan images/data and develop predictive analysis models based on the DUM description particularly for fraud detection.

The Administration will also ensure the adoption of a Tracking solution for tractor-trailer and containers. This system aims to strengthen the control of transit operations and ensure the security of flows within port enclosures by using new technologies such as electronic seals and RFID.

In addition to the above projects and actions, which will have a positive impact on the competitiveness of companies (competing firms) thanks to the reduction of customs clearance times and the improvement of the quality of service, the customs administration plans to collaborate with the company closer to its residence. This will facilitate procedures for operators, bring them closer to the customs clearance location and therefore provide them with more individualized monitoring, thus facilitating their location during the control.



5th OBJECTIVE

FIGHT AGAINST ILLICIT TRAFFICKING AND CONTRIBUTION TO THE PROTECTION OF CITIZENS

The customs administration affirms its unwavering commitment to the fight against illicit trafficking and the protection of citizens alongside other entities involved. This struggle extends not only the entire national territory, but also maritime, air and land borders.

To this end, the customs administration is working on strengthening its anti-smuggling measures through the deployment of modern logistical and technical tools, such as the use of motorcyclists and drones. This strategy aims to increase surveillance and the effectiveness of interventions on the ground, thus making it possible to better counter smuggling activities and protect the economic interests of the country.

In terms of post clearance audit (PCA) and in order to guarantee the effectiveness of controls in the face of the constant evolving fraudulent practices, measures will be taken by adopting an automated PCA plan based on risk analysis.

At the same time, particular emphasis will be placed on the passengers control, via the improvement of the targeting system (access passenger transport companies data, scanners, etc.) as well as communication around the products made available to travelers.

As part of its anti-money laundering missions, the customs administration is committed to deploying a legal and technical framework specific to the precious stones sector. This initiative aims to strengthen the traceability and transparency of transactions related to these assets, thus helping to stem illicit financial flows. At the same time, the Administration plans to modernize the guarantee system for precious metals and stones. This reinforcement will lead to the development of agent skills and the optimization of certification and control technologies, in particular through the use of the Laser stamps.

Finally, in order to optimize the coordination and efficiency of interventions, the customs administration is considering the establishment of a National Supervision Center intended for monitoring sites, as well as the coordination of control and intervention operations. This center aims to ensure continuous monitoring of operational services through optimal use of the control tools put in place, such as body cameras (Body-Cam), video surveillance and geolocation.



6th OBJECTIVE

STRENGTHENING INTERNAL GOVERNANCE AND SERVICE QUALITY

In a context where effective data management and the quality of services provided have become essential for all modern organization, the customs administration is resolutely committed to operational excellence, dedicating a strategic objective to governance and quality of service. This approach aims to continuously improve the quality of the services offered, based on efficient and safe use of data, the adoption of innovative practices and the optimization of internal processes.

In this perspective, the customs administration will adopt a Data strategy and contribute to the implementation of the Big Data platform of the Ministry of Economy and Finance with a view to optimal exploitation of data and thus creating a robust ecosystem to take full advantage of the vast volume of data available.

The internal control component will focus on creating a risk-based control system and devising innovative tools to guarantee control efficiency.

The redesign of the Intranet also constitutes a fundamental pillar of customs strategy. The modernization of the portal aims to make, available, in an organized and optimized way, data documents and IS access, and promote collaborative work and accessibility to information for all customs officers.

To strengthen performance, the customs administration ensures the establishment of an individual and collective performance mechanism. This approach aims to analyze, measure and evaluate the achievements of both agents and structures on a recurring basis to ensure an objective evaluation of officials and an optimal allocation of resources.

At the end, the customs administration will set up a research and innovation approach, intended to encourage the emergence of new effective solutions with high impact, especially by developing a sustainable process for research and supporting innovative ideas. The objective is to create an enabling environment to the emergence of new ideas and to encourage their development into real and sustainable solutions leading to great and significant improvement in the service process.



7th OBJECTIVE

STRENGTHENING INTERNAL CAPACITIES

The Customs and Excises Administration is part of an ambitious approach aimed at promoting the commitment and development of its staff and meeting the requirements of a constantly changing environment.

Indeed, customs administration projects to establish modern career management for its human resources in line with emerging needs and new challenges. This results in a re-engineering of training intended to both improving and expanding the educational offering, exploiting new learning technologies, consolidating the teaching staff and strengthening collaborations with partner institutions and organizations.

In this sense, the Customs Training Institute will be upgraded. Its reception capacities and living conditions will be improved in order to create a positive learning climate and acquiring skills necessary to meet the increased requirements of the customs officer profession. The content of the training provided will also be up-dated to take into account the developments of the customs professions and technological advances.

Efficient career management is also essential to enhance the agents skills and encourage their motivation. Indeed, individualized career paths will be designed, offering perspectives for short, medium and long-term development. This approach will allow agents to project themselves into the future and line their professional objectives and aspirations with the administration's strategic challenges.

To increase the operational efficiency of the brigades, a strategic project is developed to enable them to improve their performance and achieve the set objectives. This project includes, among other things, an adaptation of the organization of the brigades to contextual changes, an improvement in resource management and the modernization of the brigades by providing them with the appropriate tools to carry out their missions and duties optimally.

The customs administration is resolutely making efforts to improve the working conditions of its staff. This project will result in a redesign of workspaces aimed at creating a favourable environment for productivity. The reception areas will also be renovated to offer a modern, functional and friendly setting, that meets the expectations of client-users.

In addition, the improvement of social benefits will continue as part of the customs new strategic plan. This action, far from being a one-off event, is intended to be sustainable and aims to provide continuous social support for customs officers, retirees and their families, by strengthening their commitment and increasing their sense of belonging to their administration.



03

THE APPROACH
ADOPTED FOR
THE NEW STRATEGY
2024-2028

Strong by its expertise in strategic management, the customs administration has implemented a proven methodology adapted to the public sector context. This approach is broken down into five distinct and interdependent phases: Strategy diagnosis and design, the projects qualification and development, then projects implementation and deployment.

Two other phases are carried out in parallel. They consist of “the projects monitoring and evaluation” as well as “communication and change management”.

To develop its strategic plan for the 2024-2028 five-year term, the customs administration mobilized 270 executives and managers in 19 diagnostic and brainstorming workshops.



STRATEGIC DIAGNOSIS TO ASSESS THE CURRENT SITUATION

The customs administration took care to draw up an exhaustive diagnosis covering in particular the different aspects of its fiscal missions, control and protection of the economy and citizens.

To do this, a committee consisting of central and regional directors first consulted on the key topics to be addressed. Thus, the diagnostic workshops organized, according to the SWOT analysis around ten themes were an opportunity to identify the strengths, weaknesses, threats and opportunities on which the administration should act to identify and select the objectives and levers to activate in the strategy. This work was completed by taking into account the expectations of the customs-users through surveys carried out for this purpose, by our Reception and Decision Support Services.



CARRYING OUT A BENCHMARK STUDY

The second stage of the brainstorming was prepared in advance by carrying out a benchmark study to facilitate the positioning of our administration in its environment, particularly in the customs fields.

The comparative study carried out aimed to identify the best practices and success cases of the customs administrations of partner countries, in order to find out actions and improvement measures likely to be implemented within our own administration, in relation to key issues in customs activity.



MULTI-LEVEL BRAINSTORMING TO DEFINE OBJECTIVES AND STRATEGIC PROJECTS

Around ten brainstorming workshops were organized with the participation of Central and Regional Directorates Managers. These sessions aimed to allow participants to unleash their creativity to come up with innovative solutions, meeting the expectations of both the administration and its client-users.

The participants in these sessions were provided with many working documents, including the reports of the strategic diagnostic workshops as well as the benchmark studies carried out in this context.

In addition to the points and guidelines presented in the working documents, participants were also invited to expand their thinking to additional perspectives, counting on their professional experiences in the field.

An evaluation of this work was conducted by the Central Directors committee during several meetings, enabling further refinement of the proposals submitted. The final validation of the results and deliverables took place in an extended coordination committee, chaired by the General Director, at the conclusion of this rigorous process.

Once the broad outlines of the strategic projects were finished, the project directors and sponsors began developing project sheets which detail, among other things, the key stages, the expected results and objectives, as well as the initial state of the context for each project.



IMPLEMENTATION OF STRATEGIC PROJECTS

Before the launch of the projects, the project manager (PM), in close collaboration with his sponsor, develops the project charter based on the pre-existed project form. This crucial document defines the breakdown of the major steps into practical actions and proposes a detailed plan for their implementation. To ensure efficient project management and coordination, the charter should specify the allocation of tasks among project team members.

The project implementation phase thus concerns the effective completion of all actions and the validation of the deliverables initially planned. At this point, the PM, responsible to carry out the project work, ensures the project team alignment and supervises the management of his team members activities to achieve the expected results within their deadlines.

Once validated, the deliverables are ready for deployment. At this stage, communication and change management are extremely important to successfully implement the project and gain commitment from all stakeholders.



MONITORING AND EVALUATION

The success of the strategic plan is based on rigorous monitoring and precise evaluation of project implementation. This is why a dedicated team, the Project Management Office (PMO), was created. This team ensures the smooth running of projects and the achievement of the set objectives.

Monitoring and evaluation are key processes spanning the entire project life cycle. They enable stakeholders to ensure deadlines are met and identify potential risks likely to hinder the work progress. This vigilance makes it possible to take, in a timely manner, the preventive and corrective actions necessary for the smooth running of the project.

On the basis of these quarterly evaluations, the PMO summarizes the progress of each project in the form of dashboard and present it to the steering and orientation committee. The latter ensures the overall progress of the strategy. This summary is also presented to the Managing Director as part of the reporting.

To ensure the success of the strategic plan, regular progress reviews will be carried out. These evaluations will make it possible to measure the progress of the strategy, analyze the effectiveness of actions already implemented, identify potential risks and, when necessary, suggest corrective measures.

Furthermore, the PMO provides significant support to project managers through individual and collective support actions, implemented during the launch phase. This personalized and collaborative assistance ensures a successful start to the projects and empowers project managers for effective and efficient management of their projects.



COMMUNICATION AND CHANGE MANAGEMENT

From the strategic design phase, proactive communication and rigorous change management are necessary to guarantee the commitment of all stakeholders.

Communication on strategy is done at two levels. Indeed, the strategy monitoring team and the Project Management Office (PMO) ensure a general level of communication through the development and dissemination of various information supports, as well as regional meetings organized internally and with partners to popularize the strategy and seek support from stakeholders.

In addition, communication actions specific to each project may also be planned by the PM for the benefit of potential internal and external users.

Besides communication, change management actions are planned to support the deployment of projects that aim to facilitate the appropriation of team changes and minimize potential resistance. Depending on the nature and progress of each project, these actions can take different forms : Seminars or information meetings, training for the acquisition of new skills, or even pilot experiments before generalization to the entire administration.



04

THE NEW
STRATEGIC PLAN
2024-2028

01

Support for national economic policy and structural projects



Contribution to foreign trade policy



Customs capacities for Africa [AfriDouane]



Customs attachés abroad



Tanger-MED



Nador West-MED

02

Adaptation of customs taxation and revenue mobilization



Overhaul of CDII



Carbon tax



Petroleum products



Litigation



Collection and RAR

03

Consolidation of digital transformation and strengthening of partnership



Adaptation of BADR to new technologies



Adaptation of declarative supports



Digitalization of customs formalities



Vehicle TA



E-commerce



Partnership and CRM



ADIL redesign

04

Contribution to protecting the economy and competitiveness of businesses



Domiciliation



Intelligence system



Selectivity of controls



A priori control



Improve technological means of control



Artificial intelligence Employment



Tracking solution with geolocation

05

Fight against illicit trafficking and contribution to the protection of citizens



Fight against fraud and smuggling



Passenger screening



Warranty of precious stones and metals

06

Strengthening internal governance and quality of service



Data governance



MEF Big Data platform



Intranet redesign



Internal control



Research & Innovation



Individual and collective performance

07

Internal capacity development



Training
reengineering



Career
management



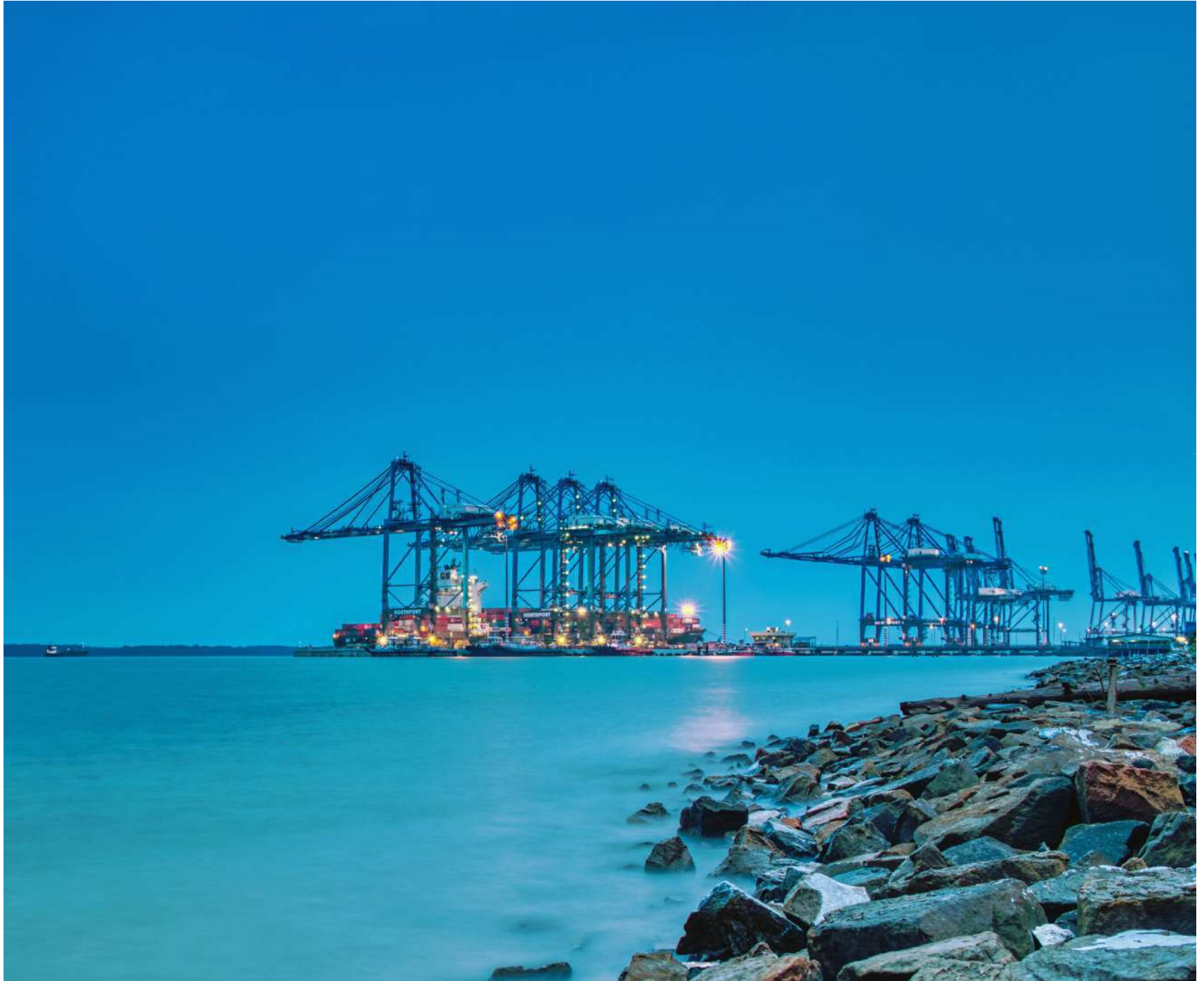
Reinforcing brigade
capacities



Working
conditions



Social
benefits





05

REVIEW OF
THE 2020-2023
STRATEGIC PLAN

PREAMBLE :

The Customs and Excises Administration has distinguished itself for around fifteen years by its resolute commitment to an innovative approach to strategic management. This proactive approach resulted in the implementation of 3 successive strategic plans, which allowed it to become a benchmark administration in strategic and performance management, nationally and internationally.

1st strategic plan (2011-2015)



« Customs, women and men driven by a high quality requirement »

This plan, developed with the support of an external consultant, aimed to establish a culture of quality within the customs administration. It has led to significant progress in modernizing procedures, simplifying formalities and improving communication with customers.

2nd strategic plan (2017-2021)



« For modern and efficient customs »

Relying on its internal teams, the customs administration has reached a new milestone by developing and implementing this strategic plan. The aim was to strengthen the administration's performance in terms of revenue collection, streamlining trade and fraud prevention. Initially planned for 5 years, this plan was crowned with success, two years ahead of schedule.

**3rd
strategic plan
(2020–2023)**

► **« For a relationship based on trust »**

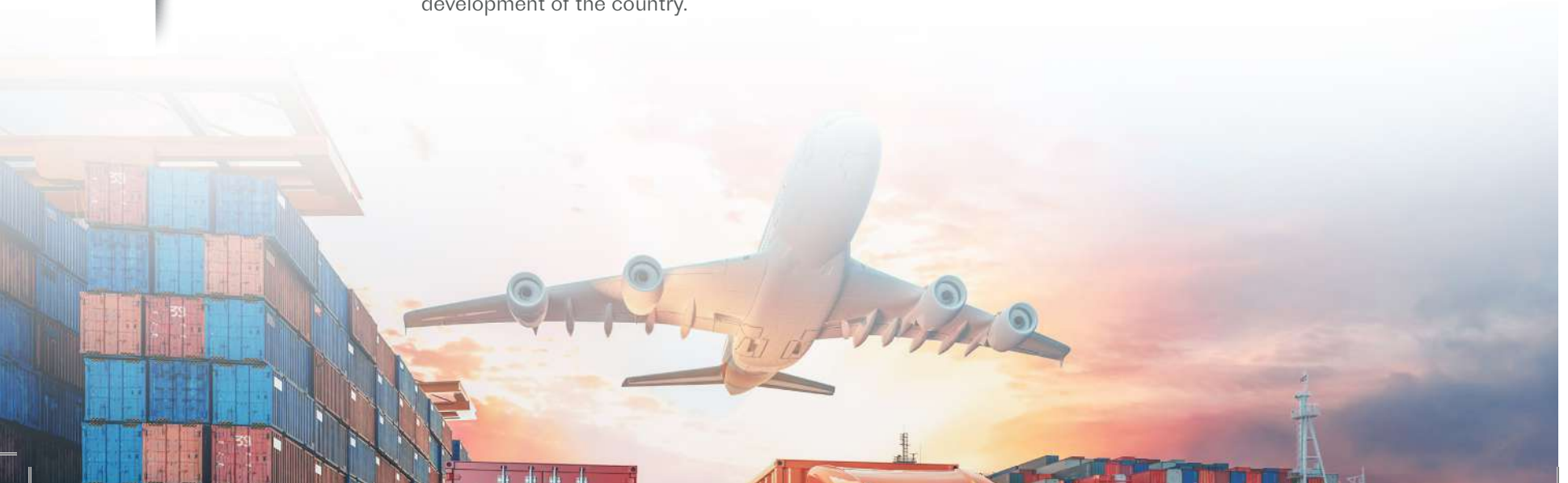
Aware of the importance of trust in the relationship between the administration and client-users, the customs administration has placed this concept at the heart of its 3rd strategic plan. In conjunction with the COVID 19 pandemic, This plan aims to strengthen the dematerialization and simplification of procedures, and to establish a climate of mutual trust based on the transparency in communication.

**4th
strategic plan
(2024–2028)**

► **« For a Professional and Citizen Customs »**

Capitalizing on the achievements of previous plans, the customs administration is preparing to implement its 4th strategic plan for the five-year period 2024-2028. This plan aims to propel the customs administration towards an era of modernity, agility and performance in the service of citizens. By relying on the most advanced technologies and capitalizing on its fundamental values of professionalism and rigor, the customs administration positions itself as an exemplary institution meeting the needs and expectations of a constantly evolving society.

By aligning itself with government guidelines dictated by economic and social imperatives, the customs administration intends, through its new strategic plan, to strengthen its central role in achieving the government's objectives by the implementation of tangible actions and a significant contribution to the development of the country.



REVIEW OF THE 2020-2023 STRATEGIC PLAN

The 2020-2023 strategic plan is the 3rd of its kind to be adopted by the customs administration since 2010. This plan was initiated in a difficult context marked by the advent of the COVID- 19 pandemic and its repercussions on the Administration, as long as its partners and clients-users.

Some key figures and dates of the 2020-2023 strategic plan



31 Project Managers (CP)

10 women and 21 men
27 from the Central Administration and 4 from the Regional Directorates



09 Sponsors

4 Central Directors, 4 Regional Directors and 1 Division Head



PMO team

1 division head, 1 service head and 4 executives



Collective support of CPs

4 collective workshops for the benefit of CPs (chartres, interferences, risk management and indicators)



Individual follow-up of CPs

341 individual meetings



Internal Communication

11 presentations for the benefit of the customs administration managers including those enrolled in the customs management training cycle



External Communication

4 presentations for the benefit of foreign delegations (Great Britain, Madagascar, Niger, Nigeria)
2 presentations as part of the training cycles for new recruits of the Ministry of Finance

This plan was forged around six strategic objectives translated into 31 projects, which despite the imperatives and constraints induced by the sanitary crisis, have been implemented by the customs administration by recording an overall closure rate of 92 % at the end of the quadrennium. This made it possible to achieve the expected results in relation to the 6 orientations of the strategic plan.

01

CONTRIBUTE TO IMPROVING THE BUSINESS ENVIRONMENT AND ENCOURAGE NATIONAL PRODUCTION

The achievements of the customs administration within the framework of this strategic objective demonstrate its significant contribution to the revival of the national economy, specifically through supporting the Government's efforts aimed to improve the business environment and encourage national production by providing a strong boost to businesses, in this case VSEs and SMEs with a sustained effort in favor of the informal sector actors to link them to the formal sector.

In this sense, and following the closure of the Bab Sebta and Bab Melilla posts in 2019 due to the flow of so-called "survival smuggling", the customs administration supported the implementation of the Fnideq Economic Acceleration Zone (ZAEF), a commercial platform dedicated to the storage and sale of goods. Customs advantages have been granted to traders established in this zone, mainly including payment deferrals and personalized support, aimed at facilitating the transition to the formal economy by offering support for the creation of businesses and the customs clearance of the first imports. By the end of December 2023, 55 companies have settled there, having carried out more than 1,000 import operations since the beginning of this zone in April 2022. Customs duties and excises recovered from customs clearance of imported goods amount to more than 212 MDH, thus exceeding the budgetary envelope of 200 MDH invested in the implementation of the ZAEF.

At the same time, and in partnership with other departments and local authorities, the customs administration supported a few operators in setting up industrial units around Sebta and Mélilia.

These measures had a dual positive impact in the northern regions, both in terms of the fight against smuggling and creation of employment opportunities. On the one hand, it made it possible to considerably reduce the phenomenon of smuggling, with a drop of almost 60 % in goods seized between 2019 and 2023. At the same time, the installation of legal businesses in those areas has generated opportunities for stable and viable employment for local residents affected by the closure of the posts of Bab-Sebta and Bab-Mélilia.

Furthermore, and with a view to promote national production and boosting exporting companies, particularly artisans, a series of actions have been undertaken in this direction through a broad communication and awareness campaign, the development of guides as well as the improvement and simplification of the export procedure.

02

IMPROVE GOVERNANCE AND THE QUALITY OF SERVICE

The customs administration has made a major progress in its management methods by providing customer-users high-quality services and reliable and timely customs information, which reduce the need for frequent visit to the customs offices.

Indeed, through the implementation of the Diw@nati project, customs administration has redesigned the experience of customer-users by enabling them to carry out several formalities remotely through a simple application accessible on the Web and Smartphones. This intuitive platform allows users to find out about all aspects of their relationship with Customs, thus facilitating interactions and administrative procedures. In recognition of the efforts made, the Diw@nati platform was awarded at the 14th edition of the “E-mtiaz 2021” prize.

At the same time, CEA sought to expand the use of the Digital Registry, provided by the Digital Development Agency, for mail reaching the customs administration. The share of digital mail received by customs services reached 65 % by the end of 2023.

Furthermore, and to improve its internal governance, CEA has strengthened the internal control system by automating, as much as possible, internal control operations and adapting them to the dematerialization of customs clearance procedures. Thus, new hierarchical controls have been introduced at all levels of responsibility. Rigorous monitoring of the carrying out of controls is ensured using a dedicated computer application.

On another note, and in order to protect its documentary heritage and at the same time meet the requirements of the law on access to information, the customs administration conducted a large-scale pilot operation to manage physical archives, in using a specialist service provider. Having concerned the Central Administration and the Regional Directorate of Rabat-Salé-Kénitra, this pilot operation is being extended to other regional directorates.

FIGHT FRAUD AND CONTRIBUTE TO THE PROTECTION, SAFETY AND HEALTH OF INDIVIDUALS

Aware of the expansion of commercial exchanges and the movement of people, the customs administration has tried to implement major actions to combat many forms of fraud.

Faced with these factors favoring the emergence of fraudulent practices, increased vigilance was required. To achieve this, the latest technologies have been exploited to improve risk analysis methods, data exploitation and processing techniques, so that suspicious operations can be effectively identified and targeted while ensuring the conditions necessary in terms of fluidity and speed of customs clearance.

Several measures have been taken to improve the effectiveness of controls. The triple circuit (Red, Orange and Green) for passing goods to the immediate control level allows efforts to be focused on high risk operations. This measure allowed CEA to find a fair balance between control and facilitation, resulting in a significant increase in additional revenue from controls of around 50 % between 2019 and the end of 2023. At the same time, the customs clearance time was considerably reduced, despite a notable increase in activity. Thus, by the end of 2023, over 60 % of operations were released in less than four hours.

Furthermore, the growth of trade flows and the urgent requirements to process them quickly at the borders has forced the Customs Administration to strengthen its post clearance audit system to detect potential fraud. To do this, the national post clearance audit plan was automated and integrated into the BADR system, to ensure greater equity, transparency and efficiency of this type of control.

Concurrently, and in view of the changes affecting certain sensitive posts in the northern regions, CEA has carried out a readjustment of its anti-smuggling strategy, leading to an organizational overhaul and optimization of the resources responsible for this mission. As an example, the brigades agents placed on standby in the northern regions were reassigned to other missions. After receiving the appropriate training to guarantee proper handling of their new duties, they ensure control of passengers and commercial operations.

Likewise, particular emphasis was placed on adapting customs control to the growth of e-commerce by revising, among other things, the regulations relating to express shipments and optimizing the related procedures. The measures taken for this purpose, both in terms of procedure and information system, have made it possible to further facilitate the processing of packages while ensuring the collection of duties and excises due, better traceability and improved flows security.

04

ANCHOR DIGITALIZATION IN THE CUSTOMS ECOSYSTEM

For many years, the customs administration has been committed to the path of modernization, with the main objective of simplifying procedures. This project has resulted in numerous concrete achievements which have made the customs experience convenient for both businesses and citizens.

During the last five years, Customs consolidated this dynamic by continuing the digitalization of its operations with a view to facilitating customs procedures and formalities and consequently, making customs clearance more fluid and strengthening the company's competitiveness.

In this sense, the administration has carried out several exchanges of computerized data via PortNet with both institutional and private partners (ONSSA, ONICL, etc.). Thus, out of a total of 114 documents recorded from 25 organizations, 102 are currently exchanged electronically through PortNet, which represents 90 % of the listed physical documents.

CEA has also contributed to Tangier-Med port's "paperless" objective, in particular by digitalizing some of the still manual procedures and completing the electronic documents exchange with partners. (Port Movement Authorization (AMP), docking, slips of entry and exit at MEDHUB, etc.).

The customs administration also worked to delete or replace several physical documents with their electronic equivalents, thanks to computer exchanges with the partners concerned. This dematerialization has notably resulted in the abandonment of the BAD, the export declaration and other documents.

At the same time, new digital solutions have been implemented. Among these, the dematerialization of the issuance of certificates of origin and the implementation of release "subject" to compliance of control results (ONSSA, MICEVN).

The dematerialization of the provisional goods declaration constitutes another notable advance. This procedure, which allows importers and exporters to submit declarations for goods whose quantitative elements are not known in advance, such as bulk products, has been digitalized. This digitalization aims both to simplify the procedure and to strengthen control, through better traceability of the goods flow.

On another note and to further reduce customs clearance times, the customs administration has introduced advance customs clearance. This measure allows importers to submit declarations in advance, even before the arrival of the goods, and without having to submit them to prior authorization from the Administration. This major advance is likely to promote the company's competitiveness by saving it time and reducing its cash flow costs.

Finally, CEA has recorded significant progress in modernizing payment methods. In fact, the proportion of customs clearance operations paid electronically increased from 14 % in December 2019 to 96 % at the end of 2023. This development demonstrates the backing of economic operators for the digital solutions put in place by the Administration.

05

IMPROVE THE LEGAL AND REGULATORY FRAMEWORK AND STRENGTHEN THE PARTNERSHIP

The customs administration has planned in its 2020-2023 strategic plan the overhaul of the various legislative and regulatory texts to guarantee the clarity of the legal framework and its adequacy to various contexts.

In this regard, it has carried out the simplification and harmonization of the various legislative and regulatory texts, taking into account the digital aspect. It also proposed, together with the ministerial departments concerned, adaptations to the legislative framework governing certain products, including cigarettes. To this end, the so-called “10-1-10” standard defining the nicotine, tar and carbon monoxide content of cigarettes was established. At the same time, a specific legal framework for alternative products to tobacco, such as electronic cigarettes and related products, has been put in place.

Furthermore, the Administration launched the free Bayyan Liy@ mobile application intended for consumers, allowing them to check that certain products presented for sale are not contraband or counterfeit.

Regarding the partnership, CEA has reinvented its Customer Relationship Management (CRM) approach by deploying an innovative system. Therefore, forty “Client Advisors”, selected from experienced customs officials, were assigned to around twenty key aspects of customs activity. Their mission consists of supporting and advising, in a personalized and permanent manner, professional groups and economic operators.

In addition, CRM structures have been created at the central and regional levels, procedures and applications have been designed and developed in favor of its clients-users, and conventions and framework partnership agreements have been concluded with the professional associations and federations.

Continuing its efforts to open up its ecosystem and in order to identify new opportunities for improvement, or even transformation of its professions and services, the customs administration has set up the “Innovation and Transformation Committee” (CIT), with the aim of supporting innovative ideas from customs officers as well as partners and customers.

In order to facilitate the processing of innovation proposals, an Open innovation platform called “IBDAE | ابداع » – Incubator of Good Ideas for Agile and Efficient Customs - has been deployed. By the end of 2023, more than 250 ideas have been proposed via this platform, twenty of them have been selected and are being implemented as innovative projects.

Similarly, the customs administration has set up the Digital Custom Lab (DDLab). It is a transversal unit tasked with researching disruptive digital technologies (Artificial Intelligence, blockchains, etc.) to improve the risk prevention and analysis system, and provide the administration with data analysis and exploitation tools aimed at improving the effectiveness of control.

Aware of the great importance of human resources for the success of any organization, the customs administration is resolutely committed to strengthening its capacities and developing their skills to meet the ever-increasing challenges.

This mainly resulted in the implementation of the Benslimane Customs Training Institute (IFD), which has enabled the administration to have an international training framework adapted with international standards and ensure the reception and training in the best conditions of Moroccan interns but also foreigners, thus contributing to the country's international reputation.

At the same time, the training offer has been improved, enriched and adapted to the development of customs professions and digitalization, taking advantage of the new facilities and logistics made available at the institute.

The development of the gender aspect was at the heart of concerns, resulting in a the reinforcement of the presence of women in the operational professions and encouraged the promotion of female leadership. In order to acheive this objective, a dedicated action plan has been set up, including training and individualized support. The success of this initiative has ben evident through the appointment of several women to the position of Director, including the first woman Regional Director in the history of Moroccan Customs.

Moreover, the important efforts made to improve the working environment are signifigant. In this context, it is worth mentioning a large campaign to upgrade administrative buildings which resulted in the renovation of more than 80 buildings across the kingdom, thus contributing to the improvement of the working conditions of customs staff and the modernization of spaces of meeting customer-users.

Furthermore, and in close collaboration with the Moroccan Customs Association and the Mutual of Customs and Excises, several initiatives have been deployed to improve the quality of social benefits offered to customs officers and their families, with particular attention to retirees. Likewise, a web portal dedicated to social benefits was launched, simplifying administrative procedures and facilitating access to the various benefits. Online services have also been set up for requests for loans, summer assistance, tuition bonuses, etc.

