

**STATEMENT BY MOROCCO REQUESTING  
A DEROGATION ON MINIMUM VALUES**

The following communication, dated 11 May 1998, has been received from the Permanent Mission of Morocco.

Morocco has initiated a vast programme of reform and adaptation of its legislation on customs valuation to meet WTO provisions. A draft national law has already been finalized and submitted to Parliament for adoption during the current session ending in June 1998. Thus, Morocco is ready to apply this Agreement as of 1 July 1998, except for a list of products for which it is making a reservation in order to retain their valuation on the basis of reference prices for a transitional period of at least three years, in accordance with paragraph 2 of Annex III of the WTO Customs Valuation Agreement.

It should also be pointed out that the WTO Customs Valuation Agreement allows the developing countries to derogate from the application of all the provisions of the Agreement in the event of difficulties in its implementation. However, Morocco undertakes to apply the provisions of the Agreement other than those relating to reference prices, which is evidence of Morocco's clear determination to proceed with the implementation of its commitments to the WTO and also of the efforts it has already undertaken in this direction.

At the national level, the tariff headings of the products subject to reference prices represent less than 8 per cent of total tariff headings, and imports of these products only represent a very small percentage (4 per cent) of total imports for the year 1996.

It should also be mentioned that not all imports of products subject to reference prices are taxable on the basis of these prices; only those products whose import value is less than the reference price. Thus, the percentage of imports actually affected by these prices is less than 4 per cent.

The list of reference prices mainly consists of textiles and clothing. The rest of the list is made up of certain electrical household appliances, mechanical, chemical and electrical goods and vehicles.

Reasons for Morocco's request

Morocco's request to retain, for a limited number of products, the application of reference prices for a transitional period is based on the same sector-specific reasons as gave rise to the application of these reference prices in the first place.

**1. Textiles and clothing sector**

With regard to the textiles and clothing sector, Morocco fully respects its commitments under the WTO Agreement on Textiles and Clothing. Thus, Morocco has already completed, within the

required time-limits, the first two stages of integration of its textile and clothing sector into GATT. The process of liberalization in this sector is continuing.

However, the retention of reference prices for the customs valuation of a list of textiles and clothing is necessary for a transitional period on account of the important role that this sector plays in the Moroccan economy.

In fact, the sector makes a very considerable contribution to industrial employment, with 38 per cent of Moroccan industrial workers, i.e. over 176,500 persons, of whom over 50 per cent are women, employed in about 1,458 firms representing more than 23 per cent of the domestic processing industries.

Moreover, in 1996 investment in this sector totalled over DH 1.8 billion which represents an increase of 12.5 per cent as compared with 1995 and amounts to 23 per cent of all investment in the processing industries.

Furthermore, the value of the output of the textile and clothing industries totalled DH 21.2 billion, i.e. 15.7 per cent of the total value of the output of the national processing industries.

In addition, the added value generated by the textile and clothing industries in 1996 amounted to over DH 7.6 billion, thereby contributing over 16.5 per cent to industrial GDP.

Morocco's exports of textiles and clothing make up almost 22 per cent of its total exports and in 1996 amounted to over DH 13 billion, which represents an increase of 2 per cent over 1995.

In the light of the above remarks it can be seen that this sector plays a key role in the development of the national manufacturing industry.

It is worth mentioning at this point that Morocco has already taken a unilateral decision to reduce the reference prices applied to textiles and clothing, on an MFN basis, by an average of 50 per cent, thus bringing these prices down to the level of normal prices on international markets.

Furthermore, studies are now under way at the national level with a view to making further reductions in these prices and the customs duties applied to these products.

## **2. Other products**

With regard to vehicles, the reference prices have been retained largely in order to limit imports of used cars, for the following reasons:

- Protection of the consumer;
- avoidance of traffic accidents due to the poor condition of the vehicles;
- protection of the environment;
- avoidance of an increase in the average age of cars on the road in Morocco.

As far as the other products included on the list are concerned (household appliances, electrical goods, etc.), the retention of the reference prices for customs valuation is justified for the following two reasons:

- To ensure minimum import quality in the absence of a quality control system and compulsory standards. It should be pointed out in this connection that studies are now under way to introduce such a system and bring our national legislation on quality and standards into line with WTO provisions;
- To minimize the harmful effects of cheap imports on domestic production, pending completion of the process to bring national legislation on dumping into line with WTO provisions and set up an authority responsible for examining anti-dumping requests.

### Conclusion

This request is of great importance for the development of a number of industries in key sectors of the national economy and will enable Morocco to implement all the provisions of the Agreement in the near future.

Finally, Morocco has already initiated a broad process of liberalization and studies are now under way at the national level on the possibility of eliminating these reference prices even before the end of the period of derogation requested (three years).

ANNEX TO DECREE NO. OF

HS No.	Description of goods	Reference price
40.11.10 40.11.20 40.11.40 40.11.50 40.11.91 40.11.99	New pneumatic tyres, of rubber, of a kind used on motor cars, on buses or lorries, on motorcycles and bicycles, and other	DH 36/kg.
40.13.10	Inner tubes of a kind used on motor cars, buses or lorries	DH 36/kg.
40.13.20 40.13.90.00.10 40.13.90.00.20	Inner tubes of a kind used on bicycles, cycles fitted with an auxiliary motor, motorcycles and mopeds	DH 44/kg.
40.13.90.00.90	Other inner tubes	DH 36/kg.
51.06	Yarn of carded wool, not put up for retail sale	DH 30/kg.
51.07	Yarn of combed wool, not put up for retail sale	DH 55/kg.
Ex 51.11.11	Woven fabrics of carded wool, containing 85% or more wool, of a weight not exceeding 300 g/m <sup>2</sup>	DH 125/kg.
Ex 51.11.19	Other woven fabrics of carded wool, containing 85% or more wool, of a weight exceeding 300 g/m <sup>2</sup>	DH 100/kg.
Ex 51.12.11 Ex 51.12.19	Woven fabrics of combed wool containing 85% or more of wool	DH 150/kg.
Ex 51.12.20	Other woven fabrics of combed wool containing 85% or more of wool mixed with man-made filaments	DH 125/kg.
Ex 51.12.30	Other woven fabrics of combed wool containing less than 85% of wool mixed with man-made staple fibres of a weight exceeding 200 g/m <sup>2</sup> but not exceeding 375 g/m <sup>2</sup>	DH 125/kg.
Ex 51.12.30	Woven fabrics of combed wool containing less than 85% of wool mixed with man-made staple fibres of a weight not exceeding 200 g/m <sup>2</sup>	DH 150/kg.
Ex 51.12.90	Woven fabrics of combed wool containing less than 85% of wool, otherwise mixed, of a weight exceeding 375 g/m <sup>2</sup>	DH 125/kg.
Ex 51.12.90	Woven fabrics of combed wool containing less than 85% of wool, otherwise mixed, of a weight not exceeding 375 g/m <sup>2</sup> but exceeding 200 g/m <sup>2</sup>	DH 150/kg.
Ex 52.05.11 to 15	Single cotton yarn, of uncombed fibres (other than sewing thread), containing 85% or more of cotton, not put up for retail sale	DH 30/kg.
52.05.21 to 28	Single cotton yarn, of combed fibres, containing 85% or more of cotton, not put up for retail sale	DH 30/kg.
52.05.31 to 35	Multiple (folded) or cabled cotton yarn, of uncombed fibres, containing 85% or more of cotton, not put up for retail sale	DH 40/kg.
52.05.41 to 48	Multiple (folded) or cabled cotton yarn, of combed fibres, containing 85% or more of cotton, not put up for retail sale	DH 40/kg.
52.06.11 to 15	Single cotton yarn, of uncombed fibres (other than sewing thread), containing less than 85% of cotton, not put up for retail sale	DH 30/kg.

HS No.	Description of goods	Reference price
52.06.21 to 25	Single cotton yarn, of combed fibres, containing less than 85% of cotton, not put up for retail sale	DH 30/kg.
52.06.31 to 35	Multiple (folded) or cabled cotton yarn, of uncombed fibres, containing less than 85% of cotton, not put up for retail sale	DH 40/kg.
52.06.41 to 45	Multiple (folded) or cabled cotton yarn, of combed fibres, containing less than 85% of cotton, not put up for retail sale	DH 40/kg.
52.08.32.90.92 52.08.32.90.99	Woven fabrics of cotton, containing 85% or more of cotton, dyed, plain weave, weighing more than 130 g/m <sup>2</sup> but not more than 200 g/m <sup>2</sup> and of a width exceeding 115 cm.	DH 100/kg.
52.08.52.90.92 52.08.52.90.99	Woven fabrics of cotton, containing 85% or more of cotton, printed, plain weave, weighing more than 130 g/m <sup>2</sup> but not more than 200 g/m <sup>2</sup> , of a width exceeding 115 cm.	DH 100/kg.
Ex 52.08.33.90.32/39 Ex 52.08.39.90.32/39	Other woven fabrics of cotton, containing 85% or more of cotton, dyed, other than plain weave, weighing not more than 130 g/m <sup>2</sup> but more than 100 g/m <sup>2</sup> , and of a width exceeding 115 cm.	DH 100/kg.
Ex 52.08.42.90 Ex 52.08.43.90 Ex 52.08.49.90	Other woven fabrics of cotton, containing 85% or more of cotton, of yarns of different colours, weighing not more than 165 g/m <sup>2</sup> but more than 100 g/m <sup>2</sup> and of a width exceeding 85 cm.	DH 125/kg.
Ex 52.08.51.90 Ex 52.08.52.90 Ex 52.08.53.90 Ex 52.08.59.90	Woven fabrics of cotton, containing 85% or more of cotton, printed, weighing less than 200 g/m <sup>2</sup> and of a width exceeding 115 cm.	DH 125/kg.
52.09.31.90 52.09.32.90 52.09.39.90 52.09.51.90 52.09.52.90 52.09.59.00	Woven fabrics of cotton, containing 85% or more of cotton, dyed or printed, weighing more than 200 g/m <sup>2</sup>	DH 100/kg.
Ex 52.09.41.90 Ex 52.09.42.90 Ex 52.09.43.90 Ex 52.09.49.90	Woven fabrics of cotton, containing 85% or more of cotton, of yarns of different colours, weighing more than 200 g/m <sup>2</sup> and of a width exceeding 115 cm.	DH 100/kg.
52.10.11.90.91 52.10.12.90.91 52.10.19.90.91	Woven fabrics of cotton, unbleached, containing less than 85% of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m <sup>2</sup> , and of a width of not less than 85 cm.	DH 100/kg.
Ex 52.10.31.90 Ex 52.10.32.90 Ex 52.10.39.00 Ex 52.10.41.90 Ex 52.10.42.90 Ex 52.10.49.90	Woven fabrics of cotton, containing less than 85% of cotton, dyed or of yarns of different colours, weighing less than 200 g/m <sup>2</sup> and of a width of not less than 85 cm.	DH 100/kg.

HS No.	Description of goods	Reference price
Ex 52.10.51.90 Ex 52.10.52.90 Ex 52.10.59.90	Woven fabrics of cotton, containing less than 85% of cotton, printed, weighing more than 200 g/m <sup>2</sup> and of a width exceeding 115 cm.	DH 100/kg.
Ex 52.11.31.90 Ex 52.11.32.90 Ex 52.11.39.90 Ex 52.11.41.90 Ex 52.11.42.90 Ex 52.11.43.90 Ex 52.11.49.90	Woven fabrics of cotton, containing less than 85% of cotton, dyed or of yarns of different colours, weighing more than 200 g/m <sup>2</sup> and of a width not less than 85 cm.	DH 100/kg.
Ex 52.11.51.90 Ex 52.11.52.90 Ex 52.11.59.90	Woven fabrics of cotton containing less than 85% of cotton, printed, weighing more than 200 g/m <sup>2</sup> and of a width exceeding 115 cm.	DH 100/kg.
52.12.13.90.90 52.12.14.90.90	Other woven fabrics of cotton, dyed or of yarns of different colours, weighing not more than 200 g/m <sup>2</sup> and of a width not less than 85 cm.	DH 100/kg.
52.12.15.90.90	Other woven fabrics of cotton, printed, weighing not more than 200 g/m <sup>2</sup> , of a width not less than 85 cm.	DH 100/kg.
52.12.23.90.90 52.12.24.90.90 52.12.25.90.90	Other woven fabrics of cotton weighing more than 200 g/m <sup>2</sup> , dyed, printed or of yarns of different colours, of a width not less than 85 cm.	DH 100/kg.
53.09.11.90.19	Woven fabrics of flax, containing 85% or more of flax, unbleached, of a width not less than 160 cm., weighing 400 g/m <sup>2</sup> or less	DH 100/kg.
53.09.29.90.10	Woven fabrics of flax, containing less than 85% of flax, of a width less than 160 cm., other than unbleached or bleached	DH 100/kg.
53.10.10.90 53.10.90.90	Woven fabrics of jute or of other textile-bast fibres of heading No. 53.03	DH 10/kg.
54.02.31 54.02.32	Textured yarn of nylon or other polyamides (other than sewing thread), not put up for retail sale	DH 30/kg.
54.02.33	Textured yarn of polyesters (other than sewing thread), not put up for retail sale	DH 30/kg.
54.02.39.00.20	Textured yarn of polyethelene or of polypropylene (other than sewing thread), not put up for retail sale	DH 30/kg.
54.03.20.00.90	Textured artificial filament yarn (other than sewing thread), other than of acetate, not put up for retail sale	DH 30/kg.
54.06.10.91.21	Filament yarn of polyester (other than sewing thread), textured, measuring 333 decitex or less, put up for retail sale	DH 30/kg.
54.06.10.91.40	Filament yarn of polyethelene or polypropylene (other than sewing thread), textured, put up for retail sale	DH 30/kg.
54.06.20.91.90	Textured artificial filament yarn (other than sewing thread), other than acetate, put up for retail sale	DH 30/kg.
54.07.41.99.91	Woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides, unbleached or bleached, transparent for curtains (not closely woven)	DH 100/kg.

HS No.	Description of goods	Reference price
54.07.51.99.21	Woven fabrics, containing 85% or more by weight of textured polyester filaments, unbleached, scoured or bleached, diaphanous for curtains	DH 100/kg.
54.07.61.99.21	Woven fabrics, containing 85% or more by weight of non-textured polyester filaments, bleached, unbleached or scoured, diaphanous for curtains	DH 100/kg.
54.07.71.97.91 Ex 54.07.69.99.21	Other woven fabrics, containing 85% or more by weight of synthetic filaments, bleached or unbleached, diaphanous for curtains	DH 100/kg.
54.07.42.99.21 54.07.43.99.21 54.07.44.99.21	Woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides, dyed, of yarns of different colours or printed, diaphanous for curtains	DH 100/kg.
54.07.42.99.99 54.07.43.99.99 54.07.44.99.99	Other woven fabrics, containing 85% or more by weight of filaments yarn of nylon or other polyamides, dyed, of yarns of different colours or printed, of a width exceeding 57 cm.	DH 100/kg.
54.07.52.99.99 54.07.53.99.99 54.07.54.99.99	Other woven fabrics, containing 85% or more by weight of textured polyester filaments, dyed, of yarns of different colours or printed, of a width exceeding 57 cm.	DH 100/kg.
54.07.61.99.69 54.07.61.99.89 54.07.61.99.99	Other woven fabrics, containing 85% or more by weight of non-textured polyester filaments, dyed, of yarns of different colours, or printed, of a width exceeding 57 cm.	DH 100/kg.
54.07.72.97.99 54.07.73.97.99 54.07.74.97.99	Other woven fabrics, containing 85% or more by weight of synthetic filaments, dyed, of yarns of different colours, or printed, of a width exceeding 57 cm.	DH 100/kg.
54.07.43.99.30 54.07.53.99.30 54.07.61.99.70 54.07.73.97.30	Jacquard woven fabrics, containing 85% or more by weight of synthetic filaments	DH 100/kg.
54.07.82.99.90 54.07.83.99.99 54.07.84.99.90	Woven fabrics, containing less than 85% by weight of synthetic filaments mixed mainly or solely with cotton, dyed, of yarns of different colours or printed	DH 100/kg.
54.07.83.99.91	Jacquard woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton, of yarns of different colours	DH 100/kg.
54.07.92.99.90 54.07.93.99.90 54.07.94.99.90	Other woven fabrics of synthetic filaments, dyed, of yarns of different colours or printed	DH 100/kg.
54.08.22.99.92 54.08.22.99.99	Dyed woven fabrics, containing 85% or more by weight of artificial filament or strip or the like, of a width exceeding 57 cm.	DH 100/kg.
54.08.23.99.31	Jacquard woven fabrics, containing 85% or more by weight of artificial filament or strip or the like, of a width exceeding 115 cm and less than 140 cm, weighing more than 250g/m <sup>2</sup> , of yarns of different colours	DH 100/kg.
54.08.23.99.39	Woven fabrics, containing 85% or more by weight of artificial filament or strip or the like, of yarns of different colours, measuring 195 decitex or more and of a width of 140 cm. or more (ticking)	DH 100/kg.

HS No.	Description of goods	Reference price
54.08.23.99.99	Woven fabrics, containing 85% or more by weight of artificial filament or strip or the like, of yarns of different colours, of a width exceeding 75 cm.	DH 100/kg.
54.08.24.99.99	Printed woven fabrics, containing 85% or more by weight of artificial filament or strip or the like, of a width exceeding 57 cm.	DH 100/kg.
54.08.32.99.90 54.08.33.99.99 54.08.34.99.90	Other woven fabrics of artificial filament yarn, dyed, of yarns of different colours or printed	DH 100/kg.
54.08.33.99.91	Jacquard woven fabrics of artificial filament yarn, of a width exceeding 115 cm. and less than 140 cm., weighing more than 250 g./m <sup>2</sup> , of yarns of different colours	DH 100/kg.
54.08.33.99.92	Other woven fabrics of artificial filament yarn, of yarns of different colours, measuring 195 decitex or more and of a width of 140 cm. or more (ticking)	DH 100/kg.
55.09.11/21/31/ 41/51 to 99 55.10.11	Single yarn (other than sewing thread) of man-made staple fibres, not put up for retail sale	DH 30/kg.
55.09.12/22/32/42 55.10.12	Multiple (folded) or cabled yarn (other than sewing thread) of man-made staple fibres, not put up for retail sale	DH 40/kg.
55.10.20/30/90	Other yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale	DH 30/kg.
55.11	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale	DH 30/kg.
55.12.19.90.91 55.12.29.90.91 55.12.99.90.91	Printed woven fabrics, containing 85% or more by weight of synthetic staple fibres	DH 100/kg.
55.12.19.90.99 55.12.29.90.99 55.12.99.90.99	Woven fabrics of yarns of different colours, containing 85% or more by weight of synthetic staple fibres	DH 100/kg.
55.13.41.90.00 55.13.43.90.00 55.13.49.90.00 55.14.41.90.90 55.14.42.90.90 55.14.43.90.90 55.14.49.90.90	Printed woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton	DH 100/kg.
55.15.11.90.94 55.15.12.90.94 55.15.13.90.94 55.15.19.90.94	Other printed woven fabrics of polyester staple fibres	DH 100/kg.
55.15.21.90.94 55.15.22.90.94 55.15.29.90.94	Other printed woven fabrics of acrylic and modacrylic staple fibres	DH 100/kg.
55.15.91.90.94 55.15.92.90.94 55.15.99.90.94	Other printed woven fabrics of synthetic staple fibres	DH 100/kg.



HS No.	Description of goods	Reference price
55.15.11.90.10 55.15.11.90.99 55.15.12.90.10 55.15.12.90.99 55.15.13.90.10 55.15.13.90.99 55.15.19.90.10 55.15.19.90.99	Other woven fabrics of polyester staple fibres, jacquard, of a width exceeding 115 cm. and less than 140 cm., weighing more than 250 g/m <sup>2</sup> . Other woven fabrics of polyester staple fibres, of yarns of different colours	DH 100/kg.
55.15.21.90.10 55.15.21.90.99 55.15.22.90.10 55.15.22.90.99 55.15.29.90.10 55.15.29.90.99	Other woven fabrics of acrylic and modacrylic staple fibres, jacquard, of a width exceeding 115 cm and less than 140 cm, weighing more than 250g/m <sup>2</sup> . Other woven fabrics of acrylic and modacrylic staple fibres, of yarns of different colours	DH 100/kg.
55.15.91.90.10 55.15.91.90.99 55.15.92.90.10 55.15.92.90.99 55.15.99.90.10 55.15.99.90.99	Other woven fabrics of other synthetic staple fibres, jacquard, of a width exceeding 115 cm and less than 140 cm, weighing more than 250g/m <sup>2</sup> . Other woven fabrics of synthetic staple fibres, of yarns of different colours	DH 100/kg.
55.16.14.90.00	Printed woven fabrics, containing 85% or more by weight of artificial staple fibres	DH 100/kg.
55.16.23.90.20	Woven fabrics of artificial staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with synthetic filaments, jacquard, of a width exceeding 115 cm and less than 140 cm, weighing more than 250 g/m <sup>2</sup> , of yarns of different colours	DH 100/kg.
55.16.23.90.30	Woven fabrics of artificial staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with synthetic filaments, jacquard, of a width of 140 cm or more (ticking), of yarns of different colours	DH 100/kg.
55.16.24.90.00 55.16.34.90.00 55.16.44.90.00 55.16.94.90.00	Printed woven fabrics of artificial staple fibres containing less than 85% by weight of such fibres	DH 100/kg.
56.05 (except 56.05.00.90.00)	Metallized yarn, whether or not gimped, being textile yarn, or strip or the like of heading No. 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal	DH 40/kg.
56.06.00.10.10	Chenille yarn, of silk, of noil or of other waste silk, of yarn of heading No. 56.05 or of metal thread	DH 40/kg.
56.06.00.91.00	Yarn, and strip and the like of heading No. 54.04 or 54.05, other than those of heading No. 56.05 and gimped horsehair yarn, gimped with silk, noil or other waste silk	DH 40/kg.

HS No.	Description of goods	Reference price
57.01.90	Carpets, knotted, whether or not made-up, of other textile materials	DH 1,600 m <sup>2</sup>
57.02 (except 57.02.10 and 57.02.20) 57.03 Ex 57.04 57.05	Carpets* Moquette (other floor coverings)*	DH 800/m <sup>2</sup> DH 200/m <sup>2</sup>
Ex 58.01	Woven pile fabrics and chenille fabrics, other than fabrics of heading No. 58.06, impregnated, coated or covered with plastics	DH 40/kg.
58.01.21.19.00 58.01.21.90.00	Uncut weft pile fabrics of cotton	DH 100/kg.
58.01.22.90.10 58.01.23.90.10 58.01.24.90.10	Woven pile fabrics of cotton weighing more than 350 g/m <sup>2</sup>	DH 100/kg.
58.01.22.90.20 58.01.22.90.90 58.01.23.90.20 58.01.23.90.90 58.01.24.90.20 58.01.24.90.90 58.01.25.90.20 58.01.25.90.90	Other woven pile fabrics of cotton	DH 100/kg.
58.01.31.19.00 58.01.31.90.00 58.01.32.19.00 58.01.32.90.00 58.01.33.19.00 58.01.33.90.00	Weft pile fabrics of man-made fibres	DH 100/kg.
58.01.90.35.00	Woven pile fabrics and chenille fabrics, of jute or other textile-bast fibres of heading No. 53.03 (other than fabrics of heading No. 58.06), referred to in Note 2 to Chapter 58.	DH 10/kg.
Ex 58.02	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading No. 58.06, and tufted textile fabrics, other than products of heading No. 57.03, impregnated, coated or covered with plastics	DH 100/kg.
58.02.19.19.00 Ex 58.02.20.90	Terry towelling and similar woven terry fabrics, of textile materials, other than unbleached	DH 100/kg.
58.03.90.30.00	Gauze, other than narrow fabrics of heading No. 58.06, of jute or of other textile-bast fibres of heading No. 53.03	DH 10/kg.

\* Carpets and other floor coverings in the form of one or more pre-cut pieces intended solely either for furnishing bathrooms and kitchens or for use as internal floor coverings of motor vehicles are not subject to the reference prices applicable to carpets and other floor coverings.

\* Doormats (matting) of coconut fibre are also not subject to the reference price.

HS No.	Description of goods	Reference price
Ex.58.04	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, impregnated, coated or covered with plastics	DH 40/kg.
58.11.00.41	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading No. 58.10, impregnated, coated or covered with plastics	DH 40/kg.
58.11.00.94.00	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading No. 58.10, of fabric of heading No. 53.10	DH 10/kg.
59.03	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No. 59.02	DH 40/kg.
59.05.00.31	Wall coverings of fabrics, impregnated, coated or covered with plastics	DH 40/kg.
59.07.00.20	Oilcloth; other textile fabrics impregnated, coated or covered with oil or with preparations with a basis of oil	DH 40/kg.
Ex 60.01.21 Ex 60.01.22 Ex 60.01.29 Ex 60.01.91 Ex 60.01.92 Ex 60.01.99	Pile fabrics and terry fabrics, knitted or crocheted, other than bleached "long pile" fabrics	DH 100/kg.
60.02.41.99.00 60.02.42.99.00 60.02.43.99.00 60.02.49.99.00	Other knitted or crocheted fabrics, warp knit (including those made on galloon knitting machines)	DH 100/kg.
60.02.91.99.00 60.02.92.99.00 60.02.93.99.21 60.02.93.99.22 60.02.93.99.29 60.02.93.99.90 60.02.99.99.00	Other knitted or crocheted fabrics	DH 100/kg.
61.04.11 61.04.12 61.04.13 61.04.19 61.04.21 61.04.22 61.04.31 61.04.32 61.04.33 61.04.39 (except) 61.04.39.00.10 61.04.61 61.04.62 61.04.63 61.04.69	Women's or girls' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts, knitted or crocheted	DH 600/kg.

HS No.	Description of goods	Reference price
61.04.41 61.04.42 61.04.43 61.04.44 61.04.49 61.04.51 61.04.52 61.04.53 61.04.59	Women's or girls' dresses, skirts and divided skirts, knitted or crocheted	DH 600/kg.
61.06 (except 61.06.90.00.10 61.06.90.00.20)	Women's or girls' blouses, shirts and shirt blouses, knitted or crocheted	DH 500/kg.
61.07	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes dressing gowns and similar articles, knitted or crocheted	DH 350/kg.
61.08	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligés, bathrobes, dressing gowns and similar articles, knitted or crocheted	DH 350/kg.
61.09	T-shirts, singlets and other vests, knitted or crocheted	DH 350/kg.
61.10.10 61.10.20 61.10.30 61.10.90 (except) 61.10.90.00.91	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted	DH 400/kg.
61.12.11 61.12.12 61.12.19	Track suits	DH 450/kg.
62.03.31 62.03.32 62.03.33 62.03.39 62.04.31 62.04.32 62.04.33 62.04.39	Men's or boys' and women's or girls' jackets and blazers, other than knitted or crocheted	DH 1,250/U
62.03.11 62.03.12 62.03.19 62.03.21 62.03.22 62.03.23 62.03.29 62.04.11 62.04.12 62.04.13 62.04.19 62.04.21 62.04.22 62.04.23 62.04.29	Men's or boys' suits and ensembles; women's or girls' suits and ensembles	DH 1,750/U

HS No.	Description of goods	Reference price
Ex 62.03.41 Ex 62.03.42 Ex 62.03.43 Ex 62.03.49 Ex 62.04.61 Ex 62.04.62 Ex 62.04.63 Ex 62.04.69	Men's or boys' and women's or girls' trousers and bib and brace overalls	DH 500/U
Ex 62.04.41 Ex 62.04.42 Ex 62.04.43 Ex 62.04.44 Ex 62.04.49 (except 62.04.49.00.10)	Women's or girls' dresses, except of silk, of noil, or of other waste silk	DH 1,000/U
62.05 62.06 (except 62.06.10)	Men's or boys' shirts and women's or girls' blouses, shirts and shirt-blouses	DH 200/U
63.01 (except 63.01.10)	Blankets, other than electric blankets	DH 150/kg.
63.02	Bed linen, table linen, toilet linen and kitchen linen	DH 200/kg.
Ex 63.05.10 Ex 63.05.20	Sacks and bags, of a kind used for the packing of goods, of jute or of other textile-bast fibres of heading No. 53.03, or of cotton, imported empty	DH 10/kg.
Ex 63.05.32/33 Ex 63.05.39	Sacks and bags, of a kind used for the packing of goods, of man-made textile materials, imported empty	DH 28/kg.
Ex 63.05.90	Sacks and bags, of a kind used for the packing of goods, of other textile materials, imported empty	DH 10/kg.
63.06.11 63.06.12 63.06.19	Tarpaulins, awnings and sunblinds	DH 40/kg.
63.06.21 63.06.22 63.06.29	Tents	DH 40/kg.
Ex 64.03.59.00.30 Ex 64.03.59.00.41 Ex 64.03.59.00.49 Ex 64.03.59.00.91 Ex 64.03.59.00.99	Town footwear with outer soles of leather and uppers of leather (not covering the ankle)	DH 300/pair
Ex 64.03.99.00.30 Ex 64.03.99.00.41 Ex 64.03.99.00.49 Ex 64.03.99.00.91 Ex 64.03.99.00.99	Other town footwear with uppers of leather (not covering the ankle)	DH 300/pair
Ex 64.05.10.00.91 Ex 64.05.10.00.99	Other town footwear with uppers of leather or composition leather	DH 300/pair
Ex 64.05.90.00.40 Ex 64.05.90.00.90	Other town footwear	DH 300/pair

HS No.	Description of goods	Reference price
68.13	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials	DH 120/kg.
69.07 (except 69.07.10.00.91 69.07.90.00.91)	Unglazed ceramic flags and paving, hearth or wall tiles, other than stoneware:  - in biscuits intended for the industry concerned; - others.	DH 19/m <sup>2</sup> DH 40/m <sup>2</sup>
69.07.10.00.91 69.07.90.00.91	Unglazed stoneware flax and paving, hearth or wall tiles, the short side is greater than 5 cm:  - imported by the manufacturers concerned - other	DH 1.60/kg. DH 3.5/kg.
69.08.(except 69.08.10.00.10)	Glazed ceramic flax and paving, hearth or wall tiles	DH 3.50/kg.
69.08.10.00.10	Glazed ceramic mosaic tiles and cubes, the longest side of which does not exceed 5 cm.	DH 60/m <sup>2</sup>
69.10	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures	DH 11/kg.
70.13.10.00.11 70.13.29.00.21	Stemless glasses (tumblers), neither cut nor ground, engraved or decorated, of glass, other than crystal or glass having a low coefficient of expansion: - capacity less than 250 ml. - capacity greater than or equal to 250 ml.	DH 26/kg. DH 13/kg.
73.21.11.11.00* 73.21.11.13.00*	Cookers: < or = 4 burners = 5 burners with an oven not exceeding 70 litres in volume = 5 burners with an oven exceeding 70 litres in volume or > 5 burners	DH 2,000/U DH 3,000/U  DH 4,500/U
82.01.30.00.11 82.01.30.00.19	Mattocks and picks	DH 20/kg.
Ex 82.01.30.00.90	Hoes	DH 32/kg.
82.05.20.00.00	Hammers and sledge hammers	DH 32/kg.
83.01.30 83.01.40	Locks	DH 50/kg.
84.09.91.21.00	Cylinder blocks for moped engines of a cylinder capacity less than or equal to 50 cc.	DH 200/kg.
84.09.91.30.20	Pistons for moped engines of a cylinder less than or equal to 50 cc	DH 300/kg.
84.18.21.00.90* 84.18.22.00.90* 84.18.29.00.90*	Refrigerators: with one door with two doors	DH 2,750/U  DH 3,500/U

\*The number of burners also includes electric hotplates.

\*Refrigerators known as "mini-bars" of a volume < or = 70 litres and a height < or = 85 cm are not subject to reference prices.

HS No.	Description of goods	Reference price
84.21.23.00.00 84.21.29.10.00 84.21.31.00.00 84.21.39.10.00	Filtering or purifying machinery or apparatus for liquids or gases, for engines	DH 80/kg. for type CAV DH 45/kg. for others
84.50.11.10.00 84.50.12.10.10 84.50.12.10.90 84.50.19.10.10 84.50.19.10.90	Household or laundry type washing machines (capacity of 4 to 6 kg)	DH 4,000/U
84.81.80.40	Taps, cocks, valves, etc., for use in the building industry	DH 85/kg.
Ex 85.16.60.00*	<div style="display: flex; justify-content: space-between;"> <div>Cookers</div> <div>           &lt; or = 4 burners            = 5 burners with an oven not exceeding 70 litres in volume            = 5 burners with an oven exceeding 70 litres in volume or &gt; 5 burners         </div> </div>	DH 2,000/U  DH 3,000/U  DH 4,500/U
85.35.90.10 85.36.90.10 85.38.90.20	Terminal strips for making connections to or in electrical circuits and their parts	DH 80/kg.
85.36.50.11 Ex 85.38.90.91.10	Switches for domestic use, and their parts	DH 80/kg.
85.36.61.10* 85.38.90.10*	Lamp-holders and their parts*	DH 120/kg.
85.36.69.10 Ex 85.38.90.91.10	Plugs and sockets for domestic use and their parts	DH 80/kg.
Ex 87.03	Private motor cars - new - second hand*	DH 69,500/U DH 65,000/U
87.08.31 Ex 87.08.39	Mounted break linings for motor vehicles	DH 120/kg.
87.14.11.00.10	Motorcycle saddles	DH 70/U
Ex 87.14.95.00	Saddles of unmotorized cycles	DH 30/U
Ex 87.14.19.00.99 Ex 87.14.93.00	Hubs	DH 25/pair
Ex 87.14.19.00.99 Ex 87.14.96.00	Crank-gear set	DH 9/set
Ex 87.14.19.00.99 Ex 87.14.99.00.99	Steering-gear set	DH 9/set
90.28.30.10.00	Electricity meters, low and medium voltage: - single-phase - three-phase	DH 185/U DH 412/U
Ex 87.01 Ex 87.02 Ex 87.04 Ex 87.05	Used road tractors Used coaches and buses Used motor vehicles for the transport of goods Used special purpose motor vehicles	In accordance with the tables and abatement scale below (page 17)

\*Hotplates and hobs are not affected by the reference prices.

\*Only bayonet-type B22 lamp-holders are subject to reference prices

\*Reference value to be established after application of the abatement for the age of the vehicle (cf. abatement scale below, page 17).

I. BASE VALUES FOR TRANSPORT VEHICLES

In thousands of dirhams

HS No.	Gross vehicle weight (GVW)	Dump truck	Platform body	Insulated truck, container or van without compressor	Refrigerator van	Packer truck	Tanker	Multi-body dump	other trucks
Ex 87.04.21 Ex 87.04.22 Ex 87.04.31 Ex 87.04.32	3.5 T ≤ weight < 5.5 T	170	170	180	230	310	190	290	240
Ex 87.04.22 Ex 87.04.32	5.5 ≤ weight < 6.5 T	220	210	230	290	340	220	300	260
Ex 87.04.22 Ex 87.04.32	6.5 ≤ weight < 8 T	230	220	280	350	360	250	330	300
Ex 87.04.22 Ex 87.04.32	8 T ≤ weight < 11 T	300	280	420	530	440	290	360	340
Ex 87.04.22 Ex 87.04.32	11 T ≤ weight < 15 T	320	310	570	710	470	400	420	410
Ex 87.04.22 Ex 87.04.32	15 ≤ weight < 19 T	550	500	710	890	540	500	630	620
Ex 87.04.22 Ex 87.04.23 Ex 87.04.32	19 T weight < 26 T	670	630	860	1,050	780	640	800	880
Ex 87.04.23 Ex 87.04.32	Weight ≥ 26 T	750	710	1,010	1,240	860	770	890	910

II. BASE VALUES FOR ROAD TRACTORS

HS No.	Description	Taxable value
87.01.20.19.00 87.01.20.99.90 87.01.90.42.90 87.01.90.99.99	Road tractors	DH 640,000 whatever the total towed weight

III. BASE VALUES FOR VEHICLES FOR THE TRANSPORT OF TEN OR MORE PERSONS INCLUDING THE DRIVER, OTHER THAN TOURIST COACHES

HS No.	Taxable value	
	Vehicles without air conditioning	Vehicles with air conditioning
87.02.10.99.19 87.02.10.99.99 87.02.90.29.19 87.02.90.29.99	DH 640,000	DH 825,000



#### IV. BASE VALUES FOR TOURIST COACHES

Equipped in accordance with the criteria and conditions established by the Minister of Transport's Decree No. 50.73 of 20 Hija 1392 (25 January 1973) as amended *inter alia* by Decree No. 137-82 of 5 February 1982

HS No.	Vehicles	Value in thousands of dirhams
87.02.10.92.90	Number of seats equal to 10, driver included	450
87.02.90.22.90	11 ≤ number of seats ≤ 24	620
	25 ≤ number of seats ≤ 40	870
	Number of seats > 40	1,010

#### V. BASE VALUES FOR SPECIAL PURPOSE MOTOR VEHICLES, OTHER THAN FOR TRANSPORT

		Value in thousands of dirhams
HS No.	Gross vehicle weight (GVW)	Special purpose motor vehicles, other than for transport
Ex 87.05.10/20/30/40/90	3.5 T ≤ weight < 5.5 T	240
	5.5 T ≤ weight < 6.5 T	260
	6.5 T ≤ weight < 8 T	300
	8 T ≤ weight < 11 T	340
	11 T ≤ weight < 15 T	410
	15 T ≤ weight < 19 T	620
	19 T ≤ weight < 26 T	880
	weight ≥ 26 T	910

#### ABATEMENTS FOR USED COMMERCIAL OR HEAVY INDUSTRIAL VEHICLES

Age of vehicle < one year	Nothing
One year ≤ age of vehicle < two years	10%
Two years ≤ age of vehicle < three years	20%
Three years ≤ age of vehicle < four years	30%
Four years ≤ age of vehicle < five years	40%
Age of vehicle ≥ five years	50%