## Safe Standard® – Country Annex: Morocco / المملكة المغربية (2025.1 Public Template)

Valid only for rentals occurring within Morocco.

## **ENGLISH VERSION**

- 1. National Legal Basis Relevant Moroccan laws: Moroccan Code of Obligations and Contracts (Dahir 1913) Consumer Protection Law 31-08 Law 53-05 on Electronic Exchange of Legal Data
- Product Safety & Standards Moroccan Institute for Standardization (IMANOR) Civil Procedure Code Jurisdiction: court where the rental occurs unless both parties agree otherwise. Contract validity: private rental agreements are enforceable under Moroccan civil-law principles.
- 2. Tax and Reporting Rental income is taxable. VAT (TVA): Standard VAT rate: 20% Record keeping: minimum 10 years (Direction Générale des Impôts).
- 3. Liability and Insurance Liability requires: negligence or fault actual proven damage causation Gross negligence or intent cannot be excluded. Template limits: 270 USD per rental 900 USD for Mobility Recommended insurance: Civil liability insurance Equipment or commercial insurance
- 4. Consumer Rights & Withdrawal Law 31-08 applies. No EU-style 14-day withdrawal right for date-specific rentals. Refund rules: Before handover: per agreement After handover: only if defective, unsafe, or unusable.
- 5. Data Protection Applicable framework: Law 09-08 on Personal Data Protection Authority: CNDP (Commission Nationale de Protection des Données Personnelles) Safe Standard® stores no personal data; Stripe processes payments externally.
- 6. Enforcement & Cross-Border Cases Handled by Moroccan civil courts. Foreign judgments require exequatur under Moroccan procedure rules. Arbitration allowed with written agreement.
- 7. Use of Templates in Morocco Annex is internal reference only. Steps: 1. Rental Agreement (Country: Morocco) 2. Focus Checklist 3. Photo Rule No notes = No damage = No photos 4. Damage Invoice if required 5. Annex is NOT shared with renter.

## النُسخة العربية

- ١. الأساس القانوني الوطني القوانين ذات الصلة: قانون الالتزامات والعقود قانون حماية قانون • (IMANOR) المستهلك 31-08 • قانون المعاملات الإلكترونية 53-05 • معايير سلامة المنتجات المسطرة المدنية
  - ٢. الضرائب والسجلات دخل الإيجار خاضع للضريبة. ضريبة القيمة المضافة: 20% حفظ السجلات: 10
    سنوات
  - ٣. المسؤولية والتأمين يتطلب: الخطأ أو الإهمال ضرر فعلي علاقة سببية الحدود: 270 دولار Mobility لكل إيجار 900 دولار لفئة
    - - .٧. الاستخدام في المغربُ الملحق للاُستخدام الداخُليَّ فقط ولا يُسلَّم للمستأجر