

Tax Amnesty: A Strategic Reform for the Regularization of Fiscal Situations in Morocco

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Abstract—Morocco's strategic vision for 2030 outlines a transformative agenda designed to position the country as an inclusive, equitable, and financially resilient society. A complete overhaul of the national tax system is at the heart of this change. The goal is to not only modernize fiscal governance but also to improve the state's ability to provide public services and promote economic fairness. The Moroccan government has started an integrated reform strategy that combines structural changes with targeted incentives. This is because they know that tax fraud, informality, and unclear company financing practices are systemic problems. The 2024 tax amnesty project is a key part of this change. It is both a way to fix problems and a new way to think about taxes. The main goal is to get people and businesses to voluntarily report undeclared assets, such as shareholder current accounts, liquid financial assets, and unregistered properties, by offering a one-time disclosure and a flat 5% fee. This program is not just a way for Morocco to make money in the short term; it also shows that Morocco is committed to tax transparency, taxpayer trust, and legal certainty.

This study critically evaluates the effectiveness of the tax amnesty policy regarding shareholder current accounts, which represent a substantial source of internal financing for Moroccan businesses. This study aims to investigate a crucial inquiry: to what extent can this policy tool enhance corporate financial openness while simultaneously augmenting public revenue, considering the existing challenges of non-compliance and fiscal exploitation?

Keywords— Tax compliance; Fiscal equity; Tax evasion; Fiscal regularization; Tax amnesty; Strategic vision

I. INTRODUCTION

In order to establish a prosperous, inclusive, and equitable society, Morocco is developing an ambitious and forward-thinking development trajectory that will enable the nation to achieve its strategic vision for 2030. This vision underscores the critical role of structural reforms in fostering long-term growth, as it is founded on the principles of economic diversification, human development, and sound governance. The Moroccan government has implemented a series of fiscal and social reforms aimed at modernizing the economy, broadening the tax base, and promoting a culture of compliance and accountability.

At the heart of these initiatives is a reassessment of the fiscal policy framework, encompassing both incentive-based mechanisms and compliance-oriented instruments. A notably important element is the tax amnesty scheme, implemented under the 2023–2024 Finance Law. This effort, accessible till the conclusion of 2024, provides businesses and individuals the chance to regularize undeclared financial flows and assets, including shareholder current accounts, under advantageous legal and fiscal conditions. The amnesty serves not just as a means of raising income but also as a strategic tool to promote transparency, repatriate cash into the official economy, and rebuild trust between taxpayers and the government.

Fiscal policy is what makes it possible for a government to offer public goods and control how people behave in the economy. Tax evasion and informality are very common in developing countries like Morocco. This is because there aren't enough ways to police the rules and there is a large informal labor market. In the past, the Moroccan government has used tax amnesty schemes to bring undeclared assets into the legal economy and make its tax base stronger.

Morocco's tax system is marked by persistent underreporting and the extensive utilization of informal financial practices. Bird and Zolt (2005) point out that developing countries generally have limited fiscal capacity because of the magnitude of the informal sector and the lack of enforcement instruments. In this setting, shareholder current accounts become an important but mostly uncontrolled way for businesses to get money. These accounts can be used to get money in a lot of different ways, but they can also be abused, including hiding income, underreporting dividends, and eroding the tax base.

The government wants to bring money into the formal economy by incorporating these accounts in the 2024 tax amnesty. They also want to make institutional monitoring better by requiring banks to report more and follow stricter rules for audits.

The 2024 tax amnesty is specifically designed to make sure that shareholders' current accounts are up to date. It lets taxpayers report assets they haven't declared that they got before January 1, 2024. These assets could include deposits in bank accounts, cash holdings, loans to shareholders, and other types of financial advances. Also, the amnesty covers real estate and other types of property that are not used for business or corporate purposes. By December 31, 2024, qualified people must file a declaration and pay a flat tax of 5% on the total value of their reported assets and expenses.

This endeavor has two goals: to improve the Moroccan Tax Administration's ability to oversee things and to raise short-term tax income. If taxpayers voluntarily comply, they will not have to pay penalties, interest, or go through retrospective audits. The government wants to make it easier for taxpayers and tax officials to work together so that people will pay their taxes on time and the government won't have to spend as much money on enforcement. There is still a lot of disagreement over whether these methods will work in the long run.

Empirical research yields ambiguous results about the impacts of tax amnesties. On one side, they can provide immediate cash benefits and promote the formalization of informal enterprises (Leonard & Zeckhauser, 1987). On the other hand, the "windfall effect" suggests that repeated amnesties can unintentionally reduce compliance over time, as taxpayers may purposefully postpone declaring assets in anticipation of future leniency (Alm & Beck, 1993).

The theoretical foundation for evaluating tax amnesty programs is established on two principal frameworks: tax compliance theory and the tenets of fiscal equity. The model put forth by Allingham and Sandmo (1972) asserts that taxpayers assess the benefits of tax evasion against the probability of detection and the ensuing penalties. From this perspective, a carefully designed amnesty, along with stricter enforcement after the amnesty, can change people's reasons for following the rules (Frey & Feld, 2002). The public's perception of equity is also very important. According to Rawlsian conceptions of justice, a fair tax system is not only efficient, but it also has legitimacy because it is fair in how it distributes and treats people.

For an amnesty to work, people must not see it as a last-ditch effort to get money but as an important part of a believable and consistent policy framework. It is important to have faith in the government's intentions. Without a thorough plan to improve tax administration, fight corruption, and improve public service delivery, the effects of amnesty programs may not last long.

This study utilizes a mixed-method exploratory technique to evaluate the actual effects of Morocco's 2024 tax amnesty on shareholder accounts. It stresses two main areas: being upfront about the budget and getting money to work.

This article seeks to investigate the efficacy of the tax amnesty plan for shareholder current accounts (*comptes courants d'associés*)—a common although ambiguous method of internal finance utilized by Moroccan firms. These accounts frequently operate beyond official accounting supervision and have traditionally been associated with tax evasion and regulatory arbitrage. Given the prevalence of non-compliance and systemic financial misconduct, the paper examines a critical policy issue:

What is the potential of this amnesty to serve as a catalyst for the improvement of financial transparency, the improvement of corporate finance governance, and the mobilization of public revenue?

By employing shareholder current accounts as a case study, the research endeavors to evaluate whether the amnesty program can achieve more than transitory regularization, potentially indicating a transition to sustainable fiscal discipline and corporate accountability.

II. DEFINITIONS AND KEY CONCEPTS

To rigorously evaluate the implications of Morocco's 2024 tax amnesty, it is essential to define and contextualize the core concepts underpinning this policy intervention. This conceptual framework is structured around three key dimensions: tax abatement as a public policy instrument, the financial and regulatory role of shareholder current accounts, and the broader principles of fiscal equity and financial transparency.

A. Tax Amnesty: A Mechanism of Abatement and Policy Tool

Tax amnesty is a short-term and unusual way for governments to let people report income, assets, or financial activities that they had not previously reported. In return, they frequently get lower penalties and protection from prosecution. Amnesty programs are usually thought of as ways to make money for the government, but they also try to make economic activity more formal, broaden the tax base, and rebuild confidence between taxpayers and the tax office (Baer & Le Borgne, 2008).

Nonetheless, the academic literature indicates a continual ambivalence concerning the enduring efficacy of such attempts. Alm and Beck (1993) assert that tax amnesties can enhance voluntary compliance by fostering a more cooperative fiscal environment, contingent upon particular institutional conditions (Alm & Beck, 1993). Nonetheless, the same authors—and numerous others—caution against the so-called “windfall effect,” in which repeated amnesties may encourage strategic non-compliance, as taxpayers foresee future chances for regularization without repercussions.

Other empirical research corroborate this tension. Torgler and Schaltegger (2005) assert that whereas tax amnesties might yield significant short-term revenue, their long-term effects on tax morale and compliance are frequently minimal or detrimental (Torgler & Schaltegger, 2005). Luitel and Sobel (2007) also stress that the money the government makes from amnesties may be lost in the future if they are not followed by real enforcement and governance improvements (Luitel & Sobel, 2007).

Considering these observations, the efficacy of Morocco's 2024 tax amnesty will largely depend on its perception as a singular corrective action integrated into a comprehensive strategy of tax reform and institutional enhancement, rather than as a repeated fiscal concession.

B. Shareholder Current Accounts: Financial Instrument and Regulatory Challenge

Most Moroccan enterprises, particularly private limited companies and joint-stock companies, maintain shareholder current accounts as a standard financial practice. These accounts enable shareholders or executives to inject funds into the company as temporary loans or advances, without the need to undertake formal procedures for capital increases. As a result of their informal nature and accounting flexibility, these accounts function as a rapid and convenient financing mechanism for business operations.

Nevertheless, this same adaptability poses substantial risks in terms of regulatory compliance and transparency. Shareholder current accounts can be used to hide taxable income, move undeclared profits, or avoid paying company taxes altogether if they are not properly documented or disclosed. Their equivocal legal and fiscal status renders them a prime target for tax evasion, particularly in environments with inadequate regulatory enforcement.

In this context, Morocco's 2024 tax amnesty contains rules for making shareholder current accounts legal. This means that corporations can fix past mistakes by paying a one-time charge equal to 5% of the stated value without having to pay any fines. This portion of the amnesty is meant to promote compliance, improve the financial transparency of businesses, and strengthen the credibility of tax returns, especially in industries where informal money flows are common.

C. Fiscal Equity and Financial Transparency: Moving Toward a Just and Transparent Tax System

Beyond its fiscal and administrative dimensions, the success of a tax amnesty must also be assessed through the normative lenses of legitimacy and equity. A tax system that works well needs more than just good ways to collect money; it also needs people to believe that it is fair and just. John Rawls' theory of justice (1971) posits that the legitimacy of public institutions, encompassing the fiscal

system, is contingent upon their capacity to guarantee fairness and respect the tenets of equality and reciprocity.

Amnesties may fulfill pragmatic goals, although they also pose a threat to these normative principles. Amnesties may lower tax morale among honest taxpayers and make people think that the government favors certain groups by giving former criminals leniency, typically at a price. If people think these steps are unfair, they may make them even more distrustful of the government and resistant to paying taxes.

The Moroccan authorities must explicitly position the 2024 tax amnesty as a transitional and corrective mechanism in order to mitigate this risk. This amnesty is a component of a broader trajectory of fiscal modernization that encompasses a dedication to corruption prevention, enhanced auditing capabilities, and a heightened digitalization of tax records. The state can only hope to recover public trust, encourage long-term compliance, and create a more open and fair tax system by including the amnesty in a clear and believable reform plan.

The 2024 tax amnesty is an important part of Morocco's larger plan for fiscal reform. The strategy aims to enhance revenue mobilization and the openness of company financial procedures by concentrating on underreported financial assets, especially shareholder current accounts. However, the measure's long-term success will be contingent upon its capacity to restore institutional trust, ensure fairness, and reinforce tax morale, in addition to its immediate fiscal yield. It is therefore essential to possess a conceptual comprehension of tax abatement, financial disclosure, and normative legitimacy in order to evaluate the genuine efficacy of this initiative.

III. METHODOLOGY

A careful technique is needed for every scientific study to make sure the research is organized and the outcomes are accurate. This study utilizes an initial quantitative approach, complemented by an exploratory qualitative analysis of official sources, to examine the research issue and yield significant findings.

The quantitative part makes it easier to gather measurable and representative data that accurately shows how the target taxpayer group feels. It specifically wants the viewpoints of corporate executives and partners from tax-eligible entities in Morocco regarding prior and current tax amnesty initiatives, with a particular focus on the ongoing 2024 initiative.

The Theory of Planned Behavior (Ajzen, 1991) says that attitudes, social norms, and perceived behavioral control all affect behavioral intention. Based on this, a complete questionnaire was constructed. About 100 business leaders and managers received this questionnaire via Google Forms. Participants were selected based on their relevance; hence, only organizations eligible for the amnesty were included.

The questionnaire was centered on three fundamental principles. It first looked at how people felt about the amnesty's rewards and punishments to see how they affected decisions for regularization. Secondly, it looked at how fair the tax amnesty seemed to be, especially for people who were already following the law. Third, it looked at how the amnesty affected the reporting of current accounts by shareholders. The goal was to find out if it made people more likely to pay their taxes and had long-term effects on their behavior.

We employed descriptive and cross-tabulated statistics to identify overarching patterns and relationships among the analyzed variables.

A qualitative analysis was conducted to validate the quantitative results and to formulate the study's conceptual framework. The assessment of the documents largely looked at Circular No. 1/2024 and the report on the public financial closure for 2024. These papers give a summary of the rules and all the financial information about the present amnesty. The examination was augmented by the scrutiny of ministerial reports and official documentation pertaining to prior Moroccan tax amnesties. The goal of the comparative analysis is to find out what the programs have in common and what makes them different, as well as how well they work to increase tax collection and make finances more open.

The documentary study examined two principal topics. The main focus was on the basic rules, which included the applicable rates, the types of assets that may be regularized (such as real estate, financial assets, and cash), and the conditions for filing a declaration as outlined in the circular. This part talks about the rules and rewards that taxpayers must follow.

Second, it looked at the financial effects of the 2024 amnesty by looking at statistics on tax income and the numbers that banks and the General Directorate of Taxes (DGI) gave. We looked at these data in relation to previous amnesties to find patterns and make future policy-making better.

We used analytical frameworks based on tax compliance theory (Allingham & Sandmo, 1972) and fiscal justice theory (Rawls, 1971) to undertake a qualitative analysis of the data we had. This empirical approach enabled the discernment of widespread patterns, notable problems, and strategic opportunities to enhance the efficacy of tax amnesty programs within Morocco's fiscal policy framework.

The primary objective of this methodology is to conduct a comprehensive analysis of the quantitative results, legal stipulations, and financial implications to enhance the understanding of the tax amnesty's impact on shareholders' current financial status. This two-pronged approach lets us look at the long-term consequences of amnesty on budgetary discipline and bringing informal economic activities into the legal sector.

V. RESULTS AND DISCUSSION

To ensure methodological rigor and consistency in the study, it is imperative to utilize a comprehensive methodology that integrates both theoretical frameworks and empirical evidence. This dual integration enables a more thorough and nuanced understanding of the studied subject by grounding abstract concepts in practical evidence. The initial phase of our investigation focused on the analysis of quantitative data derived from a structured survey conducted with a sample of more than one hundred senior managers and executives from various companies. The empirical findings from this dataset provide substantial insights and have led to the formulation of the following critical conclusions:

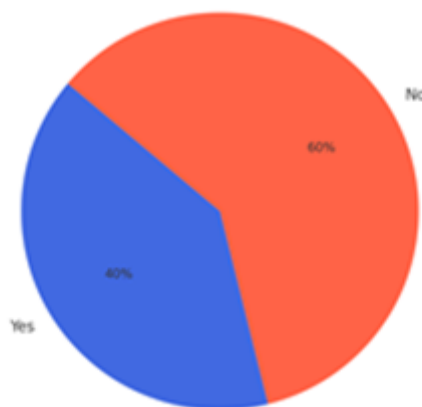


Fig. 1 Prior use of tax amnesty

40% of the population that was surveyed reported that they had previously benefited from a tax amnesty program. 70% of them reported that they had implemented the measure only once, while 30% admitted to having done so up to three times. These results show that taxpayers have a mostly positive view on tax amnesties. For many, taking part in these kinds of initiatives seems to have been a turning point that made them rethink how they handle their money and better how they submit their taxes. This change in behavior demonstrates that tax amnesties can be more than just short-term ways to raise money. When they are well-planned and there is clear communication, they can also encourage people to follow the rules in the long run. Nevertheless, the recurrence of participation among a restricted group of taxpayers also raises concerns about the potential dependence on such exceptional measures, emphasizing the necessity of integrating amnesties with structural reforms and sustained enforcement mechanisms to guarantee their credibility and prevent cyclical misuse.

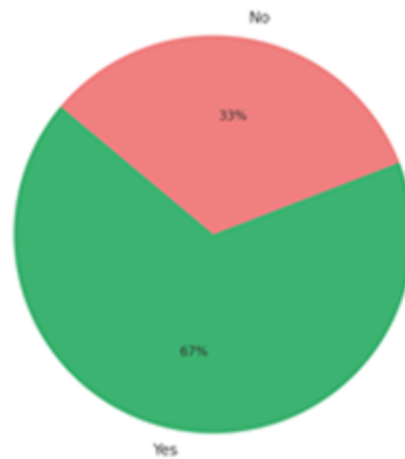


Fig. 2 Usefulness of amnesty during audit

The tax amnesty represents a major incentive for taxpayers to follow the rules of tax compliance theory, mostly because it gives them a means to avoid punishment. In this context, 67% of people who had previously taken advantage of an amnesty said that making their situation legal had helped them during a later tax examination. This result supports the notion that tax amnesties, when regarded as credible and beneficial, might enhance voluntary compliance by diminishing the perceived risks and expenses linked to unreported financial activities. It also shows that amnesties might give taxpayers a sense of legal and psychological safety that would make them less likely to join or stay in the formal tax system. Still, the long-term success of these kinds of policies rests on how well they are enforced after the amnesty and how clear the audit procedures are that follow.

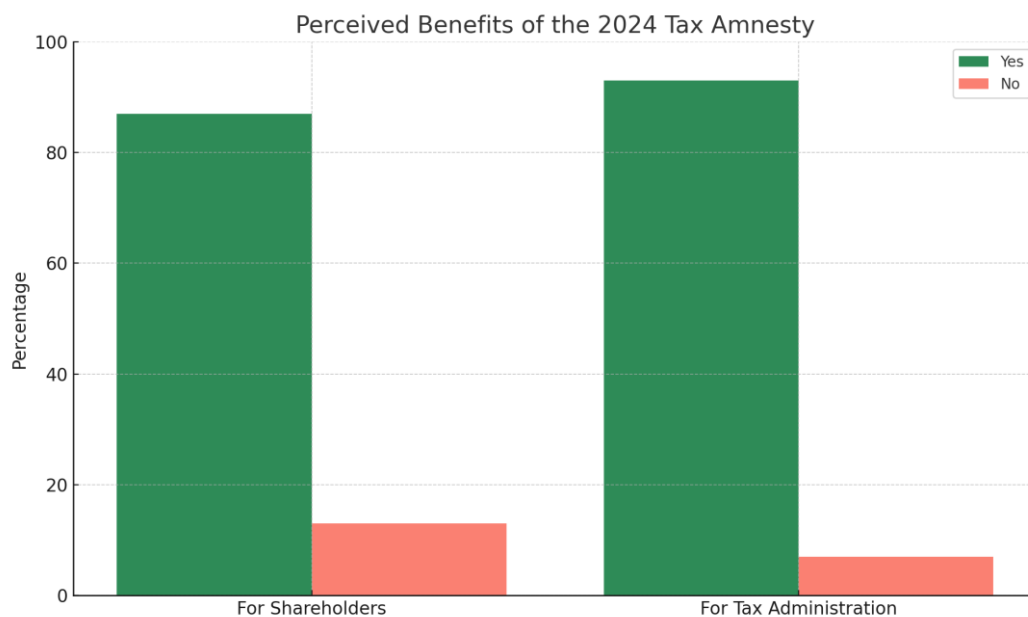


Fig. 3 Perceived Benefits of the 2024 Tax Amnesty

Using fiscal justice theory and looking at answers on the perceived benefits of the tax amnesty, this study indicates a strong agreement that the amnesty has made taxpayers feel more equal. Specifically, 87% of those who answered said that the amnesty made things fairer for taxpayers, and 93% said that it had a good effect on the tax administration.

These results corroborate a fundamental tenet of Rawlsian fiscal justice (1971): for a tax system to be deemed legitimate, it must be regarded as equitable, especially by those who pay voluntarily. The 2024 amnesty is in line with Rawls' idea of fairness as equality of opportunity because it gives non-compliant taxpayers a legal way to get back into the system without facing retroactive penalties. This means that they can do so on fair terms without giving compliant citizens an unfair advantage.

Simultaneously, the findings align with Allingham & Sandmo's theory of tax compliance (1972), which asserts that taxpayer behavior is influenced by a reasonable assessment of anticipated costs (penalties and detection) against benefits (evasion gains). The 2024 amnesty changes this balance by lowering the projected penalty for disclosure to a set 5% contribution. This makes voluntary compliance more appealing than the perceived danger of future audits. The fact that 67% of prior amnesty recipients found the regularization helpful during a later tax audit makes this case even stronger: the amnesty not only lowered their risk but also made them feel more secure financially when dealing with the tax office.

Additionally, many people who answered the survey see the amnesty as a way for the state to get quick cash, which shows how it works on a larger scale. Participants said that the program helped the Moroccan government raise more than 125 billion MAD, which came from both banks (77 billion) and the tax authorities (48 billion). These revenues helped lower the national budget deficit from 4.4% to 3.9% of GDP in 2024, which clearly shows that the amnesty was a short-term way to improve the country's finances.

There is, however, disagreement on how long this result will last. Taxpayers and academics both caution against the peril of moral hazard—a principal criticism in Alm & Beck's (1993) evaluation of tax amnesties. Repeated use of these kinds of measures may encourage strategic non-compliance, which is when taxpayers wait to disclose their income because they think there will be amnesties in the future. In this regard, the program's perceived equity (as advocated by Rawls) must be meticulously weighed against the possible deterioration of compliance discipline (as cautioned by Alm & Beck).

Earlier Moroccan amnesties show us vital things when we compare them. The 2020 amnesty only brought in 5 billion MAD since it didn't have strong enough incentives or communication, which led to fewer people taking part. The 2014 amnesty, on the other hand, just concentrated on getting back foreign assets. It brought in €2.5 billion, which is a lot, but not quite as much as the 2024 results. The 2024 program works better because it covers more ground, such as shareholder current accounts, better cooperation between banks, and easier processes.

The 2024 amnesty also made finances more visible by requiring financial firms to enforce declaratory responsibilities. This is in line with the goals of fiscal transparency theory, which stresses the state's ability to keep track of capital flows within its own borders. However, the effectiveness of these measures still depends on audits done after regularization. Internal reports from the DGI indicate intended inspections of non-prescribed periods, suggesting a possible transition to a more surveillance-focused system that might reinstate the deterrent effect of fiscal enforcement.

In conclusion, the 2024 tax amnesty is a big step forward for short-term revenue collection, legal compliance, and perceived fairness. However, its long-term success will depend on how well Moroccan tax authorities can enforce strict follow-up, keep taxpayers' trust, and make sure that fairness is upheld in both theory and practice. So, for Morocco to reach its 2030 strategic objective, it is important to include amnesty mechanisms in a larger system of fair, open, and enforceable tax policy.

V. CONCLUSION

This paper critically analyzes the significant impacts of the 2024 tax amnesty on the fiscal integrity of Morocco's public sector and the improvement of openness within the national financial system. The research is based on a thorough review of relevant official documents, such as ministerial reports, important government communications like Circular No. 1/2024, and the full closing statement on public finances for the year 2024. In addition to this documentary study, a thorough survey using a questionnaire was done to get real-world information.

The Moroccan government's 2024 tax amnesty program is a huge financial success, bringing in more than 125 billion dirhams. The banking industry gave almost 77 billion dirhams, and the General Directorate of Taxes (DGI) gave another 48 billion dirhams. These numbers are far higher than the

revenue results of the tax amnesty programs that took place in 2014 and 2020. This shows that Morocco's economic recovery methods are becoming more effective.

The 2024 amnesty's most important change is that it now covers more people, including individuals as well as businesses. This openness made it possible to legalize assets, current accounts, and advance payments that had not been declared before. This greatly increased the number of people who may benefit from regularization. By making it possible to do a more complete fiscal reconciliation, the program not only helped the government's finances but also made Morocco's financial system more open and accountable. There are a number of reasons why the 2024 tax amnesty was successful. One of these is that the government used proactive marketing techniques and financial incentives to get people to participate. But a comparative examination has shown that there are still problems, especially with the possibility of windfall effects and the perception of unfair taxes. These problems could make it harder for the government to keep getting money and could make taxpayers less likely to follow the rules in the future. People might decide to put off paying their taxes in the hopes of getting an amnesty in the future. This could hurt long-term economic discipline. Moreover, although stricter reporting rules for banks have made financial information easier to get, this progress is fragile without strict control after the regularization process and other steps to make sure tax receipts keep coming in.

The 2024 tax amnesty has provided Morocco with substantial financial benefits; however, it also emphasizes the necessity of a sustainable approach to tax policy. It is imperative to address existing challenges through collaborative efforts in order to maintain tax revenues and enhance trust among taxpayers. Morocco can protect its economic future and improve the integrity of its financial system by making the tax system more open, fair, and accountable.

To create a culture of paying taxes and trust in the Moroccan tax system, it is important to set up a system that includes clear communication, strict monitoring, and fair enforcement of tax rules. The 2024 tax amnesty has immediate benefits for Morocco's economy, but it also raises important questions about what it will mean for the country's long-term economic strategy. To keep the financial gains made while keeping the budget in check, it is important to use monitoring methods that stop people from taking advantage of the system and make sure that the tax system is applied fairly. To keep tax revenues up and build trust in taxpayers, we will need to work together to solve these problems.

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