

# Importing Solar Manufacturing Equipment to Morocco: A Guide to Tariffs and Customs

A Guide to Tariffs, Customs, and Investment Incentives



**Content Partner: J. v. G. technology GmbH**

*Turnkey solar module production lines — since 1997*

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# Technical Overview: Morocco's Solar Equipment Tariffs and Customs Guide



Created as part of the PVKnowHow Knowledge Network



Prepared by J.v.G. Technology GmbH



European specialists in turnkey solar module production lines

# Key Project Data

## Multi-...

### Investment Scale

Multi-million USD machinery imports for a full solar module production line

## 6 Steps

### Import Process

Structured customs process from pre-shipment to release and delivery

## 1-2 wks


### Standard Clearance

Typical customs clearance timeline; plan for 4+ week buffer

## 52%

### RE Target by 2030

Morocco's national renewable energy share target driving this investment wave

 **Scale:** Equipment import for solar module production line · **Line type:** Automated solar module manufacturing equipment · **Region:** Morocco · **Source:** PVKnowHow / J.v.G. Technology GmbH

# The Import Challenge: A Real-World Scenario

## Scenario: Port Delay at Casablanca

- High-value production line equipment arrives at port
- Missing or incorrectly classified HS codes trigger customs hold
- Inspection procedures initiated — equipment detained for weeks
- Factory installation schedule disrupted; ramp-up delayed
- Financial exposure from demurrage, penalties, and delayed production

## Root Cause Analysis

- Incorrect tariff classification of specialized manufacturing machinery
- Exemption not pre-applied — duties assessed at full rate
- Customs broker not engaged prior to shipment
- No buffer time allocated in project timeline



Buffer recommendation: allocate **4+ weeks** beyond the standard 1–2 week clearance estimate

# Why Customs Knowledge Is Strategically Critical

## Financial Exposure

- Import duty + VAT on multi-million USD equipment can represent a significant capital outlay
- Errors in classification lead to retroactive duties, fines, and storage costs
- Pre-approved exemptions can eliminate this cost entirely

## Timeline Risk

- Customs delays directly impact factory installation and commissioning schedules
- Standard clearance: 1–2 weeks; with complications: 4–8+ weeks
- Line startup and revenue generation postponed with every week of delay

## Compliance Risk

- Incorrect declarations may trigger audits affecting future imports
- ADII (Moroccan customs authority) has authority to detain or seize mis-declared goods
- Expert guidance at pre-shipment stage is the most effective mitigation

# Morocco's Renewable Energy Strategy

## National Energy Targets

- **52% renewable electricity capacity** target by 2030 — 20% solar, 20% wind, 12% hydro
- Target under discussion to increase further to 56%+
- ONEE targeting 10.5 GW total renewable capacity by 2030
- 4.7 GW allocated to solar specifically
- MAD 110 billion (~\$10.6B) committed for renewable projects by end of decade

## Why Morocco Matters for Manufacturing

- Solar irradiation: ~3,000+ hours/year — among highest in the region
- Active PV module manufacturing sector emerging (e.g., 500 MWp/year facilities in Tangier)
- Strategic location: proximity to European markets, Africa gateway
- Government actively incentivizes local production capability
- MASEN oversees solar energy project development and offtake

 Source: IEA-PVPS Morocco Country Report · PVKnowHow · Trade.gov Morocco Energy Brief

# Morocco Investment Charter: Key Incentives

## Framework Law 03-22 (2022)

- Updated Investment Charter adopted December 2022
- Applies to both domestic and foreign investors
- Aims to raise private investment share to two-thirds of total by 2035
- Renewable energy is a priority sector under the Charter

## Import Duty & VAT Incentives

- Standard import duty on capital goods: ~2.5%
- Standard VAT rate: 20% on customs value + duty
- Investment Charter projects: potential **full exemption from both** import duties and VAT
- Threshold: investments exceeding MAD 50 million may qualify for full exemption

## Eligibility Criteria

- Job creation and value-addition requirements must be met
- Exemption must be **applied for and approved before equipment is shipped**
- AMDIE (Moroccan Investment & Export Development Agency) validates equipment lists
- Approval process: several weeks — must be built into project planning timeline

# Step-by-Step Import Process

- 1 — Step 1 — Pre-Shipment Preparation**

Verify HS codes; prepare commercial invoice, packing list, bill of lading, certificate of origin  
If applicable: obtain Investment Charter exemption approval from AMDIE before shipping
- 2 — Step 2 — Engage a Licensed Customs Broker**

Appoint a Morocco-licensed transitaire (freight forwarder / customs broker) prior to arrival  
Broker liaises with ADII (Administration des Douanes et Impôts Indirects) on your behalf
- 3 — Step 3 — Goods Arrive at Port**

Shipment received at port (e.g., Casablanca, Tangier Med); placed in temporary storage  
Demurrage clock starts — timely documentation submission is critical
- 4 — Step 4 — Customs Declaration (DUM)**

Broker files Déclaration Unique de Marchandises (DUM) via BADR system  
Goods are valued; ADII calculates applicable duties and VAT (or applies exemption)
- 5 — Step 5 — Inspection & Verification**

ADII may conduct physical or documentary inspection based on risk profile  
Specialized machinery may require technical review — allow additional time
- 6 — Step 6 — Payment, Release & Delivery**

Duties paid (or exemption applied); customs issues release order (bon à enlever)  
Equipment transported from port to factory site; ready for installation

# Role of the Customs Broker (Transitaire)

## Core Functions

- Files all customs declarations on behalf of the importer
- Manages communication with ADII throughout clearance process
- Advises on correct HS code classification to avoid mis-declaration penalties
- Coordinates with port authorities on storage and release logistics
- Manages exemption certificate submission if Investment Charter approved


## Selection Criteria

- Must hold a valid ADII-issued transitaire license
- Prior experience with industrial / capital equipment imports preferred
- Familiarity with Investment Charter exemption procedures is an advantage
- Engage broker **before** equipment is shipped — not upon arrival

📄 A qualified broker reduces clearance time and eliminates the most common pitfalls in industrial equipment imports.

# HS Codes & Tariff Classification

| Equipment Type                             | HS Code (indicative) | Notes   |
|--|----------------------|---|
| Solar module laminators                    | 8477 / 8419          | Precision heating/pressing equipment; verify exact subheading with broker |
| Automated conveyors / handling             | 8428                 | Robotic and belt conveyor systems for production lines                    |
| Testing & inspection equipment (EL, flash) | 9031                 | Measurement and quality control instruments                               |
| Soldering / stringing machines             | 8515                 | Electric soldering and welding machines for cell interconnection          |
| General industrial automation              | 8479                 | Machines with specific industrial function not elsewhere classified       |

 **Critical:** HS code classification determines both the applicable duty rate and eligibility for Investment Charter exemptions. Incorrect classification is the most common source of customs disputes. Always confirm classifications with a licensed Moroccan customs broker before shipment.

# Duties & VAT Structure

## Standard Import Duty

~2.5% for most categories of industrial capital goods and machinery

Applied to customs value (CIF: cost + insurance + freight)

## VAT on Import

Standard rate: **20%**, applied to customs value plus import duty

On multi-million USD equipment, this represents a very significant cash outlay if not exempted

## Investment Charter Exemption

Qualifying projects: **full exemption** from both import duty and VAT on capital goods

Exemption period of 36 months from project agreement date (extensions possible)

## EU Free Trade Agreement

EU-origin goods may benefit from reduced or zero import duty under the EU-Morocco Association Agreement

Certificate of origin (EUR.1 or origin declaration) required to claim preferential treatment

# Exemption Opportunity: How to Qualify

1

## 1. Prepare Investment File

Business plan, proof of financing, detailed equipment list, job creation projections — submitted to AMDIE or relevant CRI

2

## 2. Sign Investment Agreement

Formal agreement signed with Moroccan government; specifies eligible equipment, exemption scope, and 36-month window

3

## 3. Validate Equipment List

AMDIE validates the list of goods to be imported; customs is then authorized to process clearance without duties or VAT

4

## 4. Import Within Window

Equipment must be imported within the approved exemption period; coordinate closely with logistics and production schedule

**⚠ Key rule:** The exemption is granted solely to the project owner (investor) and cannot be transferred to the equipment supplier or contractor. All invoicing and power of attorney arrangements must reflect this clearly.

# Common Pitfalls & How to Avoid Them

## Pitfall 1: Late Exemption Application

- Exemption must be approved **before** the equipment is shipped — not on arrival
- Approval timelines: several weeks minimum; build into project schedule
- Arriving without approval means duties assessed at full rate immediately

## Pitfall 2: Incorrect HS Classification

- Specialized turnkey line components (laminators, stringers, testers) each require individual classification
- Bundled shipments without per-item HS codes are flagged for inspection
- Mis-classification triggers retroactive duties, fines, and storage costs

## Pitfall 3: No Buffer in Project Timeline

- Standard clearance: 1–2 weeks; real-world average with inspections: 3–6 weeks
- Factory installation schedules must reflect **4+ week customs buffer**
- Demurrage charges at port accumulate daily — costly on large equipment

## Pitfall 4: Contractor Confusion on VAT Exemption

- Suppliers often incorrectly assume they automatically benefit from investor's exemption
- VAT exemption belongs to the project owner only — cannot be assigned to third parties
- Contractual arrangements and power of attorney must be clearly drafted upfront

# Strategic Conclusion

## Morocco as a Manufacturing Location

Strong renewable energy mandate (52%+ by 2030), active industrial policy, and geographic access to Europe and Africa make Morocco a credible destination for solar module manufacturing investment

## Customs Is Manageable — With Preparation

The import process is structured and navigable. Key success factors: correct HS classification, early exemption application, licensed customs broker, and a realistic project timeline with adequate buffer

## Exemption = Significant Capital Savings

A pre-approved Investment Charter exemption can eliminate both import duty and 20% VAT on multi-million USD equipment imports — a material reduction in project capex that justifies early preparation effort

✔ **Key takeaway:** Investors who engage customs expertise early, secure exemption approval before shipment, and allocate realistic buffer time consistently avoid the delays and cost overruns that characterize underprepared imports.

# About the Content Partner

## **J. v. G. technology GmbH** – The DESERT Company

Founded in 1997 in Bavaria, Germany. Family-owned engineering company specializing in turnkey solar module production lines.

More than 90 factory projects delivered worldwide.

On-site team training included – no prior manufacturing experience required.

### Key areas:

Turnkey PV manufacturing lines | DESERT Technology® |  
TÜV-certified module designs | Factory planning to production

[www.jvg-thoma.com](http://www.jvg-thoma.com)

# Contact

J.v.G. Technology GmbH

Möningerberg 1a, 92342 Freystadt, Germany

[info@jvg-thoma.de](mailto:info@jvg-thoma.de) | [www.jvg-thoma.com](http://www.jvg-thoma.com)

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