CHECKLIST

Documents for incorporating a company in Morocco

Company name, partners, capital, deeds, registration and first obligations

Incorporating a company involves a sequence of steps, each requiring a document produced by the previous one: name certificate, articles, deposit of funds, registration of the deed, registration of the company. A missing or expired document halts the sequence and delays the whole timetable, especially where partners live abroad.

The list follows the order of the steps. Each point is ticked “Yes”, “No” or “Not applicable” before the corresponding filing; points not applicable depend on the legal form chosen and on the partners' residence.

1. Company name and registered office

☐ Name availability certificate (certificat négatif) issued by the Moroccan Industrial and Commercial Property Office (OMPIC), valid on the filing date

☐ Evidence of the registered office: lease, title deed or registered-office agreement

Observations:

2. Partners and managers

☐ Copy of the identity document of each individual partner and each manager (national identity card, residence card or passport)

☐ Corporate partner: articles, recent registration extract, decision to invest and authority of its representative

☐ Documents issued abroad: apostille or legalisation and translation, where required by the receiving authority

☐ Powers of attorney of persons acting on behalf of the partners

Observations:

3. Share capital and contributions

☐ Bank certificate of deposit or blocking of the funds corresponding to the cash capital paid up

☐ Foreign-currency contribution by a non-resident: transfer or currency sale advice, kept for the later transfer of income and sale proceeds

☐ Contribution in kind: valuation report on the contributions, where required by the legal form chosen

☐ Public limited company: subscription forms and list of subscribers

Observations:

4. Incorporation deeds

☐ Articles prepared by an authorised professional and signed by all partners

☐ Deed appointing the managers where they are not named in the articles

☐ Public limited company: declaration of subscription and payment

☐ Registration of the articles and payment of the corresponding duties

Observations:

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5. Registration formalities

☐ Filing of the incorporation file with the competent office or electronically where this channel is available

☐ Registration for business tax (taxe professionnelle) and tax identifier

☐ Registration in the trade register and common company identifier (ICE)

☐ Publication of the incorporation notice in the Official Bulletin and in a legal announcements newspaper

☐ Affiliation with the National Social Security Fund (CNSS) from the first employee

Observations:

6. After registration

☐ Opening of the definitive bank account and release of the funds

☐ Non-resident partner: evidence of the foreign-currency investment filed and kept

☐ Bookkeeping organised; chartered or licensed accountant appointed

☐ First tax and social security filing deadlines identified

Observations:

Notes for use

– Articles, deeds and filings are prepared and made by the founder or by the authorised professionals the founder appoints; the list checks their presence, not their drafting.

– Validity periods, amounts and required documents are checked with the competent office on the filing date.

– Non-resident partner: evidence of the foreign-currency contribution is kept for the entire life of the investment.

References

– Loi n° 5-96 sur la société en nom collectif, la société en commandite simple, la société en commandite par actions, la société à responsabilité limitée et la société en participation

– Loi n° 17-95 relative aux sociétés anonymes

– Loi n° 15-95 formant code de commerce

– Instruction générale des opérations de change (édition en vigueur)

– Loi n° 47-18 portant réforme des centres régionaux d'investissement et création des commissions régionales unifiées d'investissement

Texts cited under their official French title.

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