



**IUPUI**

INDIANA UNIVERSITY  
Lilly Family School of Philanthropy

# The 2022 Global Philanthropy Environment Index Morocco

**Expert:** Essaadi Elmostafa

**Institutional Affiliation:** CDL

Edited by the Indiana University Lilly Family School of Philanthropy

## QUICK FACTS

**Legal forms of philanthropic organizations included in the law:** Association

**Five main social issues addressed by these organizations:** Housing and Economic Development, Human Rights

**Average time established by law to register a philanthropic organization:** 31-60 days

**Average cost for registering a philanthropic organization:** USD 20

**Government levels primarily regulating the incorporation of philanthropic organizations:**  
Local Government

### Philanthropic Environment Scores:

Year	Ease of Operating a PO	Tax Incentives	Cross-Border Philanthropic Flows	Political Environment	Economic Environment	Socio-Cultural Environment	Overall Score
2022 GPEI	4.17	3.00	3.25	3.00	4.00	5.00	3.74
2018 GPEI	3.00	3.00	3.25	2.50	N.A.	4.50	3.25

**Source:** Indiana University Lilly Family School of Philanthropy, 2022 *Global Philanthropy Environment Index*

## Key Findings

### I. Formation/Registration, Operations, Dissolution of a Philanthropic Organization (PO)

*The three indicator questions in this section pertain to the laws and regulations governing philanthropic organizations (POs). The scoring questions for this category cover three aspects of regulations: (A) formation and registration; (B) operations; and (C) dissolution.*

Question One: To what extent can individuals form and incorporate the organizations defined?

<b>Score: 5.0</b>
-------------------

The associations of civil society and non-governmental organizations are constituted and exercise their activities in total freedom, within respect for the Constitution and for the law. They may not be dissolved or suspended by the public powers except by virtue of a judicial decision (Article 12, Morocco's Constitution of 2011).

Question Two: To what extent are POs free to operate without excessive government interference?

<b>Score: 5.0</b>
-------------------

The outcome of the General Secretariat of the Government for the year 2020 (the ministry in charge of providing licenses for public charities and declaration of funds received from foreign donors) included that this ministry granted 13 licenses to seek public charity in order to collect donations from the public. It received 885 statements about aid from foreign agencies, which were submitted by 299 associations.

Question Three: To what extent is there government discretion in shutting down POs?

<b>Score: 2.5</b>
-------------------

Associations and organizations may not be dissolved or suspended by the public powers, except by virtue of a decision of justice (Article 12, Morocco's Constitution of 2011). Every association that carries out an activity other than the activity stipulated in its basic laws can be dissolved according to the procedures stipulated in Article 7, and the association's leaders are punished with a fine ranging between MAD 1,200 and MAD 5,000 (about USD 130 to USD 560), regardless of the penalties prescribed in the criminal legislation (Article 36, Law of Associations 75.00).

### II. Domestic Tax and Fiscal Issues

*The two questions in this section pertain to laws and regulations governing the fiscal constraints of giving and receiving donations domestically.*

Question Four: To what extent is the tax system favorable to making charitable donations?

Score: 3.0

There has been no change since 2018. For more information, please see the 2018 Morocco Country Report available here: <https://scholarworks.iupui.edu/handle/1805/16814>

Question Five: To what extent is the tax system favorable to POs in receiving charitable donations?

Score: 3.0

There has been no change since 2018. For more information, please see the 2018 Morocco Country Report available here: <https://scholarworks.iupui.edu/handle/1805/16814>

### III. Cross-Border Philanthropic Flows

*The two questions in this section concern laws and regulations governing the fiscal constraints of giving and receiving cross-border donations. The scoring for these questions pertains to the donor and receiving entities.*

Question Six: To what extent is the legal regulatory environment favorable to sending cross-border donations?

Score: 3.5

There has been no change since 2018. For more information, please see the 2018 Morocco Country Report available here: <https://scholarworks.iupui.edu/handle/1805/16814>

Question Seven: To what extent is the legal regulatory environment favorable to receiving cross-border donations?

Score: 3.0

The Associations Law requires in Article 32 that all associations that receive foreign aid must declare this to the General Secretariat of the Government with the determination of the sums collected and their source within a period of 30 full days from the date of receiving the aid.

### IV. Political Environment

*The four indicator questions in the next three sections concern the political context, economic conditions, and socio-cultural characteristics that influence the environment for philanthropy.*

Question Eight: To what extent is the political environment favorable for philanthropy?

**Score: 3.0**

The associations interested in public matters and the non-governmental organizations contribute, within the framework of participative democracy, to the enactment, the implementation, and the evaluation of the decisions and the initiatives of the elected institutions and of the public powers. These institutions and powers must organize this contribution in accordance with the conditions and modalities established by the law (Article 12, Morocco's Constitution of 2011).

Question Nine: To what extent are public policies and practices favorable for philanthropy?

**Score: 3.0**

The government has established a partnership portal with civil society organizations, which is a national portal that aims to contribute to strengthening the governance and transparency of public funding directed to the programs, projects, and activities of civil society associations in the Kingdom. It also aims to: promote transparency and equal opportunities among civil society organizations in gaining access to all data and information related to public support and partnerships; establish the principle of competitiveness between projects and programs of associations in obtaining public support and partnerships; and enhance trust between state institutions and associations.

## V. Economic Environment

Question Ten: To what extent is the economic context favorable for philanthropy?

**Score: 4.0**

Morocco knows economic difficulties due to COVID-19. But despite this, civil society has shown great contributions to this pandemic. Many associations carried out important activities, including submitting proposals on how to deal with the COVID-19 pandemic and organizing awareness-raising activities about the seriousness of COVID-19.

## VI. Socio-Cultural Environment

Question Eleven: To what extent are socio-cultural values and practices favorable for philanthropy?

**Score: 5.0**

Community values help support charitable activities, and society views philanthropy as useful and important for addressing societal problems. For more information, please see the 2018 Morocco Country Report available here: <https://scholarworks.iupui.edu/handle/1805/16814>

## VII. Future of Philanthropy

*These questions are used to provide a general picture of the future of philanthropy in this country as well as recommendations to improve the philanthropic environment.*

Current state of the philanthropic sector

The development of civil society in Morocco has witnessed a significant increase in light of the 2011 constitution, as well as in light of the experience gained by civil society in working at the level of projects, development, or participation, in addition to the government's tendency to make civil society a partner in general policies at the national or local level.

Three major recent events affecting the philanthropic landscape between January 2018 and December 2020

- 1) Delay in amending and changing association laws;
- 2) Absence of new legislations that are compatible with developments in civil society (such as the volunteer law and foundations law); and
- 3) COVID-19 pandemic.

Future development trends in the philanthropic landscape

More civic participation in the public involvement, especially in light of governmental work on preparing a set of draft laws related to the work of associations at the financial level, establishment, or volunteering; also in light of the professionalism shown by associations in dealing with the pandemic, and their ability to use the means of communication in activities and mobilization.

Three key recommendations to improve the environment for philanthropy

- Amending the Associations Law;
- Issuance of the volunteer law and the law of institutions; and
- Simplify the procedure for establishing associations.

## VIII. Philanthropic Response to COVID-19

*These questions are used to provide a general picture of the philanthropic response to the COVID-19 pandemic in this country and recommendations for improving cross-sectoral collaboration.*

Areas where the nonprofit sector and philanthropy are playing a role in responding to COVID-19

- Sensitization of the seriousness of the pandemic;
- Sensitization of the importance of prevention and social distancing;
- Organizing aid distribution campaigns; and
- Organizing awareness campaigns for the vaccination process.

Innovation and new trends in the nonprofit sector and philanthropy related to COVID-19 responses

- Creativity and links on social media;
- The ability to adapt to the pandemic; and
- Developing educational activities for the benefit of children.

Impact of COVID-19 on the philanthropic environment

- The necessity to institutionalize civil work; and
- The importance of associations in strengthening the community's involvement in preserving public health.

Anticipated impact of COVID-19 on the philanthropic environment in 2021

- Developing associations' capabilities to use greater technological means; and
- Creating new fields of work for associations.

## References

Indiana University Lilly Family School of Philanthropy. 2018 Global Philanthropy Environment Index: Morocco Country Report. Available at:  
<https://scholarworks.iupui.edu/handle/1805/16814>

Law 75-00 of 2002 on Associations.

Le Conseil Economique Social et Environnemental. (2020). *Les impacts sanitaires, économiques et sociaux de la pandémie de la "Covid-19" et leviers d'actions envisageables*. Available at:  
<https://www.cese.ma/docs/les-impacts-sanitaires-economiques-et-sociaux-de-la-pandemie-de-la-covid-19-et-leviers-dactions-envisageables/>

Ruchti, J. (Trans.). (2012). Morocco's Constitution of 2011. Available at:  
[https://www.constituteproject.org/constitution/Morocco\\_2011.pdf](https://www.constituteproject.org/constitution/Morocco_2011.pdf)