

Chapter 8

Moroccan Taxpayers' Perception of Tax Amnesties

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ABSTRACT

This chapter explores Moroccan taxpayers' perceptions of tax amnesties within a context marked by a heavy reliance on tax revenues and ongoing fiscal reforms. Based on documentary analysis and interviews with ten professionals working in taxation and in companies that have benefited from such measures, the study examines how tax amnesties influence voluntary compliance and trust in the tax administration. The findings reveal a mutually beneficial dynamic, in which amnesties serve both the interests of taxpayers and the tax authorities. The chapter also emphasizes the importance of combining incentives for compliant taxpayers with effective deterrents against non-compliant behavior to enhance the overall impact of such policies.

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INTRODUCTION

Taxation is considered the most significant source of revenue in various countries worldwide, representing more than 50% of total public revenues (Ospina & Roser, 2020). Tax revenues expressed as a percentage of GDP (i.e., the tax-to-GDP ratio) averaged 33.9% in 2023, reflecting a slight decrease of 0.1 percentage point of GDP compared to 2022 (OECD, 2024).

In 2023, Morocco's net tax revenues reached 190.67 billion Moroccan dirhams (MMDH), recording a 6.9% increase compared to 2022, confirming their crucial role in public finances. The primary tax revenues included corporate tax (IS), which generated 65.84 MMDH (34% of net tax revenues), followed by income tax (IR) with 53.94 MMDH (28%), value-added tax (VAT) with 34.7 MMDH (18%), and registration and stamp duties amounting to 24.11 MMDH, or 12%.

However, despite these advances, the objectives of tax fairness and compliance have not been fully achieved. The National Tax Conference held in Skhirat in 2019 highlighted the need to strengthen transparency and taxpayers' right to information, harmonize tax base rules and equitable taxation, and ensure taxpayers' legal security by framing tax audit procedures.

In this context, tax amnesties are considered a means to encourage non-compliant taxpayers to regularize their status and increase tax revenues. According to Nuryanah & Gunawan (2022), a tax amnesty program provides individuals and businesses the opportunity to declare and pay previously unpaid taxes without imposing part or all of the administrative and criminal penalties typically applied when tax evasion is detected.

Kapon (2022) explains that optimal amnesties can become increasingly generous over time, which is an important element in encouraging taxpayers to wait for the best conditions. These amnesties are considered to be a tool widely used by governments to encourage taxpayers to regularise their tax situation while increasing public revenue (Alm & James, 1993).

In the Moroccan context, tax amnesties have met with increasingly mixed reactions, reflecting a paradox. Firstly, they are perceived as a factor encouraging taxpayers to regularise their irregular situation, due to the reduction in financial penalties and the simplification of administrative procedures (Alm & Beck, 1993). On the other hand, Taxpayers who are well classified and who are characterised by their compliance with tax legislation and respect for deadlines may feel a sense of injustice, perceiving amnesties as a reward for fraud (Luitel & Sobel, 2007). This can lead to a lack of confidence in the tax authorities, which can hinder taxpayers' participation in tax amnesties.

Through this research, we aim to explore how Moroccan taxpayers perceive this update of tax amnesties and what are the factors of motivation and resistance to participation.

In order to address this angle of attack, central questions are formulated as follows:

- What factors influence Moroccan taxpayers' decision to participate in tax amnesties?
- How do taxpayers express their resistance to tax amnesties?
- How do tax amnesties shape Moroccan taxpayers' perception of tax fairness?
- How do these measures impact taxpayers' confidence in the tax authorities?

First, we will look at the theoretical framework and conceptual approaches to tax amnesties. We will then analyse Moroccan taxpayers' perceptions through a qualitative study of their motivations and resistance. We will first discuss the theoretical framework and conceptual approaches related to tax amnesties. We will then analyse Moroccan taxpayers' perceptions of tax amnesties through a qualitative

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