



Morocco No. 1 (2026)

Decision No 1/2026

of the United Kingdom-Morocco Association Council

of 16 March 2026

Amending Protocol 4 concerning the definition of the concept of ‘originating products’ and methods of administrative cooperation to the Agreement establishing an Association between the United Kingdom of Great Britain and Northern Ireland and the Kingdom of Morocco

Rabat, 16 March 2026

[The Agreement is not in force]

*Presented to Parliament
by the Secretary of State for Foreign, Commonwealth and Development Affairs
by Command of His Majesty
March 2026*



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ISBN 978-1-5286-6340-3
E03570662 03/26

Printed on paper containing 40% recycled fibre content minimum

Printed in the UK by HH Global on behalf of the Controller of His Majesty's Stationery Office

**Decision No 1/2026 of the United Kingdom-Morocco Association Council
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Amending Protocol 4 concerning the definition of the concept of ‘originating products’ and methods of administrative cooperation to the Agreement establishing an Association between the United Kingdom of Great Britain and Northern Ireland and the Kingdom of Morocco

THE ASSOCIATION COUNCIL,

HAVING REGARD to the Agreement establishing an Association between the United Kingdom of Great Britain and Northern Ireland (“United Kingdom”) and the Kingdom of Morocco (“Morocco”), done at London on 26 October 2019 (“the Agreement”) and provisionally applied since 1 January 2021, and in particular Article 10(2);

RECALLING that the Agreement incorporates the Euro-Mediterranean Agreement establishing an association between the European Communities and their Member States, of the one part, and the Kingdom of Morocco of the other part, done at Brussels on 26 February 1996 (“the EU-Morocco Association Agreement”) as modified by the Agreement;

RECONFIRMING the desire of Morocco and the United Kingdom (“the Parties”) that the rights and obligations between them as previously provided for by the EU-Morocco Association Agreement should continue, as modified by the Agreement;

RECALLING that the overriding objective of the Agreement, as set out in Article 1, is, *inter alia*, “to preserve the preferential conditions relating to trade between the Parties which resulted from the EU-Morocco Association Agreement”, and that the ability to cumulate content of European Union origin is an important element to achieving this objective;

CONSIDERING that the United Kingdom is not a contracting party to the Regional Convention on pan-Euro-Mediterranean preferential rules of origin (“the PEM Convention”) but that Protocol 4 to the Agreement reflects the provisions of the PEM Convention in a bilateral context, as at the date of the Agreement;

RECOGNISING that revised rules will be implemented by 1 January 2026 among the contracting parties to the PEM Convention, resulting in the amendment of the rules of origin of the relevant agreements, including the EU-Morocco Association Agreement;

CONSIDERING that the revised PEM rules are largely similar to the rules of origin of the Trade and Cooperation Agreement between the United Kingdom of Great Britain and Northern Ireland, of the one part, and the European Union and the European Atomic Energy Community, of the other part, done at London and Brussels on 30 December 2020;

RECALLING the Joint Declaration between Morocco and the United Kingdom concerning a trilateral approach to rules of origin, signed on 26 October 2019, which recognises that a trilateral approach to rules of origin, involving the European Union, is the preferred outcome in trading arrangements between Morocco, the United Kingdom and the European Union. This approach would replicate coverage of existing trade flows, and allow for continued recognition of originating content from either Party to the Agreement and from the European Union in exports to each other, as per the intention of the EU-Morocco Association Agreement;

RECONFIRMING the desire of the Parties to facilitate efficient regional value chains by allowing for the recognition of originating content from the European Union and other contracting parties to the PEM Convention in trade between the Parties;

HAVING REGARD to Article 38 of Protocol 4 to the Agreement authorising the Association Council to amend Protocol 4;

HAS DECIDED:

1. Article 3 (Cumulation in the United Kingdom) shall be replaced by:

“1. Without prejudice to the provisions of Article 2(1), products shall be considered as originating in the United Kingdom if they are obtained there, incorporating materials originating in Switzerland (including Liechtenstein)¹, Iceland, Norway, Turkey or the European Union, provided that the working or processing carried out in the United Kingdom goes beyond the operations referred to in Article 7. It shall not be necessary for such materials to have undergone sufficient working or processing.

2. Without prejudice to the provisions of Article 2(1), products shall be considered as originating in the United Kingdom if they are obtained there, incorporating materials originating in Morocco, the Faroe Islands or any of the countries which adopted the Barcelona Declaration at the Euro-Mediterranean Conference held on 27 and 28 November 1995 (other than those referred to in paragraph 1 of this Article), provided that the working or processing carried out in the United Kingdom goes beyond the operations referred to in Article 7. It shall not be necessary for such materials to have undergone sufficient working or processing.

3. Where the working or processing carried out in the United Kingdom does not go beyond the operations referred to in Article 7, the product obtained shall be considered as originating in the United Kingdom only where the value added there is greater than the value of the materials used originating in any one of the other countries referred to in paragraphs 1 and 2.

4. Without prejudice to the provisions of Article 2(1), working or processing carried out in Iceland, Norway, the European Union, Morocco, Algeria or Tunisia shall be considered as having been carried out in the United Kingdom when the products obtained undergo subsequent working or processing in the United Kingdom that goes beyond the operations referred to in Article 7.

5. The cumulation provided for in this Article may be applied provided that:

- (a) preferential trade agreements in accordance with Article XXIV of the General Agreement on Tariffs and Trade 1994 ('GATT 1994') are applicable between the United Kingdom and Morocco and the other countries referred to in paragraphs 1 and 2 involved in the acquisition of originating status;

¹ Due to the Customs Treaty between Liechtenstein and Switzerland, products originating in Liechtenstein are considered as originating in Switzerland.

- (b) materials and products originating in countries referred to in paragraphs 1 or 2, other than the United Kingdom or Morocco, have acquired originating status in accordance with the rules of origin under the agreement referred to in subparagraph (a) between the United Kingdom and those countries; and
- (c) notices indicating the fulfilment of the necessary requirements to apply cumulation have been published by the Parties.

6. The United Kingdom shall provide Morocco with details of the agreements, including their dates of entry into force, and their corresponding rules of origin, which are applied with the other countries referred to in paragraphs 1 and 2.”.

2. Article 4 (Cumulation in Morocco) shall be replaced by:

“1. Without prejudice to the provisions of Article 2(2), products shall be considered as originating in Morocco if they are obtained there, incorporating materials originating in the United Kingdom, Switzerland (including Liechtenstein), Iceland, Norway, Turkey or the European Union, provided that the working or processing carried out in Morocco goes beyond the operations referred to in Article 7. It shall not be necessary for such materials to have undergone sufficient working or processing.

2. Without prejudice to the provisions of Article 2(2), products shall be considered as originating in Morocco if they are obtained there, incorporating materials originating in the United Kingdom, the Faroe Islands or any of the countries which adopted the Barcelona Declaration at the Euro-Mediterranean Conference held on 27 and 28 November 1995 (other than those referred to in paragraph 1 of this Article), provided that the working or processing carried out in Morocco goes beyond the operations referred to in Article 7. It shall not be necessary that such materials have undergone sufficient working or processing.

3. Where the working or processing carried out in Morocco does not go beyond the operations referred to in Article 7, the product obtained shall be considered as originating in Morocco only where the value added there is greater than the value of the materials used originating in any one of the other countries referred to in paragraphs 1 and 2.

4. Without prejudice to the provisions of Article 2(2), working or processing carried out in the United Kingdom, the European Union, Algeria or Tunisia shall be considered as having been carried out in Morocco when the products obtained undergo subsequent working or processing in Morocco that goes beyond the operations referred to in Article 7.

5. The cumulation provided for in this Article may be applied provided that:

- (a) preferential trade agreements in accordance with Article XXIV of the General Agreement on Tariffs and Trade 1994 (‘GATT 1994’) are applicable between the United Kingdom and Morocco and the other countries referred to in paragraphs 1 and 2 involved in the acquisition of originating status;

- (b) materials and products originating in countries referred to in paragraphs 1 or 2, other than the United Kingdom or Morocco, have acquired originating status in accordance with the rules of origin under the agreement referred to in subparagraph (a) between Morocco and those countries; and
- (c) notices indicating the fulfilment of the necessary requirements to apply cumulation have been published by the Parties.

6. Morocco shall provide the United Kingdom with details of the agreements, including their dates of entry into force, and their corresponding rules of origin, which are applied with the other countries referred to in paragraphs 1 and 2.”.

3. Article 13 (Direct transport) shall be replaced by:

“1. The preferential treatment provided for under the Agreement applies only to products, satisfying the requirements of this Protocol, which are transported directly between the United Kingdom and Morocco. However, products may be transported through other territories with, should the occasion arise, trans-shipment or temporary warehousing in such territories, provided that they remain under the surveillance of the customs authorities in the country of transit or warehousing and do not undergo operations other than unloading, reloading, splitting of consignments, affixing marks, labels, seals or any documentation to ensure compliance with specific domestic requirements of the importing Party, or any operation designed to preserve them in good condition.

Originating products may be transported by pipeline across territory other than that of the United Kingdom or Morocco.

2. Evidence that the conditions set out in paragraph 1 have been fulfilled shall be supplied to the customs authorities of the importing country by the production of:

- (a) a single transport document covering the passage from the exporting country through the country of transit; or
- (b) a certificate issued by the customs authorities of the country of transit:
 - (i) giving an exact description of the products;
 - (ii) stating the dates of unloading and reloading of the products and, where applicable, the names of the ships, or the other means of transport used; and
 - (iii) certifying the conditions under which the products remained in the transit country; or
- (c) other documentary evidence, including:
 - (i) contractual transport documents such as bills of lading;

- (ii) factual or concrete evidence based on the marking or numbering of packages; or
- (iii) any evidence related to the product itself.”.

4. Article 17 (Procedure for the issue of a movement certificate EUR.1 or EUR-MED) shall be replaced by:

“1. A movement certificate EUR.1 or EUR-MED shall be issued by the customs authorities of the exporting country on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorised representative.

2. For this purpose, the exporter or his authorised representative shall fill in both the movement certificate EUR.1 or EUR-MED and the application form, specimens of which appear in the Incorporated Annexes IIIa and b. These forms shall be completed in one of the languages in which the Agreement is drawn up and in accordance with the provisions of the national law of the exporting country. If the forms are handwritten, they shall be completed in ink in printed characters. The description of the products shall be given in the box reserved for this purpose without leaving any blank lines. Where the box is not completely filled, a horizontal line shall be drawn below the last line of the description, the empty space being crossed through.

3. The exporter applying for the issue of a movement certificate EUR.1 or EUR-MED shall be prepared to submit at any time, at the request of the customs authorities of the exporting country where the movement certificate EUR.1 or EUR-MED is issued, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.

4. Without prejudice to paragraph 5, a movement certificate EUR.1 shall be issued by the customs authorities of the United Kingdom or of Morocco in the following cases:

- if the products concerned can be considered as products originating in the United Kingdom, or in Morocco, without application of cumulation with materials originating in Switzerland (including Liechtenstein), Turkey or one of the countries referred to in Articles 3(2) and 4(2), and fulfil the other requirements of this Protocol, or
- if the products concerned can be considered as products originating in the United Kingdom or in Morocco, with application of the cumulation referred to in Articles 3(4) and 4(4), and fulfil the other requirements of this Protocol.

5. A movement certificate EUR-MED shall be issued by the customs authorities of the United Kingdom or of Morocco, if the products concerned can be considered as products originating in the United Kingdom or Morocco, fulfil the requirements of this Protocol and cumulation was applied with materials originating in Switzerland (including Liechtenstein), Turkey or one of the countries referred to in Articles 3(2) and 4(2).

6. A movement certificate EUR-MED shall contain one of the following statements in English in box 7:

- if origin has been obtained by application of cumulation with materials originating in one or more of the countries referred to in Articles 3 and 4:
- ‘CUMULATION APPLIED WITH ...’ (name of the country/countries)
- if origin has been obtained without the application of cumulation with materials originating in one or more of the countries referred to in Articles 3 and 4:
- ‘NO CUMULATION APPLIED’

7. The customs authorities issuing movement certificates EUR.1 or EUR-MED shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Protocol. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate. They shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.

8. The date of issue of the movement certificate EUR.1 or EUR-MED shall be indicated in Box 11 of the certificate.

9. A movement certificate EUR.1 or EUR-MED shall be issued by the customs authorities and made available to the exporter as soon as actual exportation has been effected or ensured.”.

5. Article 22 (Conditions for making out an invoice declaration or an invoice declaration EUR-MED) shall be replaced by:

“1. An invoice declaration or an invoice declaration EUR-MED as referred to in Article 16(1)(c) may be made out:

- (a) by an approved exporter within the meaning of Article 23; or
- (b) by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed EUR 6 000.

2. Without prejudice to paragraph 3, an invoice declaration may be made out in the following cases:

- if the products concerned may be considered as products originating in the United Kingdom, or in Morocco, without application of cumulation with materials originating in Switzerland (including Liechtenstein), Turkey or one of the countries referred to in Articles 3(2) and 4(2), and fulfil the other requirements of this Protocol; or

— if the products concerned may be considered as products originating in the United Kingdom or in Morocco, with application of the cumulation referred to in Articles 3(4) and 4(4), and fulfil the other requirements of this Protocol.

3. An invoice declaration EUR-MED may be made out if the products concerned may be considered as products originating in the United Kingdom or Morocco, fulfil the requirements of this Protocol and cumulation was applied with materials originating in Switzerland (including Liechtenstein), Turkey or one of the countries referred to in Articles 3(2) and 4(2).

4. An invoice declaration EUR-MED shall contain one of the following statements in English:

— if origin has been obtained by application of cumulation with materials originating in one or more of the countries referred to in Articles 3 and 4:

— ‘CUMULATION APPLIED WITH ...’ (name of the country/countries)

— if origin has been obtained without application of cumulation with materials originating in one or more of the countries referred to in Articles 3 and 4:

— ‘NO CUMULATION APPLIED’

5. The exporter making out an invoice declaration or an invoice declaration EUR-MED shall be prepared to submit at any time, at the request of the customs authorities of the exporting country, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.

6. An invoice declaration or an invoice declaration EUR-MED shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document, the declaration, the texts of which appear in Incorporated Annexes IVa and b, using one of the linguistic versions set out in these Annexes and in accordance with the provisions of the national law of the exporting country. If the declaration is handwritten, it shall be written in ink in printed characters.

7. Invoice declarations and invoice declarations EUR-MED shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 23 shall not be required to sign such declarations provided that he gives the customs authorities of the exporting country a written undertaking that he accepts full responsibility for any invoice declaration which identifies him as if it had been signed in manuscript by him.

8. An invoice declaration or an invoice declaration EUR-MED may be made out by the exporter when the products to which it relates are exported, or after exportation on condition that it is presented in the importing country at the latest two years after the importation of the products to which it relates.”.

6. In Article 27a (Supplier’s declaration), all references to “Article 3(4a)” and “Article 4(4a)” shall be replaced with “Article 3(4)” and “Article 4(4)” respectively.

7. Article 28 (Supporting documents), shall be replaced by:

“The documents referred to in Articles 17(3), 22(5) and 27a(6) used for the purpose of proving that products covered by a movement certificate EUR.1 or EUR-MED or an invoice declaration or invoice declaration EUR-MED may be considered as products originating in the United Kingdom or Morocco, fulfil the other requirements of this Protocol and that the information given in a supplier's declaration is correct, may consist inter alia of the following:

- (a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal bookkeeping;
- (b) documents proving the originating status of materials used, issued or made out in the United Kingdom or in Morocco where these documents are used in accordance with national law;
- (c) documents proving the working or processing of materials in the United Kingdom or in Morocco, issued or made out in the United Kingdom or in Morocco, where these documents are used in accordance with national law;
- (d) movement certificates EUR.1 or EUR-MED or invoice declarations or invoice declarations EUR-MED proving the originating status of materials used, issued or made out in the United Kingdom or in Morocco in accordance with this Protocol, or in one of the other countries referred to in Articles 3 and 4, in accordance with the rules of origin in the preferential trade agreement between that country and the United Kingdom or Morocco, as the case may be;
- (e) appropriate evidence concerning working or processing undergone outside the United Kingdom or Morocco by application of Article 12, proving that the requirements of that Article have been satisfied;
- (f) supplier's declaration proving the working or processing undergone in the United Kingdom, the European Union, Iceland, Norway, Tunisia, Morocco or Algeria by materials used, made out in one of these countries.”.

8. On the date of the later of the Parties' notifications that they have completed their internal procedures required for the application of this Decision,

- (a) if the Agreement is provisionally applied, this Decision will take effect on that date, or such later date as may be agreed;
- (b) if the Agreement has entered into force, this Decision will enter into force on that date, or such later date as may be agreed.

9. Notwithstanding paragraph 8(b), pending entry into force of this Decision, the Parties may agree to provisionally apply this Decision, by an exchange of notifications signifying the completion of such domestic procedures as are required for provisional application. Such provisional application shall take effect on the date of the later of the Parties' notifications or from such other date as the Parties agree.

Signed in duplicate, in English and Arabic. In the event of any discrepancy or divergence in interpretation, the English version shall prevail.

Rabat, 16 March 2026

For the United Kingdom

For the Kingdom of Morocco

Alex Pinfield OBE
H.M. Ambassador to the Kingdom of
Morocco

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Minister of Industry and Trade

E03570662

978-1-5286-6340-3