



**Conference of the States Parties  
to the United Nations  
Convention against Corruption**

Distr.: General  
1 February 2019  
English  
Original: Arabic

**Implementation Review Group  
Tenth session  
Vienna, 27–29 May 2019  
Item 2 of the provisional agenda\*  
Review of implementation of the United Nations  
Convention against Corruption**

**Executive summary**

**Note by the Secretariat**

**Addendum**

**Contents**

	<i>Page</i>
II. Executive summary .....	2
Morocco .....	2

\* \* [CAC/COSP/IRG/2019/1](#).



## II. Executive summary

### Morocco

#### 1. Introduction: overview of the legal and institutional framework of Morocco in the context of implementation of the United Nations Convention against Corruption

Morocco is a constitutional, democratic, parliamentary and social monarchy.

In the preamble of the new Constitution, which was adopted on 1 July 2011, the principle of the primacy of duly ratified international treaties over national legislation is acknowledged.

Morocco signed the United Nations Convention against Corruption on 9 December 2003 and ratified it on 9 May 2007.

The implementation by Morocco of chapters III and IV of the Convention was reviewed in the first year of the first review cycle, and the executive summary of that review was published in 2012 (see [CAC/COSP/IRG/I/1/1/Add.7](#)).

The main legal instruments for the implementation of chapters II and V of the Convention include: the Constitution; Act No. 113-12 of 2015, establishing the National Authority for Integrity and the Prevention and Countering of Corruption; the national anti-corruption strategy of 2015; legal provisions regarding the compulsory declaration of property; Decree No. 2-12-349 of 20 March 2013 on public procurement (the 2013 Decree); the Code of Criminal Procedure; and Act No. 43-05 (the Anti-Money-Laundering Act).

The main institutions responsible for preventing and countering the offences set forth in the Convention are: the National Authority for Integrity and the Prevention and Countering of Corruption (which had not yet begun its work at the time of the country visit), the Financial Intelligence Unit and the Central Bank of Morocco.

This summary refers to the country review conducted in the first year of the second review cycle.

#### 2. Chapter II: preventive measures

##### 2.1. Observations on the implementation of the articles under review

*Preventive anti-corruption policies and practices; preventive anti-corruption body or bodies (arts. 5 and 6)*

The cross-sectoral national anti-corruption strategy was adopted for the period 2015 to 2025. Implementation of the strategy, which replaced the programme of action to prevent and suppress corruption, is to be overseen by the National Anti-Corruption Commission. At the time of the visit, however, the decree establishing the Commission had yet to be issued.<sup>1</sup>

The Central Authority for the Prevention of Corruption, which preceded the establishment of the National Authority for Integrity and the Prevention and Countering of Corruption, had conducted training and awareness-raising campaigns on preventing corruption. It adopted a sectoral approach, focusing primarily on the transport and health sectors.

Morocco has undergone international assessments; in particular, it volunteered to be assessed by the Group of States against Corruption (GRECO) in 2014. Its implementation of the recommendations resulting from that process is scheduled for review in 2017.

<sup>1</sup> The decree was published in the *Official Gazette* after the visit, on 6 November 2017.

Morocco has conducted diagnostic surveys of corruption, assessments of the relevant legal and institutional systems, and risk-mapping exercises.

It also takes an active part in international programmes and projects aimed at preventing corruption. In particular, it participates in the activities of the United Nations Institute for Training and Research (UNITAR), the Council of Europe and the Arab Anti-Corruption and Integrity Network (ACINET).

The Central Authority for the Prevention of Corruption was established by Decree No. 2-5-1228 on 23 March 2007. Its principal mandate was to assess the risk of corruption, raise public awareness of the issue and suggest broad anti-corruption policy guidelines to the Government. Its work led to the adoption of the national anti-corruption strategy. With the reform of the Constitution in 2011, the Authority was accorded constitutional status and it became the National Authority for Integrity and the Prevention and Countering of Corruption (arts. 36 and 167 of the Constitution). However, at the time of the visit, the new body was not yet operational, and the question of the members' appointment and transfer and the completion of their work remained pending.

In accordance with the Constitution and Act No. 113-12, the Authority enjoys a high degree of autonomy, especially in financial terms. Under the Act, the Authority is funded from the national budget (art. 31). The Act does not, however, provide for the systematic training of its staff.

Morocco informed the Secretary-General of the name and address of the Central Authority for the Prevention of Corruption. It has been reminded that it must update this information by providing contact details for the new body.

*Public sector; codes of conduct for public officials; measures relating to the judiciary and prosecution services (arts. 7, 8 and 11)*

The principle of equal access to public office based on merit is enshrined in the Constitution (art. 31). Under Organic Act No. 02-12 on appointments to senior positions, the standards for appointment are based on the principles of equal opportunity, non-discrimination, integrity and probity.

In order to ensure transparency and equal access to public office, a one-stop website has been created for submitting applications for all such positions ([www.emploi-public.ma](http://www.emploi-public.ma)). Moreover, there is a competitive system for employment in civil service positions, and candidates for any promotion must pass a skills-based oral examination. The current Central Authority for the Prevention of Corruption is represented on a number of selection committees.

The requirement of high moral standards is provided for in the General Civil Service Statute (art. 21). Nonetheless, it was recommended during the first review cycle that Morocco ensure that persons convicted of offences established in accordance with the Convention be barred from public office after their conviction.

Government officials are treated equitably, in line with their functional category and department. Pursuant to Act No. 133-12, the head of the National Authority for Integrity and the Prevention and Countering of Corruption is appointed for a term of five years, renewable once (art. 14).

Training sessions on ethics and countering corruption are held for many public officials, especially those working in education, the police and the Royal Gendarmerie.

By law, persons convicted of corruption are ineligible to register as candidates for general elections (article 7, paragraph 2, of Organic Act No. 57-11) or to run for election to regional (article 4, article 6, paragraph 3, and articles 65–68 of Organic Act No. 59-11) or national (article 6 of Organic Act No. 27-11 and article 7 of Organic Act 28-11) institutions.

The funding of political parties and coalitions thereof is regulated by Organic Act No. 29-11 on political parties, as amended by Organic Act No. 21-16 of 10 August 2016. Most such funding comes in the form of State subsidies. A ceiling of 300,000 Moroccan dirhams (around \$30,000) applies to contributions from private sources (art. 31). Foreign funding of political parties is prohibited (art. 39). There is no verification system to ensure that no one person can divide up a contribution by using one or more legal persons as a front.

The principle of the incompatibility of public office with private employment and limits on the holding of multiple offices are enshrined in the Constitution (arts. 62 and 63). It is a criminal offence for public officials to obtain illicit gain through their office and for a specified period after leaving office (articles 245 and 246 of the Criminal Code). Legislation to broaden the definition of conflicts of interest was in the process of being adopted at the time of the visit. A compulsory reporting procedure and system of penalties for such cases were also being put in place.

A civil service charter in line with article 157 of the Constitution is being drafted with expert advice from the Council of Europe.

In the meantime, sectoral codes of conduct, in which penalties for the violation thereof are codified in line with the provisions of the General Civil Service Statute, have been developed. At the time of the visit, the Statute itself was being revised with a view to including provisions on standards of conduct.

Several avenues for reporting offences involving corruption have been made available, including the Stop Corruption platform and a public toll-free hotline for anonymous callers. While not excluded from using the latter mechanism, public officials must, as stipulated by the Code of Criminal Procedure (art. 42), first report any criminal activity of which they become aware directly to the General Crown Prosecutor. At the time of the visit, a decree was being drafted on improved procedures for handling complaints submitted by officials<sup>2</sup> and, to that end, the establishment of dedicated structures in the various ministries. Nonetheless, it seems that the decree will not guarantee full protection to whistle-blowers.

It is compulsory for members of the Government, public officials of certain grades, judges and elected officials to declare their property on taking office and every three years thereafter. However, such rules apply only to the officials concerned and their children who have not reached the age of majority, and not their spouses (see, for example, article 2 of Dahir No. 1-08-72). The rules do not cover other benefits but do include all assets transferred to the persons concerned. The obligation does not, however, extend to assets held abroad. Declarations by public officials and judges are lodged, respectively, with the Supreme Audit Office and the Supreme Council of the Judiciary. In cases of failure to comply with the obligation to make such a declaration or where the declaration is false, the General Crown Prosecutor is notified for the purpose of launching criminal proceedings (article 2, paragraphs 10 and 11, of the Dahir). It is, however, impossible to verify the declarations owing to their great number.

The principle of the independence of the judiciary is enshrined in the Constitution (art. 107). According to Organic Act No. 106-13 (art. 3) on the statutes of the judiciary, the judiciary is a single body comprising judges and prosecutors.

Appointments to the judiciary are made on a competitive basis. Once appointed, judges undergo an annual evaluation. They may be brought before the Supreme Council of the Judiciary for any act compromising their honour, integrity or impartiality. In such cases, the Council may impose disciplinary sanctions, up to and including suspension.

A party involved in a court case may demand that a judge be recused where the case involves family members or relatives of the judge. The judge may also recuse him or

---

<sup>2</sup> The decree on procedures for handling complaints, comments and suggestions was issued after the visit and published in the *Official Gazette* on 29 June 2017.

herself. The Criminal Chamber of the Court of Cassation may transfer a case from one court to another at the same level where there is reasonable doubt (article 44 of the Code of Criminal Procedure).

Judges are bound by a code of conduct, violations of which are punishable under the statutes of the judiciary (art. 44), and they may not engage in other professional activities (art. 47). The High Judicial Institute provides judges with training in ethics and matters of conduct.

*Public procurement and management of public finances (art. 9)*

According to Decree No. 2-12-349 of 20 March 2013 on public procurement, procedures related to public works procurement are not centralized.

Morocco has set up a public procurement web portal. Under the Decree, notice of an invitation to tender must be published on the portal and in two national newspapers at least 21 days before the date set for the tender opening (art. 20). However, the deadline may be extended, depending on the estimated cost or complexity of the services to be rendered.

Objective criteria regarding eligibility to bid and the awarding of contracts are set forth in the Decree (art. 18).

The National Commission for Public Procurement was established by Decree No. 2-14-867 of 21 September 2015.

Under the 2013 Decree, bidders believing that they have been treated unfairly in the bidding process may appeal directly to the contracting authority (art. 169) or the Commission (art. 170). Moreover, any person may file a lawsuit directly where internal corrective procedures have been exhausted or proved unsatisfactory.

Persons invited to participate in the adjudication of a tender must abstain from doing so where they have an interest in the matter, either personally or through an intermediary with a bidder (art. 168).

However, the procedure for declaring such interests has not yet been implemented.

The national budget is adopted and oversight thereof carried out in line with the Constitution and Organic Act No. 130-13 (Finance Act). The timely reporting of expenditure and revenue by authorizing officers and public accountants is regulated by the Act and Decree No. 2-15-426 on preparing and implementing budgets. Regulations for overseeing pre- and post-auditing have also been put in place. In accordance with those regulations, a general inspectorate for internal auditing, which is also responsible for mapping and managing risk, is attached to each ministry.

Morocco has an integrated information system for expenditure and resource management and keeping receipts. Offences relating to false accounting are dealt with under the Act on audit offices. Under Act No. 61-99 on the responsibility of authorizing officers, supervisors and public accountants, the Supreme Audit Office may impose financial and disciplinary penalties, up to and including dismissal (art. 8). Officials may also be subject to criminal prosecution.

*Public reporting; participation of society (arts. 10 and 13)*

The principle of freedom of information held by the public administration is enshrined in the Constitution (art. 27). However, at the time of the visit, draft freedom of information legislation was still in the process of being adopted. Morocco has nonetheless acted to simplify access to information by creating a number of web portals.

The Central Authority for the Prevention of Corruption, the Financial Intelligence Unit, the Supreme Audit Office and the supervisory bodies all post their reports on their websites.

Also enshrined in the Constitution are the principle of the participation of society (arts. 12, 13, 14, 15 and 139), the right to petition the public authorities (art. 15), freedom of association (art. 29) and freedom of the press (art. 28).

Non-governmental actors, including civil society and the private sector, were involved in the adoption of the national anti-corruption strategy. Some civil society organizations are represented in the Central Authority for the Prevention of Corruption, but it is not clear that the situation of the National Authority for Integrity and the Prevention and Countering of Corruption will remain the same in future.

Freedom of the press is enshrined in Act No. 88-13 on the press and publishing.

The Authority held numerous conferences and seminars to publicize its mandate, working methods and programmes when it set up its Stop Corruption web portal.

*Private sector (art. 12)*

In 1998, the General Confederation of Moroccan Enterprises set up an ethics and good governance body that subsequently became known as the Ethics and Good Governance Committee. In 2005, the Committee developed a code of conduct for private sector entities, which contains good practices for corporate governance and addresses the issue of conflicts of interest in the private sector.

Morocco has also developed the notion of corporate social responsibility and, in that context, a growing number of compliance departments have been established in major Moroccan companies. In the same vein, the Committee on Corporate Social Responsibility has set up a certification system. Certified companies must adhere to certain standards of transparency, including with regard to registration and management, aside from audit and oversight procedures to prevent corruption.

The principle of accurate accounting is set forth in Act No. 9-88 on accounting requirements (art. 1). Any act intended to conceal part or all of a company's assets or liabilities is considered false accounting, which constitutes a tax offence under the Finance Act of 1996-97 (art. 49bis) and a criminal offence under the Criminal Code (art. 357).

The Tax Code contains a list of tax-deductible expenses (arts. 10 and 11); although bribes are not included in the list, their ineligibility as a deductible item is not expressly provided for. Because they are a constituent element of an offence, benefits paid in the form of a bribe may not be allowed as tax deductible.

*Measures to prevent money-laundering (art. 14)*

Since 2007, Morocco has made progress in establishing a regulatory and supervisory regime to prevent money-laundering. The Anti-Money-Laundering Act lists the financial and non-financial institutions which it covers (art. 2); the relevant supervisory authorities are also set forth (art. 13).

Such entities are required under the Act to know their customers, including exposed customers and all beneficial owners (art. 3). They are also required to verify customers' identity and to put in place risk-management and appropriate precautionary measures (art. 5). The Act, however, does not provide expressly for a risk-based approach.

Morocco has prepared a national risk assessment on money-laundering and the financing of terrorism with the support of the World Bank. The risk-assessment report was in the process of adoption at the time of the visit. Morocco has also set up its Financial Intelligence Unit, which is a member of the Egmont Group and has concluded several cooperation agreements for the exchange of information with national and international institutions (arts. 22 and 24).

The obligation to declare the import of foreign currency and bearer securities equivalent to 100,000 dirhams or more is set out in Memorandum No. 9630-411 of the Department of Customs and Excise, issued on 18 July 2011. The prerequisites for

the import and export of banknotes and bearer securities are set forth in Memorandum No. 1743 of the Exchange Office, issued on 23 May 2011.

## 2.2. Successes and good practices

- The Central Authority for the Prevention of Corruption is represented on selection committees, especially in the area of justice (art. 7, para. 1 (b)).
- Morocco has created a public procurement web portal (art. 9, para. 1 (a)).
- Any supplier making a tender may request, during the first half of the specified time period, that the tender opening be postponed where the complexity of the envisaged services makes this necessary (art. 9, para. 1 (a)).
- Morocco has created several web portals to smooth access to the public administration (art. 10, para. (b)).

## 2.3. Challenges in implementation

It is recommended that Morocco:

- Adopt the decree establishing the National Anti-Corruption Commission with a view to fully implementing the national anti-corruption strategy in an effective and coordinated manner (art. 5, para. 1).<sup>3</sup>
- Endeavour to periodically evaluate legal instruments and administrative measures to determine whether they are appropriate for preventing corruption (art. 5, para. 2).
- Make the National Authority for Integrity and the Prevention and Countering of Corruption operational, granting it the autonomy provided for in the Constitution and under Act No. 113-12, especially with regard to the appointment of its members, the designation of their functions and the completion of their work; and ensure that staff are provided with the training they need to perform their duties (art. 6, para. 2).
- Ensure that the court record of candidates for public office is taken into account as a criterion for selection and that persons convicted of offences established in accordance with the Convention are barred from civil service positions for a specified minimum period (art. 7, para. 1 (a)).
- Consider enhancing transparency in the funding of political parties, in particular by individuals, in order to prevent any one person from exceeding the maximum contribution amounts payable by splitting them up (art. 7, para. 3).
- Pass legislation on conflicts of interest, including rules concerning declarations, management and verification, and the relevant applicable penalties (art. 7, para. 4).
- Adopt the draft civil service charter and legislation to amend the Civil Service Statute (art. 8, para. 2).
- Consider adopting a decree that would facilitate the reporting by public officials of acts of corruption known to them, protect them against retaliation and improve the handling of complaints in ministries (art. 8, para. 4).
- Endeavour to broaden and strengthen the rules for declaring property to include the interests of all members of the immediate family and assets held abroad, and to provide for robust verification of such declarations (art. 8, para. 5).
- Put into practice the declaration of interest in public procurement tenders (art. 9, para. 1 (e)).
- Adopt the legislation on freedom of information (art. 10 (a)).

<sup>3</sup> The decree was published in the *Official Gazette* after the visit, on 6 November 2017.

- Ensure the active participation of civil society in the future activities of the National Authority for Integrity and the Prevention and Countering of Corruption, raise public awareness of the Authority's existence and make it accessible once it becomes operational (art. 13).
- Consider developing and updating a list of entities subject to requirements relating to the prevention of money-laundering (art. 14, para. 1 (a)).
- Consider whether it would be useful to provide a specific reference to a risk-based approach (art. 14, para. 1 (a)).
- Consider measures to control the export of currencies and negotiable instruments; and ensure that the national currency is also covered by such measures (art. 14, para. 2).

#### **2.4. Technical assistance needs identified to improve implementation of the Convention**

- Facilitating international cooperation with other countries (art. 5).
- Strengthening institutions (art. 6).
- Establishment of a comprehensive and integrated system for identifying and managing conflicts of interest (art. 7).
- Good practices regarding the funding of political parties, in particular the establishment of a verification regime to ensure that no one person can exceed the lawful limit on the payment of contributions by splitting them up (art. 7, para. 4).

### **3. Chapter V: asset recovery**

#### **3.1. Observations on the implementation of the articles under review**

*General provision; special cooperation; bilateral and multilateral agreements and arrangements (arts. 51, 56 and 59)*

The mechanism for recovering assets in Morocco is still in its infancy. A number of measures have been put in place for the confiscation and seizure of assets in the context of international cooperation but, as yet, no specific system has been created for recovering assets linked to corruption. The Convention may be applied directly but doing so remains difficult in practice in the absence of clear national policies and procedures. In that context, legislation is being amended in order to fill numerous legal gaps, as exemplified by the review of the Code of Criminal Procedure.

A number of financial and judicial bodies and prosecution authorities are involved in the asset recovery process but there is no specialized national institution to track, seize, confiscate and manage assets. Similarly, the terms of reference for asset recovery in the various institutions are unclear.

Moroccan legislation does not provide expressly for the automatic communication of information with a view to asset recovery at the national and international levels.

That said, Morocco is a party to the Arab Anti-Corruption Convention of the League of Arab States and the Riyadh Agreement on Judicial Cooperation among the Arab States. Morocco has also concluded bilateral treaties containing measures for asset recovery with numerous States, including: Belgium, Egypt, Italy, Mauritania, Poland, Romania, Turkey and the United Kingdom.

*Prevention and detection of transfers of proceeds of crime; financial intelligence unit (arts. 52 and 58)*

The concept of beneficial ownership is defined in the Anti-Money-Laundering Act (art. 3). Under the Act, persons engaging in business relations or carrying out transactions with persons from major money-laundering countries are required to act with particular caution (art. 5). It contains, however, no further definition regarding

person exposed to risk, in particular politically exposed persons. Only Decision No. *dal* 5/12 of the Financial Intelligence Unit (art. 2) and Memorandum No. 5/*waw*/17 of the Central Bank contain definitions of persons exposed to risk, including politically exposed persons, whether nationals or non-nationals. Hence, the provisions of those texts apply only to entities overseen by the Financial Intelligence Unit and the Central Bank (art. 13 of the Act).

The Central Bank also publishes guidelines, such as Memorandum No. 2/*jim*/2012 addressed to credit institutions, which are required to establish a mechanism to prevent potential risks in the use of new technology (art. 3). Financial institutions covered by the Act use risk-assessment tools to run customer identity checks, including on non-nationals exposed to risk and persons subject to sanctions imposed under Security Council resolutions. According to the Act and circulars issued by the supervisory bodies, high-risk customers should undergo enhanced due diligence procedures.

Persons covered by the Act are required to keep records for a period of 10 years after the completion of the transaction or the termination of a commercial relationship with the customer (art. 7 of the Act), including foreign correspondent banks (article 6 of the Act and article 35 of Memorandum No. 2/*jim*/2012). All institutions must keep electronic and paper versions of such records on file.

The establishment of shell banks is prohibited under Act No. 103-12 on credit institutions and related entities (arts. 34 and 183). Financial institutions must abstain from establishing or maintaining banking relationships with shell financial institutions and verify that their correspondents abroad are bound by the same obligation (article 6 of the Anti-Money-Laundering Act).

By law, Moroccan nationals residing in Morocco may not maintain an interest in or open bank accounts abroad. Persons exempted in that regard must declare such accounts and provide the details relating to them to the relevant authorities.

Persons covered by the Anti-Money-Laundering Act are required to report suspicious transactions to the Financial Intelligence Unit (art. 9). The supervisory authorities may impose fines on such persons for failing to comply with that obligation (art. 28). Upon receipt of such reports, the Unit analyses them and, where it deems necessary, refers the information to the investigative and prosecution authorities.

The Unit also provides information to financial institutions, assesses systemic risks and organizes events (such as meetings, workshops and seminars) with banks, other financial entities and government authorities. The Unit is made up of members representing various ministries and government bodies.

*Measures for direct recovery of property; mechanisms for recovery of property through international cooperation in confiscation; international cooperation for purposes of confiscation (arts. 53, 54 and 55)*

All natural and legal persons may initiate action in the civil courts for damages and to establish title to or ownership of property acquired through the commission of an offence established in accordance with the Convention. It is unclear whether this possibility also extends to foreign countries, given that there has never been a case in Morocco involving a foreign country as a civil party.

Morocco does not, however, require a treaty to render international cooperation.

Moroccan law allows for the application of judgments and confiscation orders of foreign countries once authorization has been obtained from the General Crown Prosecutor (articles 595-7 and 595-8 of the Code of Criminal Procedure). Nevertheless, property thus confiscated becomes the property of the State of Morocco unless a settlement is reached with the requesting country or in application of a treaty. The proceeds and instruments of money-laundering may be confiscated (article 574-5 of the Criminal Code), including in cases where the crime was committed abroad.

Moroccan law does not provide for civil confiscation in the absence of a criminal conviction, including where the perpetrator is deceased, has fled or is otherwise indisposed.

Moroccan law provides for the confiscation and freezing of assets (articles 57 and 59 of the Code of Criminal Procedure and article 19 of the Anti-Money-Laundering Act), including in the context of international cooperation (articles 595-1 and 595-10 of the Code of Criminal Procedure). Nevertheless, authorization by the General Crown Prosecutor is required to give effect to a decision by a foreign country to freeze or seize assets in Morocco; such a decision must be final and enforceable.

Any information sent directly to the Financial Intelligence Unit by a foreign financial intelligence unit is treated as a report of suspicious transactions and referred to the competent authorities. However, Morocco has no other mechanism for seizing assets in anticipation of an expected confiscation order from a foreign country.

Provision is made for the protection of bona fide third parties. Some bilateral treaties signed by Morocco contain provisions concerning the seizure, freezing and confiscation of assets.

#### *Return and disposal of assets (art. 57)*

There is no specific law regarding the disposal of assets and their return, including with deduction of reasonable expenses, to other countries where they have been acquired through the commission of an offence established in accordance with the Convention. As a result, Morocco has not yet recovered any assets or concluded any agreements on the final disposal of confiscated assets. A draft amendment to the Criminal Code to bring it in line with the relevant provisions of the Convention is currently under consideration.

### **3.2. Successes and good practices**

- Any information sent directly to the Financial Intelligence Unit by foreign financial intelligence units is treated as a suspicious transaction report and referred to the competent authorities.

### **3.3. Challenges in implementation**

It is recommended that Morocco:

- Adopt legislation to fill gaps in the legal framework on asset recovery and, more generally, make efforts to recover assets at the national and international levels; clarify the powers of the various institutions for asset recovery (art. 51).
- Take the measures necessary to ensure that the heightened scrutiny of politically exposed persons is applied to all persons covered by the law; ensure to that end that the legal definition of the term applies to all such persons (art. 52, para. 1).
- Ensure that risk-assessment tools are available to all professions, including those of a non-financial nature, covered by the law (art. 52, para. 2).
- Take the measures necessary to ensure that other countries may initiate civil actions for damages and to establish title to or ownership of property acquired through the commission of an offence established in accordance with the Convention (art. 53).
- Adopt the measures necessary to allow confiscation for all offences established in accordance with the Convention (arts. 54 and 55).
- Take the measures necessary to enable the competent authorities to give effect directly to confiscation orders issued by foreign courts (art. 54, para. 1).
- Consider measures to allow civil confiscation without a criminal conviction in cases in which the offender cannot be prosecuted by reason of his or her death, flight or absence or in other appropriate cases (art. 54, para. 1 (c)).

- Take the measures necessary to permit the competent authorities to freeze or seize property upon request, where it is reasonable to believe that there are sufficient grounds for taking such actions and that the property would eventually be subject to an order of confiscation (arts. 54, para. 2 (b) and 55, para. 2).
- Consider taking additional measures to preserve property for confiscation, such as on the basis of an arrest made or charges laid abroad; (art. 54, para. 2 (c)).
- Verify that, in practice, when Morocco receives a request from another State party having jurisdiction over an offence established in accordance with the Convention, it allows submission of the request to the competent authorities for the purpose of obtaining an order of confiscation and, if such an order is granted, giving effect to it (art. 55, para. 1).
- Consider permitting the direct application of the Convention in Morocco, especially with regard to international cooperation for the recovery of assets (art. 55, para. 3).
- Consider making explicit provision for the automatic referral of information with the ultimate goal of recovering assets at the national and international levels (art. 56).
- Take the measures necessary to return confiscated assets to the requesting country in cases of offences established in accordance with the Convention and consider concluding agreements or arrangements, on a case-by-case basis, for the final disposal of confiscated property; consider whether it would be appropriate to establish a dedicated authority or unit to manage assets prior to their return (art. 57).

#### **3.4. Technical assistance needs identified to improve implementation of the Convention**

- Assistance with the establishment of an entity to manage and dispose of seized and confiscated property (art. 51).
  - Capacity-building (art. 54).
-