

Moroccan Film Centre

CIRCULAR

Cinema owners are hereby notified that pursuant to the provisions of article 24 of the Finance Law for the financial year 2012, published in the Official Gazette of 17 May 2012, no. 6048, the cinema-operation sector is subject to Value-Added Tax at the rate of 20%, which is recoverable and which replaces the parafiscal tax on film shows.

Cinema owners are invited to pay parafiscal taxes due to the Moroccan Film Centre (MFC) and to *Entraide Nationale* (National Mutual Aid) by 16 May 2012. In addition, cinema owners are invited to send the MFC, on a weekly basis, the number of tickets sold and the receipts made by films screened in their cinemas.

The Director General of the
Moroccan Film Centre
Nour-Eddine Saïl