



The dilemma of reforming association laws in Morocco:

The complexities of joining the legal reform agenda

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Introduction

Over the past two decades, Morocco has witnessed an escalation in dynamics aimed at reforming the legal framework for associations. Civil society organizations invested heavily in creating an open political climate between 2011 and 2014 following the protest context of the February 20 Movement, which was influenced by the broader regional “Arab Spring”.¹ Since then, civil society organizations have worked in different directions and expressed their demands through new forms of “legal victimization” and some political grievances against state institutions; these institutions initially attempted to deal seriously with collective concerns by launching a series of reform promises, but these have not yet been adopted or officially included in the legal reform agenda.

This paper attempts to deconstruct the causes of and factors in the failure to enact legal reforms, drawing on the literature analyzing the public policy field produced on the subject, with the aim of offering a new critical interpretation of the complexities of adding association reform laws to the official agenda.² It will begin by highlighting some general observations on the problem and attempting to understand the legal frameworks at the heart of the demands for reform, before moving on to examine the positions of both official state institutions and civil society organizations, as shown through their advocacy or lobbying initiatives and in the public debate.

Preliminary Observations on the Issue of Reforming Association Laws in Morocco

Before exploring the main question, it is important to consider some basic points regarding the issue of reforming association laws in the Moroccan context. The first of these points is that current public policies – with the exception of some sectoral strategies, as will be seen later – have not given any consideration to the field of associations. Looking at current government programs, we find no mention of the words “association” or “civil society”, or any implicit reference to a government objective regarding the associative field.³ This means that the associations remain outside the scope of the current government’s consideration. This is in contrast to the previous government under the Justice and Development Party, which paid attention to associations – at least in its rhetoric– by constantly referring to them as contributors to the reform process and as a group directly concerned with the reform itself, despite the lack of practical results in terms of government action.⁴

The second point is that, unlike in France and some other leading Western countries, the field of associations has not yet become a distinct and unique field, in that associative action has not led to the emergence of an independent and influential “associative sector”. Looking at the legal framework governing associations, there is a lack of regulatory specificity; unlike other regulatory frameworks – such as those for companies, cooperatives, and unions – it is neither comprehensive nor restrictive. This gives broad latitude to which entities fall under the association umbrella. The term “association” has become a catchall without a clear definition that can apply to the following entities, as a few examples: social work associations for professionals and employees, housing project organizations, Quranic schools, Islamic missionary organizations, and organizations for cosmetic procedures and Islamic healing. This deliberate omission of a definition for the nature of associative work, and distinguishing it with an independent legal framework, has contributed to hindering the association’s role in becoming a real actor in production, contributing to political and economic development, or driving legal reform.⁵

The third point – and most important from my research perspective – is that any discussion of the problems of the legal framework for the Moroccan associative environment takes place in the absence of accurate data, such as the exact number of associations, their types and categories, the actual size of funding, partnerships between the state and associations, etc.

Such data is still unavailable in the Moroccan context under the pretext of public regulation. Despite many civil demands, no national registry of associations has been created, unlike in some neighboring Maghreb countries; such a registry could provide an official classification of associations that would help in understanding the map of community work (national, local, rural, advocacy, services, etc.). Official statistics on the number of associations also reflect significant discrepancies and are not subject to continuous updating or review, while official partnership reports do not provide accurate and comprehensive data.⁶ This lack of information on associations may contribute to the complexity of the reform process.

The fourth and final point relates to a significant problem: the state has received proposals for association legal reform, and is implementing a set of reform measures that focus on the of “associative duty” rather than the “associative right”. For example, under the banner of “transitioning associations from hobby to professionalism”, a series of requirements have been imposed on associations in order to access public funding, such as the need to create of bank accounts with the Kingdom’s public treasury, the requirement for professional financial and accounting reports, the existence of a tax identification certificate, or the submission of a final receipt.⁷ All these procedures are applied in the absence of a comprehensive and integrated legal system for associations that would allow for the practical implementation of the constitutional principle of linking rights with duties, or in other words, mitigating as much as possible the authorities’ policy of restricting the freedoms of associations.⁸ This problem – an imbalance between collective duty and collective rights – could transform many associations from amateur frameworks, based on the principles of volunteerism and solidarity in their simplest form, into “small bureaucracies” governed by public administrative practices. This would undermine the substance and essence of associative identity insofar as it is based on the principles of self-organization, volunteerism, and initiative.

Legal Frameworks for Reform in Public Debate: An Attempt at Synthesis

Since 2011, many civil society actors, with the support of political and governmental actors, have begun to call for an amendment to the legal framework governing associations in order to support their activities and enable them to fulfill their constitutional roles, especially as the 2011 Constitution gave prominence to the issue of associations in its provisions.

When considering the legal framework to be reformed, we can see – before delving into its details – that it is based on a set of fundamental characteristics, including the following.

1. Moroccan legislation does not cover all aspects of community life, given the latter's extension to all public issues.
2. The legal framework governing associations is scattered across many different legal forms, not limited to laws, decrees, circulars, and decisions.
3. There is a temporal gap between community legislation. There are old texts such as the 1958 *Dahir* on the establishment of associations dating back to the period immediately after independence, and other more recent ones such as Prime Ministerial Decree No. 2022-13 on the procedures for submitting annual accounts on the use of public funds and aid received by associations.⁹
4. The demands for reform did not stop at amending or changing existing legislation (the 1958 *Dahir*, for example), but also included filling certain “legislative gaps” to create new laws that did not previously exist (such as the tax framework for associations, the law on public consultation, or binding legal regulations on partnerships).

Therefore, based on the demands and advocacy of Moroccan civil society organizations, we can say that the legal frameworks most present in the civil reform discourse are as follows:

The 1958 *Dahir* regulating the right to form associations

The 1958 *Dahir* was issued only two years after the Kingdom's independence and before Morocco entered the “constitutional phase”. Over its long history, it has undergone numerous amendments that have been greatly influenced by political conditions.¹⁰ Two main phases can be distinguished; the first occurred in 1973, directly following the two attempted coups against the monarchy. These amendments were characterized by the obliteration of the “liberal spirit” of the *Dahir* and its replacement with authoritarian meanings. The second phase of amendments took place in 2002, coinciding with the accession of the new king to the throne, and was characterized by a return to the liberal meanings of the *Dahir*.

Many of those calling for changes to the *Dahir* believe that it is an outdated law that has failed to keep pace with the changes in community life. Furthermore, it has failed to propose a practical vision for the relationship between the authorities and associations aimed at creating balance between them, and has not prevented the administration from violating its provisions. For example, despite the explicit provision in Article 5 of the *Dahir* that associations must be

issued with a receipt immediately upon submitting their establishment declaration to the authorities, the latter often fail to comply.

The most important *Dahir* reform demanded remains that of strengthening the respect for the declaration system, instead of the current licensing system, for the establishment of associations, as was created by the *Dahir*.¹¹ This is in addition to other reforms such as the elimination of the distinction between ordinary associations and associations of public benefit.

Legal framework for partnerships and public funding

The issue of partnerships between the state and associations is one of the focal points of the public debate on association law reform. Most demands center on the need to institutionalize state–association partnerships to achieve greater effectiveness and sustainability in association projects, which span various fields including development, social, training, capacity building, and advocacy.

In recent years, previous governments led by the Justice and Development Party had taken some simple measures in the area of partnership, such as creating an electronic portal for state–association partnerships that would increase process transparency.¹² However, this project lacked effectiveness, enforceability, and compliance with governance standards; this failure in turn hastened the resumption of demands for the urgent issuance of a legal framework for partnerships that would take into account the requirements of democracy and the governance of official institutions. Thus, the debate on reforming the legal framework for partnerships turned instead to the prime minister’s 2003 circular on state–association partnerships.¹³ There have been government consultations on more than one occasion and government promises to pursue and achieve this goal, without result.¹⁴

The tax framework for associations

Since the launch of the national dialogue on civil society and its new constitutional roles in 2013, and the subsequent accumulation of advocacy efforts, civil society actors are developing a new vision for highlighting their identity and organizational characteristics in the public sphere. One example is their constant raising of the issue imposing taxes that are appropriate to the associative field, considering it is unique field without strong analogues to other areas. Thus, civil society actors have begun to cause considerable embarrassment to government politicians and bureaucrats by highlighting the problem of legal equivalence between

companies and associations in terms of taxation, which has resulted in considerable injustice and unfairness. Associations are based on volunteer work rather than being for-profit, in accordance with the first chapter of the 1958 *Dahir*.

Many associations continue to call for reform of their tax framework, advocating for the a fair and incentivizing law that takes into account the specificities of associative action.¹⁵ State institutions involved in reform at various levels – from parliament to the prime minister’s office to the Ministry of Finance – continue to ignore these demands, effectively freezing them and hindering their development.

The legal framework for public consultation

Public consultation was introduced as a concept to the public sphere immediately after the 2011 constitution as one of the mechanisms of participatory democracy, as stipulated by Article 13.¹⁶ Despite more than a decade and a half having passed since the constitutional amendments, public consultation remains outside the legal framework to this day, despite the urgent civil demand for it.

Consultations with civil society organizations have been led by some government components in implementation of Morocco’s external commitments within the framework of the open government program, and there have been an abundance of drafts and legal proposals. Nevertheless, none of this has resulted in the issuance of a legal text that encourages civic and citizen participation.¹⁷ Does the political reality in Morocco allow for the enactment of a law on public consultation less than a year before the end of the current government’s term, which has tended toward regression in rights in many of its legislative initiatives?

The position of official institutions on reforming association laws: between encouragement and obstruction

Before analyzing the real positions of official actors in the reform of association laws, we must ask some preliminary questions, including: How can we characterize the official initiatives on association law reform? Who are the official actors involved, and are they a homogeneous group or from different categories? Finally, are these official actors actually inclined to support the reform process?

After the 2002 amendment to the law on associations – which many considered a liberal reform aimed at guaranteeing the right to form associations – the 2011 constitution reignited public debate on the need for comprehensive reform of the legal framework governing associations in order to bring it into line with international human rights standards and changes in the associative landscape. However, after 2011, a fundamental mismatch emerged in the reform of association laws: the intensity of slogans and rhetoric about reform – which were adopted not only by civil society actors but also by some official bodies – contrasted with the paucity of actual reform.

This painful outcome for many who had bet on reform and change soon raised questions about the real reasons for this situation and the prospects for future reform in light of it. In this context, and for analytical and critical purposes, we will now focus on monitoring official positions and trends regarding the issue of reform to identify some reasons for the failures in advancing the reforms to date.

Actors in the Reform of Association Laws

It should be emphasized that the official discourse on the issue of reforming association laws is not a single, homogeneous discourse; rather, it is divided between a dynamic discourse that supports the paths of reform without having the power to enact it, and a rigid discourse that rejects reform despite possessing the executive power and governmental influence necessary to achieve the highest levels of implementation. This means that we are faced with a multiplicity of official actors and a multiplicity of options regarding reform, between change and maintaining the status quo. This multiplicity was clearly evident during the Justice and Development Party's term in office (2012-2021).

In the context of dismantling the structure of official actors, we find different types of actors. There are official bodies that operate in accordance with a number of modern political traditions, such as open consultation, participation, and communication. These actors are embodied in the context of reforming association laws, and include: government actors, such as the Minister Delegate in charge of relations with parliament; legislative actors, such as parliament; and consultative actors, such as the National Human Rights Council and the Economic, Social and Environmental Council. These actors have all played what we might call a cathartic or motivational role for a public hungry for reform.

Alongside these motivating authorities are what are commonly referred to as bureaucratic actors, whose traditions and institutional culture tend toward vertical authoritarian management, with participatory tools rarely being used. In this context, we can cite the Ministries of the Interior and Finance as key actors in the collective scene, as well as the general secretariat of the government as a technical actor in the area of reform. The authoritarian context, supported by the law, grants broad powers to bureaucratic institutions, whose decisions and outputs are effective in the public sphere. The law grants the Ministry of the Interior considerable powers in terms of the administration of procedures for establishing associations, conducting their activities, and accessing public funding.¹⁸ This significant presence has reinforced the belief that associations are the preserve of the Ministry of the Interior. The Ministry of Finance, with its legal power to regulate the financial aspects of associations, is also a key player in the reform of association laws.¹⁹ The same applies to the general secretariat, which is entrusted by law with the task of regulating the technical aspects of the legislative process – an often complicated task with bureaucratic dimensions, which has led to this body being referred to in public discourse with sarcastic descriptions such as “the graveyard of laws”.²⁰

On the other hand, despite its legislative powers, parliament finds itself constrained by the nature of the political balances that shape it and by the need to exhaust all conditions of public debate. As for the government sector responsible for relations with parliament, its role in the public sphere is limited to coordination and consultation with civil society actors and the production of some strategies and roadmaps for reform.²¹ Meanwhile, national human rights and governance institutions appear to be limited in their interventions, which are advisory rather than decisive in nature.

This situation results in a clear conflict between governmental and political choices in terms of dealing with problems and proposed solutions. It also leads to what could be called “silent competition” between these choices, in a way that exhausts opportunities to legitimize demands for reform by adding them to the official agenda. On the other hand, “influential actors” continue to prevent many proposals for change from reaching the agenda, thereby hindering their adoption at the highest official level, whether by the government or parliament.

Analysis of the Official Failures in Reform

The first official failure in crystallizing legislative reform of the associative environment can be traced back to the failure to translate the outcomes of the 2014 national dialogue on civil society into legal commitments. A number of observers at the time considered this to be a kind of betrayal of the reform promises made by the Justice and Development Party; the government had promised to create new dynamics in the public debate, the most prominent of which was “reform optimism”.²²

In the same year, the Minister of the Interior launched a scathing attack in parliament against some civil society organizations, accusing them of serving “certain agendas” and receiving suspicious funds from “certain parties” to achieve “their desired goals”, thus eliminating “the openness that Morocco enjoys” and “the margin of freedom that the public authorities are keen not to infringe upon or restrict”.²³ This narrative served as a starting point for rejecting the transfer of the issue of reforming association laws to state institutions, where a series of reform proposals were resisted with strange justifications, including the rejection of the proposal to establish a special tax framework for associations on the grounds that it would affect state revenues and waste public money.²⁴ This was followed by many other actions that confirmed the deep-rooted nature of this narrative, including the inclusion of draft bill No. 20.20 on associations in a weekly government council agenda without public consultation or even publication of the draft.²⁵ This happened in 2021, during the “lame duck” period of the last Justice and Development government; it caused a wave of “civil anger” on social media, ultimately leading to the withdrawal of the draft from the government council’s meeting agenda.²⁶

The second example of the implementation of the narrative of marginalizing community life in the public sphere is seen in the government’s 2025 approval of a new criminal procedure law that restricts, to the point of prohibition, associations’ right to defend cases of bribery and financial corruption, as was the case under the old law. This was viewed by many civil society actors as a reversal of gains and a descent into authoritarianism and despotism.²⁷

Advocacy initiatives to reform association laws: from the paradoxes of inception to the formulation of grievances

Immediately after the events of 2011, numerous advocacy initiatives and civil coalitions emerged seeking to pressure official actors to reform association laws. These initiatives and coalitions brought together various associations united by a desire to express their supposedly shared problems and find solutions based on a minimum set of agreed principles.

In recent years, three main initiatives have emerged in this context: the 2013 National Dialogue on Civil Society and New Constitutional Roles (NDCS), the 2013 Rabat Declaration, and the 2018 Movement for the Reform of the Legal System for Associations in Morocco (MIRLA). While the first two initiatives addressed different aspects of associative life – whether constitutional, legal, or developmental – the third is limited in its demands and focuses its efforts on a single associative issue: legal reform.

Areas of convergence and divergence between advocacy initiatives

In addition to the differences in comprehensiveness or partiality of each advocacy initiative, another key difference relates to the fact that the NDCS, although its main actors are civil society associations, is a government initiative launched and organized by the Ministry of Relations with Parliament, while the Rabat Declaration initiative and its extension, the MIRLA initiative, are purely civil in terms of organization, methodology, and outputs.

There is finally another difference between the NDCS and the Rabat Declaration dynamic that has been evident since their launch. According to its authors, the Rabat Declaration embodies a reaction against the exclusion of many civil society components from the NDCS methodology, which necessitated the creation of a parallel dialogue that truly embodies a participatory approach in both form and content.²⁸

The three initiatives share common references, such as international human rights standards, the 2011 constitution, and changes in the associative fabric in Morocco.²⁹ They also all agree (except for some minor details or in the wording of their demands) that the current associative legal system is not keeping pace with developments in community life. This justifies strengthening the legal framework for associations in order to overcome weak law enforcement; the lack of transparency in public support; and the absence of legal regulation

for areas such as volunteering, employment, taxation, and the internal democracy of associations.

The three initiatives have opened up many dynamics and spaces for discussion on the problems of the legal regulation of community life and have produced a significant amount of documentation. This allows us to say that we now have a community diagnosis of the problems of community life in general and legal regulation in particular.

Evaluation of Advocacy Initiatives

As discussed, most of the comprehensive legal reforms of have not been included in the official reform agenda. In explaining this failure, subjective and objective factors overlap and combine to hinder this achievement. Several critical observations can be made regarding the advocacy initiatives that have been developed and implemented to date, as follows.

1. Advocacy dynamics have continued since the founding of the February 20 Movement, which carried a human rights and social agenda. Through this movement, civil society organizations defended the right to form associations before the Advisory Committee for Constitutional Reform in 2011. Advocacy initiatives then continued in a more specific direction, beginning with the NDCS and the Rabat Declaration and continuing with the MIRLA initiative; at the time of writing, MIRLA is still conducting extensive consultations with civil society actors and meetings with official actors. We are witnessing an ongoing dynamic where initiatives seek to develop their advocacy capabilities and creativity in formulating grievances, operating within the principle of continuous learning and taking lessons from the field.
2. There has been an exchange of influence between advocacy initiatives and government agencies: advocates have been influenced by certain government policies regarding the governance of the community environment and its transition from hobby to profession, while some government agencies have taken up the demands of civil society actors, such as defending the tax framework for associations.³⁰
3. A documentary analysis of the total output of advocacy initiatives shows that most demands were directed at specific official addressees, such as the government sector in charge of relations with parliament and the parliamentary institution.³¹ This may be a wasted effort given the other official bodies that should have also been addressed with similar intensity, such as the prime minister's office, the Ministry of the Interior, and the Ministry of Finance.

4. Advocacy initiatives have not succeeded in expanding their scope in a way that would have a comprehensive impact on all legislative initiative holders. The number of associations participating in these coalitions is now negligible, and the initiatives have remained limited in scope due to weak media coverage and poor mobilization to reach different segments of civil society and citizens. In addition, these initiatives have been dominated by internal ideological or political differences, which sidelines what should be their primary conflict with state institutions over amending the associations' legal framework.
5. The narratives produced by advocates can tend toward technical visions of reforming the civil society sector in general and association laws in particular, while avoiding the dismantling of political and authoritarian structures. They prefer to invoke only the superstructures represented by laws and institutions. This may be due to a desire to align with the agendas of international funders and donors, who tend to favor technical dimensions in any reform to maintain their presence on the local scene.

The Dilemma of Reforming the Associative Field: Is It Only a Problem of Legal Text?

This question is meant to provoke critical reflection in the context of the shift in advocacy strategies for reforming the associative field from a holistic framework – as used by NDCS and the Rabat Declaration – to the formulation of more specialized and technical dimensions as used by MIRLA. While the holistic perspective here means linking the problem of collective action in Morocco to the entire influential context (the political environment, legislation, and internal obstacles), the technical dimension seems to focus more on reforming legislative texts without linking the problem to other aspects such as human rights and the democratic environment.

This shift may be due to the difference in contexts: the profound difference between the context of the February 20 Movement and its immediate aftermath compared to the context of the “authoritarian state” regaining its breath and then behaving authoritatively. This means that the focus on the legal and technical aspects of reform is contextually justified. Thus, we can say that legislative reform may achieve some tactical gains, but it does not seem sufficient in an authoritarian environment that sees the word “freedom” as nothing more than a strategic enemy. Here, it is necessary to deconstruct some of the prevailing assumptions about the

relationship between the desired legislative reform and improving the conditions for associations to exercise their roles and functions.

There is a prevailing belief that amending the 1958 *Dahir* to remove the Ministry of the Interior's administrative control over the establishment of associations is sufficient to achieve the goals of reform. However, this view seems incomplete, given that the essence of the problem does not lie with the Ministry of the Interior as an administrative body, but rather with the authoritarian system rooted in the state apparatus as a whole. For example, based on the problems raised by the associations themselves, other ministerial sectors also hinder associative freedoms, such as: the refusal of some administrative departments affiliated with youth and sports to grant associations permission to access public facilities for their activities without legitimate reasons; or certain ministerial sectors prohibiting some associations from accessing public funding for reasons that, according to these associations, are due to their antistate positions.³² The crux of the problem has more to do with the structure of power than with the structure of administration, and there is no guarantee that association freedoms will be respected if the aforementioned management powers are transferred to another administrative body. Perhaps some of the experiences in the Maghreb that have gone in this direction are the best evidence of this.³³

One prevailing opinion in the associative advocacy scene sees the general need to change the 1958 *Dahir* as a strong prospect for reform, but in fact this *dahir* is more progressive in its adoption of systems, mechanisms, and concepts inspired by freedom and democracy, as attested to by many international experts and actors and especially when compared to similar laws in North Africa and the Middle East. We find no better description than that of Human Rights Watch in one of its thematic reports in 2009, which states: "When it comes to freedom of association, as with many other human rights issues, Morocco enacts progressive legislation, but the administration then does as it pleases."³⁴ The problem is evident in practices rather than legislation: authoritarian practices have not absorbed the progressiveness of association legislation, even with its known shortcomings. This is evidenced by the fact that the Moroccan judiciary still, in most disputes brought before it concerning associations, emphasizes the need for the authorities to respect the freedoms enshrined in the *Dahir*, and even describes the government's behavior as "exceeding their powers" and "abuse of authority".³⁵ Nevertheless, the authorities refuse to implement these rulings and decisions, continuing to violate the

explicit legislative provisions of the 1958 *Dahir*.³⁶ This has transformed the liberal system of association establishment, which is based on declaration, into a licensing system in practice.

Conclusion

The determinants of the associative problems in the Moroccan context seem to be based on insurmountable factors such as the weakness of public policies toward associations and the failure to establish an independent and influential associative sector for political and legal reasons. There is also the scarcity of data on the associative field and the state's tendency to burden associations with legal duties and obligations, thereby turning them into mini bureaucracies. These factors clearly illustrate the limitations of the legal frameworks governing associative life, such as the laws on the establishment of associations, partnerships, and public consultation. Furthermore, the ambitions and hopes of many community activists are hampered first by internal obstacles in the form of shortcomings in their advocacy initiatives, despite their commendable efforts, and second by external obstacles in the form of a lack of clear and decisive political will to change the legal framework governing associations.

The end result of this failure is ongoing delay in the inclusion of association laws in the legal reform agenda; the path to this inclusion appears to be rough and not subject to optimism, especially in a complex authoritarian environment operating in a political context that does not serve the cause of associations, but rather subjects them to fragmentation and dispersion, followed by stagnation and immobility.

¹ Many in Morocco prefer to use the term "democratic spring" on the grounds that the protest movement included, among others, Amazigh participation.

² In approaching this analysis, the author has also drawn on the theories and models proposed by Paul A. Sabatier, John W. Kingdon, Peter Bachrach, Roger W. Cobb, and Charles D. Elder.

³ الحكومة المغربية، "البرنامج الحكومي: الولاية التشريعية 2021-2026"، تشرين الأول/أكتوبر 2021، متاح على https://www.chambredesrepresentants.ma/sites/default/files/projet_de_programme_gvt_-_vdef.pdf

⁴ الحكومة المغربية، "البرنامج الحكومي للولاية التشريعية 2016-2021"، نيسان/أبريل 2017، ص. 25-26، متاح على https://www.chambredesrepresentants.ma/sites/default/files/docspublics/pro_gouv_2016_2021.pdf

⁵ العمق المغربي، "الحكومة: مساهمة المجتمع المدني في الناتج الداخلي الخام لا تتجاوز 1%"، منشور بتاريخ 30 أيار/مايو 2023، متاح على <https://al3omk.com/846263.html>

⁶ بوابة الشراكة مع جمعيات المجتمع المدني، "وثائق الشراكة"، الوزارة المنتدبة لدى رئيس الحكومة المكلفة بالعلاقات مع البرلمان، 2015-2023، متاح على <https://www.charaka-association.ma/Documents.aspx> (بوابة الشراكة، "وثائق الشراكة").

⁷ إلياس الميموني، "مسؤول بمجلس الجهة يوضح سبب اشتراط فتح الحساب في الخزينة العامة بالنسبة للجمعيات الرياضية"، Ecopress، 13 أغسطس 2024، متاح على <https://ecopress.ma/> مسؤل-مجلس-الجهة-يوضح-سبب-اشتراط-فتح-ا-وزارة التضامن والإدماج الاجتماعي والأسرة، "إعلان وزارة التضامن والإدماج الاجتماعي والأسرة"، موقع CSO Support، دون تاريخ نشر، متاح على <https://www.csosupport.com/> إعلان-وزارة-التضامن-والإدماج-الاجت

⁸The Moroccan constitution links rights and duties, stipulating that "the Kingdom of Morocco, in accordance with its irrevocable choice to build a democratic state governed by the rule of law, continues with determination to consolidate and strengthen the institutions of a modern state, based on participation, pluralism, and good governance, and to establish the foundations of a society of solidarity, in which all enjoy security, freedom, dignity, equality, equal opportunities, social justice, and the essentials of a decent life, within the framework of the interdependence of the rights and duties of citizenship."

⁹ The term *Dahir* refers to the legislative form by which the king issues orders to implement laws.

¹⁰ علي كريمي، حقوق الإنسان والحريات العامة بالمغرب، منشورات المجلة المغربية للإدارة المحلية والتنمية، سلسلة مؤلفات وأعمال جامعية، العدد 46، 2003.

¹¹ The declaratory system allows associations to establish themselves simply by filing legal documents and receiving a receipt confirming the filing, a system that is consistent with the principles of freedom of association; this is unlike the current licensing system, which gives administrative authorities considerable powers to allow or deny the legal existence of an association.

¹² بوابة الشراكة، "وثائق الشراكة".

¹³ Circular No. 7 / 2003, *Partnership between the State and Associations*, Prime Minister, Kingdom of Morocco, 27 June 2003.

¹⁴ برنامج الحكومة المنفتحة، "تعزيز البيئة الداعمة لعمل جمعيات المجتمع المدني"، متاح على <https://www.gouvernement-ouvert.ma/pan-engagement.php?engagement=26&lang=ar> (برنامج الحكومة المنفتحة، "تعزيز البيئة الداعمة").

¹⁵ Memorandum of Initiatives for the Reform of the Legal System for Associations in Morocco on the legal environment specific to the tax status of associations in Morocco, 2020.

¹⁶ Article 13 of the constitution states: "The public powers work to the creation of instances of dialogue [concertation], with a view to associate the different social actors with the enactment, the implementation, the execution and the evaluation of the public policies."

¹⁷ أطلس 24، "الوزارة المنتدبة لدى رئيس الحكومة المكلفة بالعلاقات مع البرلمان تطلق مشاورات لاعداد مسودة خاصة بقانون التشاور العمومي"، نيسان/أبريل 2025، متاح على https://www.atlas24.ma/2025/04/blog-post_413.html ؛ برنامج الحكومة المنفتحة، "تعزيز البيئة الداعمة".

¹⁸ Chapter 5, paragraph 4 of the 1958 *Dahir* on the Right to Form Associations stipulates: "public authorities receiving applications for the establishment of associations may conduct investigations". The Ministry of the Interior (and in some cases its subordinate authorities) is granted broad powers: *Dahir* No. 1.58.377 on public gatherings allows it to prohibit activities on the grounds that they threaten public order or safety; and it must regulate associations' access to funding – such as when soliciting donations and public charity – and conduct administrative investigations into associations applying for public funding from government departments through calls for proposals.

¹⁹ Ministry of Finance decision of 31 January 1959, concerning associations that receive annual financial subsidies, directly or indirectly, from a public entity.

²⁰ المرسوم رقم 2.24.705 الصادر في 28 من ربيع الأول 1446 (الموافق 2 تشرين الأول/أكتوبر 2024)، بتحديد اختصاصات وتنظيم الأمانة العامة للحكومة، الأمانة العامة للحكومة، متاح على

https://www.sgg.gov.ma/Portals/0/lois/decret_organisation_fr.pdf

²¹ المرسوم رقم 2.22.771 الصادر في 18 من رجب 1444 (9 الموافق شباط/فبراير 2023) بتحديد اختصاصات وتنظيم الوزارة المكلفة بالعلاقات مع البرلمان، متاح على https://www.mcrpsc.gov.ma/media/3122/bo_7173_ar.pdf؛ إستراتيجية الوزارة المكلفة بالعلاقات مع البرلمان في مجال العلاقات مع المجتمع المدني 2022 – 2026

²² Synthesis report of the national dialogue on civil society and new constitutional roles, Minister Delegate in charge of Relations with Parliament and civil society, April 2014

²³ مداخلة وزير الداخلية حول التهديدات الإرهابية على المغرب، تسجيل فيديو، 2014، منشور على موقع YouTube، متاح على

<https://www.youtube.com/watch?v=Zd1Q6xyC46U>

²⁴ هسبريس، "الحكومة ترفض تقديم "هدايا ضريبية" للجمعيات"، دون تاريخ نشر، متاح على <https://www.hespress.com/...-1078111.html>

²⁵ مجلس الحكومة، "جدول أعمال اجتماع مجلس الحكومة ليوم الخميس 15 يوليوز 2021"، الموقع الرسمي لرئاسة الحكومة المغربية، 15 يوليوز 2021، متاح على <https://www.cg.gov.ma/ar/node/10308>؛ عبد السلام الشامخ، بشكل سري وبدون تشاور.. الحكومة تستعد لتمرير قانون الجمعيات، منشور بتاريخ 16 يوليوز/تموز 2021 على الموقع الصحفي هسبريس، متاح على

<https://www.hespress.com/...>

²⁶ مجلس الحكومة، "تقرير عن أشغال اجتماع مجلس الحكومة - الخميس 15 يوليوز 2021"، الموقع الرسمي لرئاسة الحكومة المغربية، 15 يوليوز 2021، متاح على <https://www.cg.gov.ma/ar/node/10315>

²⁷ لأمانة العامة للحكومة، الجريدة الرسمية للمملكة المغربية، العدد 7437، 2025، متاح على https://www.sgg.gov.ma/BO/AR/3111/2025/BO_7437_Ar.pdf؛ الجزيرة نت، "مشروع قانون مغربي يحصر التبليغ

عن الفساد"، 17 يونيو/حزيران 2025، متاح على <https://www.aljazeera.net/politics/2025/6/17>

²⁸ أزول بريس، "دينامية إعلان الرباط للجمعيات الديمقراطية الأمازيغية"، أزول بريس، دون تاريخ نشر، متاح على:

<https://azulpress.ma/دينامية-إعلان-الرباط-للجمعيات-الديمقراطية/>

²⁹ Moroccan Law No. 06.18, adopted in 2021, governs the organization of contractual voluntary work.

³⁰ For example, the Minister Delegate to the Head of Government in charge of Relations with Parliament during the Justice and Development government issued a memorandum on the tax regime applicable to civil society associations.

³¹ This includes, but is not limited to: the Minister Delegate in charge of Relations with Parliament and Civil Society, "Synthesis Report of the National Dialogue on Civil Society and New Constitutional Roles"; Dynamic Output Document of the Rabat Declaration; MIRLA memorandum to amend the law on associations in Morocco.

³² عصام واعيس، "الجمعية المغربية لحقوق الإنسان: السلطة حاصرتنا وأبدعنا أساليب جديدة"، منشور بتاريخ 9 كانون

الأول/ديسمبر 2021، متاح على <https://madar21.com/40706.html>

³³ For further information, the author recommends readers turn to the Tunisian experience, for example.

³⁴ Human Rights Watch, "Freedom to Create Associations: A Declarative Regime in Name Only", October 2009, available at <https://www.hrw.org/report/2009/10/07/freedom-create-associations/declarative-regime-name-only>

³⁵ See Decision of the Court of Cassation, Administrative Case No. 3401/4/1/2016, 26 April 2018; see also Decision of the Court of Cassation, Administrative File No. 3095/4/1/2016, 8 March 2018; see also Decision of the Court of Cassation, Administrative Case No. 2932/4/1/2016, 8 February 2018.

³⁶ National Human Rights Council, *Freedom of Association in Morocco: Memorandum* (French), 2015, available at https://cndh.ma/sites/default/files/2024-01/la_liberte_associative_au_maroc_memo_fr.pdf; see also Economic, Social and Environmental Council, *Status and revitalization of associative life* (French), No. 28/2016, 2016, available at <https://www.cese.ma/media/2020/10/Rapport-Statut-et-dynamisation-de-la-vie-associative.pdf>