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A Moroccan parliamentary committee backs a 30% beer excise in the 2027 budget bill

The proposal would set a minimum levy of 1,705 dirhams per hectoliter before Parliament completes work on the measure

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Morocco has moved a step closer to changing how beer is taxed under its 2027 budget bill, after a parliamentary committee approved a proposal that would impose a 30% ad valorem excise tax on beer, with a minimum levy of 1,705 dirhams per hectoliter.

SNRT News reported that the Finance and Economic Development Committee in the House of Representatives approved the first part of draft finance bill No. 60.26 for the 2027 fiscal year on Thursday, November 12, after examining 290 amendments focused mainly on customs and tax measures. The measure passed by 23 votes to 17.

The beer provision is part of a broader revision of Morocco’s domestic consumption tax system. Under the draft approved by the committee, wine and beer would both be subject to a 30% tax based on value, while certain categories of alcohol would face a 50% rate. The bill also sets minimum collection thresholds of 1,265 dirhams per hectoliter for wine, 1,705 dirhams per hectoliter for beer and 33,150 dirhams per hectoliter of pure alcohol.

The proposal is significant because it would change the basis on which beer is taxed, not just the amount collected. That could affect retail prices, producer and importer margins, and commercial planning across the beverage industry if the measure becomes law. For breweries, distributors and importers, a tax tied to product value can also have different effects across price segments, including on premium and imported brands.

The committee vote does not make the measure final. It approved only the first part of the finance bill, which still has to complete the rest of the legislative process before it can take effect.

SNRT News said the amendments were designed both to raise additional state revenue and to ease some tax burdens on selected professional and economic groups. In the case of alcoholic drinks, the government is seeking to expand and update excise taxation as part of that wider effort.

The same draft bill also includes other beverage-related tax changes. It proposes a domestic consumption tax on drinks and concentrates used in automatic dispensers at fast-food restaurants. According to the report, those products are mixed with filtered water and carbon dioxide to make soft drinks. The stated aim is to address a situation in which such inputs have been used to prepare carbonated beverages without payment of the domestic consumption tax, whether on the concentrates and drinks used as raw materials or on the finished products.

The bill also broadens excise taxation on electronic cigarettes, a separate measure that lawmakers presented as part of efforts to widen the tax base. Under the amendment cited by SNRT News, the tax would apply to all categories of e-cigarettes, whether rechargeable or not, as well as to associated devices, parts and components. The amount would rise from 50 dirhams to 100 dirhams per unit for the affected products.

Beyond beverages, the committee approved a wider package of tax and customs measures. These include a change to the tax regime for self-employed entrepreneurs, raising the annual turnover threshold used for withholding tax from 80,000 dirhams to 100,000 dirhams and lowering the withholding rate from 30% to 20%. The draft also would increase the corporate tax rate from 35% to 40% for companies that import or distribute hydrocarbon products and report annual net profits of at least 100 million dirhams.

The budget bill further proposes revised stamp duties for the first registration of luxury cars, using progressive rates of 5%, 12%, 18% and 25% depending on vehicle value. SNRT News said the expected financial impact of that measure is 1.045 billion dirhams.

On trade and imports, the draft would introduce a 5% advance payment based on the customs value of goods imported for resale by new traders or by traders whose tax status is not regularized.

The committee’s work also touched on food imports and broader economic policy. The bill includes exemptions from import duties, taxes and other charges for certain categories of live animals, meat and offal, a move tied to pressure on the national herd after years of drought and the effect on domestic red meat production. It also contains temporary customs exemptions for imports made by FIFA, affiliated entities or on their behalf in connection with the 2030 World Cup, covering the period from January 1, 2027, through December 31, 2032.

For the beverage sector, however, the proposed excise changes on beer, wine and other alcohol are likely to draw the closest attention. The draft signals that Moroccan authorities are not only seeking higher revenue, but also reshaping how excise is calculated on some products. If enacted in its current form, the new beer tax would become an important factor in pricing decisions, portfolio strategy and supply planning

for companies operating in the market.

SNRT News reported that the committee also removed one provision from the original draft, dropping a proposed value-added tax exemption on sand sales. But the core tax package approved on Thursday, November 12, shows that the 2027 budget debate is centered on a broad overhaul of fiscal measures across multiple industries, including alcohol and other drinks.

For now, the beer measure remains a proposal within the budget bill. But with committee approval secured, it has advanced from a draft idea to a formal legislative step in Morocco’s 2027 tax plan.