

## Supreme Court of Morocco

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The Supreme Court is the highest court in Morocco and the jurisdiction of this Court covers the entire country.

The Supreme Court consists of six chambers: The civil chamber, the family matters chamber, the trade chamber, the social chamber, the criminal chamber and the administrative chamber.

The latter chamber is the only body who deals with the tax litigation in addition to other types of disputes.

Generally, the Supreme Court, including the administrative chamber, is exclusively for hearing appeals of legal issues, it does not make any finding of facts, and thus holds no trials. Actually facts are limited to administrative tribunals and administrative courts of appeal.

As you see there is no particular jurisdiction for tax issues in our country.