

**Order of the minister of economy and finance no. 96-16 of 23<sup>rd</sup> Rabii I 1437 (4<sup>th</sup> January 2016) approving the accounting rules applicable to undertakings for collective investment in capital.**

---

THE MINISTER OF ECONOMY AND FINANCE,

Having regard to law no. 41-05 on undertakings for collective investment in capital, enacted by Dahir no. 1-06-13 of 15<sup>th</sup> Muharram 1427 (14<sup>th</sup> February 2006), as amended and completed by law no. 18-14, enacted by Dahir no. 1-15-07 of 29<sup>th</sup> Rabii II 1436 (19<sup>th</sup> February 2015), in particular article 28 thereof;

Upon the proposal of the National Accounting Council,

HEREBY ORDERS:

ARTICLE ONE - The accounting rules applicable to undertakings for collective investment in capital provided for in the annex attached to the original of this order, referred to as the "Chart of Accounts for undertakings for collective investment in Capital", are hereby approved.

ARTICLE 2: - The accounting rules, referred to in article one above, shall enter into force as from the financial year ended following the date of publication of this order in the "Official Gazette",

ARTICLE 3 - This order shall be published in the *Official Gazette*.

*Rabat, 23<sup>rd</sup> Rabii I 1437 (4<sup>th</sup> January 2016)*

MOHAMED BOUSSAID

---

The text in Arabic was published in the general edition of the "Official Gazette" no. 6451 of 18<sup>th</sup> Jumada II 1437 (28<sup>th</sup> March 2016).