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Exploratory study of the influence of advance pricing agreements on the tax planning of multinational companies established in Morocco

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Abstract. This exploratory study investigates the influence of advance pricing agreements (APAs) on the tax planning strategies of multinational companies operating in Morocco. The research aims to understand how APAs influence transfer pricing practices and their role in minimizing tax avoidance risks. The study employs a qualitative approach, conducting face-to-face interviews with accountants and tax experts. The collected data is analyzed using textometric analysis, with the support of IRAMUTEQ software, to identify key themes and insights. The findings reveal that APAs significantly enhance compliance with the arm's length principle, reduce the likelihood of disputes during tax audits, and provide legal certainty for multinational companies. They play a critical role in addressing complex transactions such as margin transfers and hidden distributions, thereby mitigating tax risks. Additionally, APAs strengthen collaboration between tax authorities and businesses, fostering trust and stability in the tax planning process. The study highlights the practical benefits of integrating APAs into the Moroccan tax framework, emphasizing their role in reducing tax avoidance risks, ensuring compliance, and creating a predictable fiscal environment for multinational operations.
Keywords: *Advance Pricing Agreements; APAs; Transfer pricing; Tax planning; Multinational companies; Tax compliance; Tax avoidance risks.*

1. Introduction

The global issue of cross-border corporate tax abuse continues to significantly impact public finances and economic equity (Grubert & Altshuler, 2006; Overesch & Wolff, 2021). Multinational corporations (MNCs), which account for a third of global economic output, half of world exports, and nearly a quarter of global employment, are central to this challenge. Their tax practices deprive governments of critical revenues, exacerbate inequalities within and across countries, and undermine smaller domestic enterprises, which are the backbone of employment generation worldwide (Casi et al., 2020; Christensen, 2011).

Recent data highlight the scale of the issue, revealing that MNCs shift approximately USD 1.42 trillion in profits annually to tax havens, resulting in global tax revenue losses of USD 348 billion per year (IMF, 2023; Tax Justice Network (TJN), 2024). Morocco faces a significant tax gap, with annual tax losses exceeding 10% of its GDP, amounting to an estimated USD 1,128.2 million. Of this total, USD 1,063.7 million is attributed to corporate tax abuse, while USD 64.6 million results from offshore wealth-related tax evasion (Tax Justice Network (TJN), 2024).

In 2021, multinational companies operating in Morocco contributed 22% of the country’s total corporate tax revenues (OECD, 2024). This contribution is divided into two main categories: 9% from local subsidiaries owned by Moroccan multinationals and 13% from local subsidiaries owned by foreign multinationals (OECD, 2024). While notable, this contribution remains relatively modest given the economic potential of these companies, indicating room for improvement to maximize their fiscal impact (Belahouaoui, 2025; Rida & El Houssain, 2025).

The contribution of foreign multinational subsidiaries (13%) highlights a certain reliance on foreign investments, whereas Moroccan multinationals contribute only 9%, a relatively modest share (OECD, 2024). This situation may reflect various challenges, including overly generous tax incentives, sophisticated tax evasion practices, or inefficiencies in tax collection mechanisms (Belahouaoui & Alm, 2025). Additionally, the current regulatory framework may not be sufficiently optimized to capture a larger share of the profits generated by these companies, underscoring the need for strategic adjustments to enhance the effectiveness of Morocco's tax system (Belahouaoui & Attak, 2025).

Despite efforts to address this through the OECD's Base Erosion and Profit Shifting (BEPS) action plan, evidence suggests limited progress in curbing profit shifting (TJN, 2024). This persistent challenge underscores the urgency of advancing and refining international tax policies, including mechanisms like Advance Pricing Agreements (APAs), to mitigate tax abuse effectively.

The objective of this study is to explore the impact of APAs on the tax planning strategies of multinational companies operating in Morocco. It aims to understand how APAs influence transfer pricing practices and their role in reducing tax avoidance risks.

To address this objective, we adopted a qualitative approach, conducting face-to-face interviews with accountants and tax experts specializing in transfer pricing. The collected data were analyzed using textometric analysis, supported by the IRAMUTEQ software, to identify key themes and insights regarding the effectiveness of APAs in mitigating aggressive tax planning. This research is one of the first to examine the role of APAs in the Moroccan context, providing new insights into their impact on tax planning strategies. It contributes to the growing body of literature on international tax compliance and offers actionable recommendations for improving the effectiveness of APAs in emerging economies.

This article is structured into six sections. The literature review provides an overview of key concepts and theories related to tax planning. The methodology outlines the approach used to gather and analyze data. The results and discussion highlight the main findings of the study. The implications of the study explore its practical and theoretical significance, particularly for policymakers and businesses. Finally, the conclusion summarizes the study's contributions and proposes directions for future research.

2. Methodology

a. Approach design

The research adopts a qualitative approach, which is well-suited to the exploratory nature of this study. Given the limited research conducted on the influence of APAs on the tax planning strategies of multinational companies in Morocco, this approach allows for an in-depth understanding of the phenomenon in a relatively underexplored context (Tenny et al., 2017).

The qualitative approach offers several advantages for achieving the study's objective. It facilitates the collection of rich, detailed insights directly from practitioners with expertise in transfer pricing and taxation. Additionally, it provides flexibility to capture the nuances of how APAs are perceived and applied, enabling the identification of key themes and patterns that may not be evident through quantitative methods.

Given the novelty of the topic and the exploratory stage of APA adoption in Morocco, a qualitative approach is particularly justified. This method allows for the contextualization of the subject within a relatively underexplored environment, where institutional practices, regulatory maturity, and stakeholder experiences vary significantly from more developed jurisdictions. Since the Moroccan context has received limited scholarly attention regarding

APAs, qualitative inquiry provides the necessary depth to uncover perceptions, interpret emerging dynamics, and lay the groundwork for future empirical investigations (Belahouaoui & Attak, 2023, 2024b).

b. Data collection and sample

A total of 25 tax professionals from various regions of Morocco participated in this study, selected based on sampling criteria suggested by Tutar et al. (2023), drawing on the works of (Adler & Adler, 2012; Boddy, 2016; Marshall et al., 2013). Their demographic characteristics, roles, and professional responsibilities are detailed in **Table 1**. The decision to include 25 participants in this study is supported by two key considerations. First, theoretical saturation was achieved during the data collection process, meaning that no new significant themes emerged in the later interviews, indicating that the sample size was sufficient to capture the diversity and depth of expert perspectives. Second, existing methodological literature supports the use of sample sizes exceeding 20 interviews in qualitative research to ensure credible and robust findings (Adler & Adler, 2012; Boddy, 2016; Marshall et al., 2013). Accordingly, a sample of 25 tax professionals provides a solid empirical foundation for exploring the influence of APAs in the Moroccan context.

The qualitative study involved a majority of male participants (79%), with most aged between 36 and 45 years (45%). Regarding qualifications, the largest proportion held a master's degree (62%), followed by doctorate holders (32%) and bachelor's degree holders (6%). Participants' professional experience ranged widely, with 38% having more than 15 years of experience. Their roles were diverse, primarily comprising tax inspectors (38%), chartered accountants (21%), and other positions such as certified accountants, tax consultants, tax managers, and professors specializing in taxation. This varied and experienced sample provided rich and diverse perspectives on the influence of advance pricing agreements on tax planning strategies in the Moroccan context.

Table 1. Characteristics of interviewees

Category	Subcategories	Frequency	Percentage (%)
Gender	Male	42	79%
	Female	11	21%
Age	25–35 years	13	25%
	36–45 years	24	45%
	46–55 years	10	19%
	> 55 years	6	11%
Qualifications	Bachelor's	3	6%
	Master's	33	62%
	Doctorate	17	32%
Professional Experience	5–9 years	14	26%
	10–15 years	19	36%
	> 15 years	20	38%
Professional Status	Tax Inspector	7	38%
	Chartered Accountant	11	21%
	Certified Accountant	7	13%
	Tax Consultant	6	11%
	Tax Manager	8	9%

Source: Created by the authors

c. Data analysis process

To analyze the collected data, we opted for textometric analysis using IRAMUTEQ software (Loubère & Ratinaud, 2014). The data analysis process was conducted in three key steps: the interviews were transcribed immediately after their completion to ensure maximum accuracy and to capture as much detail as possible. Delaying transcription could have led to a loss of information or reduced the quality of the data (Belahouaoui & Attak, 2024a; Ramos et al., 2018).

Following the transcription, we carried out a comprehensive data cleaning process. This involved removing irrelevant information, correcting errors (e.g., spelling and punctuation), and refining specific terminology to ensure that the data could be accurately interpreted by the software. This step was crucial for providing coherent and reliable results aligned with the objectives of our research. After cleaning the data, we proceeded with coding to organize the information into themes and codes. This was achieved through two types of coding: open coding, to identify broad categories, and axial coding, to establish relationships between these categories.

We used IRAMUTEQ software for text analysis, employing three distinct approaches to present the results:

- **Textual statistical analysis and word clouds**: Providing an overview of the most frequently used terms.
- **General approach analysis**: Using descending hierarchical classification and correspondence factor analysis to identify key themes.
- **In-depth analysis**: Conducting similarity analysis to explore connections between concepts and themes.

These methods allowed us to extract meaningful insights from the qualitative data and address the research objectives effectively.

3. Results and discussion

The analysis of the corpus provided key insights into the underlying patterns and themes related to transfer pricing policies and their implications. The data was analyzed using textometric methods, which allowed for the classification and exploration of recurring concepts and terminologies. Below, Table 2 provides a general summary of the statistical analysis of the corpus.

Table 2. General summary of the statistical analysis of the corpus

Concept	Total Number
Number of texts	3
Number of text segments	78
Number of forms	802
Number of occurrences	2852
Number of lemmas	789
Number of active forms	777
Number of additional forms	12
Number of active forms with frequency ≥ 3	233
Average forms per segment	36.564103
Number of classes	4
Segments classified (% of total)	45 ut of 78 (57.69%)

Source: Created by the authors using IRAMUTEQ software

Building on the general statistical analysis, a deeper exploration of the corpus reveals the most frequently used active words. These words highlight the central themes and focal points of the study. **Table 3** presents the 20 most frequently used active words in the corpus, offering valuable insights into the recurring concepts and their relevance within the context of transfer pricing and tax administration.

The analysis reveals that "Transfer pricing" (n=121) and "APA" (Advance Pricing Agreements) (n=115) are the most frequently used terms, reflecting their central importance to the study. Other prominent terms, such as "Intra-group transactions" (n=98) and "Multinational companies" (n=93), highlight the focus on cross-border corporate practices and their associated tax challenges. The frequent mentions of "Tax compliance" (n=52), "Tax authorities" (n=58), and "Tax planning" (n=30) underscore the study's emphasis on aligning corporate practices with fiscal regulations. Similarly, terms like "Documentation" (n=20) and "Tax audits" (n=19) emphasize the critical role of transparent record-keeping and oversight in mitigating tax risks.

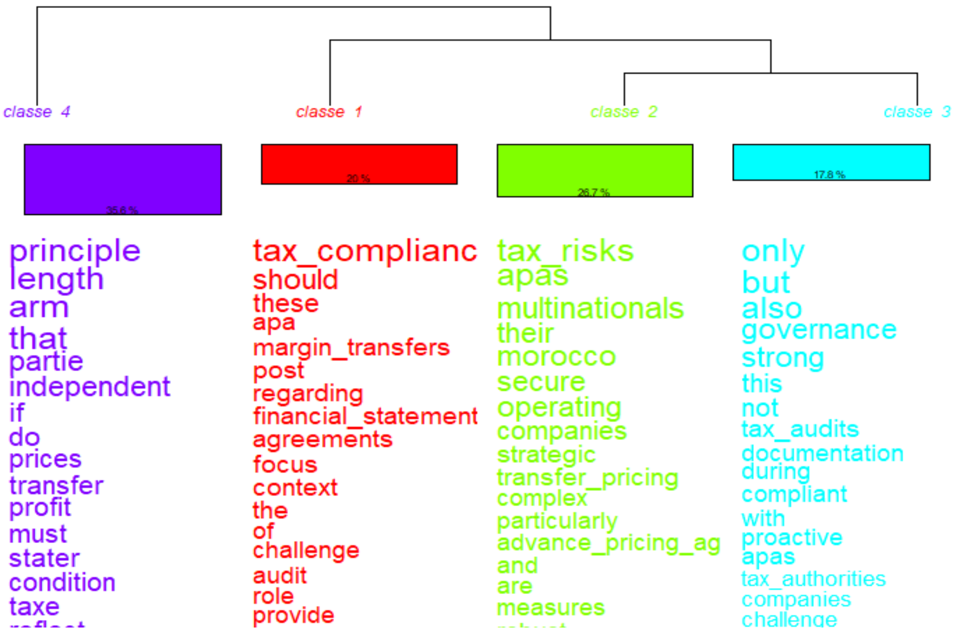
Table 3. The 20 most frequently used active words

Order	Active forms	Freq.	Order	Active forms	Freq.
01	Transfer pricing	121	11	Tax planning	30
02	APA*	115	12	Tax adjustments	30
03	Intra-group transactions	98	13	International	27
04	Multinational companies	93	14	Morocco	27
05	Challenges	67	15	Tax risk	21
06	Tax authorities	58	16	Documentation	20
07	Tax compliance	52	17	Tax governance	19
08	Margin transfers	50	18	Hidden distributions	19
09	Policies	33	19	Tax audits	19
10	Jurisdictions	31	20	Tax regulations	18

*Advance pricing agreements Source: Created by the authors using IRAMUTEQ software

Overall, this frequency analysis highlights the core areas of concern in transfer pricing and taxation, with a particular focus on compliance, governance, and regulatory frameworks. The dendrogram in Figure 1 segments the analyzed corpus into four distinct thematic clusters, each representing a unique area of focus related to transfer pricing and tax administration.

Figure 1. Dendrogram of the clusters



Source: IRAMUTEQ software

Cluster 1. Tax compliance and documentation

The first cluster highlights the critical role of compliance and proper documentation in transfer pricing. Key terms like "tax compliance," "audit," "financial statement," and "margin transfers" reflect the challenges companies face in maintaining accurate records and adhering to fiscal regulations. This cluster underscores the need for transparency and thorough reporting to minimize risks during tax audits.

Cluster 2. Tax risks and strategic planning

The second cluster focuses on the risks inherent in transfer pricing and the strategic measures companies must adopt to manage them effectively. Terms such as "tax risks," "secure," "strategic," and "complex" illustrate the emphasis on risk management and preemptive planning, particularly through tools like APAs. This cluster highlights the proactive strategies needed to navigate the complexities of international taxation.

Cluster 3. Governance and proactive measures

The third cluster delves into the importance of strong governance structures and proactive engagement with tax authorities. Terms like "governance," "proactive," "documentation," and "tax audits" underscore the necessity of a well-structured and forward-looking approach to ensure compliance and reduce uncertainties. This cluster reflects the role of robust governance in fostering trust and stability in cross-border tax practices.

Cluster 4. Arm's length principle and compliance

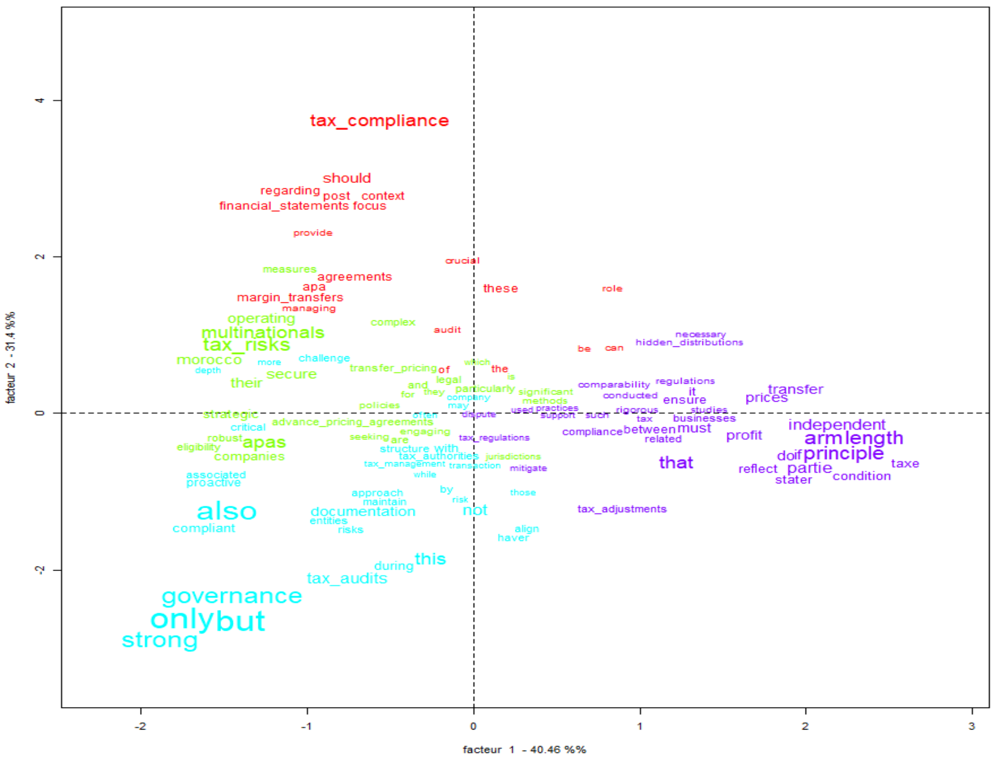
Finally, cluster four centers on the foundational principles of transfer pricing, particularly the arm's length principle. This principle ensures that transactions between related parties are conducted under conditions similar to those of independent parties. The terms associated with this cluster, such as "principle," "arm," "independent," "prices," and "condition," emphasize the importance of aligning transfer pricing practices with international tax standards to maintain fairness and consistency.

Together, these clusters provide a nuanced understanding of the main themes and priorities in transfer pricing, illustrating the multifaceted nature of managing tax risks and ensuring compliance in an international context.

The FCA map reveals four distinct clusters of terms (see Figure 2), corresponding to key themes and areas of focus: positioned in the upper-left quadrant, this cluster highlights the importance of tax compliance, the role of financial statements, and the challenges of maintaining accurate documentation. Terms like "tax compliance," "financial statements," and "agreements" emphasize the procedural and regulatory aspects of ensuring adherence to fiscal obligations.

In the lower-left quadrant, this cluster focuses on tax risks, APAs, and multinational corporations' strategic efforts to secure their tax positions. Terms such as "tax risks," "multinationals," "secure," and "strategic" reflect the proactive measures companies must adopt to manage cross-border operations effectively. Found in the lower-right quadrant, this cluster underscores the role of strong governance and proactive engagement with tax authorities. Words like "governance," "proactive," "documentation," and "tax audits" suggest that robust organizational structures and forward-looking strategies are essential for compliance and stability in complex fiscal environments. Located in the upper-right quadrant, this cluster emphasizes the fundamental principles of transfer pricing, including the arm's length principle. Terms such as "arm," "principle," "independent," and "prices" highlight the importance of ensuring that transactions between related parties align with market standards to avoid disputes and ensure compliance.

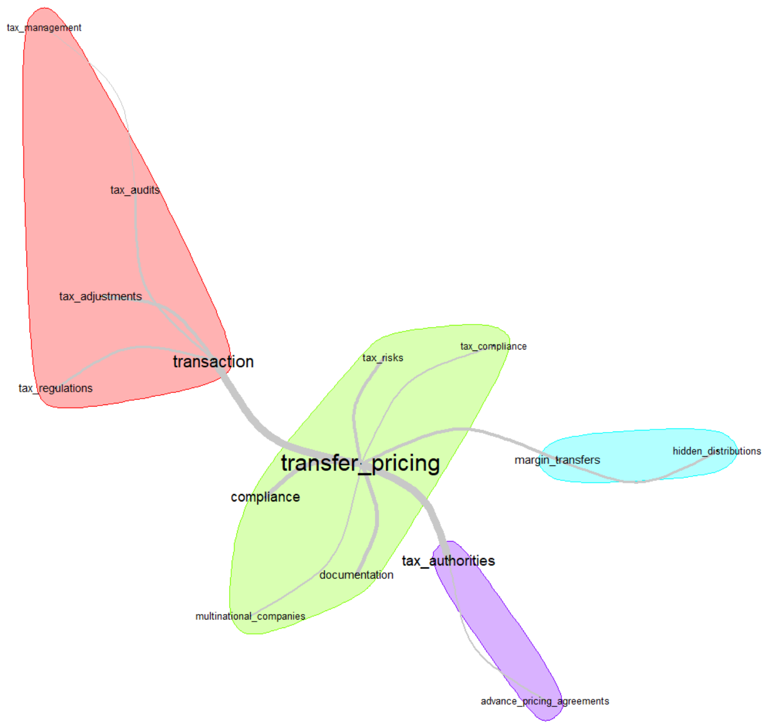
Figure 2. Factorial correspondence analyses (FCA)



Source: Created by the authors using IRAMUTEQ software

This factorial correspondence analysis provides a clear and comprehensive overview of the main thematic dimensions within the corpus, offering valuable insights into the interconnections between key concepts in transfer pricing and tax administration. The similarity analysis in Figure 3 visually represents the relationships between key terms and concepts in the corpus. This graph provides insights into the central themes and their interconnections, highlighting the focal points of the discussion on transfer pricing. The analysis identifies transfer pricing as the central node, connecting several key themes related to tax management and compliance. Surrounding this central concept are distinct clusters that represent the major areas of focus: This cluster connects "transaction," "tax audits," "tax adjustments," and "tax regulations," emphasizing the role of audits and regulations in monitoring and evaluating transfer pricing transactions. It highlights the potential for tax adjustments resulting from non-compliance with established regulations. Surrounding "compliance," this cluster focuses on the associated "tax risks" and the role of documentation in ensuring transparency. The link to "multinational companies" underscores the need for adherence to compliance requirements in cross-border operations. This cluster highlights the relationship between "tax authorities" and "advance pricing agreements." It reflects the role of APAs as a collaborative tool between companies and tax authorities to preempt disputes and enhance predictability in transfer pricing practices. This cluster connects "margin transfers" and "hidden distributions," emphasizing specific aspects of transfer pricing that can lead to profit shifting and tax base erosion. These issues require careful monitoring and justification to align with tax regulations.

Figure 3. Similarity analysis



Source: Created by the authors using IRAMUTEQ software

The similarity analysis underscores the interconnected nature of transfer pricing practices, compliance, and oversight. By visualizing these relationships, the figure highlights the importance of a coordinated approach to managing risks, ensuring transparency, and fostering collaboration between multinational companies and tax authorities. This interconnected framework provides a comprehensive understanding of the dynamics at play in transfer pricing management (See Table 4).

Table 4. Summary of clusters from similarity analysis

Cluster	Description
Transaction and tax audits	Focuses on the role of transactions, tax audits, adjustments, and regulations.
Compliance and tax risks	Emphasizes compliance, associated risks, and the importance of documentation.
Tax authorities and APAs	Highlights the collaboration between tax authorities and APAs for predictability.
Margin transfers and hidden distributions	Centers on profit shifting issues like margin transfers and hidden distributions.

Source: Created by the authors

4. Implications of the study

Based on the clusters identified in the analyses, this study offers several practical implications for advancing the use of APAs in managing transfer pricing and tax planning among multinational companies in Morocco. These implications are aligned with the study's objective to explore the influence of APAs on tax planning practices.

- ***Enhancing tax compliance and transparency***

This study highlights the critical need for multinationals to prioritize transparency and rigorous documentation in their transfer pricing policies. By adopting APAs, companies can preempt disputes with tax authorities, reduce audit risks, and ensure alignment with the arm's length principle. The APA mechanism not only enhances compliance but also fosters trust between tax authorities and businesses, ensuring smoother regulatory oversight.

- ***Strengthening collaboration with tax authorities***

The study underlines the importance of fostering collaborative frameworks between multinational companies and tax authorities. APAs serve as a strategic tool to establish consensus on transfer pricing methodologies, reducing uncertainty and enabling companies to focus on long-term planning. For Morocco, integrating APAs more actively into the tax administration framework could improve fiscal predictability and attract foreign investment by providing a stable regulatory environment.

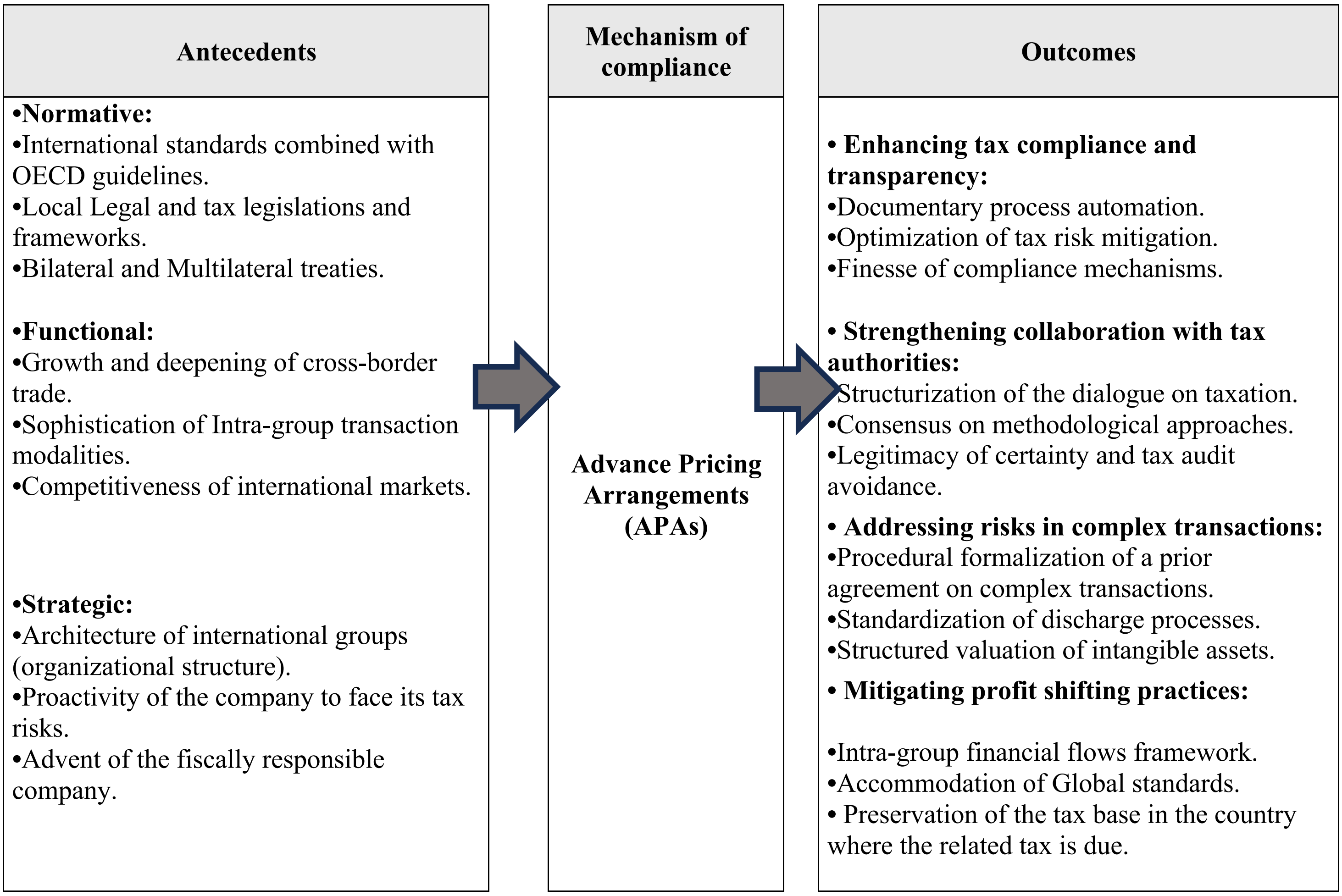
- ***Addressing risks in complex transactions***

Complex intra-group transactions, such as intangible asset transfers or margin allocations, often expose companies to heightened audit risks. APAs provide a preemptive solution by allowing companies to secure agreements on these transactions' pricing methodologies before they occur. This reduces the likelihood of tax adjustments and ensures that companies remain compliant across multiple jurisdictions.

- ***Mitigating profit shifting practices***

The study emphasizes the role of APAs in addressing profit shifting risks, particularly in the context of hidden distributions and margin transfers. By adhering to the agreed pricing frameworks, multinationals can mitigate the perception of tax base erosion, aligning their practices with global tax fairness initiatives such as the OECD's BEPS framework. For Morocco, this would strengthen its tax administration's ability to combat aggressive tax planning strategies.

Figure 4. Practical framework of the influence of APAs on tax planning



Source: Created by the authors

5. Conclusion

This exploratory study investigates the influence of APAs on the tax planning strategies of multinational companies operating in Morocco. The primary objective of the research was to understand how APAs influence transfer pricing practices and their role in minimizing tax avoidance risks. To address this objective, the study adopted a qualitative approach, employing textometric analysis using IRAMUTEQ software to uncover key themes and patterns related to APAs and transfer pricing. By analyzing the relationships between key concepts, such as tax compliance, governance, tax risks, and complex intra-group transactions, the study provided a comprehensive framework for understanding the strategic importance of APAs.

The results demonstrate that APAs serve as a critical tool for mitigating tax risks, enhancing compliance, and fostering collaboration between multinationals and tax authorities. They ensure alignment with the arm's length principle, reduce disputes during tax audits, and provide legal certainty to businesses. Furthermore, the study highlights the potential of APAs to address complex challenges, such as hidden distributions, profit shifting, and margin transfers, thereby contributing to a more transparent and equitable tax system. In conclusion, this study sheds light on the practical implications of APAs in the Moroccan context and offers valuable insights for policymakers, tax authorities, and multinational companies. By exploring the interplay between APAs and tax planning, the research contributes to the broader discourse on international tax compliance and the proactive strategies needed to ensure fiscal stability and fairness.

a. Implications of the study

i. Implications for multinational companies

This study reveals several important implications for multinational companies operating in Morocco. Firstly, APAs significantly reduce legal uncertainty by securing pricing methods for intra-group transactions in advance, particularly for complex operations such as intangible asset transfers, margin allocations, and hidden distributions. This helps companies avoid costly tax adjustments, penalties, and prolonged litigation during tax audits. Secondly, the adoption of APAs enhances internal tax governance and strengthens compliance with both national regulations and international standards, particularly the OECD's arm's length principle. It also encourages proper documentation practices and transparent transfer pricing policies. Furthermore, APAs foster a cooperative relationship between multinational firms and the Moroccan tax administration. By engaging in proactive dialogue and reaching prior agreements, companies can build trust with authorities and benefit from greater fiscal predictability, which supports long-term strategic planning. Moreover, APAs help multinational firms anticipate and adapt to evolving regulatory requirements, such as country-by-country reporting (CbCR) and master/local file documentation, allowing them to better align their organizational structures and pricing policies. Finally, the availability of a robust APA framework in Morocco can enhance the country's attractiveness as a regional hub for investment, offering multinational companies a more stable, transparent, and predictable tax environment in which to operate.

ii. Implications for tax administration

The findings of this study offer meaningful implications for Moroccan tax authorities aiming to enhance the effectiveness of transfer pricing regulation and reduce tax avoidance risks. APAs represent a strategic instrument for strengthening fiscal oversight while promoting cooperative compliance. By institutionalizing APAs as part of the tax administration's toolkit, authorities can proactively engage with multinational companies to agree on pricing methodologies before transactions occur, thereby reducing disputes, audit burdens, and resource-intensive litigation. This preemptive approach enhances administrative efficiency and enables tax authorities to better allocate audit resources toward high-risk cases. Moreover, the implementation of APAs contributes to greater transparency, documentation quality, and alignment with international standards, notably those outlined in the OECD's BEPS Action Plan. APAs also support the modernization and professionalization of tax administration by fostering a culture of dialogue, trust-building, and evidence-based decision-making. In addition, promoting APAs can increase tax certainty and improve Morocco's international image as a jurisdiction committed to fair and predictable taxation, which is essential for attracting responsible foreign investment. Lastly, APAs provide a platform for gathering valuable intelligence on intra-group practices and emerging tax planning strategies, enabling tax authorities to refine regulatory frameworks and anticipate new forms of tax base erosion more effectively.

b. Limitations and future directions of research

While this study provides valuable insights into the influence of APAs on the tax planning strategies of multinational companies in Morocco, it is not without limitations. The primary limitation lies in its purely qualitative methodology, which relies solely on the perceptions and professional experiences of tax experts and practitioners. Although this approach allows for an in-depth exploration of expert viewpoints, it does not capture the perspectives of corporate decision-makers directly involved in designing and implementing tax planning strategies within multinational enterprises. To address this gap, future research could adopt a complementary quantitative approach by conducting a survey-based study targeting financial and tax managers within multinational companies operating in Morocco. Such an approach would enable researchers to validate and generalize the findings, quantify the perceived benefits and challenges of APAs, and assess the determinants that influence companies' willingness to engage in APA negotiations. This mixed-methods design may provide a more comprehensive understanding of the practical implications of APAs, helping policymakers shape regulatory frameworks that meet both administrative and corporate expectations.

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