

Le contrat de concession est défini comme étant un contrat par lequel les collectivités publiques confient à une personne morale de droit privée, l'exécution d'un service public, pour une durée déterminée et souvent longue, à ses risques et périls en contrepartie de redevances perçues de la part des usagers du service public, avec l'obligation de l'exploiter selon les conditions prévues dans un cahier des charges.

Textes applicables

Pour mieux cerner le cadre réglementaire de la concession, il faut avoir une idée sur les textes applicables aux contrats de concession à savoir les textes généraux et spécifiques.

Textes généraux :

- **Dahir des obligations** et contrats
- Décret des marchés publics
- Loi industrielle et commerciale

Textes spécifiques :

- Loi 54-05

Cadre comptable

La comptabilité est conforme au CGNC / Loi comptable/ Avis duCNC

Ce dernier présente les normes comptables et donc régime des biens.

Régime des biens la loi marocaine a défini un régime spécifique qui régit la propriété des biens issus de la concession. Conformément à ce régime, les biens concédés sont classés selon leurs origines et leurs destinations en fin de contrat.

✓ Les biens de retour :

La jurisprudence et la doctrine confirment que les biens de retour appartiennent primitivement aux collectivités publiques et ils doivent impérativement revenir à celles-ci à terme du contrat, car ils sont qualifiés comme indispensable pour la poursuite de l'exploitation du service public et leurs absences provoque une interruption du service.

Par ailleurs, les biens de retour peuvent comprendre aussi les biens appartenant au concessionnaire sous condition de respecter le régime de domanialité public qui consiste au retour gratuit des biens à l'autorité publique à la fin de la concession.

✓ Les biens de reprise :

Les biens de reprise sont des biens apportés par le concessionnaire et qui sont affectés à l'exploitation du service concédé.

Ces biens, contrairement aux biens de retour sont à la propriété du concessionnaire et selon la volonté du concédant, ils peuvent faire l'objet d'un retour indemnisé à la fin de la convention.

Cette option de reprise est généralement mentionnée au niveau du cahier de charge.

✓ Les biens propres :

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Emilie Sanchez



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