

MADAGASCAR

From the 1800s both British and French showed an interest in colonising the island, seeing it as a shipping base on the route to India, and a source of slaves for the West Indies. It was also a haven both for pirates, and rebellious seamen who freed slaves as recruits. The Frenchman Joseph-Francois Lambert notably obtained major inequitable trade concessions and slavery contracts. Local reaction to high-handed exploitation led the French to send a punitive expedition in 1883, thereby gaining the town of Diego Suarez as a French possession. The local monarchy resisted additional French claims, leading to an extensive colonial war and the formal acquisition of Madagascar as a French colony in 1896-97.



Until 1898, low value postage stamps (50c and 1F) collected smaller taxes on documents and receipts, and special revenues of France collected tax due on legal fees etc. Such stamps with clear Madagascar cancel are worth a premium. In 1898, general revenues specifically for Madagascar were introduced, and later further revenues for special taxes.

Until WWII, Madagascar produced tropical foodstuff and forestry under French direction. During the war, Madagascar initially supported the Vichy regime, was then occupied by the Allies and Free French. Changed attitudes to colonialism after WWII led to local independence demands, a gradual granting of autonomy through the 1950s, and full independence in 1960. Subsequently Madagascar saw four Republics under different leaders and agendas, and suffered inflation in the 1990s. The revenue stamps of this period show increasingly high face values. The FMG replaced the Central African France in 1973, plus a higher unit currency, the Ariary (= 5FMG) in 1961. From 2005 the Ariary was expressed as the main currency.

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MADAGASCAR REVENUE / ENREGISTREMENT



1898. Marianne key type, inscribed "Taxe Fiscale", the red design includes the date "18" at left. Perf 13¾.

- | | |
|--------------------------|-------|
| 1. 1F rose & black | 2.00 |
| 2. 2F rose & black | 5.00 |
| 3. 3F rose & black | 10.00 |
| 4. 5F rose & black | 25.00 |



1900. Similar design but dated only "1" at left. Perf 13¾.

- | | |
|---------------------------|--------|
| 5. 50c rose & black | 25.00 |
| 6. 1F rose & black | 35.00 |
| 7. 2F rose & black | 50.00 |
| 8. 3F rose & black | 150.00 |
| 9. 5F rose & black | 100.00 |



1915. Large surcharge on previous issues of 1898 and 1900.

- | | |
|------------------------------------|-------|
| 10. 0,50 on 1F rose & black (18--) | 20.00 |
| 11. 0,50 on 1F rose & black (1--) | 20.00 |
| 12. 0,50 on 2F rose & black (1--) | 20.00 |
| 13. 0,50 on 3F rose & black (18--) | 50.00 |
| 14. 0,50 on 3F rose & black (1--) | 20.00 |
| 15. 0,50 on 1F rose & black (1--) | 20.00 |

From 1919, new designs were inscribed "Enregistrement & Timbre", covering both Enregistrement fees and other low level general taxes; from 1924 these stamps were simply inscribed "Enregistrement" but were used for all forms of general tax.



1919. Quittance stamp of France, overprinted and surcharged, reading A) up, or B) down..

- | | |
|--------------------------------|-------|
| 16A. 0fr10 on 10c grey A | 15.00 |
| 16B. type B | 15.00 |



1920. Issues of 1898 or 1900, ovpt "Enregistrement et Timbre".

- | | |
|----------------------------|-------|
| 17. 1F rose & black (1--) | 5.00 |
| 18. 3F rose & black (18--) | 10.00 |



1920. Same overprint but additionally surcharged and bar through "Taxe Fiscale".

- | | |
|---|--------|
| 19. 0f05 on 50c rose & black | 5.00 |
| 20. 0f10 on 50c rose & black | 3.50 |
| 20a. black print of original stamp misplaced diagonally | *20.00 |
| 21. 0f15 on 50c rose & black | 7.50 |
| 22. 0f20 on 50c rose & black | 7.50 |
| 23. 0f25 on 50c rose & black | 7.50 |
| 24. 0f50 on 50c rose & black | 7.50 |
| 25. 1f00 on 1F rose & black | 25.00 |
| 26. 1f50 on 50c rose & black | 20.00 |
| 27. 2f00 on 2F rose & black | 35.00 |
| 28. 5f00 on 5F rose & black | 50.00 |
| 29. 25f00 on 50c rose & black | 75.00 |
| 30. 50f00 on 1F rose & black | 125.00 |
| 31. 100f00 on 1F rose & black | 250.00 |



1921. Marianne key type. Pin-perf 16.

- | | |
|--------------------------------|-------|
| 40. 0fr05 rose & black | 10.00 |
| 41. 0fr10 rose & magenta | 2.00 |
| 42. 0fr15 rose & black | 7.50 |
| 43. 0fr20 rose & black | 5.00 |
| 44. 0fr25 rose & black | 7.50 |

- 45. 0fr50 rose & black 3.50
- 46. 1fr rose & black 3.50
- 47. 1fr50 rose & black 20.00
- 48. 2fr rose & black 20.00
- 49. 5fr rose & black 25.00
- 50. 25fr rose & black 50.00



1922. Marianne key type, "Madagascar et Dépendances" now in lower case letters. Pinperf.

- 51. 0fr05 ultramarine & black 10.00
- 52. 0fr10 ultramarine & black 5.00
- 53. 0fr15 ultramarine & black 25.00
- 54. 0fr20 ultramarine & black 25.00
- 55. 0fr25 ultramarine & black 7.50
- 56. 0fr50 ultramarine & black 5.00
- 57. 1fr ultramarine & black 5.00
- 58. 2fr ultramarine & black 25.00
- 59. 5fr ultramarine & black 35.00



c1922. Same design, but vertical black zig-zag roulette.

- 61. 0fr10 ultramarine & black 5.00
- 62. 0fr50 ultramarine & black 5.00
- 63. 1fr00 ultramarine & black 7.50



c1922. Same design, but changed colour of main design, and Franc values all with "00" after "fr". Vertical black zig-zag roulette.

- 64. 0fr05 blue & black 5.00
- 65. 0fr10 blue & black 2.50
- 66. 0fr15 blue & black 25.00
- 67. 0fr20 blue & black 25.00
- 68. 0fr25 blue & black 5.00
- 69. 0fr50 blue & black 3.50
- 70. 1fr00 blue & black 5.00
- 71. 1fr50 blue & black 5.00
- 72. 2fr00 blue & black 35.00
- 73. 3fr00 blue & black 35.00
- 74. 5fr00 blue & black 10.00



c1924. Surcharge, bars and ornaments, all in red (R), on stamps of 1920 (Enregistrement at top). The two wave ornaments can individually occur upright, sideways pointing up, sideways pointing down, inverted (in theory, 16 positions are possible, up to 9 are recorded on certain values).

- 80. 1f on 25fr00 on 50c rose & black (R) 35.00
- 81. 1f on 50fr00 on 1F rose & black (R) 35.00
- 82. 1f on 100f on 1F rose & black (R) .. 35.00



c1924. Surcharge, bars and ornaments, all in red (R), on stamps of 1921 (Enregistrement at bottom), including unissued 25fr00 and 100fr00 high values. The two wave ornaments can individually occur upright, sideways up, sideways down, inverted (in theory, 16 positions are possible, up to 9 are recorded on certain values). Pinperf.

- 83. 1f on 1fr50 rose & black (R) 35.00
- 84. 1f on 25fr rose & black (R) 20.00



c1924. Surcharge, bars and ornaments, all in red (R), on stamps of 1922 and c1922 (Enregistrement at bottom), including unissued 25fr00 and 100fr00 high values. The two wave ornaments can individually occur upright, sideways up, sideways down, inverted (in theory, 16 positions are possible, up to 9 are recorded on certain values). Pinperf, or rouletted vertically in black.

- 85. 1f on 2fr ultramarine & black (R) ... 20.00
- 86. 1f on 25fr00 blue & black (R) *20.00
- 87. 1f on 100fr00 blue & black (R) ... *150.00



1923. (Illustration slightly reduced). Surcharged on previously surcharged Connaissements stamps (surcharge in magenta (R) where indicated). Waves point to right.

- 88. 0fr.25 on 2F20 on 2F40 (R) rose 20.00
- 89. 0fr.25 on 2F20 rose 25.00
- 90. 0fr.50 on 2F20 rose 10.00
- 91. 1fr on 2F20 rose 35.00



1923. (Illustration slightly reduced). Similar surcharges but waves point to left.

- 92. 0fr.25 on 2F20 on 2F40 (R) rose 20.00
- 93. 0fr.25 on 2F20 rose 25.00
- 94. 0fr.50 on 2F20 rose 10.00
- 95. 1fr on 2F20 rose 35.00



1923. (Illustration slightly reduced). Similar surcharges but waves pointing both ways.

- 96. 0fr.25 on 2F20 on 2F40 (R) rose 25.00



1923. (Illustration slightly reduced). Similar surcharges but thinner waves pointing both ways.

- 97. 0fr.25 on 2F20 on 2F40 (R) rose 25.00
- 98. 0fr.50 on 2F20 rose 25.00



1924. Safari. Frame in black (cent values) or in plum (Franc values). Paper white to buff. Perf 13¼x13½.

- 100. 5c black, orange & red 2.00
- 101. 10c black, orange & red 1.00
- 102. 15c black, orange & red 2.00
- 103. 20c black, orange & red 2.00
- 104. 25c black, orange & red 1.00
- 105. 50c black, orange & red 2.00
- 106. 1F maroon, pale turquoise & black 1.00
- 107. 1F50 maroon, pale turquoise & black 7.50
- 108. 2F maroon, pale turquoise & black 2.00
- 109. 3F maroon, pale turquoise & black 7.50
- 110. 4F maroon, pale turquoise & black 5.00
- 111. 5F maroon, pale turquoise & black 7.50
- 112. 25F maroon, pale turquoise & black 15.00
- 113. 50F maroon, pale turquoise & black 25.00
- 114. 100F maroon, pale turquoise & black 35.00



c1924. Safari. Frame in red (cent values) or in green (Franc values). Range of shades. Perf 13½.

- 115. 5c red & pale yellow 2.00
- 116. 10c red & pale yellow 1.00
- 117. 15c red & pale yellow 2.00
- 118. 20c red & pale yellow 2.00
- 119. 25c red & pale yellow 2.00
- 120. 30c red & pale yellow 2.00
- 121. 35c red & pale yellow 2.00
- 122. 40c red & pale yellow 1.00
- 123. 45c red & pale yellow 5.00
- 124. 50c red & pale yellow 1.00
- 125. 60c red & pale yellow 5.00
- 126. 1F green, pale yellow & black 2.00
- 127. 1F50 green, pale yellow & black 3.50
- 128. 2F green, pale yellow & black 2.00
- 129. 3F green, pale yellow & black 5.00
- 130. 4F green, pale yellow & black 5.00

- 131. 5F green, pale yellow & black 3.50
- 132. 10F green, pale yellow & black 5.00
- 133. 15F green, pale yellow & black 7.50
- 134. 20F green, pale yellow & black 5.00
- 135. 25F green, pale yellow & black 5.00
- 136. 30F green, pale yellow & black 7.50
- 137. 40F green, pale yellow & black 7.50
- 138. 50F green, pale yellow & black 7.50
- 139. 100F green, pale yellow & black .. 10.00
- 140. 200F green, pale yellow & black .. 35.00



1936. Seascape. Range of shades, generally paler colours. No watermark. Perf 13½.

- 141. 5c pale brown, pale blue & red 2.00
- 142. 10c pale brown, pale blue & red 1.00
- 143. 15c pale brown, pale blue & red 2.00
- 144. 20c pale brown, pale blue & red 2.00
- 145. 25c pale brown, pale blue & red 2.00
- 146. 50c pale brown, pale blue & red 2.00
- 147. 1F violet, slate & blue 2.00
- 148. 2F violet, slate & blue 3.50
- 149. 3F violet, slate & blue 7.50
- 150. 20F rose, grey & blue 10.00
- 151. 100F green, lilac & blue 35.00



1938-1950. Same seascape design, darker colours and new values. Now with watermark. Perf 13½.

- 152. 5c brown, blue & red 2.00
- 153. 10c brown, blue & red 1.00
- 154. 20c brown, blue & red 2.00
- 155. 25c brown, blue & red 2.00
- 156. 50c brown, blue & red 2.00
- 157. 60c brown, blue & red 3.50
- 158. 1F violet, dark olive & blue 2.00
- 158a. violet, grey-blue & blue 2.00
- 159. 1F50 violet, dark olive & blue 2.00
- 160. 2F violet, dark olive & blue 3.50
- 161. 3F violet, dark olive & blue 5.00
- 162. 4F violet, dark olive & blue 5.00
- 163. 5F violet, dark olive & blue 3.50
- 164. 8F violet, dark olive & blue 15.00
- 165. 10F rose, olive & green 3.50
- 166. 15F rose, olive & green 7.50
- 167. 16F rose, olive & green 15.00
- 168. 20F rose, olive & green 7.50

- 169. 50F rose, olive & green 10.00
- 170A. 60F rose, olive & green Type A 10.00
- 170B. 60F rose, olive & green Type B 10.00
- 171. 100F yellow-green, lilac & blue ... 10.00
- 172. 200F yellow-green, lilac & blue ... 15.00
- 173. 500F yellow-green, lilac & blue ... 25.00
- 174. 1000F dark green, orange & green 50.00



1942-1945. Safari issue surcharged in words ("FRANCS") and "X" through previous value, in black, or in red (R) where indicated.

- 175. 2F on 15c red & pale yellow 10.00
- 176. 4F on 30c red & pale yellow (1942) . 7.50
- 177. 4F on 35c red & pale yellow (1942) . 7.50
- 178. 8F on 45c red & pale yellow (1942) . 5.00
- 179. 8F on 45c red & pale yellow (1942) . 7.50
- 180. 10F on 4F green, yellow & black ... 7.50
- 181. 10F on 15F green, yellow & black 10.00
- 182. 16F on 60c red & pale yellow 25.00
- 183. 20F on 5c red & pale yellow 20.00
- 184. 60F on 15c black, red & pale yellow (R) 15.00
- 185. 60F on 15c red & pale yellow (R) 15.00



1943. Safari issue surcharged in figures and "X" through previous value.

- 188. 0,05 on 15c red & pale yellow 5.00
- 189. 0,10 on 35c red & pale yellow 5.00
- 190. 0,10 on 45c red & pale yellow 5.00
- 191. 2,00 on 4F green pale yellow & black 10.00
- 192. 3,00 on 5F green pale yellow & black 10.00



1943. Seascape issue surcharged in figures and "X" through previous value.
 195. 0,10 on 25c brown, blue & red 7.50



c1945 etc. Seascape issue surcharged in words ("FRANCS") and "X" through previous value.
 197. 2F on 25c brown, blue & red 5.00



c1945 etc. Seascape issue surcharged in words ("FRANCS") and bar through previous value.
 198. 10F on 3F violet, olive & blue 10.00
 199. 20F on 5c brown, blue & red 10.00
 200. 20F on 1F50 violet, olive & blue .. 10.00
 201. 60F on 5c brown, blue & red 15.00
 202. 60F on 20c brown, blue & red 15.00



1945. Safari issue, surcharged, and short, thick bar through previous value.
 203. 10F on 4F green, pale yellow & black 20.00



c1945 etc. Safari issue surcharges of 1942, further surcharged and bar through previous value.
 205. 2F on 0,10 on 45c red & yellow ... 25.00
 206. 60F on 0,05 on 15c red & yellow . 15.00
 207. 60F on 0,10 on 35c red & yellow . 15.00
 208. 60F on 0,10 on 45c red & yellow . 15.00



1961. Surcharged, revenue stamps with REPOBLIKA MALAGASY (but no bar through old inscription at top), and "X" through previous value, in red (R).
 209. 20F on 3F violet, slate & blue 20.00



1961. Locally surcharged, revenue stamps with REPOBLIKA MALAGASY and bar through old inscription at top, and "X" through previous value, in black, or in red (R) where indicated.
 210. 50F on 1F violet, grey-blue & blue . 7.50
 211. 100F on 2F violet, olive & blue (R) 10.00
 212. 100F on 3F violet, olive & blue (R) 10.00
 213. 100F on 4F violet, olive & blue (R) 10.00
 214. 100F on 8F violet, olive & blue (R) 10.00
 215. 100F on 16F rose, olive & green ... 10.00
 216. 500F on 4F violet, olive & blue (R) 20.00



1961. Transports stamps similarly surcharged, additional bar through "TRANSPORTS".
 220. 5F on 10F yellow-green & red 10.00 (220B)
 221. 50F on 10F yellow-green & red ... 10.00
 221B. 50F on (-) Control stamp 20.00
 222. 100F on 10F yellow-green & red . 15.00
 222B. 100F on (-) Control stamp 25.00
 223. 400F on 10F yellow-green & red . 25.00 (223B)



1961. Connaissance control stamp with REPOBLIKA MALAGASY ovpt at top and bar through old inscription at base, and "XX" through previous value.
 225. 5F on (-) red 20.00



1963. Zebu design, inscribed REPOBLIKA MALAGASY, size 34x18½mm. Value in black. Wmk AT62. Perf 13½.
 230. 5F green & rose 5.00
 231. 10F dark green & rose 3.50
 232. 20F violet-blue & rose 3.50
 233. 50F violet & rose 5.00
 234. 100F orange & rose 7.50
 235. 200F olive & rose 10.00
 236. 400F violet-blue & rose 15.00
 237. 500F ultramarine & rose 10.00
 238. 1000F red & rose 20.00



c1970. Connaissance control stamp (without value), inscription FANAMARINANA deleted by row of "X"s, and new value below.
 239. 5F on (-) blue & rose 20.00
 240. 20F on (-) blue & rose 20.00



c1974. Same design, slightly larger (37x21mm). Value in black. Wmk AGT. Perf 14x13½.
 240. 5F emerald & rose (shades) 5.00
 241. 10F blue-green & rose (shades) 5.00 (242. 20F)
 253. 50F dark purple & rose (shades) ... 5.00
 254. 100F orange & rose (shades) 7.50
 255. 200F orange & rose (shades) 10.00 (256. 400F)
 257. 500F violet-blue & rose (shades) 20.00 (258. 1000F)



1976. Same design (larger format, 37x21mm, approx 27 perforation holes at base) but inscribed REPOBLIKA DEMOKRATIKA MALAGASY. Value in black. Wmk AGT. Perf 14x13½.
 259. 20F violet-blue & rose 10.00



c1977. Smaller format Zebu, inscribed REPOBLIKA DEMOKRATIKA MALAGASY, now size 35½x21½mm (about 25 perforation holes at base). Value in third colour stated. Wmk AGT (normally inverted). Perf 13¼.

260. 5F blue, turquoise & red	2.00
261. 10F turquoise, rose & red	2.00
262. 20F deep red, violet & blue-green .	3.50
263. 50F green, ultramarine & deep red	5.00
264. 100F vermilion, blue-green & black	5.00
265. 200F yellow, ultramarine & black	10.00
266. 1000F purple, rose & black	15.00

Not all values have been checked for watermark, one or two higher values may belong to the ITVF wmk issue of c1992.



c1992. Lemur. No wmk. Perf 11.

270. 50F turquoise & violet-blue	5.00
271. 100F yellow-brown & deep rose ...	5.00
272. 200F mauve & emerald	10.00



c1992-2000. Same Zebu design as c1976 but now wmk ITVF. Perf 13¼.

275. 100F yellow, blue-green & blue	5.00
276. 400F vermilion, bright blue & black	7.50
277. 10,000F green, rose & black	15.00

Other values may exist.



c1998. Surcharged in FMG (Malagasy Francs) and pattern of wavy lines through previous value.

280. 10,000F on 10F blue-green & rose	10.00
281. 100,000F on 10F deep red, violet & blue-green	15.00



c1998. Similar surcharges on Connaissenents control stamps, the wavy lines obliterating the previous FANAMARINANA inscription.

285. 20,000FMG on (-) yellow, deep rose & black	20.00
286. 20,000FMG on (-) blue, deep rose & black	20.00
287. 100,000FMG on (-) rose, deep rose & blue-green	20.00



c1993. Zebu design now inscribed REPOBLIKAN'I MADAGASIKARA and currency in FMG. Value in black. Wmk ITVF. Perf 13.

290. 50FMG green & violet	3.50
291. 100FMG brown & rose	3.50
292. 200FMG yellow & ultramarine	3.50
293. 400FMG vermilion & bright blue ...	5.00
294. 1000FMG magenta & red	5.00
295. 5000FMG bright blue & green	7.50
296. 10,000FMG green & magenta	10.00
297. 20,000FMG vermilion & magenta	15.00
298. 100,000FMG yellow-green & blue	25.00



2006. Zebu design with Ariary as the main currency. Value in last colour stated.

300. 100A (500F) rose, yellow & green .	3.50
301. 200A (1000F) purple, orange & black	3.50
302. 4000A (20,000F) rose, vermilion & black	10.00
303. 20,000A (100,000F) yellow-green, blue & black	15.00

MADAGASCAR COLIS POSTAUX

Post Office Parcels. There was a 10c tax on receipts; the Post Office issued special stamps to collect this tax. Postal cancels are normal.



1919. Receipt stamp of France, ovpt MADAGASCAR ET DEPENDANCES / COLIS POSTAUX in carmine (R). reading up.

1. 10c on 10c grey	10.00
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1919. General Revenue, overprinted Connaissenments in red (R) (unissued), further ovpt COLIS POSTAUX in black.

2. 10c on 1F rose & black (R)	35.00
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c1921. Key type inscribed MADAGASCAR ET DEPENDANCES / COLIS POSTAUX. Pin-perf.

3. 10c rose & black	5.00
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c1924. Key type inscribed "Madagascar et Dépendances / COLIS POSTAUX". Pin-perf.

4. 10c green & deep rose	2.00
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c1925. Key type inscribed "Madagascaret Dépendances / COLIS POSTAUX" Rouletted, vertical black zig-zag roulette.
5. 10c green & black 2.00

MADAGASCAR CONNAISSEMENT

Bills of Lading tax on shipping or rail transport. Two part issues (separately printed, but supplied together if required); the tax payer affixed the main stamp (A) on the original bill of lading, and the Control stamp (B), if desired, was affixed to duplicate counterparts (normally destroyed or not used).

X X

1919. Connaissements stamp of France, ovpt "Madagascar et Dépendances", surcharged (as issue below), waves ornament (points to right) and bar over previous value, in yellow (Y).

- | | | |
|-----|---------------------------|--------------|
| | A | B |
| 1A. | 0F60 on 50c 2/10 blue (Y) | 150.00 |
| 1b. | (-) blue | 150.00 |



1919. Connaissements stamp of France, ovpt "Madagascar et Dépendances", similarly surcharged, waves ornament (but points to left) and bar over previous value, in black, or in deep red (R).

- | | | |
|-----|--------------------------------|-------------|
| | A | B |
| 2A. | 1F20 on 1F 2/10 violet ... RRR | |
| 2B. | (-) violet | RRR |
| 3A. | 2F40 on 2F 2/10 rose (R) .. | 50.00 |
| 3B. | (-) rose (R) | 15.00 |
- Only one example known of 2A and 2B.



1919. A) Revenue stamps of Madagascar of 1898 overprinted CONNAISSEMENTS and surcharged in black, or in yellow (Y), B) separately printed key type with the wording ("Estampille de contrôle" is at the base) in black or in yellow, zig-zag roulette.

- | | | |
|-----|-----------------------------|--------|
| | A | B |
| 4A. | 0F60 on 1F rose & black (Y) | 150.00 |
| 4B. | (-) rose & black | 10.00 |

- | | | |
|-----|----------------------------|-------|
| 5A. | 2F40 on 3F rose & black .. | 20.00 |
| 5B. | rose & black | 10.00 |
- A similar 10c on 1F rose & black (R) was not issued, but was used up further surcharged as a Colis Postal stamp.



1923. Similar key type, A) inscription CONNAISSEMENTS at base, B) "Estampille / de controle" centre left.

- | | | |
|----|--------------------------|----------------|
| | A | B |
| 6. | 0F60 rose & yellow | 5.00 3.50 |
| 7. | 1F20 rose & lilac | 5.00 3.50 |
| 8. | 2F40 rose & black | 7.50 3.50 |



X

1926. Long key type. No wmk. Perf 13½
- | | | |
|-----|-------------------------------|----------------|
| | A | B |
| 9. | 60c blue, dark blue & black . | 3.50 3.50 |
| 10. | 1F60 lilac, dark blue & black | 5.00 3.50 |
| 11. | 2F40 rose, dark blue & black | 5.00 3.50 |



1948. Above issue (Part A only) surcharged and bar through previous value. (The previous 1926 Control stamps continued in use unchanged).

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|-----|--------------------------------------|-------|
| 12. | 6F on 60c blue, dark blue & black . | 10.00 |
| 13. | 12F on 1F20 lilac, dark blue & black | 75.00 |
| 14. | 24F on 2F40 rose, dark blue & black | 7.50 |

X

1950. Same keytype design as 1926, new values, only two colours. With wmk.

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|-----|-------------------------|-----------------|
| | A | B |
| 15. | 6F blue & black | 5.00 .. 10.00 |
| 16. | 12F lilac & black | 20.00 .. 10.00 |
| 17. | 24F rose & black | 20.00 5.00 |



1954. Surcharges of 1948, further surcharged and small bar through previous surcharge value. (Previous Control stamps continued in use unchanged).

- 18. 50F on 6F on 60c blue, dark blue & black 5.00
- 19. 100F on 12F on 1F20 lilac, dark blue & black 10.00
- 20. 200F on 24F on 2F40 rose, dark blue & black 15.00



1954. Issue of 1950, surcharged, and "X" through previous value. (Previous Control stamps continued in use unchanged).

- 21. 200F on 24F on 2F40 rose & black . 15.00



1958. Seascape issue of 1958, A) ovpt CONNAISSEMENTS, and B) ovpt ESTAMPILLE / DE / CONTROLE / CONNAISSEMENTS.

- A B
- 22A. 50F rose, olive & green .. 15.00 -
 - 22B. (-) rose 10.00



1965. Zebu keytype inscribed REPOBLIKA MALAGASY, ovpt FANAMARINANA for use as control stamp only. With wmk.

23. (-) rose & blue 15.00
 (The regular Zebu revenue stamps of various values may have been used as Part A stamps on Connaissments documents).



c1976. Zebu keytype inscribed REPOBLIKA DEMOKRATIKA MALAGASY, ovpt FANAMARINANA for use as control stamp only. With wmk.

- 25. (-) yellow & deep rose 15.00
- 26. (-) blue & deep rose
- 27. (-) rose & deep rose

The two bracketed values are recorded surcharged for use as general revenues.

MADAGASCAR TRANSPORTS

Bills of Lading tax on road transport. Two part issues; the tax payer affixed the main stamp (A) on the original bill of lading, and the Control stamp (B), if desired, was affixed to duplicate counterparts (normally destroyed or not used).



1954. (Illustration slightly reduced) Connaissance stamp ovpt TRANSPORT ROUTIER.

- A B
- 1. 10F on 6F on 60c blue & black 10.00 .. 25.00



1959. Seascape issue, A) ovpt TRANSPORTS in red (R), and B) further ovpt ESTAMPILLE / DE / CONTROLE in black for the control stamp.

- A B
- 2. 10F rose, green & blue 35.00 .. 35.00

MADAGASCAR - MUNICIPALS

TANANARIVE



1950. Seascape issue, ovpt COMMUNE / DE / TANANARIVE, surcharged, and "X" over previous value.

1. 50F on 50c brown, blue & red 35.00
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MADAGASCAR - DIEGO SUAREZ

In December 1885 Queen Ranavalona III of Madagascar signed a treaty granting France control over the Bay of Diégo Suarez (named after the Portuguese explorer Diogo Soares), plus the islands of Nossi-Bé and Ste Marie de Madagascar. Initially Customs Post was set up to separate the French settlement of Diego Suarez from the rest of Madagascar, for which Octroi stamps were prepared. However, in 1886 the French established control over the whole of Madagascar and colonial finances of Diego Suarez were merged with those of the rest of the island.

MADAGASCAR - DIEGO SUAREZ OCTROI

Fee for customs duty on goods leaving the town of Diégo Suarez. At the end of the 19th century, the Customs Post marked the limit of the European quarter and separated it from "the bush".



c1885. European and African women (illus reduced, 66x69mm). Litho by F. Terrenry, Diégo Suarez. Printed in sheetlets of 4 x 5c, 2 x 50c, 2 x 1F (may have been printed in sheets of larger size, but only known now in sheetlets of this format). Buff paper. Imperf.

- 1. 5c back on buff *25.00
- 2. 50c black on buff *50.00
- 3. 1F black on buff *50.00
- 1/3 entire sheet of eight 1000.00

Stamps with black or violet circular cancel (especially multiples or sheets) are cancelled officially as an invalidation, after Diégo Suarez was joined administratively with the rest of Madagascar and the city frontier taxes were abolished.

MADAGASCAR - NOSSI BE EFFETS DE COMMERCE



1895. Marianne key type. Perf 13¾.

- 1. 10c grey & carmine *15.00
- 2. 20c grey & carmine *15.00
- 3. 30c grey & carmine *15.00
- 4. 40c grey & carmine *15.00
- 5. 50c grey & carmine *15.00
- 6. 60c grey & carmine *15.00
- 7. 70c grey & carmine *15.00
- 8. 80c grey & carmine *15.00
- 9. 90c grey & carmine *15.00
- 10. 1F grey & plum *10.00
- 11. 2F grey & plum *10.00
- 12. 3F grey & plum *15.00
- 13. 4F grey & plum *15.00
- 14. 5F grey & plum *15.00
- 15. 6F grey & plum *15.00
- 16. 7F grey & plum *15.00
- 17. 8F grey & plum *20.00
- 18. 9F grey & plum *35.00
- 19. 10F grey & plum *20.00

Most surviving examples are mint, or with "Annulé" remainder cancels (priced as such), but for several values, some used examples are apparently known.



Stamps on white card are probably proofs.