

## TANGIER

The city of Tangier is on the north coast of Africa, roughly opposite Gibraltar. Although Morocco had largely been occupied by the French and Spanish, Britain and other countries were anxious to avoid potential conflict over the Straits of Gibraltar, and from 1923 it was agreed that the city of Tangier be granted neutral or international status, with joint administration by France, Spain and Britain.

The French franc was the currency used for administration. However, being surrounded by the territory of Spanish Morocco, Spanish currency was also widely used commercially. Indeed, as a politically neutral free-enterprise zone, Tangier gained a reputation for "anything goes" including smuggling and espionage.

Spanish troops took over control of the city in June 1940 and "temporarily incorporated" Tangier into Spanish Morocco in October, but the city was restored to international status in 1945 at the end of WWII. Those issues of Spanish Morocco surcharged "Francos" (for payment of Spanish taxes but using French currency, during the occupation) are listed in our listing for Spanish Morocco.

The same stamps further overprinted "Tanger" were used immediately after the liberation of 1945, and are shown here in the main section below, for the year 1945.

Regular issues in French francs then continued for eleven years. In 1956 Tangier joined the newly independent state of Morocco and special issues for Tangier ceased.

## TANGIER - REVENUE



1923. Provisional. Typeset. Minor varieties are easily found, and with variety of shades. Cent values written as "0,05" etc. Negative seal control cachet in blue to violet. Perf 10½.

1. 5c olive-green .....	15.00
2. 10c rose .....	15.00
3. 15c dark blue .....	20.00
4. 20c green .....	35.00
5. 25c rose .....	20.00
6. 30c blue .....	30.00
7. 35c green .....	50.00
8. 40c red .....	50.00
9. 50c blue .....	25.00
10. 75c green .....	25.00
11. 1F red .....	25.00
12. 1F50 green .....	50.00
13. 2F blue .....	50.00
14. 3F olive-green .....	65.00



c1924. Same design but inscribed "10c". Typeset. Negative seal control cachet in blue to violet. Perf 10½.

15. 10c carmine .....	7.50
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1926 to 1938. Six-pointed star, quadrefoil ornament in corners. Size 19½x24½mm. Imprint "H.B.D. Imp Paris" at base. Many shades. Clean or rough perf 11.

16. 5c green & black .....	5.00
17. 5c plum & black .....	5.00
18. 5c brown & black .....	5.00
19. 10c orange & black .....	5.00
20. 10c red & black .....	5.00

21. 15c dark blue & black .....	5.00
21a. ultramarine & black .....	5.00
22. 15c brown & black .....	5.00
23. 20c orange & black .....	5.00
24. 25c red & black .....	5.00
25. 25c green & black .....	5.00
26. 50c dark blue & black .....	5.00
27. 50c grey-green & black .....	5.00
28. 75c blue & black .....	7.50
29. 1F red & black .....	5.00
30. 1F pale blue & black .....	5.00
31. 1F50 orange & black .....	7.50
32. 1F50 plum & black .....	7.50
33. 2F dark blue & black .....	7.50
34. 3F green & black .....	10.00
35. 3F carmine & black .....	10.00
36. 5F red & black .....	10.00
37. 6F yellow & black .....	20.00
38. 6F violet & black .....	20.00
39. 10F orange & black .....	25.00
(40. 12F brown & black)	
(41. 100F violet & red)	



1939. Similar design but with two windows in top corner and imprint WATERLOW & SONS, LONDRES below design.

42. 5c purple & black .....	10.00
43. 10c carmine & black .....	10.00
44. 10c orange & black .....	10.00
45. 25c green & black .....	15.00
46. 50c carmine & black .....	15.00

In 1940 Spanish troops occupied Tangier and from 1940 to 1945, Tangier was incorporated in Spanish Morocco. Both French and Spanish currency circulated. In this period, tax was mainly paid in Spanish currency using regular Spanish Protectorate stamps. Their use in Tangier can only be identified by a relevant cancel or when on document. Some Spanish Morocco revenues were surcharged in "Francos" to permit payment in French francs. These are listed under Spanish Morocco as they paid Spanish administration taxes.

Then some of these "Francos" issues were further overprinted "Tanger" (rather haphazardly) and used in 1945 when Tangier returned to international status, and are listed below (based on older listings by Maurice Gauchet and Donald Duston). In a few cases not all stamps in the sheet received the "Tanger" ovpt. If any reader can supply replacement colour images, or additional values in these listings, this will be welcomed.

The following Spanish issues are all overprinted "Tanger":



c1940. Spanish Morocco Building stamp of c1940, surcharged with new values in "francos", and further ovpt "Tanger".

(50. 3F on 15c dark brown)

51. 5F on 15c dark brown ..... 15.00



c1945. Spanish Morocco Building stamps of c1940, surcharged "Habilitado para/--/ francos", and further ovpt "Tanger".

(52. 0,05F on 10c blue)

53. 0,10F on 10c blue ..... 15.00

54. 0,25F on 10c blue ..... 20.00

(55. 0,50F on 10c blue)

56. 1F on 10c blue ..... 20.00

(57. 1F50 on 10c blue)

(58. 3F on 10c blue)

(59. 10F on 10c blue)

x

1945. Spanish Morocco Building stamp of c1940 (similar to above issues), surcharged with new value in "FRANCOS", and further ovpt "Tanger".

(60. 0,05F on 5c rose)



1945. Spanish Morocco Envases stamp, surcharged with new value in "FRANCOS", and further ovpt "Tanger".

61. 0,50F on 50c bistre ..... 10.00



1945. Spanish Morocco Farmer & Train stamp, surcharged with new value in "FRANCOS", and further ovpt "Tanger".

62. 1F50 on 1P brown ..... 15.00

x

1945. Spanish Morocco Farmer in Field stamps, surcharged with new value in "FRANCOS", and further ovpt "Tanger".

63. 6F on 1P brown ..... 20.00

64. 10F on 3P green ..... 35.00

65. 20F on 3P green ..... 35.00

(66. 50F on 50P purple)



1945. Spanish Morocco "Star" stamps of c1925, surcharged with new value in "FRANCOS", and further ovpt "Tanger".

(67. 1F on 2P red)

68. 3F on 5P blue ..... 35.00

(69. 6F on 1P blue-green)

70. 9F on 1P blue-green ..... 35.00

71. 10F on 10P orange ..... 35.00

The following Spanish issues are all overprinted "TANGER":

x

c1940. Spanish Morocco Building stamp of c1940, surcharged with new value in "francos", and further ovpt "TANGER".

75. 5F on 15c brown ..... 15.00

75a. double "TANGER" ..... 50.00

x

c1945. Spanish Morocco Building stamps of c1940, surcharged "Habilitado para/--/ francos", and further ovpt "TANGER". (52. 0,05F on 10c blue)

76. 0,10F on 10c blue ..... 15.00

77. 0,25F on 10c blue ..... 20.00

78. 0,50F on 10c blue ..... 20.00

79. 1F on 10c blue ..... 20.00

80. 1F50 on 10c blue ..... 20.00

81. 3F on 10c blue ..... 25.00

82. 10F on 10c blue ..... 25.00

x

1945. Spanish Morocco Building stamp of c1940 (similar to above issues), surcharged with new value in "FRANCOS", and further ovpt "TANGER".

83. 0,05F on 5c rose ..... 15.00



1945. Spanish Morocco Envases stamp, surcharged with new value in "FRANCOS", and further ovpt "TANGER".

84. 0,50F on 50c bistre ..... 10.00

x

1945. Spanish Morocco Farmer & Train stamp, surcharged with new value in "FRANCOS", and further ovpt "TANGER".

85. 1F50 on 1P brown ..... 15.00



1945. Spanish Morocco Farmer in Field stamps, surcharged with new value in "FRANCOS", and further ovpt "TANGER".

(86. 6F on 1P brown)

(87. 10F on 3P green)

88. 20F on 3P green ..... 35.00

89. 50F on 50P purple ..... 50.00



1945. Spanish Morocco stamp of c1925, surcharged in "FRANCOS", and with a further large TANGER ovpt.

90. 1F on 2P red ..... 35.00



- 91. 3F on 5P blue ..... 35.00
- 92. 6P on 1P blue-green ..... 35.00  
(93. 9P on 1P blue-green)
- 94. 10P on 10P red-brown ..... 50.00

From this point, French style revenues were introduced again.



1945. Handstamped or typewritten ovpt "TANGER" on French Morocco key type. A) 1931-38 issue, regularly perforated; B) 1945 Casablanca local printing, rouletted.
- 100. 5F olive-brown & red A ..... 10.00
  - 101. 10F red B ..... 15.00
  - 102. 20F red B ..... 15.00



1945. Handstamped or typewritten ovpt "Tanger" on French Morocco key type, 1931-38 issue, regularly perforated.
- 105. 50F red-brown & red ..... 25.00



1945. Printed ovpt "TANGER", plus surcharge and six wavy bars through previous value on French Morocco key type, 1931-38 issue, regularly perforated.
- 110. 5c on 10c orange & blue ..... 10.00



1945. Printed ovpt "TANGER" on French Morocco key type, A) 1931-38 issue, regularly perforated; B) 1945 Casablanca local printing, rouletted.
- 111. 10c dull orange & blue A ..... 5.00
  - 112. 25c dull orange & blue A ..... 5.00
  - 113. 50c dull orange & blue A ..... 5.00
  - 114. 1F dull orange B ..... 5.00
  - 115. 1F50 olive-brown & blue A ..... 7.50
  - 116. 3F olive-brown & blue A ..... 10.00
  - 117. 5F dull orange B ..... 10.00
  - 118. 10F red B ..... 15.00
  - 119. 20F red B ..... 15.00
  - 120. 50F red-brown & red A ..... 25.00



1945. Printed ovpt "Tanger" on French Morocco key type. A) 1931-38 issue, regularly perforated; B) 1945 Casablanca local printing, rouletted.
- 121. 10c dull orange & blue ..... 5.00
  - 122. 25c dull orange & blue A ..... 5.00
  - 123. 50c dull orange & blue A ..... 5.00
  - 124. 1F olive-brown & red A ..... 5.00
  - 125. 2F olive-brown & red A ..... 7.50
  - 126. 3F olive-brown & red A ..... 10.00
  - 126a. diagonal bisect on piece ..... 100.00
  - 127. 5F dull orange B ..... 10.00
  - 128. 6F olive-brown & red A ..... 15.00
  - 128. 10F red-brown & red A ..... 10.00
  - 129. 20F red B ..... 10.00
  - 130. 50F red-brown & red A ..... 25.00



1945. Printed overprint "Tanger", plus surcharge and six wavy bars through previous value on French Morocco key type, 1931-38 issue, regularly perforated.
- 131. 10F on 12F red-brown & red ..... 15.00
  - 131a. diagonal bisect on piece ..... 100.00
  - 132. 20F on 9F olive-brown & red ..... 20.00



- 1945-46. Similar design to 1939 but larger (23½x34mm). For most, the bar under "F" is short and with rounded corners. The variety is longer and with sharper corners. Wmk AT.
- 140. 5c blue & black ..... 5.00
  - 141. 10c blue & black ..... 5.00
  - 142. 15c blue & black ..... 5.00
  - 143. 20c blue & black ..... 5.00

- 144. 25c blue & black ..... 5.00
- 145. 50c blue & black ..... 5.00
- 146. 1F rose & black ..... 5.00
- 146a. b. longer bar under "F" ..... 7.50
- 147. 2F rose & black ..... 5.00
- 147a. diagonal bisect on piece ..... 100.00
- 147b. longer bar under "F" ..... 7.50
- 148. 3F rose & black ..... 5.00
- 149. 5F rose & black ..... 5.00
- 150. 6F rose & black ..... 5.00
- 152. 9F rose & black ..... 15.00
- 153. 10F green & black ..... 10.00
- 154. 20F green & black ..... 10.00
- 155. 30F green & black ..... 10.00
- 156. 40F green & black ..... 15.00
- 157. 50F green & black ..... 15.00
- 158. 50F lilac & black ..... 35.00
- 159. 60F green & black ..... 50.00
- 160. 100F violet & black ..... 50.00



- 1948-52. Large format issue of 1945-46, surcharged 1 FRANC and six bars through original value.
- 170. 1F on 5c blue & black ..... 10.00
  - 171. 1F on 10c blue & black ..... 10.00
  - 172. 1F on 15c blue & black ..... 10.00
  - 173. 1F on 20c blue & black ..... 10.00
  - 174. 1F on 25c blue & black ..... 10.00
  - 174a. bisected diagonally on piece ... 125.00



- 1948-52. Large format issue of 1945-46, surcharged 50F or 100F and square of dots through original value.
- 175. 50F on 1F50 rose & black ..... 25.00
  - 176. 50F on 6F rose & black ..... 25.00
  - 177. 100F on 6F rose & black ..... 35.00
  - 178. 100F on 9F rose & black ..... 35.00

147b



1951. Similar design to 1939 (20x24½mm) with two windows in top corner, but no imprint below design. The 100F (and above?) with value in smaller figures.

- 180. 1F rose & black ..... 10.00
- 181. 2F rose & black ..... 10.00
- 182. 3F rose & black ..... 10.00
- 183. 5F rose & black ..... 10.00
- 184. 10F green & black ..... 10.00
- 185. 20F green & black ..... 15.00
- 186. 30F green & black ..... 35.00
- 187. 40F green & black ..... 25.00
- 188. 50F purple & black ..... 15.00
- 189. 60F purple & black ..... 20.00
- 190. 100F purple & black ..... 20.00
- 191. 200F purple & black ..... 35.00
- 192. 500F purple & black ..... 50.00



1951. Same design as above but new colours.

- 193. 1F violet ..... 5.00
- 194. 2F vermilion & black ..... 5.00
- 194a. yellow-orange ..... 5.00
- 195. 3F green & black ..... 5.00
- 196. 5F dark green & black ..... 5.00
- 197. 10F ultramarine & black ..... 5.00
- 198. 20F dark blue & black ..... 7.50
- 199. 40F rose & black ..... 15.00
- 200. 50F yellow & black ..... 15.00
- 201. 100F vermilion & black ..... 25.00

## TANGIER - ESTAMPILLE DE CONTROLE

Used on Bills of Lading, where the first copy had a regular revenue stamp affixed, and the second (and any further copies) had the Estampille de Controle stamp to show that the original tax had been paid. These control stamps were provided without cost, simply to confirm payment of tax on the original papers.



c1935. Regular small format revenue issues of 1926-38, ovpt ESTAMPILLE / DE / CONTROLE diagonally.

- 1. 1F red & black ..... 15.00
- Other values may exist.



1945-46. Regular large format revenue issues of 1945-46, ovpt ESTAMPILLE / DE / CONTROLE horizontally.

- 10. 5F rose & black ..... 15.00
- 11. 10F green & black ..... 15.00
- 12. 30F green & black ..... 20.00

## TANGIER JEWISH COURT

Fees for the Jewish Religious Tribunal were paid in Spanish currency. Although the stamps were regularly issued and used, only mint stamps have survived in collections.



1925. Scales and Book of Law. Typeset in sheets of 7x3. Minor typesetting varieties exist. No wmk. Line perf 11 (in a few cases, a perforating line was omitted, producing fantails or imperf between strips).

- 1. 25c red ..... \*35.00
- 2. 50c blue ..... \*15.00
- 3. 1P black ..... \*15.00
- 4. 2P green ..... \*100.00
- 4a. horizontal pair, imperf vertically \*275.00
- 5. 5P brown ..... \*35.00
- 6. 10P silver ..... \*250.00
- 7. 25P gold ..... \*35.00
- 7a. fantail ..... \*50.00
- 7b. horizontal pair, imperf vertically \*125.00