

MOROCCO (FRENCH)

Unlike the rest of North Africa, Morocco had remained nominally independent under the Alaouite dynasty. Growing European interests led to secret treaties between France, Britain and Spain, to protect their interests in opposition to those of Germany. By the 1912 Treaty of Fez, France established a protectorate over Morocco, with the exception of the northern 10% of the country which became a Spanish Protectorate.

France promoted European settlement, and development of agricultural and mineral resources. French civil servants organised the taxation, with a major simplification in 1925 when the General Revenue fiscal stamps were introduced to replace a complicated and unproductive tax structure. Key types were used for most issues. The pentagram star design is the Seal of Solomon, symbol of the Alaouite dynasty.

In WWII, the French in Morocco were initially tacit supporters of the Vichy regime, but the Allied landings in 1942 brought a change of allegiance to the Allied side. In the immediate postwar period the national independence movement gained ground. The French tried to take a firm hand and exiled the Moroccan ruler Mohammed V to Madagascar. Rising violence in Morocco and demand for real home rule brought a return of Mohammed V from exile, first as Sultan in 1955, then as King in 1957. Between 1955 and 1956 agreements were reached recognising the end of the Protectorate status and the full independence of Morocco as a kingdom, though still with economic links to France. Currency in the former French part remained as the Moroccan Franc, until replaced by the Dirham in 1960. The former Spanish area was gradually incorporated into the unified regime and this area adopted the Moroccan Franc in 1958.

For convenience of identification, we have listed all stamps denominated in French Francs in this section (even though those of 1957-59 were made as the Kingdom of Morocco). For issues from 1960 in Dirham currency, see under Morocco (Independent).

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MOROCCO (FRENCH) - REVENUE

This series matches the French fiscal reform of 1925, when general duty stamps replaced a large number of special purpose issues.



1925. Key Type of 1925. Value in black or deep brown.

1. 5c orange & black	1.00
2. 10c orange & black	1.00
3. 15c orange & black	2.00
4. 25c orange & black	1.00
5. 30c brown & black	2.00
6. 50c brown & black	1.00
7. 1F olive & black	1.00
8. 3F olive & black	2.00
9. 4F olive & black	5.00
10. 5F olive & black	3.50
11. 10F red-brown & black	3.50
12. 20F red-brown & black	7.50
13. 30F red-brown & black	10.00



1926. Same design, but changed colours, and further values.

14. 5c orange & blue	1.00
15. 10c orange & blue	1.00
16. 15c orange & blue	1.00
17. 20c orange & blue	1.00
18. 25c orange & blue	1.00
19. 30c orange & blue	1.00
20. 35c orange & blue	2.00
21. 40c orange & blue	2.00
22. 45c orange & blue	3.50
23. 50c brown & blue	1.00
24. 1F olive & red	1.00
25. 1F50 olive & red	25.00
26. 2F olive & red	2.00
27. 3F olive & red	3.50
28. 4F olive & red	3.50
29. 5F olive & red	2.00
30. 6F olive & red	10.00
31. 7F olive & red	7.50
32. 8F olive & red	7.50
33. 9F olive & red	10.00
34. 10F red-brown & red	3.50

35. 20F red-brown & red	5.00
36. 30F red-brown & red	10.00
37. 50F red-brown & red	10.00
38. 100F green & red	20.00



1931. New keytype of 1931, horizontal design, lined background. No wmk.

39. 5c orange & blue	10.00
40. 10c orange & blue	1.00
41. 15c orange & blue	2.00
42. 20c orange & blue	1.00
43. 25c orange & blue	1.00
44. 30c orange & blue	2.00
45. 35c orange & blue	2.00
46. 40c orange & blue	2.00
47. 45c orange & blue	10.00
48. 50c orange & blue	1.00
49. 1F olive & red	1.00
50. 1F50 olive & red	5.00
51. 2F olive & red	1.00
52. 2F50 olive & red	5.00
53. 3F olive & red	2.00
54. 4F olive & red	3.50
55. 5F olive & red	1.00
56. 6F olive & red	3.50
57. 8f olive & red	3.50
58. 9F olive & red	10.00
59. 10F red-brown & red	3.50
60. 12F red-brown & red	15.00
61. 20F red-brown & red	5.00
62. 30F red-brown & red	7.50
63. 50F red-brown & red	10.00
64. 100F green & red	20.00



1938. Same keytype design, but now with wmk. The 120F and the 150F in two types, as illustrated.

65. 10c orange & blue	1.00
66. 15c orange & blue	2.00
67. 20c orange & blue	1.00
68. 25c orange & blue	1.00
69. 30c orange & blue	2.00
70. 40c orange & blue	2.00
71. 45c orange & blue	10.00
72. 50c orange & blue	1.00
73. 75c orange & blue	2.00
74. 80c orange & blue	3.50
75. 1F olive & red	1.00
76. 1F50 olive & red	2.00
77. 2F olive & red	1.00
78. 3F olive & red	2.00
79. 4F olive & red	3.50
80. 5F olive & red	1.00

81. 6F olive & red	3.50
82. 7F50 olive & red	3.50
83. 8F olive & red	3.50
84. 10F red-brown & red	2.00
85. 15F red-brown & red	3.50
86. 20F red-brown & red	5.00
87. 25F red-brown & red	3.50
88. 30F red-brown & red	7.50
89. 40F red-brown & red	7.50
90. 50F red-brown & red	5.00
91. 60F red-brown & red	7.50
92. 80F red-brown & red	7.50
93. 100F green & red	10.00
94A. 120F green & red Type A	15.00
94B. Type B	15.00
95A. 150F green & red	15.00
95B. Type B	15.00
96. 160F green & red	20.00
97. 200F green & red	15.00
98. 240F green & red	20.00
99. 300F green & red	15.00
100. 500F green & red	15.00
101. 600F green & red	20.00
102. 1000F blue & red	15.00
103. 1500F blue & red	35.00
104. 2000F blue & red	20.00
105. 3000F blue & red	25.00
106. 5000F blue & red	35.00
107. 10,000F rose & blue	50.00

The events of WWII and the "divorce" of Morocco from Vichy France in 1942 led to stamp shortages and the surcharging of other values to meet usual requirements.



c1939. Surcharge and six wavy lines over old value, on issue of 1925.

110. 25c on 5c orange & blue	15.00
111. 75c on 5c orange & blue	15.00



1939 etc. Surcharge and six wavy lines over old value, on issue of 1931 or 1938. Known with datestamp (e.g. "18.1.39") on the gummed side.

112. 5c on 10c orange & blue	10.00
113. 30c on 25c orange & blue	15.00
114. 50c on 10c orange & blue	10.00
115. 50c on 30c orange & blue	10.00
116. 50c on 80c orange & blue	10.00
117. 80c on 75c orange & blue	10.00
118. 1F on 80c orange & blue	10.00
119. 2F on 25c orange & blue	10.00
120. 2F on 50c orange & blue	10.00
121. 2F on 1F50 olive & red	10.00
122. 2F on 7F50 olive & red	10.00

123. 2F on 8F olive & red	10.00
124. 4F on 1F50 olive & red	15.00
125. 4F on 3F olive & red	15.00
126. 4F on 6F olive & red	15.00
127. 4F on 9F olive & red	15.00
128. 8F on 30c orange & blue	15.00
129. 8F on 40c orange & blue	15.00
130. 10F on 12F red-brown & red	10.00
131. 10F on 25F red-brown & red	10.00
132. 20F on 9F olive & red	10.00
133. 20F on 25F red-brown & red	10.00
134. 30F on 8F olive & red	15.00
135. 40F on 75F orange & blue	15.00
136. 40F on 25F red-brown & red	10.00
137. 50F on 20c orange & blue	10.00
138. 80F on 25c orange & blue	20.00
139. 80F on 50c orange & blue	20.00
140. 120F on 50c orange & blue	20.00
141. 150F on 45c orange & blue	15.00
142. 160F on 45c orange & blue	25.00
143. 200F on 50c orange & blue	15.00
144. 240F on 50c orange & blue	25.00
145. 300F on 75c orange & blue	25.00



c1944. Surcharged, and two bars over old value.

150. 50c on 30c orange & blue	10.00
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c1944. Bars delete "50" to make new value.

151. 1F on 1F50 olive & red	10.00
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1945. Key Type, locally printed at Casablanca. Value in same colour as stamp. No wmk. Rouletted.

152. 50c orange	5.00
153. 1F orange	5.00
154. 2F orange	5.00
155. 4F orange	5.00
156. 5F orange	5.00
157. 10F scarlet	5.00
158. 15F scarlet	10.00
159. 20F scarlet	5.00
160. 30F scarlet	7.50



c1953. Surcharged, and straight bars over old value.

161. 40F on 50F red-brown & red	15.00
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1960. Surcharged, and wavy line bars over old value.

162. 1F on 50c orange & blue	10.00
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MOROCCO (FRENCH) - AFFAIRES ETRANGERES

Consular Services.



1958. Key types overprinted in Arabic and in French. Wmk AT.

1. 1F olive & red	20.00
2. 2F olive & red	20.00
3. 5F olive & red	20.00
4. 10F red-brown & red	20.00
5. 25F red-brown & red	20.00
6. 50F red-brown & red	20.00
7. 80F red-brown & red	25.00
8. 100F green & red	20.00
9. 200F green & red	25.00
10. 300F green & red	25.00
11. 500F green & red	25.00
12. 1000F blue & red	35.00
13. 2000F blue & red	50.00

MOROCCO (FRENCH) - AFFICHES (POSTERS)

Tax on posters and billboard advertising.



1920. Key type.

1. 5c blue & carmine	10.00
2. 10c blue & carmine	10.00
3. 15c blue & carmine	10.00
4. 25c blue & carmine	10.00
5. 50c blue & carmine	15.00
6. 1F blue & carmine	15.00

MOROCCO (FRENCH) - AGENCES CONSULAIRES

Consular agencies. This issue, without value, may be a proof of a planned series.



1938. Key type.

1. (-) violet & red	*15.00
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MOROCCO (FRENCH) - CHANCELLERIES



1938. Key Type.

1. (-) brown & blue 10.00

MOROCCO (FRENCH) - CONNAISSEMENTS (BILLS OF LADING)

Four part stamps, A : the first stamp with face value was affixed to the shipper's original bill of lading document, and B : the matching "Control" stamps were affixed as proof of tax payment to one, two or three official counterparts. Control stamps had no face value; single examples can only be linked to the matching face value by their colour and watermark.



A



B

c1925. Two-part stamps, same prices for either half.

1. 50c violet & blue 5.00
2. 1F blue & red 5.00
3. 1F red-brown & blue (date?) 3.50
4. 2F red-brown & blue 7.50

For similar control stamp in green & red, see DROIT DES PAUVRES #15.

From 1933 to 1955, only control stamps have been seen. They may have been used on duplicate Bills of Lading, in conjunction with regular Revenue stamps applied on the first page.



1933. Key type control stamp. No wmk.

5. (-) orange & black 5.00
6. (-) blue & black 5.00
7. (-) green & black 5.00
8. (-) violet & black 7.50

c1945. Same designs, range of shades. Now wmk AT.

9. (-) orange & black 3.50
10. (-) blue & black 3.50
11. (-) green & black 3.50
12. (-) violet & black 5.00



1956. Four-line lower case overprint, with face value.

13. 50c orange & black 10.00
Other values may exist.



1956. Control stamp, no value and no reference to Connaissments.

14. (-) green & black 10.00

MOROCCO (FRENCH) - DIMENSION

Taxation on documents was made according to their size.



1917. Key type.

1. 40c purple-brown & blue 2.00
2. 80c purple-brown & blue 5.00
3. 1F20 purple-brown & blue 7.50



1924. Above issue, surcharged for new rates.

4. 1F on 40c purple-brown & blue 5.00
5. 2F on 80c purple-brown & blue 15.00
6. 3F on 1F20 purple-brown & blue 25.00



1924. Key type, smaller DIMENSION, with the new rates.

7. 1F purple-brown & blue 1.00
8. 2F purple-brown & blue 3.50
9. 3F purple-brown & blue 5.00

MOROCCO (FRENCH) - DROIT DES PAUVRES

Entertainment Tax at 10% of the ticket price, at theatres and cinemas. Printed in two parts : stamp (with tax value) and control (without value), one each to be attached to the ticket office stub and the customer's stub. Normally issued in entire sheets of one value, with stamps and controls on separate sheets.



A

1920. Key type.

A) Tax stamp with value :

1. 5c orange & red 10.00
2. 10c orange & red 10.00
3. 15c orange & red 10.00
4. 20c orange & red 10.00
5. 25c orange & red 10.00
6. 30c orange & red 10.00
7. 35c orange & red 10.00
8. 40c orange & red 15.00
9. 45c orange & red 15.00
10. 50c orange & red 10.00
11. 1F orange & red 10.00
12. 1F50 orange & red 15.00
13. 2F orange & red 20.00
14. 2F50 orange & red 20.00



15



16/29

B) Control without value, or with value, issued in separate sheets but to be used with corresponding stamps from the "A" series.

15. (-) green & red 2.00
16. 5c green & red 10.00

17. 10c green & red 10.00
18. 15c green & red 10.00
19. 20c green & red 10.00
20. 25c green & red 10.00
21. 30c green & red 10.00
22. 35c green & red 10.00
23. 40c green & red 15.00
24. 45c green & red 15.00
25. 50c green & red 10.00
26. 1F green & red 10.00
27. 1F50 green & red 15.00
28. 2F green & red 20.00
29. 2F50 green & red 20.00

Limited extra printings of controls were also produced with stamp values se tenant in one sheet for small users or for triplicate copies. The following vertical pairs of stamp values are reported : 5c+25c (confirmed by us), 10c+15c (?); and horizontal pairs : 15c+20c, 45c+50c, 2F+2F50. The reported vertical combinations do not match an obvious sheet layout, while the horizontal combinations do match a sequential increase to the next value.



These stamps were later replaced by imprinted impressions of the tax stamps made directly on the tickets.

MOROCCO (FRENCH) - EFFETS DE COMMERCE

Bills of Exchange.



1917. Key Type. Perf 13½.

1. 5c blue & carmine	5.00
2. 10c blue & carmine	2.00
3. 15c blue & carmine	2.00
4. 20c blue & carmine	2.00
5. 25c blue & carmine	2.00
6. 30c blue & carmine	2.00
7. 35c blue & carmine	2.00
8. 40c blue & carmine	2.00
9. 45c blue & carmine	3.50
10. 50c blue & carmine	2.00
11. 1F blue & carmine	2.00
(12. 1F50 blue & carmine)	
13. 2F blue & carmine	3.50
(14. 2F50 blue & carmine)	
15. 3F blue & carmine	3.50
(16. 3F50 blue & carmine)	
17. 4F blue & carmine	3.50
18. 5F blue & carmine	3.50
19. 6F blue & carmine	3.50
20. 7F blue & carmine	3.50
21. 8F blue & carmine	5.00
22. 9F blue & carmine	5.00
23. 10F blue & carmine	5.00
24. 20F blue & carmine	7.50
25. 30F blue & carmine	15.00

The existence of the 1F50, 2F50, 3F50 is assumed from gaps in the sums taxed of adjacent stamps in the set.



1919. Provisional overprint on Droits des Pauvres issue.

26. 5c orange & red	25.00
27. 10c orange & red	25.00
28. 15c orange & red	25.00

MOROCCO (FRENCH) - JUSTICE



1920. Droits des Pauvres issues ovpt "Justice / Francaise". No wmk. Perf 13½.

1. 25c orange & red	10.00
2. 50c orange & red	10.00
3. 1F50 orange & red	50.00
4. 2F50 orange & red	25.00



1921. Effets issues ovpt "Justice / Francaise". No wmk. Perf 13½.

5. 2F blue & carmine	35.00
6. 3F blue & carmine	35.00
7. 5F blue & carmine	35.00
8. 8F blue & carmine	50.00
9. 9F blue & carmine	75.00
10. 10F blue & carmine	75.00



1921. Key Type. All with large figures of value. No wmk. Perf 13½.

11. 25c blue & carmine	25.00
12. 50c blue & carmine	20.00
13. 1F50 blue & carmine	25.00
14. 2F blue & carmine	25.00
15. 2F50 blue & carmine	25.00
16. 3F blue & carmine	25.00
17. 3F50 blue & carmine	35.00
18. 5F blue & carmine	25.00
19. 8F blue & carmine	35.00
20. 9F blue & carmine	150.00
21. 10F blue & carmine	25.00



c1928. Wider gaps between JUSTICE and FRANCAISE, and smaller figure of value. No wmk. Perf 13½.

22. 20F blue & carmine	25.00
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MOROCCO (FRENCH) - PASSEPORTS

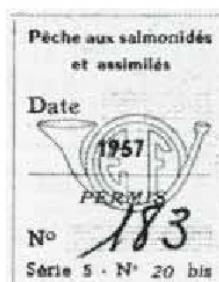
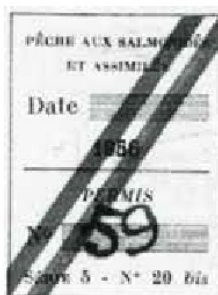


1923. Key type.

1. 3F green & carmine 20.00

MOROCCO (FRENCH) - PECHE

Fishing licences. Issued first in 1941, and again annually 1948-1959, these do not bear a tax value stated, and are therefore taxpays.



See listing in Duston.

MOROCCO (FRENCH) - PERMIS DE CHASSE



1937 etc. Key type, ovpt "P C" and dated annually, in blue.

1. 80F green & blue (1937) 25.00
2. 80F carmine & blue (1938) 25.00
3. 80F violet-grey & blue (1939) 25.00
- (4. 80F colour? (1940))
5. 80F orange & blue (1941) 25.00
6. 80F pale blue & blue (1942) 25.00
- (7. 80F brown & blue (1943))



1943. General Revenue, ovpt CHASSE 1943, surcharged and then with additional surtax for rate increase.

8. 80F+40F on 7F olive & red 50.00



1944 etc. Connaissements control stamp ovpt CHASSE, dated annually, wavy lines and new value.

9. 120F on (-) red-brown (1944) 20.00
10. 120F on (-) red-brown (1945) 20.00



1946. Connaissances control stamp ovpt CHASSE, dated 1946, wavy lines and new value.

11. 120F on (-) orange 25.00

1946. Key type, inscribed P.C., dated 1946.

12. 300F green & red 20.00



1947. Above issue of 1946, ovpt wavy lines, new value, and dated 1947.

13. 400F on 300F green & red 20.00

1948. Key type, inscribed P.C., and dated annually.

14. 400F red & blue (1948) 20.00

15. 400F violet & blue (1949) 20.00

16. 400F orange & blue (1950) 20.00



1950. General Revenue, ovpt P C 1950, and then further ovpt T-S (= Taxe Spéciale) and new value.

17. 800F on 3F olive & red 25.00



1951 etc. Type of 1948, printed in new colours and without date, ovpt with new date, T-S (Taxe Spéciale) and value (the old value is NOT deleted).

18. 800F turquoise & blue (1951) 20.00

19. 800F brown & blue (1952) 20.00

20. 800F green & blue (1953) 20.00

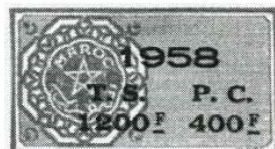
21. 800F red & blue (1954) 20.00

22. 800F violet & blue (1955) 20.00



1955. General Revenue with wavy bars over old value, ovpt "1955 / T.S. / 400fr."

23. 400F on 50c orange & blue 20.00
Issues presumably exist for 1956 and 1957 but are not recorded so far.



1958 etc. Key type without date, ovpt with year, "T.S." and new value.

26. 1200F on 400F brown & blue (1958) 20.00

27. 1200F on 400F green & carmine (1959) 20.00



Licences were also issued specifically for hunting game in forests, issued annually from 1950 to 1960.



Without tax value stated, these are taxpays. See listing in Duston.

MOROCCO (FRENCH) - QUITTANCES

Tax on receipts.



1917. Ovpt "Quittances" on Droit des Pauvres issue.

1. 10c orange & red 10.00
2. 20c orange & red 10.00
3. 25c orange & red 25.00



1917. Similar, but ovpt "QUITTANCES" all in upper case. Type A: 19½mm wide, as illus. Type B: taller and 20½mm wide.

4. 10c orange & red A 20.00
5. 20c orange & red A 20.00
5B. Type B 20.00
6. 25c orange & red A 35.00



1917. Similar, but handstamped "Quittances / collectives", normally horizontally.

7. 50c orange & red 50.00
8. 50c green & red 75.00
8a. ovpt diagonally 85.00
9. 1F orange & red 75.00



1917. Key type, inscribed QUITTANCES, and value range of receipt to be taxed.

10. 10c (100F ET AU DESSOUS) brown & blue 5.00



- c1920. Tax rate increased. Key type.
 11. 20c (100F ET AU DESSUS) brown & blue (c1920) 5.00



- c1921. Key type, no receipt value range shown.
 12. 25c brown & blue 3.50



1923. Key type, receipt value range altered.
 13. 10c (10f. JUSQU'AU 100f.) brown & blue 3.50
 14. 25c (100f. JUSQU'AU 1000f.) brown & blue 3.50
 15. 50c (1000f. JUSQU'AU 5000f.) brown & blue 5.00
 16. 1F (AU DESSUS DE 5000f.) brown & blue 7.50



1919. Keytype, inscribed QUITTANCES COLLECTIVES.
 17. 50c blue & carmine 3.50
 18. 1F blue & carmine 3.50
 19. 2F blue & carmine 5.00
 20. 5F blue & carmine 7.50



1927. Issue of c1921, ovpt "Au-dessus / de 100fr. / jusqu'à / 500fr."

21. 25c brown & blue 100.00
 (Only 2 copies of the above are reported to exist).

MOROCCO (FRENCH) - TABAC

Tobacco.



A wide range of issues exist in styles like the above, from the period 1920s to 1950s. Where values are expressed, these are the retail price of the packet of cigarettes or tobacco with the tax included in the end price; many are totally without value shown. These are all taxpaid and outside the scope of adhesive revenues. There is an excellent listing of these issues in Duston "French Colonies - North Africa & Middle East". Typical values say 5.00 to 10.00.