

## Illustrated Check list of Lithographed or Engraved Strip Liquor Revenues for the Canal Zone

### Hand-Modified Stamps.

*Regular Panama strip liquor revenues modified by paper labels or handstamps reading "Para la Zona del Canal." These ad hoc modifications apparently occurred during the earliest phase of implementing the 1955 treaty.*



- L1** 20c, dark blue, with paper label reading "PARA LA ZONA DEL CANAL". Ley 31 de 1919. Imprint: American Bank Note Company. (18.5 mm). Perf 11½. Unwatermarked. (One recorded.)



- L2** LITROS, dark blue, with paper label reading "PARA LA ZONA DEL CANAL". Decreto – Ley 4 de 1941. Imprint: American Bank Note Company. (11.5 mm). Perf 11½. Unwatermarked. (One recorded.) *Spacing between words of this paper label is slightly wider than on L1.*

*Numbers L3, L4, and L5 are reserved.*

*Lithographed, Printed by Editora Panama America, S. A.*



- L6** Purple handstamped overprint Para la Zona del Canal. On green Panama design with Ley 22 de 1925. Coat of Arms smaller than on L14. Imprint: Editora Panama America, S.A. (22.5 mm). Perf 12. Unwatermarked. (One recorded.)



- L7** Red handstamped overprint Para la Zona del Canal on BOTELLAS, purple Panama design, Artículo 867 del Código Fiscal. Imprint: Editora Panama America, S.A. (22.5 mm). Perf 12½. Unwatermarked. (One recorded.)

*Numbers L8 and L9 are reserved.*

## Press-Made Stamps.

*Panama strip liquor revenues reading "Zona del Canal" in the printed design or in the printed overprint.*



- L10** BOTELLAS, carmine. Artículo 867 del Código Fiscal. Imprint: Editora Panama America, S.A. Imprint 22.5 mm and narrower spacing of letters in center. Perf 12½. Unwatermarked.



- L11** BOTELLAS, vermilion. Artículo 867 del Código Fiscal. Imprint: Editora Panama America, S.A. Imprint 29.5 mm and wider spacing of letters in center. Perf 12½. Unwatermarked.

*Numbers L12 and L13 are reserved.*

*Lithographed, Printed by Estrella de Panama*



- L14** Red overprint Para la Zona del Canal / Decreto No. 232 ... 1955. On green Panama design with Ley 22 de 1925. Imprint: Estrella de Panama (12.5 mm). Perf 12½. Unwatermarked. (One recorded.)



- L15** 20c, red orange. Ley 22 de 1925. Imprint: Estrella de Panama (12.5 mm). Perf 12½. Unwatermarked.



- L16** 1/16 LITROS, gray black. Decreto No. 43 de 1956. Imprint: Estrella de Panama (9.4 mm). Perf 12½. Unwatermarked.



- L17** ½ BOTELLAS, gray black. Decreto No. 43 de 1956. Imprint: Estrella de Panama (12.5 mm). Perf 12½. Unwatermarked.



- L18** BOTELLAS, gray black. Decreto No. 43 de 1956. Imprint: Estrella de Panama (12.5 mm). Perf 12½. Unwatermarked.



- L19** 20¢ black surcharge (Decreto numero 60 of 1962) on 2½¢ red orange (Decreto 13 de 21 de Marzo de 1925). Imprint: Estrella de Panama (9.4 mm). Perf 12½. Unwatermarked.

*Engraved*



- L20** LITROS, rose lake. Decreto No. 221 de 1º de Septiembre de 1961. Imprint: La Estrella de Panama (11.5 mm). Unwatermarked. Perf 12½.

*Engraved, Printed by Thomas De La Rue Company*

- L24** Listed in Hines (June 1973) but location of single reported copy now not known: "¼ litros, green, perf 12 ½, 16 x 155 mm, overprinted "Para la Zona del Canal", Thomas de la Rue & Co Ltd." At base." Overprint possibly like that on L14. Apparently on a design for use in Panama for Licores Nacionales (Domestic Liquors).

*Lithographed*

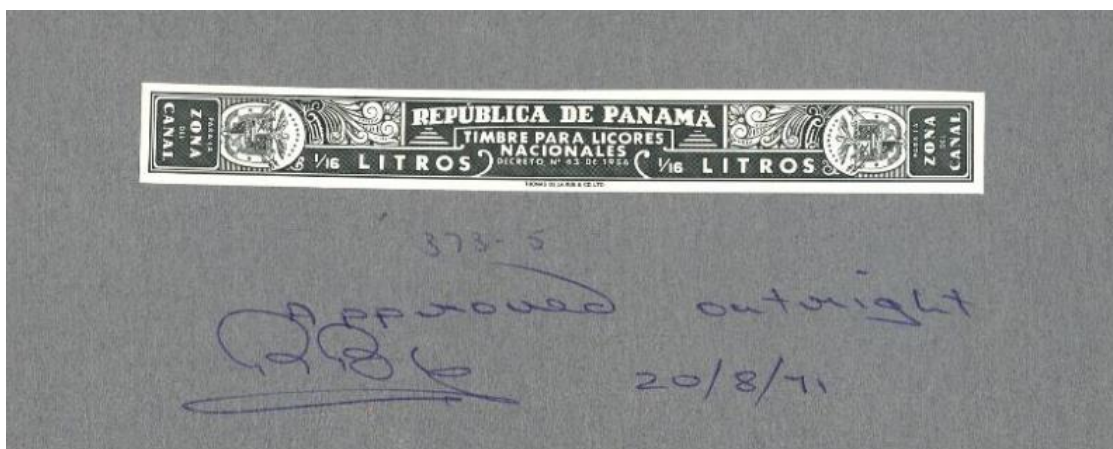


- L25** 20c, red orange. Ley 22 de 1925. Imprint: Thomas De La Rue & Company, Limited, London (28 mm). Perf 14. Watermarked. Only known unused with gum, singly and in multiples.

*Engraved*



- L26** 1/16 LITROS, gray black. Decreto No. 43 de 1956. Imprint: Thomas De La Rue & Co. Ltd (12 mm). Perf 13. Watermarked. Also known unused with gum, singly and in multiples.  
.1 horizontal gutter pair



- L26P** 1/16 LITROS, gray black. Small die proof mounted on gray card (image cropped). Signed and dated. (One recorded.)

Perf 14 by 13½



**L27** 1/16 de Litro, green. Decreto No. 221 de 1° de Septiembre de 1961. Imprint: Thomas De La Rue & Coy Ltd (17 mm). Watermarked.



**L28** 1/8 de Litro, orange brown. Decreto No. 221 de 1° de Septiembre de 1961. Imprint: Thomas De La Rue & Coy Ltd (17 mm). Watermarked.

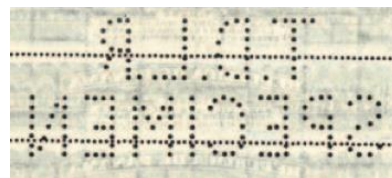
a. bright orange brown. Also known unused with gum, singly and in multiples.



**L29** ¼ de Litro, deep blue. Decreto No. 221 de 1° de Septiembre de 1961. Imprint: Thomas De La Rue & Coy Ltd (17 mm). Watermarked. Also known unused with gum, singly and in multiples.

.1 horizontal gutter pair

**L29.S** ¼ de Litro, deep blue. With gum and two-line perfin reading "TDLR/SPECIMEN" across three stamps, Two vertical strips of three known.



**L30** LITROS, scarlet. Decreto No. 221 de 1° de Septiembre de 1961. Imprint: Thomas De La Rue & Coy Ltd (17 mm). Watermarked. Also known unused with gum, singly and in multiples.

a. rose

b. light rose

.1 horizontal gutter pair (scarlet)



**L31** LITROS, scarlet. Decreto No. 221 de 1° de Septiembre de 1961. Imprint: Thomas De La Rue & Coy Ltd (17 mm). Unwatermarked. Known only unused with gum, singly and in multiples.



**L32** LITROS, black. Decreto No. 221 de 1º de Septiembre de 1961. Imprint: Thomas De La Rue & Coy Ltd (17 mm). Watermarked.

**L33** LITROS, black. Decreto No. 221 de 1º de Septiembre de 1961. Imprint: Thomas De La Rue & Coy Ltd (17 mm). Unwatermarked, thicker paper. Also know unused with gum, singly and in multiples.



**L34** ½ Botella, brown. Decreto No. 221 de 1º de Septiembre de 1961. Imprint: Thomas De La Rue & Coy Ltd (17 mm). Watermarked. Also known unused with gum, singly and in multiples.

.1 horizontal gutter pair



**L35** BOTELLAS, carmine lake. Decreto No. 221 de 1º de Septiembre de 1961. Imprint: Thomas De La Rue & Coy Ltd (17 mm). Watermarked. Carmine lake known unused.

a. carmine

b. light carmine



*A copy of L35a is known with a small handstamp reading in part "Ley 49 de 197\_." See introduction.*



**L36** ¼ DE LITRO carmine surcharge with Decreto ... 1974 on L26, gray black. Imprint: Thomas De La Rue & Co. Ltd (12 mm). Watermarked. Perf 13.



**L37** LITRO deep carmine surcharge with Decreto ... 1974 on L26, gray black. Imprint: Thomas De La Rue & Co. Ltd (12 mm). Watermarked. Perf 13.

.1 Surcharge shifted up, bar above 1/16 LITROS



- L38** BOTELLA rose red surcharge with Decreto ...1974 on L27, green. Imprint: Thomas De La Rue & Coy Ltd (17 mm). Watermarked. Perf 13½.  
 .1 Surcharge shifted down, below 1/16 LITROS



- L39** 1/8 LITRO black surcharge with Consumo Zona del Canal on left and right side with Decreto ...1974 on L35a, carmine. Imprint: Thomas De La Rue & Coy Ltd (17 mm). Watermarked. Perf 14 by 13½. Also known unused.



- L40** LITRO rose red surcharge with Consumo Zona del Canal on left and right side with Decreto ... 1975. On Panama 1/8 LITRO, brown. Imprint: Thomas De La Rue Co. Ltd (12 mm). Watermarked. Perf 14 by 13½.



- L41** LITRO black surcharge with Consumo Zona del Canal on left and right side with Decreto ... 1978. On Panama LITROS, gray black. Imprint: Thomas De La Rue Co. Ltd (12 mm). Watermarked. Perf 14 by 13½. Also known unused.

## Concordance Table for Strip Liquor Revenue Stamps

Check List #	Designation & Color	Plass	Entwistle	Check List #	Designation & Color	Plass	Entwistle
<i>The American Bank Note Company</i>				L25	20c, red orange	--	--
L1	20c, dark blue	--	--	L26	1/16 Litro, grey black	R5	R5
L2	Litros, dark blue	--	--	L27	1/16 de Litro, green	R7	R6
<i>Editora Panama America S. A.</i>				L28	1/8 de Litro, orange brown	R8	R7
L6	20c, green, handstamped O/P	--	Figure 1	L29	¼ de Litro, deep blue	R9	R8
L7	Botellas, purple, red handstamp	--	Figure 2	L30	Litros. scarlet	R10	R9
L10	Botellas, vermillion, type I	--	--	L31	Litros. scarlet, unwatermarked	R10	R9
L11	Botellas, vermillion, type II	R6	R16	L32	Litros, black	R11	R10
<i>La Estrella de Panama</i>				L33	Litros, black, unwatermarked	R11	R10
L14	20c, green, printed red overprint	--	--	L34	½ Botella, brown	R12	R11
L15	20c, red orange	R1	R1	L35	Botellas, carmine lake	R13	R12
L16	1/16 Litro, grey black	R2	R2	L35a	Botellas, carmine	R13a	R13
L17	½ Botellas, grey black	R3	R3	L36	¼ de Litro, carm. surcharge, grey blk	--	R17
L18	Botellas, grey black	R4	R4	L37	Litro, carm. surcharge, on grey black	R16	R18
L19	20¢ surcharge, red orange	R15	R15	L38	Botella, rose surcharge, on green	R17	R19
L20	Litros, rose lake	R14	R14	L39	1/8 Litro, surcharge, on carmine	R18	R20
<i>Thomas De La Rue and Company</i>				L40	Litro, rose red surcharge, on brown	R19	R21
L24	¼ Litro, green	--	--	L41	Litro, black surcharge, on grey black	R20	R22



# Updating the CZSG Check List: Liquor Revenue Stamps for the Canal Zone

by Tom Brougham and Gary B. Weiss

## Background and Scope

Effective August 23, 1955, a treaty between the United States and Panama provided that all liquor of more than 3.2% alcohol sold in the Canal Zone could only be imported through Panama and was subject to 25% of the normal Panama import duty. To identify which liquor bottles had paid only the reduced tax, Panama created special tax stamps which nearly always contained the words "Para la Zona del Canal" in the design or overprint.

The stamps come in two forms: 1) perforated lithographed or engraved designs about eight times as wide as they are tall, (called "strip" stamps herein) or 2) Pitney-Bowes meter stamps about three and a half times as wide as they are tall.

The June 1970 issue of *The American Revenuer* contained the first published notice of these stamps. The brief article by Terry Hines and Wayne Worthington reported only two strip stamps and one meter. Beginning apparently by the late 1960s, Col. Robert Stevens and others collected these For-the-Canal-Zone revenues in the field and began reporting them to other collectors.

Note the fifteen-year span between the beginning of reduced taxation on liquor sold and consumed in the Canal Zone and the first report of special stamps for that purpose. Apparently, there was virtually no harvesting of these liquor revenues for more than half their twenty-four years of use!

In June 1973, *The American Revenuer* published "Panama Canal Zone Liquor Revenues" by Terry Hines. It contained fourteen face-different strip stamps. That article contained useful information that was not reflected in the later lists of Plass or Entwistle. In 1977, Elliott Chabot published a *Catalogue of the Revenue Stamps of the United States' Possessions and Zones of Military Occupation* which further expanded the number of Canal Zone items.

In whole No. 55 (1980) of the *Canal Zone Philatelist*, Gilbert Plass published a preliminary check list of twenty Panama liquor strip stamps used on alcohol consumed in the Canal Zone. Although he assigned CZSG numbers to the items, these were never folded into the check list published in 1986 in *Canal Zone Stamps* (Plass, Brewster and Salz) nor were they included in the expanded 2016 revision of the CZSG Check List now posted on the CZSG website.

In May of 1986, Lawson Entwistle distributed to CZSG members a five-page self-published check list which differed from that of Plass by adding additional strip stamps and changing their sequence, and which also included twenty-five Pitney-Bowes metered revenues. Although the Entwistle's list was larger, because the Plass list was published in the *Canal Zone Philatelist*, his numbering system for strip stamps has generally been used in CZSG Mail Sales, by CZSG members, and by dealers.

This article and its following check list deals only with the lithographed or engraved strip liquor stamps. A subsequent article will contain a check list of the liquor revenue meters.

## A New Check List

The following "Check List of Lithographed or Engraved Strip Liquor Stamps for the Canal Zone" moves beyond earlier efforts in three ways. First, it consolidates items and information from all prior efforts. Second, it adds items and information not known in 1986 and changes the sequence of items, replacing the prior numbering systems. Third, it adds full-size color illustrations of all the known lithographed and engraved strip stamps.

These illustrations make it possible to see details of known items and potentially to help uncover still undiscovered look-alike items. The illustrations in this list are as close to actual size and actual color as a good home scanner permits. These high-resolution illustrations will be posted on the CZSG web site where one can enlarge them for even clearer viewing.

To minimize confusion between this new check list and the preceding lists in use among CZSG members, each numbered item in the new list is preceded by an “L” instead of the “R” used by Plass and Entwistle. A “Concordance Table for Strip Liquor Revenue Stamps” after the check list translates the previous Plass and Entwistle numbers into this check list’s numbers.

Cataloging this area runs up against three constraints: 1) scant information about the issuance and use of these items, 2) limited interest among most Canal Zone collectors, and 3) a relatively small number of examples. Canal Zone records are no help since these are Panama fiscals. Canal Zone collectors have almost no data beyond the surviving items themselves and a few anecdotes from or about those who collected them in the Canal Zone.

Getting liquor stamps off bottles was not always an easy task and apparently few collectors had the interest to do so. And unlike most other items we collect, there are no press releases, covers, postmarks, postal guides, official documents, or lobby cards available to confirm ideas or place these items reliably in time. Few Canal Zone specialists have been devoting efforts to closely examine their liquor revenue items and reporting observations. Few collectors even have duplicates to compare.

In the absence of contemporary documentation about the issuing and use of such stamps, we have no way of determining how close our list is to being complete. Thirty-five years after the last publication of such a list, we are presenting multiple new major numbers, most of which have recently come to light. More items could have been in use between 1955 and 1979 that were never or at least very seldom gleaned by collectors.

Notice for example, L19 in this new check list (formerly R15 in Plass and Entwistle), an overprinted 2½ centesimos design that is similar in style to L15, both containing a reference to a 1925 law. An unoverprinted 2½ centesimos item is unknown but it seems clear it was created to be used that way. Also, the Panama decree of 1956 authorized two additional denominations (1/8 liter and ¼ liter) that presumably would have been like L16 through L18, but they are both still unknown.

## New Major Numbers

The original impetus for revisiting this topic was the discovery of L10 -- which is similar in design and in description to the previously known L11. Compare the detailed views of the items shown in Figure 1 and then note the over-all similarity between L10 and L11 in the new check list below. The two items are sufficiently similar that it is easy to overlook the differences. All the words are the same, but some of the fonts are different. There are additional small differences between L10 and L11, but the overall impression is one of



Figure 1. Newly discovered L10 (left) and L11, formerly Plass R6 & Entwistle R16

similarity. Both items were printed by “Editora Panama America, S.A” but the inscriptions are two different lengths. The discovery copy sat unnoticed among the duplicates of one of the authors for years. Another copy was then found in the collection of the other author who had purchased it from Col Stevens.

Note these additional pairs of similar looking items: L6 and L14, L15 and L25, and L16 and L26. In each pair, one was listed by Plass, and other was found later. Relatively few collectors have on hand enough liquor revenue duplicates to make a significant number of side-by-side comparisons. Note too the newly distinguished watermarked/unwatermarked pairs L30/L31 and L32/L33.

An important new item, listed herein as L14, is a Panama liquor stamp overprinted with “Para la Zona del Canal” and “Decreto No. 232 del 15 de Noviembre de 1955” -- a date just after the beginning of the use of these revenue stamps. The underlying design is similar to the handstamped item shown in Figure 1 in Entwistle’s 1986 list. The two underlying designs differ in the size of the Coat of Arms and printers’ imprints. But both are regular Panama revenue with overprints, one handstamped and the other printed. This similarity of the underlying stamps has led to including Entwistle’s two handstamped items in the main list.

The Hines list contains an item not known in CZSG literature. It was too precisely described there to be ignored in this new list. Dr Hines recently confirmed the description of this item, but he no longer has access to it, having sold it to a dealer. It is listed here as L24 with his original description but no illustration. Figure 2



Figure 2 – A contemporaneous Panama liquor strip that coincides with the Hines description of a missing Canal Zone liquor strip. See L24.

confirms that at least one ¼ Litros green Panama strip liquor revenue of period was available for overprinting. The overprint on L14 gives an idea what the other component of the missing L24 might look like.

Late in the process of completing this article and check list, two items appeared on eBay which are distinctly different from any prior Para la Zona del Canal strip stamps. The underlying stamps are two different blue Panama liquor revenue strips, one for domestic liquor and one for imported liquor. Each has glued across its face a paper label reading “PARA LA ZONA DEL CANAL.”

The addition of this phrase in stamp designs or overprints is the defining element that makes these Canal Zone collectibles. Although a most unusual way to modify a stamp, a paper label is simply one more way to create these stamps. We have placed these two items and two more “hand-modified” items in a separate section at the beginning of the check list.

As the drafting of this article was concluding, one example of L35a with barely legible handstamp was found. The handstamp may read: “ONERADO/ Ley 49 de 197\_ “ Not having sufficient time to research decipher this item, we simply illustrate it here in figure 3 for now.



a small  
and

Figure 3. A new handstamp on L35a.

## Organization and Content of the Check List

All strip liquor revenue stamps bear a small printer’s inscription centered at the bottom of the design. Four different printers produced all the currently known Canal Zone strip stamps. In some cases, differences in the inscription are the main distinction between one issue and another. Note, for example, L20 and L30. In this new check list, the description of every item contains the precise inscription wording and, following immediately in parentheses, the length of that inscription.

All Canal Zone strip liquor revenue stamps contain within the design a reference to a particular law or edict, usually with a date, that authorized the stamps. These dates of an authorizing law alone, however, are not reliable indicators of the stamps' issue dates.

After trying other alternatives, the stamp sequence in the following check list was generated by the following procedure. First, all the strip stamps were segregated by printer. Second, the stamps within each of the four printer groups were then sequenced based on dates, design style, and/or denominations. Last, the four groups were strung together based on first-reporting dates and the aggregate characteristics of the items in each group.

The second half (the De La Rue items) of the resulting sequence closely tracks that of Plass, but the first half is significantly different. This is largely because most new discoveries were printed by the other three printers.

Consistent with CZSG past practice, this new check list continues to divide liquor revenue stamps into two sections: 1) lithographed or engraved strip stamps and 2) Pitney-Bowes meter stamps. However, as was noted previously only in the Hines list, there is another important bifurcation arising out of the stamps themselves. Every liquor stamp bears one of two phrases, "Para Licores Extranjeros" or "Para Licores Nacionales," meaning "For Imported Liquors" and "For Domestic Liquors" respectively.

The stamps with "Para Licores Extranjeros" are denominated in Panama centesimos and balboas. Five of the strip stamps and all the meter revenues have this inscription. The stamps with "Para Licores Nacionales" are "denominated" by liquid volume: litros (liters), fractions of litros, or botellas (bottles). They are all in the form of strip stamps. Stamps denominated in product quantities rather than in currency are called "taxpays" or "taxpaid revenues."

Measuring the image size or the gauge of perforations of used examples often yields varying numbers. It appears that applying strip stamps over the tops of bottles tended to stretch the paper. Used examples having bottle-cap creasing occasionally show clear curvature along the long dimension. Note, for example, the illustration of L16 in the check list.

In numbering items in the check list, some numbers have been deliberately skipped to leave room for subsequent new discoveries.

## **Collectable Forms**

Many used strip liquor stamps are damaged to some extent as they were usually glued over a bottle cap and onto the neck of the bottle. Examples that merely show some minor creasing or light scuffing due to placement on bottles but are otherwise intact and smooth are generally considered "very fine." Many used examples have a hole punch or a single marker line. It is not known when in their handling they received these marks or exactly what function they served. A few used copies have a remnant of gum. Unless otherwise noted, all listed items exist only in used condition.

Some strip liquor stamps are known lacking gum, creasing, and/or cancelation. Stevens and Chabot reported that some strip stamps were applied on the face of bottle labels. Apparently, the method of affixing strip liquor stamps to some exceptional containers did not always lead to visible damage.

None of the prior lists mentioned any unused (mint) strip liquor revenues. The sale of the archive of the printers Thomas De La Rue Company in 2008 yielded a significant amount of unused Panama strip liquor revenues for the Canal Zone. Prior to the release of these unused items, no multiples of strip liquor stamps had been recorded.

## **Thomas De La Rue Company**

Eighteen of the thirty-one major numbers in this check list were printed by the Thomas De La Rue Company.

Nearly all strip liquor stamps printed by the Thomas De La Rue Company have a conspicuous “brick” pattern watermark that is readily visible from the reverse. (See figure 4.) When viewed from the back, the color of the stamp ink seems to lightly “tint” the brick pattern watermark. Surprisingly, none of the prior lists noted watermarks on any of these items. All the De La Rue designs exist watermarked. Two of those same designs, L31 and L33, also exist unwatermarked.

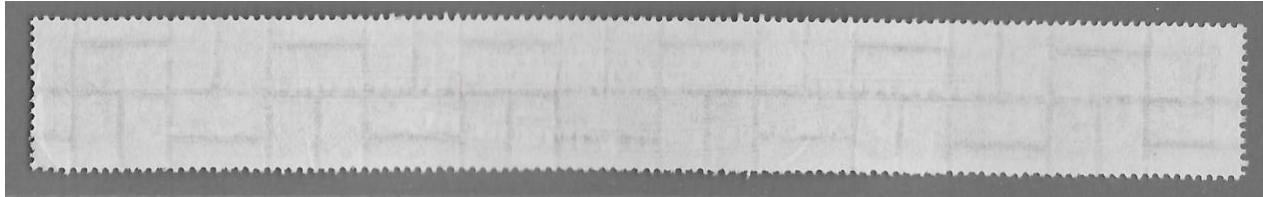


Figure 4 – “Brick” watermark known on nearly all items printed by Thomas De La Rue & Company.

(None of the strip stamps printed by the American Bank Note Company, Editora Panama America, or Estrella de Panama have been found on watermarked paper).

Eight De La Rue strip stamps are known mint: they have full gum, no creasing, and no form of cancellation. It appears that all mint strip liquor revenues came from the De La Rue archives. These mint examples were never in the Canal Zone. Multiples, some with selvedge, are known for each.

For a few items, only gummed mint examples are known. While these items have sometimes been called “essays” but that is a dubious description. Since all these mint items are fully gummed and perforated, they could *only* be essays if the same version of the item was never placed in use. The mere absence of used examples in collections known to the authors today does not prove that a particular strip stamp was never used. Recent findings of used examples of previously unknown designs suggest that over time more items could turn out to have been issued.

Several very large mint multiples of various De La Rue designs show the apparent sheet format generally used by that company for such liquor revenues. Most known sheets had two vertical columns of 25 strip stamps each. A central selvedge separated the two columns, and around the whole was more selvedge.

Typically, but not always, in the bottom selvedge, each of the two columns is identified by a number and letter. (Figure 5.) For example, “3A” under the left column and “3B” under the right column. This may indicate that the issued panes consisted of one column of 25 stamps only. There would be no point in designating each of the two columns unless they were going to be separated. Note also that the central gutter selvedge is wide; if cut down the middle, the resulting selvedge around a column 25 stamps (i.e., an apparent issued pane) would be roughly equal on all sides



Figure 5 – Bottom of an apparent sheet showing gutter between columns of stamps. Each column with a designation in the bottom selvedge.

Whole or partial sheets (i.e., unsevered panes) exist for four major numbers. Potentially, these large multiples could be separated to produce horizontal gutter pairs. Otherwise, the only potential multiples are unused vertical pairs and strips.

Among the De La Rue archive material were also 1) a small die proof of L26, and 2) specimens of L29. Rather than putting these items into separate "lists" of only one item each, they have been included in the main check list.

The authors wish to acknowledge with deep gratitude the valuable contributions made to this work by Elliot Coleman, Mike Drabik, and Terry Hines.

Readers having additional items, relevant information, and/or opinions concerning these strip revenue stamps are encouraged to communicate with the authors at [tombrougham@yahoo.com](mailto:tombrougham@yahoo.com) .

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