METERS

All meters used for Canal Zone liquor sales were printed in carmine or dark red; those printed in blue were used in Panama. Printed on gray safety paper watermarked "REPUBLICA DE PANAMA"; watermark found reading normal or inverted on most denominations.

A red border indicates that the roll of paper was nearing its end; examples showing this command a premium, especially if continuous for the full length of the meter impression.

LEY 81 de 1961. Meter No. 503

LM1 B3.00 carmine

LM2 B4.00 carmine

LEY 81 de 1961. Meter No. 600

LM3 B1.00 carmine
- a. handstamp reading "PARA LA ZONA DEL CANAL" in ultramarine.

LM4 B2.00 carmine
- a. inv. watermark

LM5 B3.00 carmine
- a. inv. watermark

LEY 81 de 1961. Meter No. 601

LM6 B0.00 carmine
- a. inv. watermark
- b. "PANAMA" and "0.00" obliterated by six vertical bars.

LM7 B1.00 carmine
- a. handstamp reading "PARA LA ZONA DEL CANAL" in purple.
- b. same as "a" in ultramarine.

LM8 B2.00 carmine
- a. inv. watermark

LM9 B3.00 carmine
- a. inv. watermark

LM10 B4.00 carmine
- a. inv. watermark
- b. handstamp reading "Para Consuma de la Zona de Canal" in ultramarine.

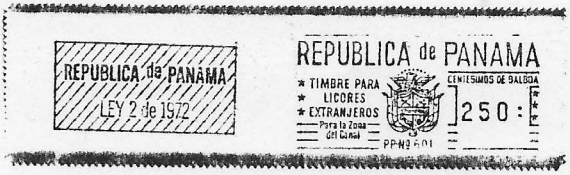
NOTE: LM5 used for liquor consumed at the U.S. Embassy to indicate its tax-free status.

LEY 2 de 1972. Meter No. 600

LM11 B2.00 carmine
- a. inv. watermark
- b. dark red
- c. as "b", inv. watermark

LM12 B3.00 carmine
- a. dark red

LM13 B4.00 carmine
- b. dark red



LEY 2 de 1972. Meter No. 601

LM14 B0.00 carmine

LM15 B0.50 carmine (1977)
- a. inv. watermark

LM16 B2.00 carmine
- a. inv. watermark

LM17 B2.50 carmine
- a. inv. watermark

LM18 B3.00 carmine
- a. inv. watermark

LM19 B3.50 carmine
- a. inv. watermark

LM20 B4.00 carmine
- a. inv. watermark

LM21 B4.50 carmine
- a. inv. watermark

NOTES: LM14 used for liquor consumed at the U.S. Embassy to indicate its tax-free status. LM15 was printed for use in combination with LM16.

LEY 2 de 1972. Meter No. 601

LM22 B3.60 carmine ERROR. value and "PANAMA" crossed out by six vertical bars.

LEY 2 de 1972. Meter No. 600 (1977)
(last "0" damaged and looks like an "8")

LM23 B2.50 carmine, inv. watermark

LM24 B3.50 carmine, inv. watermark

LM25 B4.50 carmine, inv. watermark

NOTE: These denominations issued in 1977 because of increase in Panama liquor tax.

Canal Zone
Liquor Tax Stamps

By a Treaty of Mutual Understanding and Cooperation between the governments of the United States and Panama, all liquor of more than 3.2% alcohol by weight sold in the Canal Zone could be imported only through Panama and subject to 25% of the normal Panama import duty. The Treaty entered into force on August 23, 1955.

In order to clearly segregate and identify such liquor that paid only the reduced tax, Panama printed special tax stamps. Some were engraved or lithographed, while others were made by a Pitney-Bowes meter. In addition, several Panama liquor stamps were overprinted by a rubber handstamp to designate use in the Canal Zone. Fig. 1 shows a 20c overprinted ZONA DEL CANAL and may have been used before the regular stamp was available. Fig. 2 is similar to No. R16 and may have been a provisional. Possibly other Panama stamps were overprinted.

Although No. R1 is inscribed with a decree of 1925, it could not have been used at that time because the Prohibition Amendment to the U.S. Constitution was in force and liquor sales in the Canal Zone were illegal between 1919 and 1933. It was probably used in 1955.

All of the engraved and lithographed stamps are denominated in the container size, except for No. R1. The word "botella" was probably equal to either one quart, or a fifth; the 1/16 litro was used on miniatures.

On the other hand, all of the meters have the denomination in balboas, and fractions thereof. A balboa is equal to one U.S. dollar. It should be noted that meters printed in blue were used only for liquor sold in Panama; all Canal Zone meters are in carmine or dark red.

Most of the liquor tax stamps are damaged to some extent as they were glued over the bottle cap. Many of the stamps are rare in any condition.

Lawson P. Entwistle

May 1986

fig. 1

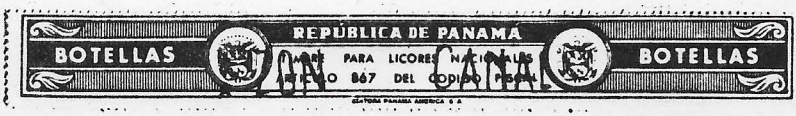


fig. 2

R1

Estrella de Panama imprint. Size: 155mm x 16mm. Perf. 12½ x 13.

1955(?)

R1 20¢ red orange

R2

Estrella de Panama imprint. Perf. 12½.

1956

R2 1/16 litros black, size 118mm x 12mm

R3 ½ botellas black, size 155mm x 16mm

• R4 botellas black, size 155mm x 16mm

R5

Thomas De La Rue & Co. Ltd. imprint. Size: 121mm x 12mm. Perf. 13.

1956

R5 1/16 litros black

R6

Thomas Del La Rue & Coy. Ltd. imprint. Size 154mm x 17mm. Perf. 14.

1961

R6 1/16 de litro green

• R7 1/8 de litro orange brown

• R8 ¼ de litro blue

• R9 litros carmine

• R10 litros black

R11 ½ botellas brown

• R12 botellas carmine lake

• R13 botellas carmine

a. botellas light carmine

R14

La Estrella de Panama imprint. Size 154mm x 17mm.

19??

R14 Litros light carmine lake

R15

Estrella de Panama imprint, size 116mm x 12mm. Perf. 12½ x13.

Overprinted in black in two lines: 10¢ HABILITADO 20¢ / Decreto numero 80 de 1962

1962

R15 20¢ on 2½¢ red orange

R16

Editora Panama America S.A. imprint. Size 156mm x 10mm. Perf. 12½

1966

R16 botellas carmine

R17

No. R5 re-valued and overprinted: LITRO HABILITADO LITRO / Decreto Ejecutivo No. 18 de 6 de Febrero de 1974. In carmine.

1974

R17 ¼ de litro on 1/16 litro black

R18 litro on 1/16 litro black

a. rose carmine overprint

R19

No. R6 re-valued and overprinted: BOTELLA HABILITADO BOTELLA / Decreto Ejecutivo No. 18 de 6 de febrero de 1974. In carmine.

R19 botella on 1/16 litro green

R20

No. R13 re-valued and overprinted: Consumo Zona del Canal HABILITADO Consumo Zona del Canal / 1/8 LITRO Decreto Ejecutivo No. 124 1/8 LITRO / de 15 de Octubre de 1974. In black

1974

R20 1/8 litro on botellas carmine

R21

Panama 1/8 litro re-valued and overprinted: Consumo Zona del Canal HABILITADO Consumo Zona del Canal / LITRO Decreto Ejecutivo No. 22 LITRO / (de 21 de abril de 1975. In red.

1975

R21 litro on 1/8 litro purplish brown of Panama

R22

Panama litros overprinted: LITRO HABILITADO LITRO / Consumo Decreto Ejecutivo No. 15 / Zona del Canal de 26 de junio de 1978 Zona del Canal. In black.

1978

R22 litro on litros slate black of Panama