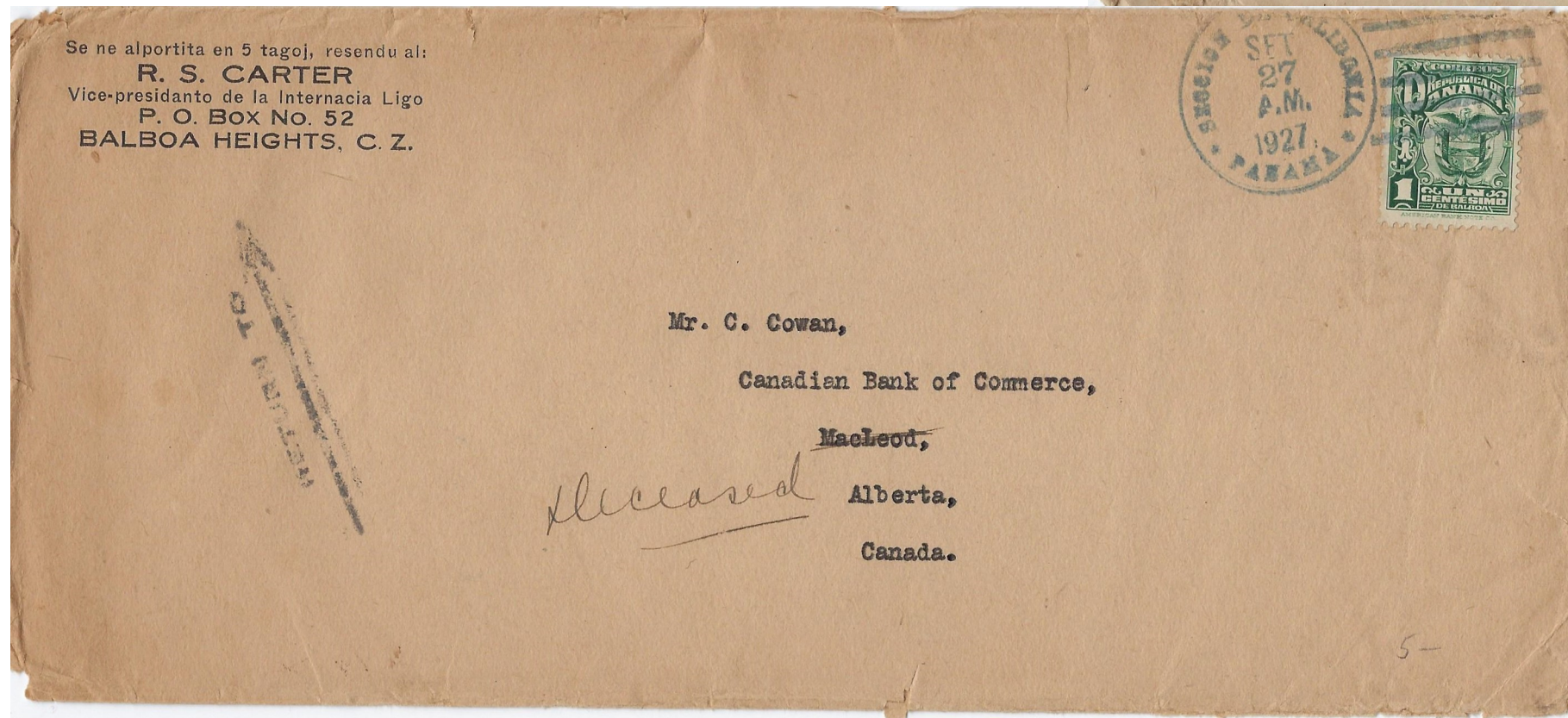


V. Universal Postal Union Use

In 1920 a non-US foreign rates were published. Generally these rates were applicable through the use of the Arms issue. In 1921 Panama joined the Postal Union of the Americas. Rate to member countries were reduced to the domestic rate for surface mail, printed matter and most added services. See the PUAS for examples of those destinations.

Region	Pages	Printed Matter	1c per 50g
UPU Americas	49-51	Postcard	2c
UPU Asia-Oceania	52-56	Letter	5c
UPU Africa	57-58	Airmail	Varies During Period
UPU Europe	59-67		

V. UPU Americas Use



Panama established a printed matter rate to foreign destinations in 1920 of 1 centesimo per 50grams. The rate was used through October 1953.

Colon to San Nicolas, Aruba December 2, 1929. Arrived Aruba December 15, 1929. Returned to Colon January 27, 1930.

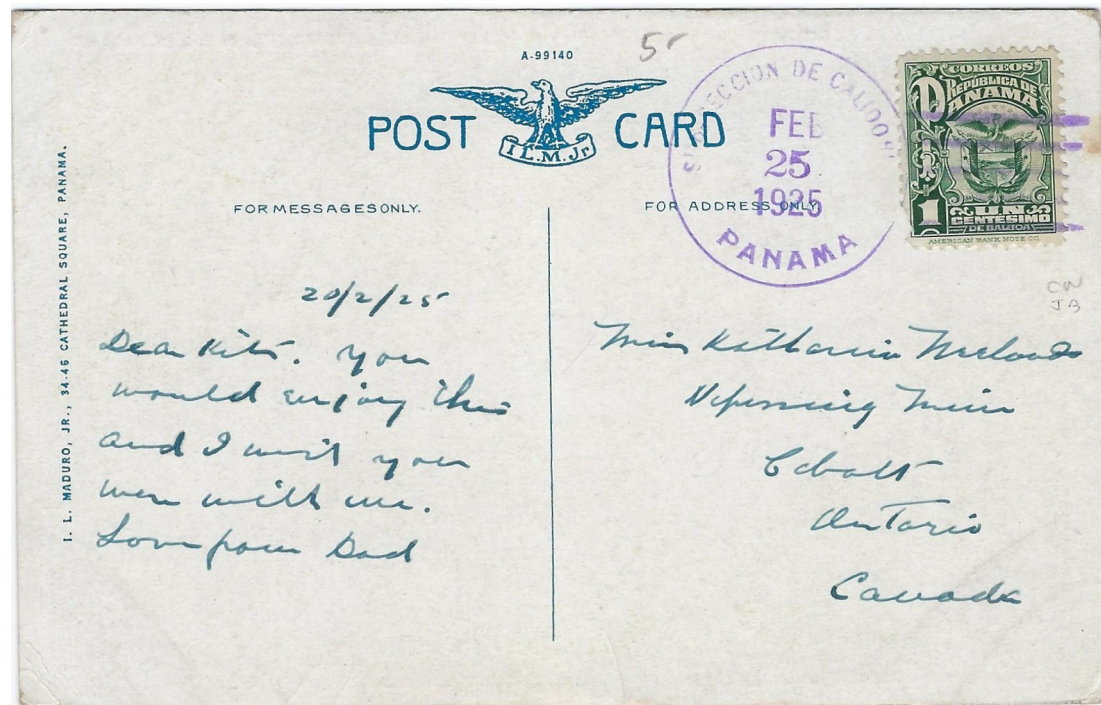
2c carmine paying printed matter rate (50+ to 100g) to foreign destination. Charged postage due in the Canal Zone for the guaranteed return postage.

Panama City to Alberta, Canada September 27, 1927

Receiving mark MacLeod, Alberta October 19, 1927. Marked as return to sender—Deceased, but no additional transit markings.

1c green paying foreign printed matter rate up to 50g.

V. UPU Americas Use: Surface Rate



Panama City to Ontario, Canada February 25, 1925.

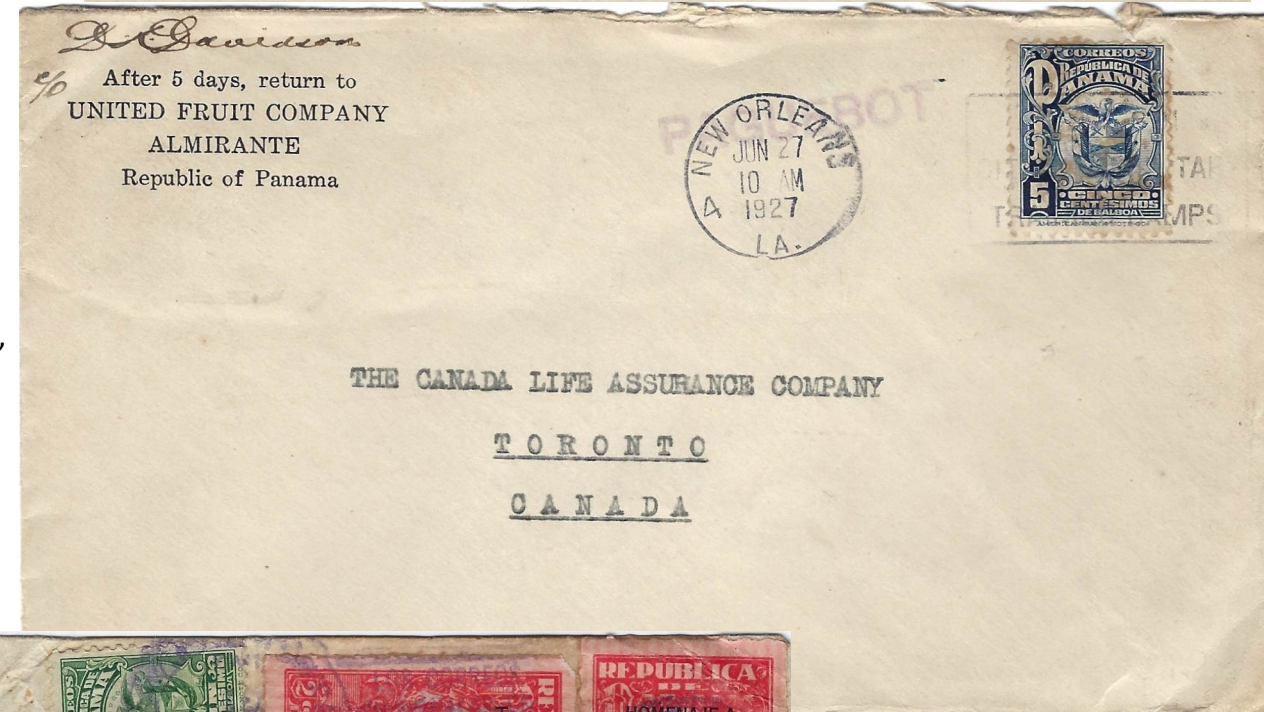
1c green underpaying the 2c UPU rate to Canada. Canada did not join the PUAS until 1931.



Card reduced 50%

Panama City to Port-au-Prince, Haiti January 7, 1925.

1c green plus 2c carmine x2 paying 5c UPU letter rate.



New Orleans Paquebot to Toronto, Canada June 27, 1927.

5c blue paying UPU letter rate.



Panama City to Fort-de-France, Martinique March 24, 1936.

Arrived Fort-de-France April 8, 1936.

5c blue x3 paying 5c UPU letter rate and 10c registration fee.



Colon to Cross Roads, Jamaica. Arrived Cross Roads January 21, 1928.

1c green with additional 4c paying 5c UPU letter rate.

V. UPU Americas Use: Airmail Letter Rate



Panama City to Aruba, Dutch West Indies October 15, 1930.

5c blue x3 paying airmail rate to Aruba established in Decree 10 of July 22, 1930.



Panama City to Curacao November 11, 1930.

5c blue plus 15c airmail paying airmail rate plus surface rate to Curacao established in Decree 10 of July 22, 1930.



Panama City to Curacao April 14, 1930.

5c blue plus 15c airmail paying airmail rate plus surface rate to Curacao established in Decree 10 of July 22, 1930.

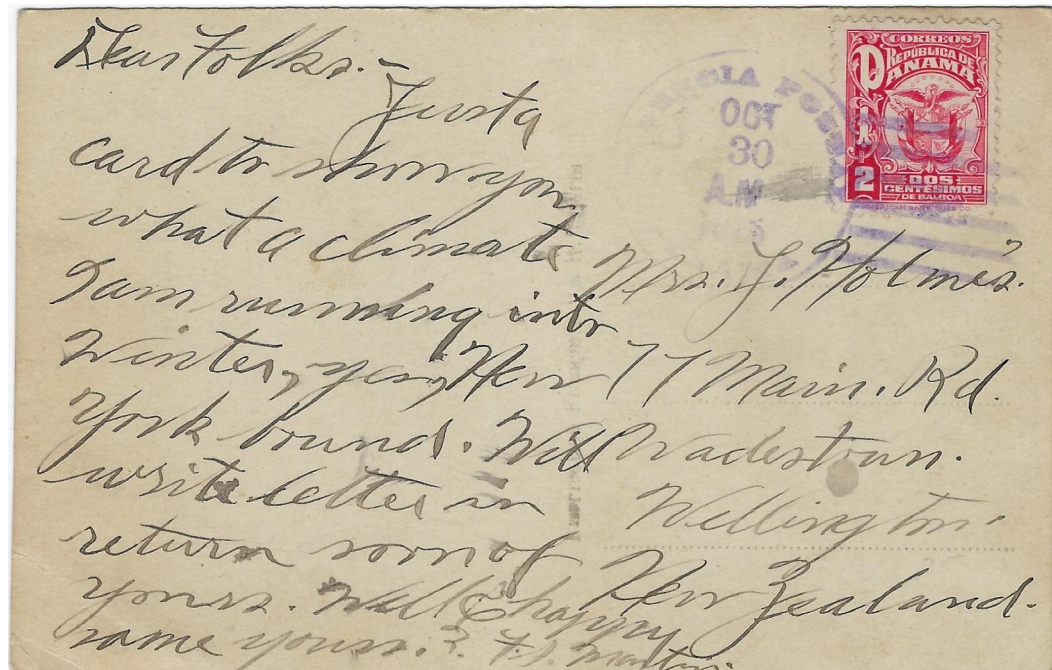


Panama to St. Pierre, Miquelon July 26, 1941

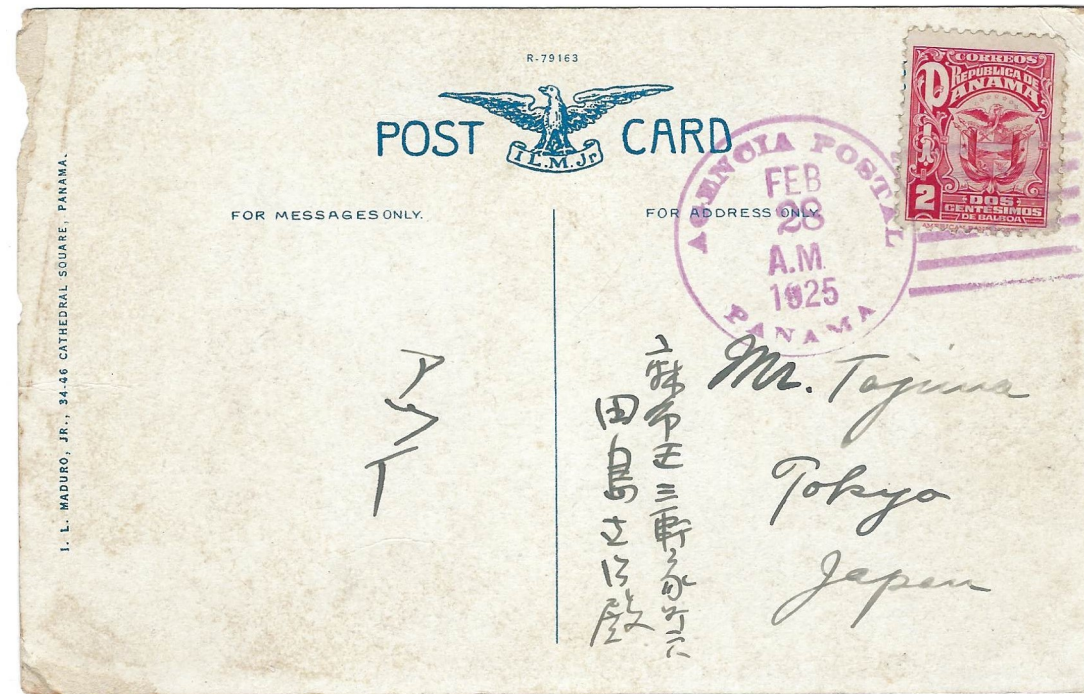
10c purple x2 paying 15c airmail 10g letter rate to the US plus 5c surface letter rate. Postal Tax 1c orange.

V. UPU Asia-Oceania Use: 2 centesimo Postcard Rate

UPU surface postcard rate of 2 centesimo was established in 1920 and extended the use period of the Arms issue.



Panama to Wellington, New Zealand October 30, 1925
2c carmine paying UPU postcard rate.



A series of postcards from Panama City to Tokyo, Japan February 28, 1925
2c carmine paying UPU postcard rate.



Card image at 50%



Card image at 50%



Card image at 50%



Card image at 50%



Card image at 50%

V. UPU Asia-Oceania Use: 5 centesimo Surface Letter Rate

UPU surface sealed letter rate of 5 centesimo for the first 20grams and 3 centesimo each additional 20grams was established in 1920 and extended the use period of the Arms issue.



Panama City to Clermont,
Queensland, Australia
July 29, 1931.

2c carmine x3 overpaid
the 5c UPU letter rate.



Panama City to Eyre Peninsula, South Australia
November 11, 1941.

2c carmine x2 and 1c green paying 5c UPU letter
rate. Additional 1c for postal tax fee.



Panama City to Clermont, Queensland, Australia
February 1, 1932.

2c carmine x5 and 1c green paying 11c UPU
letter rate 40g+ up to 60g (5c first 20g + 3c each
additional 20g)

V. UPU Asia-Oceania Use: 5 centesimo Surface Letter Rate



Del Toro to Macao November 1, 1941

Returned due to suspended due to out break of World War II.

2c carmine x2 with 1c green to pay 5c UPU surface rate. Additional 1c postal tax fee.



Returned cover backstamped Panama City July 6, 1942.

Cropped, reduced 25%



Panama City to Hong Kong April 27, 1938

25 Anniversary Flight over the Panama Canal

5c blue paying UPU surface rate.



Panama City to Auckland, New Zealand December 27, 1945. Official communication to Panama Consulate in New Zealand.

5c blue paying UPU letter rate.



Panama City to Tokyo, Japan June 11, 1928. Letter on N.Y.K. Line cruise ship postal stationary.

5c blue paying UPU letter rate.

V. UPU Asia-Oceania Use: Registered Surface Letter Rate



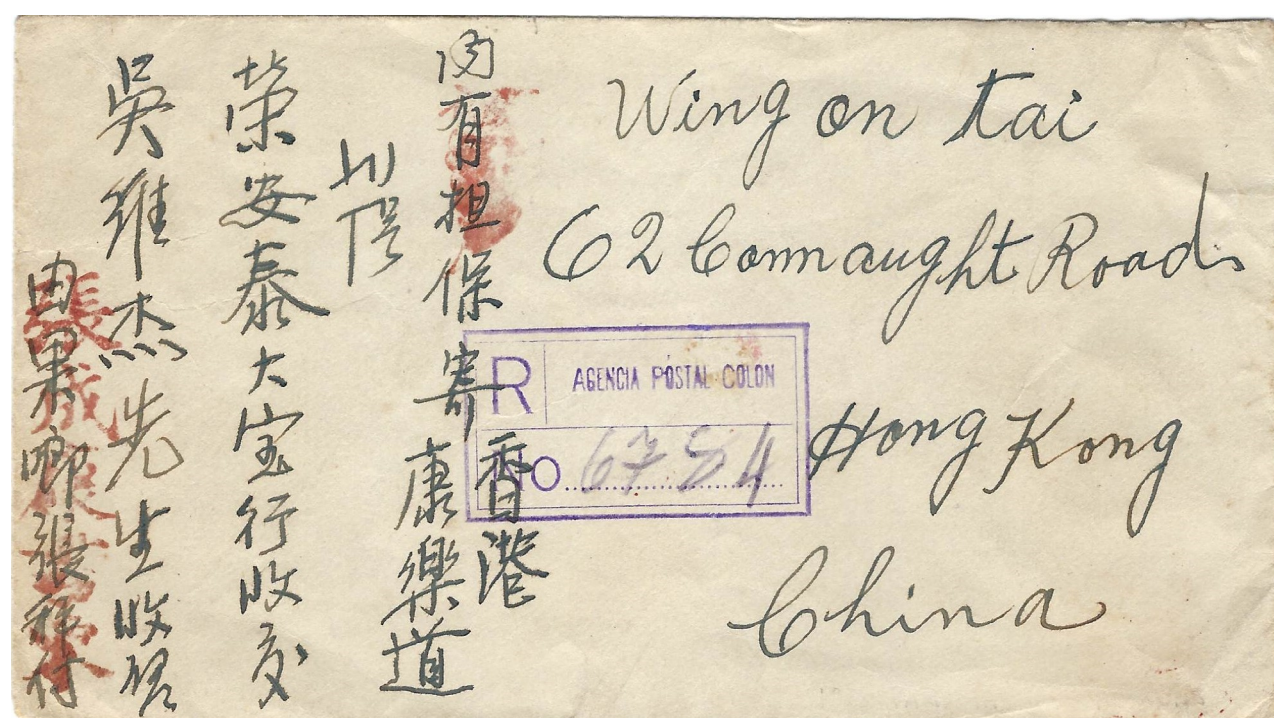
Colon to Hong Kong April 30, 1930

5c blue pay UPU letter rate with 10c purple paying registered mail fee.



Colon to Melbourne, Australia March 14, 1941

5c blue paying first 20g, 1c green + 2c carmine paying 2nd 20g, and 10c purple paying registration fee. Additional 1c for postal tax



Front of Hong Kong cover at 100%

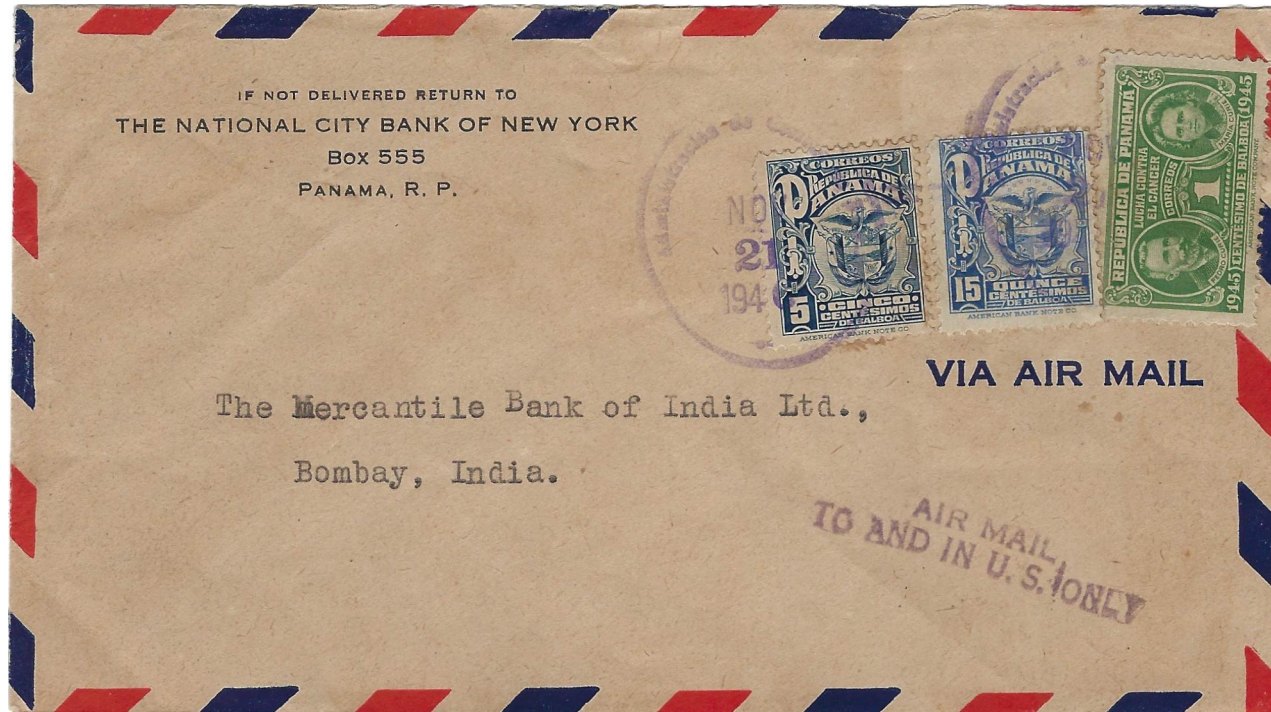


Back of Melbourne cover cropped at 100%.

Panama official seal, New Orleans (March 31, 1941), San Pedro (April 3, 1941) transit marks.

Carnegie, Australia receiving mark September 21, 1941

V. UPU Asia-Oceania Use: Airmail Letter Rate



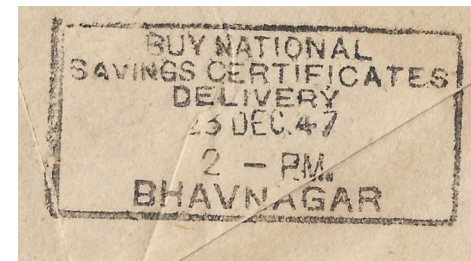
Panama City to Bombay, India November 21, 1940.

15c blue paying 5g+ up to 10g airmail rate through the US and 5c blue paying surface rate to India. Additional 1c for postal tax fee.



Mail traveled surface to and through the US and surface to India.

Bhavnagar, India backstamp December 23, 1947.



David, Panama to Bhavnagar, India via England December 13, 1947.

10c purple x9 paying airmail 15g rate to India of 90c plus 1c postal tax stamp.



Panama City to Auckland, New Zealand January 16, 1951.

15c blue plus additional 76c postage over paying airmail rate to New Zealand up to 15g by 1c. Additional 1c postal tax stamp.



Panama City to Auckland, New Zealand January 14, 1950.

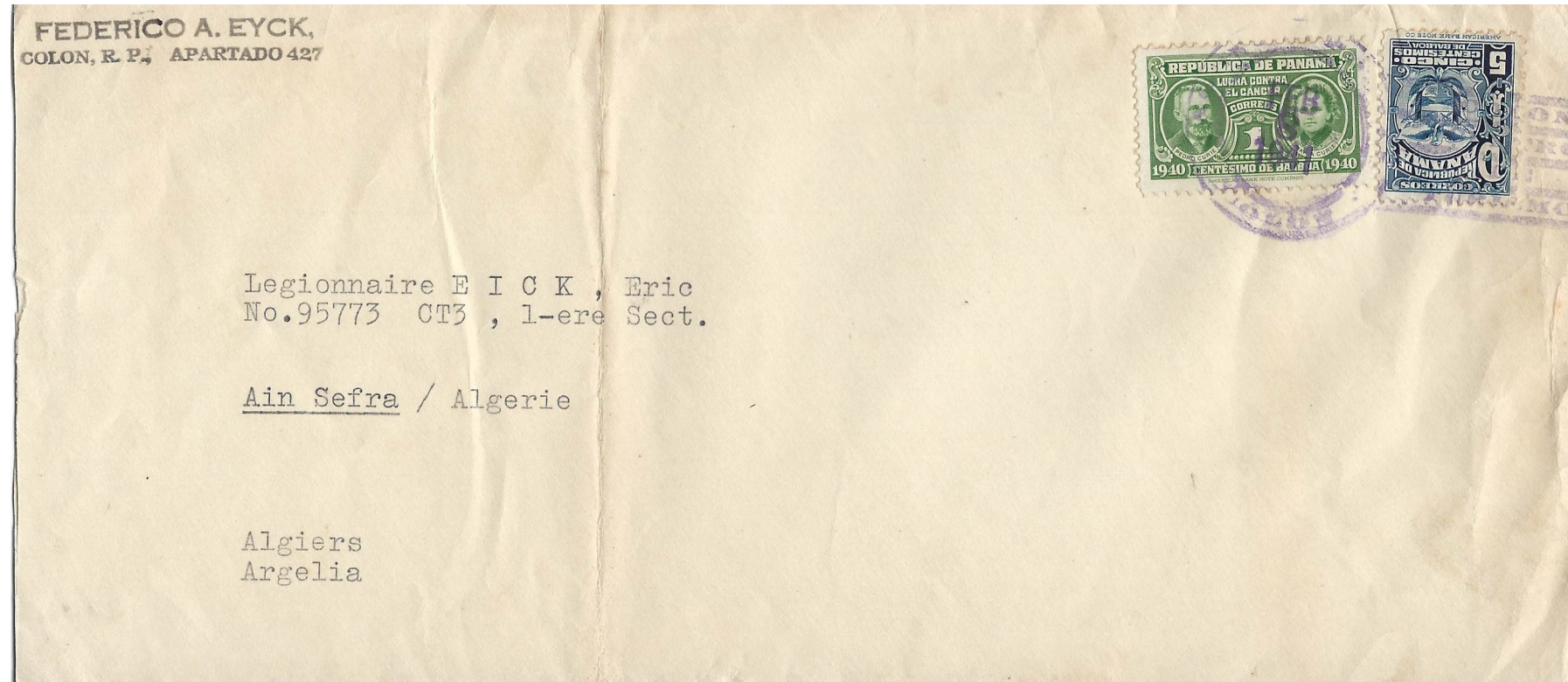
10c purple plus additional 80c postage paying airmail rate to New Zealand up to 15g. Additional 1c postal tax stamp.

Back reduced 30%

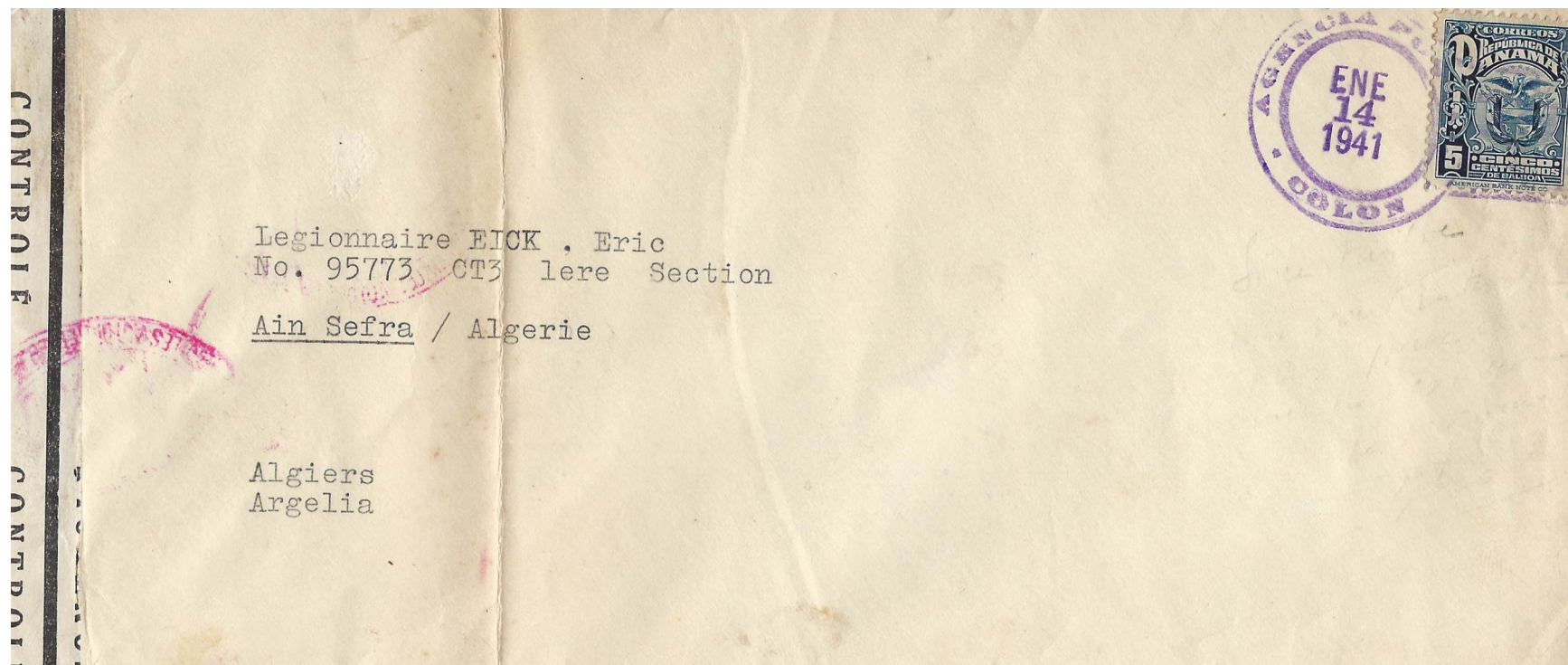


V. UPU Africa Use: 5 centesimo Surface Letter Rate

UPU surface sealed letter rate of 5 centesimo was established in 1920 and extended the use period of the Arms issue.



Colon to Ain Sefra, Algeria February 8, 1941.
5c blue pays UPU surface letter rate with 1c green postal tax stamp.



Colon to Ain Sefra, Algeria January 14, 1941
5c blue pays UPU surface letter rate. No evidence of the 1c required postal tax stamp.
The cover is similar to the example above, but this cover was checked by the French postal censors.



Panama City to Stegi, Swaziland May 18, 1941
British censor tape.
2c carmine x3 overpaid the 5c UPU surface letter rate by 1c.
Postal tax also overpaid by 1 c.



Swaziland receiving mark
September 8, 1941
Cropped at 100%

V. UPU Africa Use: Registered Surface Letter Rate

Concepcion to Algiers, Algeria via France March 2, 1929. Forwarded to Sidi Bel Abbès a location associated with the French Foreign Legion.

5c blue x 2 pays the 5c UPU surface letter rate + 5c registration fee.

Registration fee increased to 10c 3 weeks later on March 23, 1929.



Receiving backstamp
Sidi Bel Abbès, Algeria
April 6, 1929.



Panama to Alexandria, Egypt July 3, 1934.

5c blue x3 pays the 5c UPU surface letter rate + 10c registration fee.



Receiving backstamp
Alexandria, Egypt
July 31, 1934
Cropped at 100%



David to Addis-Ababa, Ethiopia January 12, 1932

5c blue x3 pays 5c UPU surface letter rate + 10c registration fee



Addis-Ababa receiving
backstamp March 2, 1932

Cropped at 100%

Decree Number 65 of March 23, 1929
Increased registration fee from 5 centesimo to 10 centesimo both for domestic and foreign services.

V. UPU Europe Use: 1 centesimo Printed Matter Rate

In 1920 Panama established 1 centesimo rate per 50 grams for printed matter that included business papers, circulars, samples and business invoices to foreign destinations.

Panama City to Redondo, Portugal
 April 17, 1939
 1/2c x2 paying UPU printed matter rate up to 50g



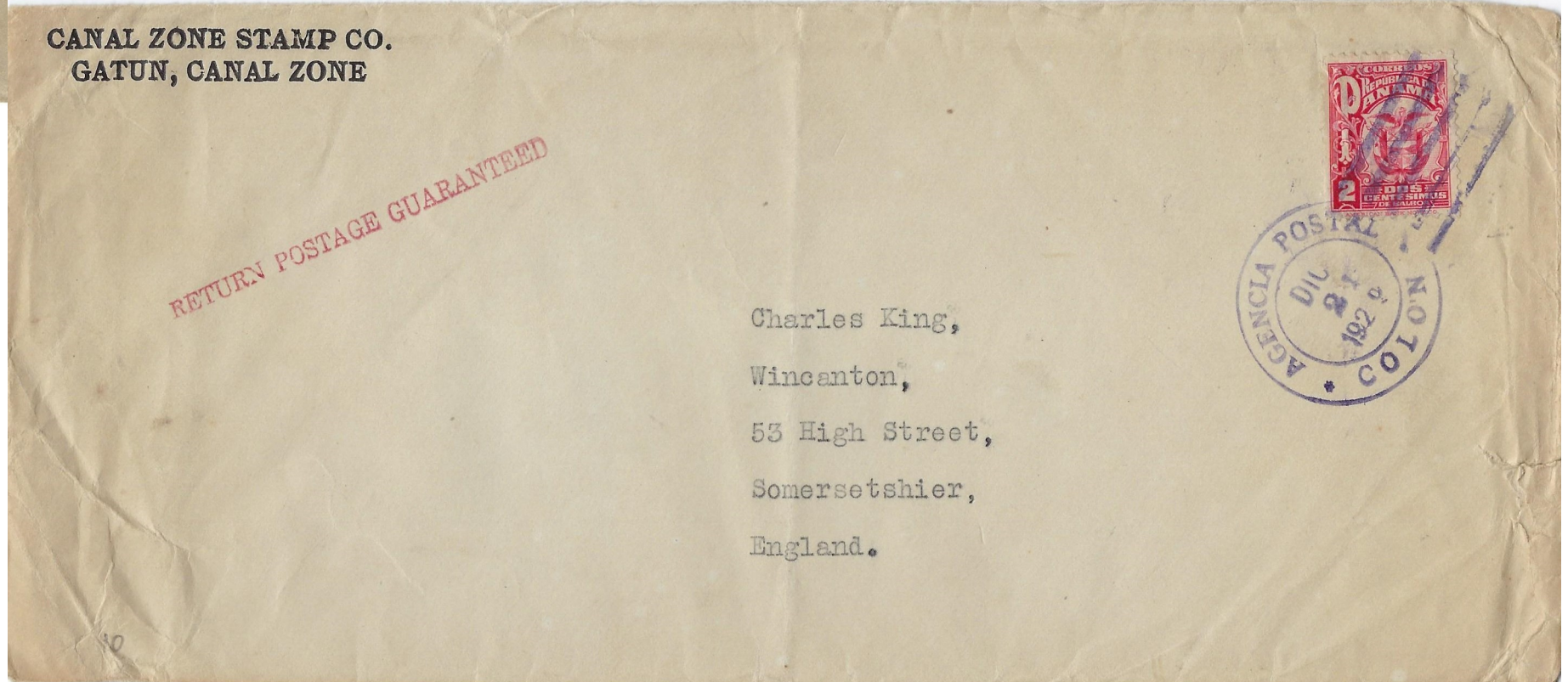
Back reduced 50%



Panama City to Denmark April 11, 1932
 Receiving mark Skanderborg on May 6, 1932
 1c green paying foreign printed matter rate up to 50g.



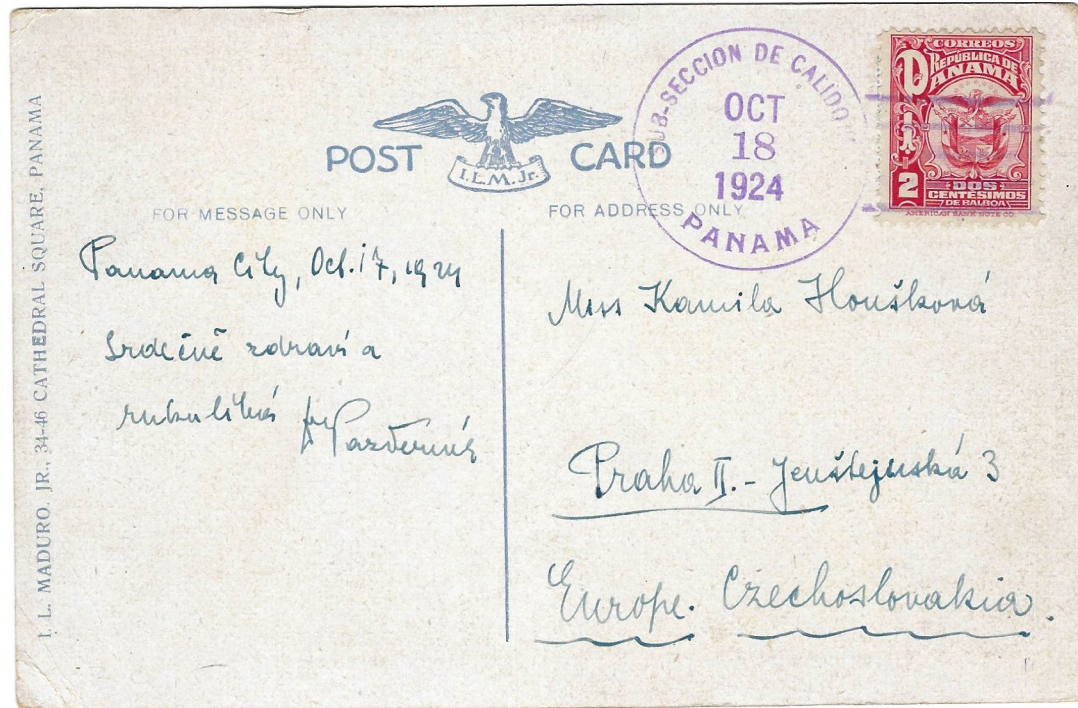
Boquete to Schleissheim, Germany October 22nd.
 1c green paying foreign printed matter rate up to 50g.
 Year date not clear, but specific Boquete cancel used in 1926



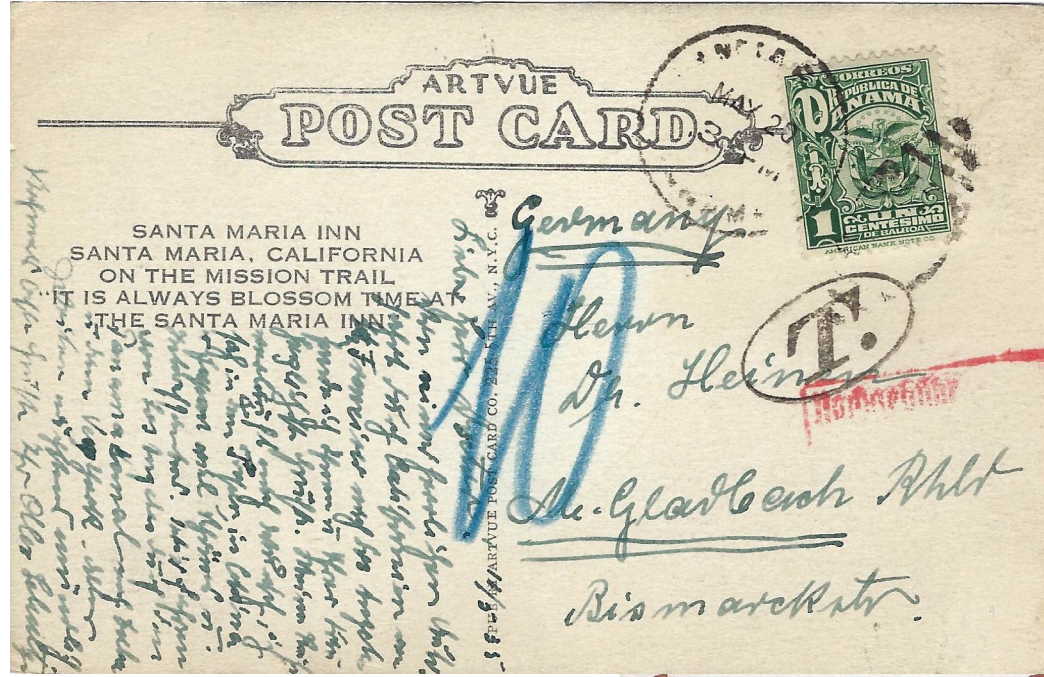
Colon to Somersetshier, England December 21, 1929
 2c carmine paying unsealed printed matter 50g+ up to 100g

V. UPU Europe Use: 2 centesimo Post Card Rate

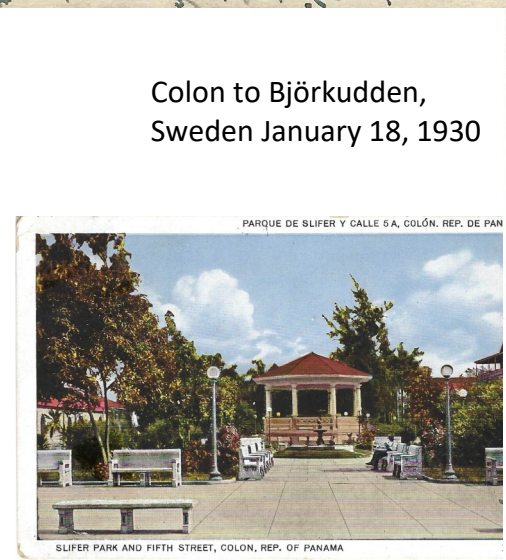
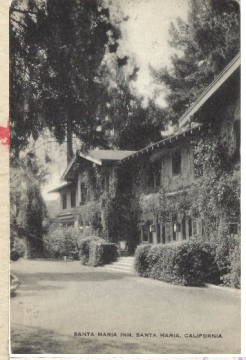
UPU surface post card rate of 2 centesimo was established in 1920 and extended the use period of the Arms issue.



Reduced 50%
Panama City (Calidonia Subsection) to Prague, Czechoslovakia October 1924.



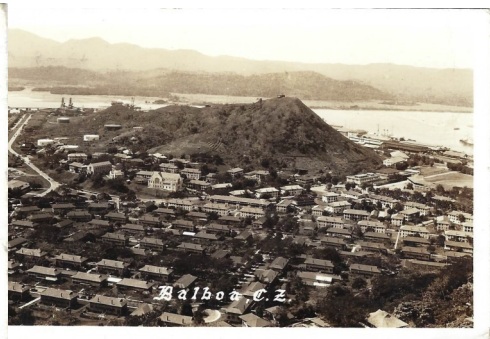
Panama City to Bismarck, Germany May 20th.
Taxed 10 pfennig postage due for underpayment of the 2c UPU post card rate.



Colon to Björkudden, Sweden January 18, 1930



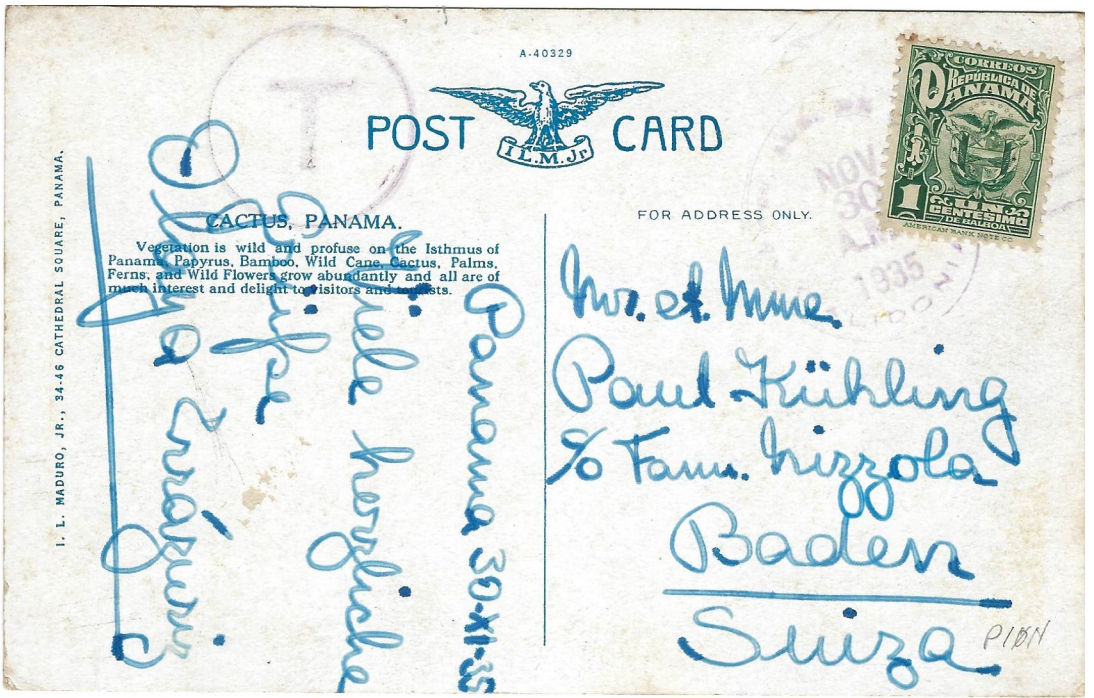
Reduced 50%



Reduced 50%
Panama City to Funchal, Madeira November 28, 1933.



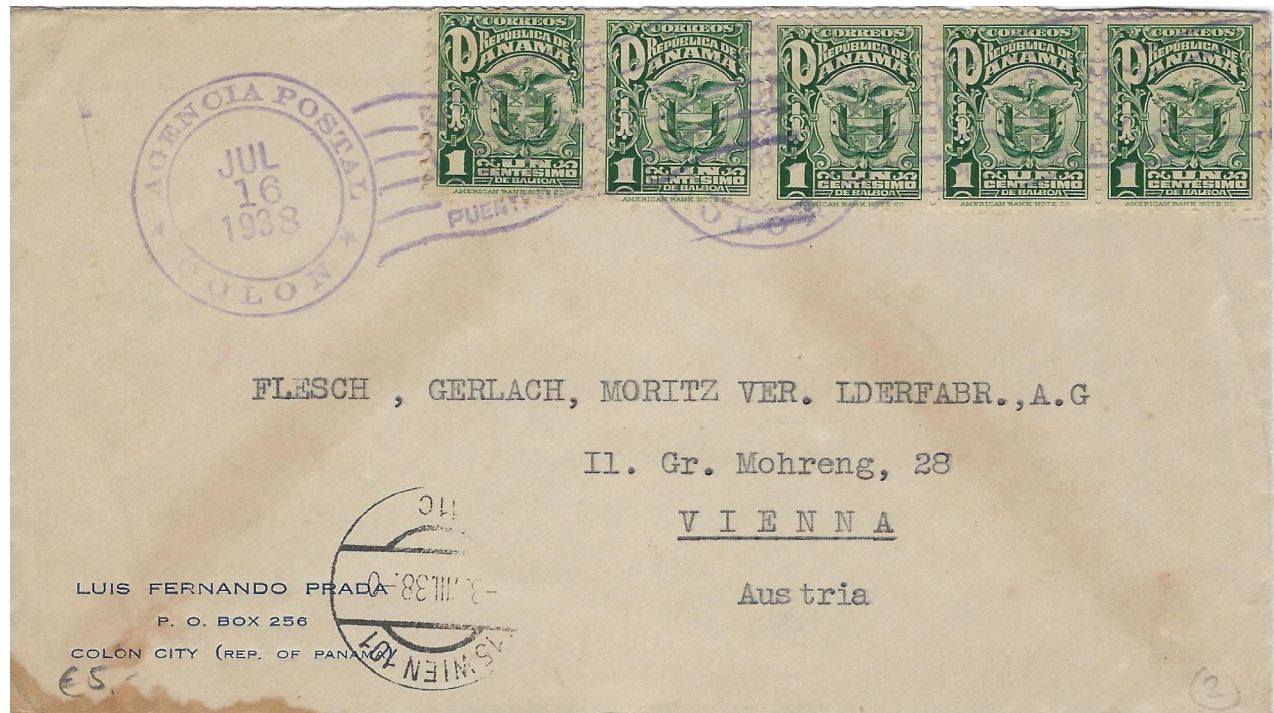
Reduced 50%



Panama City (Calidonia Substation) to Baden, Switzerland November 30, 1935.
Taxed postage due for underpayment of the 2c UPU post card rate.

V. UPU Europe Use: 5 centesimos Surface Letter Rate

UPU surface letter rate up to 20g of 5 centesimo was established in 1920 and extended the use period of the Arms issue.



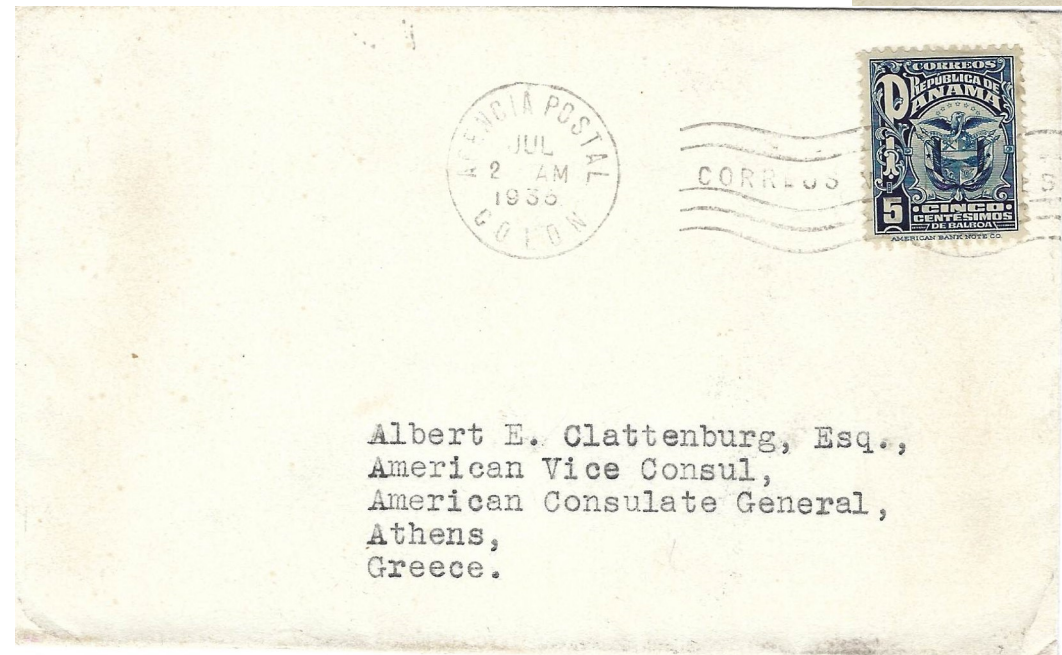
Colon to Vienna, Austria
July 16, 1938.



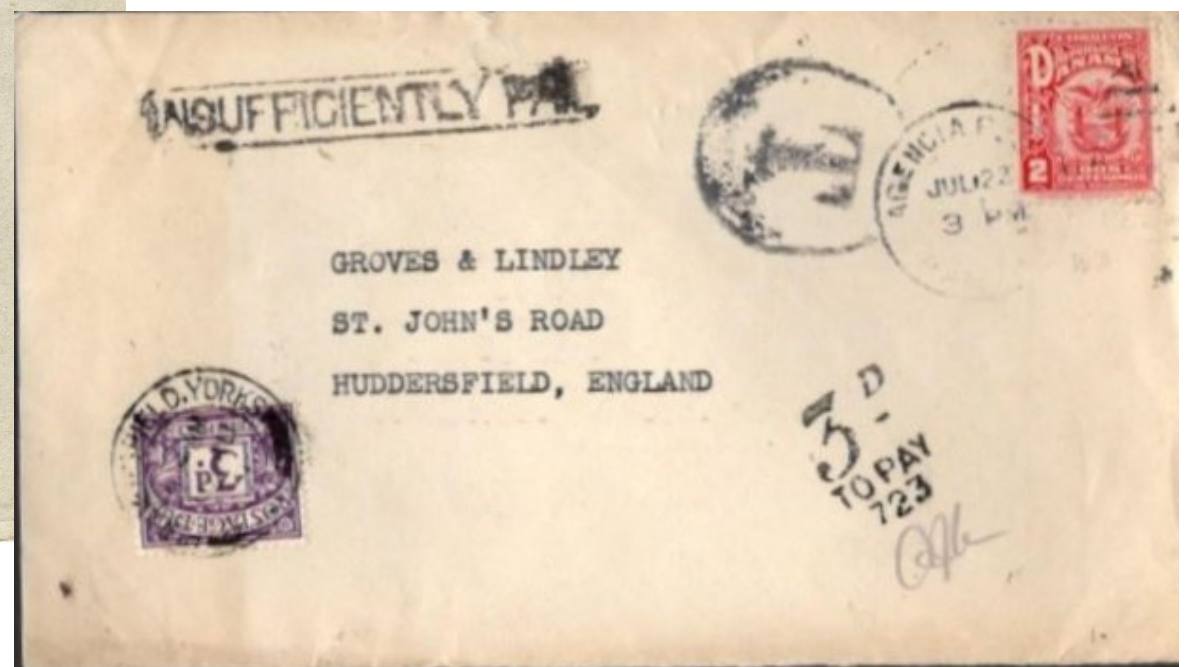
Paquebot Mail to London, England via United Fruit Company October 28, 1935. Transit New Orleans November 4, 1935.



Panama City to The Hague, Netherlands
July 18, 19xx.



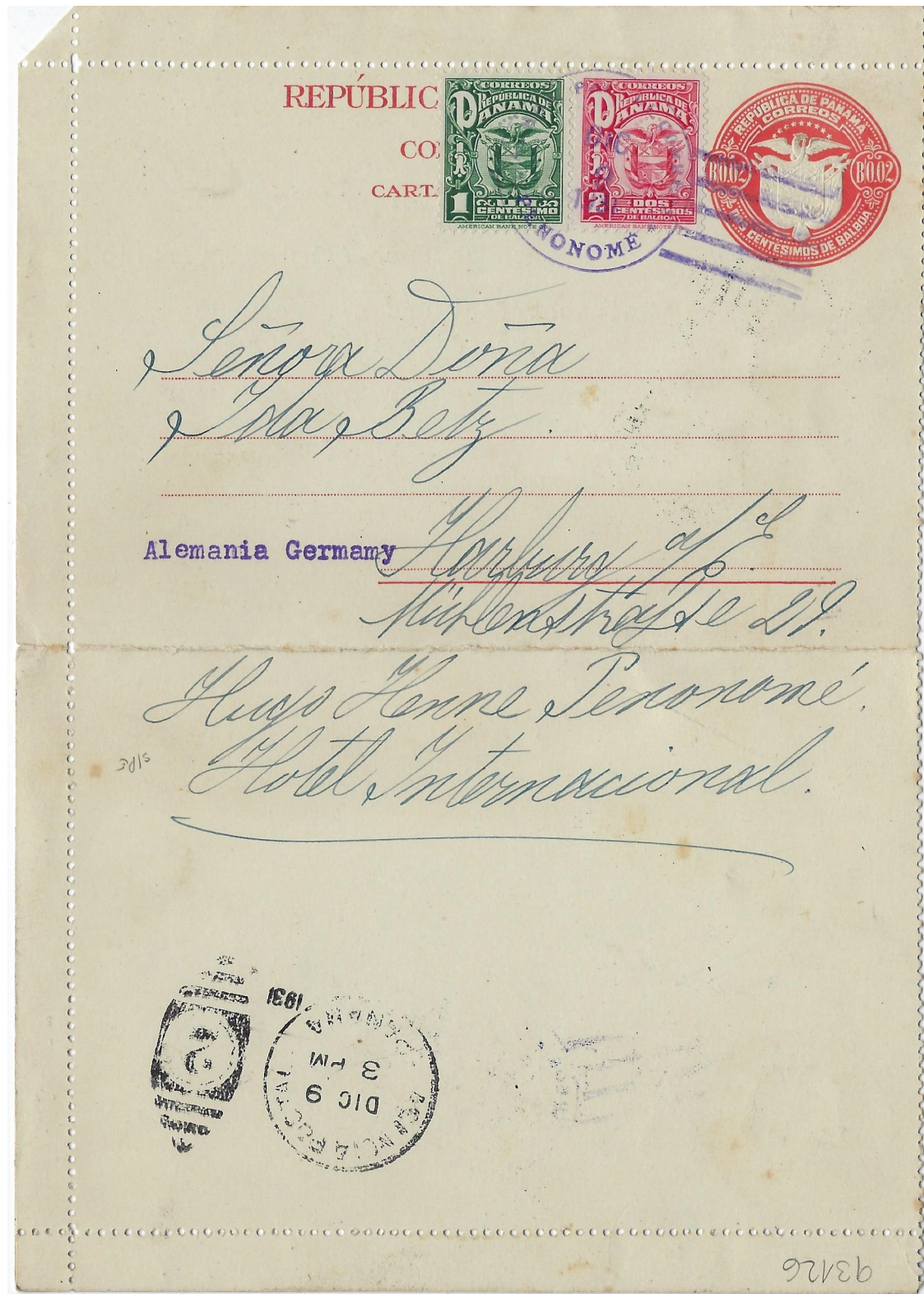
Colon to Athens, Greece July 2, 1935.



Panama City to Huddersfield, England July 22, 19xx.

Taxed 3p postage due for underpayment of the 5c UPU surface letter rate.

V. UPU Europe Use: 5 centesimos Surface Letter Rate

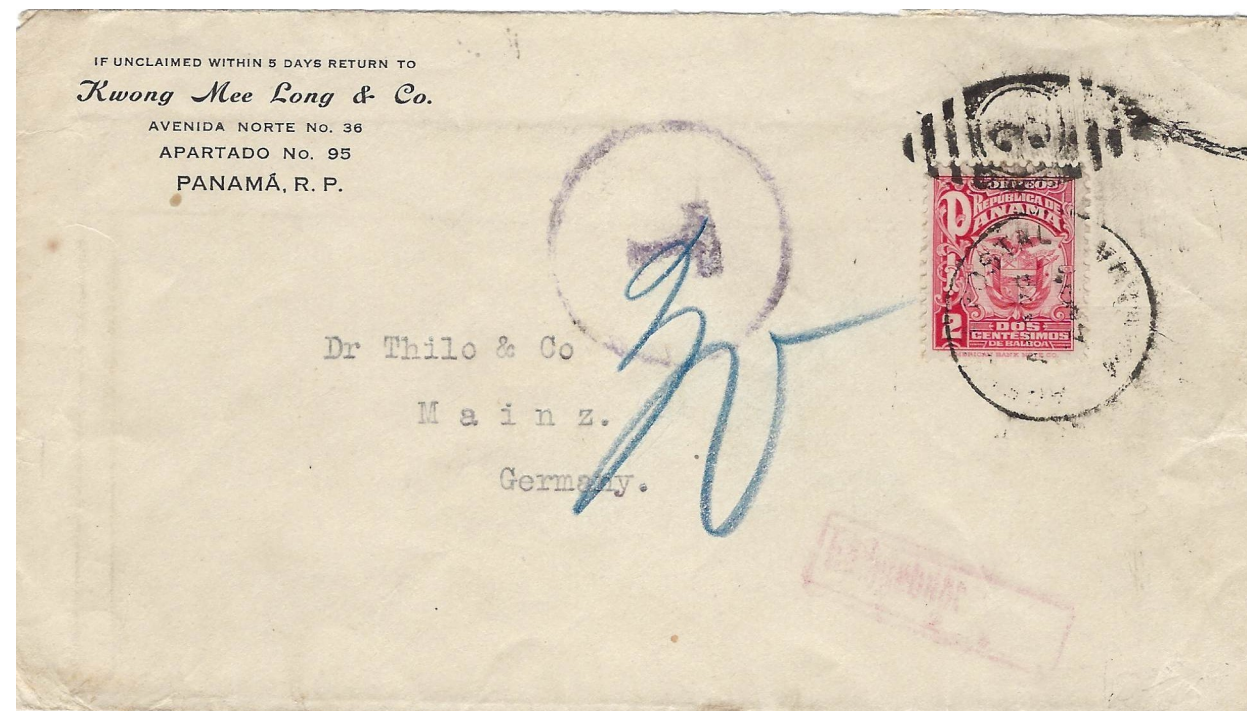


Penonome to Harburg, Germany December 9, 1931.

1c and 2c arms issue used to uprate 2c postal paper to 5c foreign letter rate.

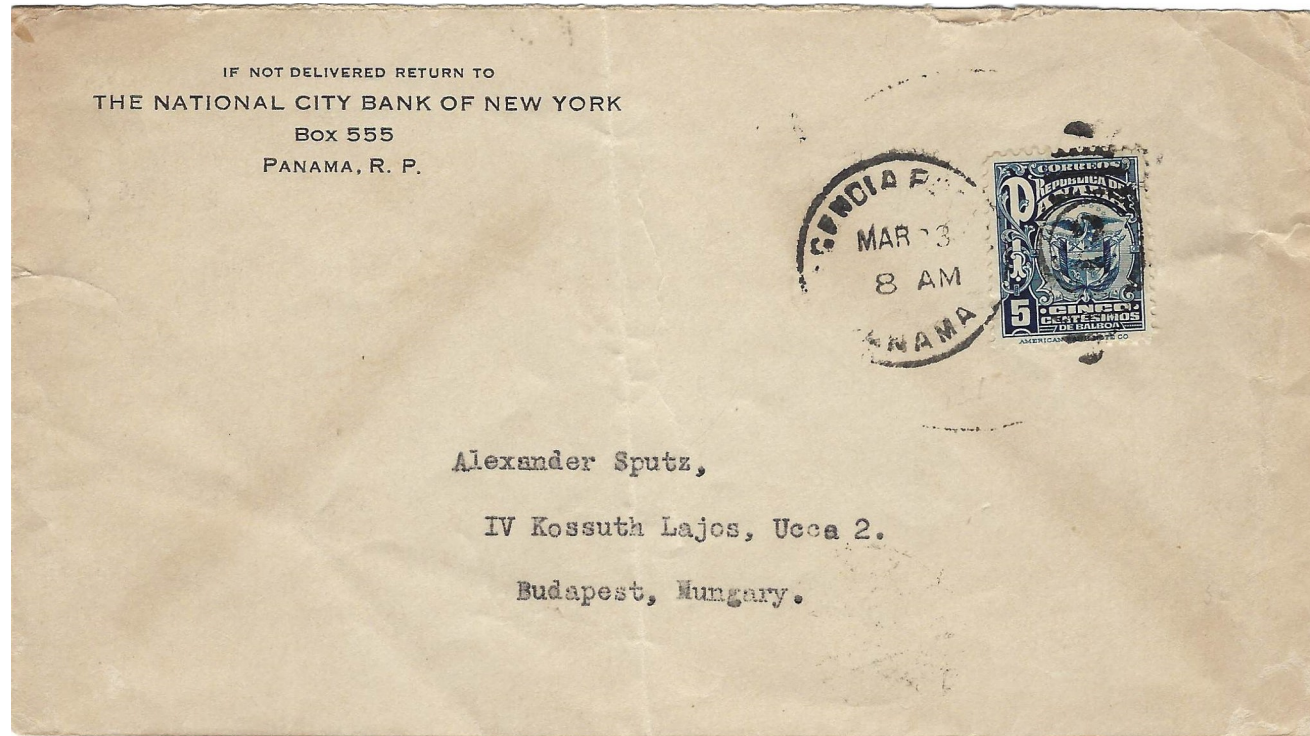
Colon to Manchester, England
November 16, 1931.

8c in postage covers 20g+ up to
40g (5c first 20g plus 3c each
additional 20g).



Colon to Mainz, Germany.
Underpaid 3c for the 5c UPU
surface letter rate rate. Taxed
30 pfenning in Germany

V. UPU Europe Use: 5 centesimos Surface Letter Rate



Panama City to Budapest, Hungary March 13, 1936. Received April 12, 1936.



Colon to Genoa, Italy June 25, 1924.

BUZON Conlon R.P. handstamp indicates cover was collected from a street mailing box.

Use of Buzon handstamp prior to the reported February 15, 1925 use in literature.



Panama City to Stockholm, Sweden May 19, 1941.

Returned to sender October 15, 1941 with auxiliary marking 'No Service, Return to Sender'. Over was censored and returned due to outbreak of World War II.

8c in postage covers 20g+ up to 40g (5c first 20g plus 3c each additional 20g).



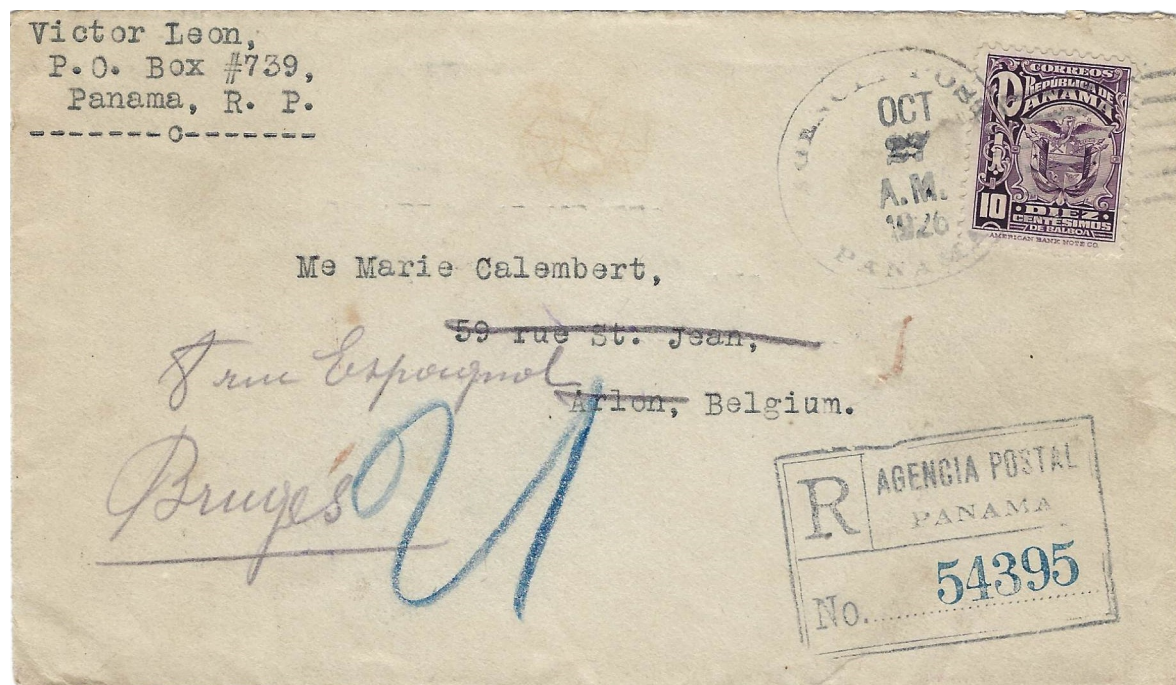
Colon to Lausanne, Switzerland November 14, 1941.

2c carmine underpaying UPU rate by 3c. Assessed postage due.

V. UPU Europe Use: Surface Letter Rate with Registration

Panama City to Arlon, Belgium October 27, 1926.

10c purple paying 5c UPU surface letter rate up to 20g and 10c registration fee.



Panama City to Biarritz, France May 31, 1927.

10c purple paying 5c UPU surface letter rate up to 20g and 10c registration fee.



Colon to Huddersfield, England Jun 2, 1933.

5c blue paying UPU surface letter rate up to 20g and 15c paying 10c registration fee and 5c AR fee.

Back cropped at 100%

Decree 65 of March 23, 1929 increased the registration fee from 5c to 10c effective April 1, 1929 for domestic and foreign service. The decree also set AR service at 5c.

Colon to Suomi, Finland June 29, 1936. Arrived July 20, 1936.

15c blue paying 5c UPU surface letter rate up to 20g and 10c registration fee.



V. UPU Europe Use: Surface Letter Rate with Registration

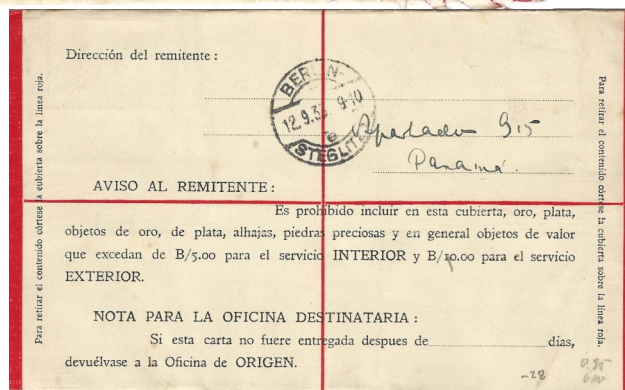


Panama City— Steglitz, Germany
August 23, 1933

Arrived in Steglitz September 12, 1933
5c UPU rate up to 20g, 10c registration
fee.

Panama Official Seal

Sent to known postal stationary dealer in
Germany.



Pese to Scheidegg, Germany
May 7, 1930. Arrived May
28, 1930.

5c blue x3 paying 5c UPU
surface letter rate up to 20g
and 10c registration fee.



Panama City to Budapest, Hungary October 31, 1935. Arrived November 24, 1935.
5c blue x3 paying 5c UPU surface letter rate up to 20g and 10c registration fee.



Panama City to Netstal, Switzerland December 12, 19xx.

12c olive, 2c carmine and 1c green paying 5c UPU surface letter rate up to
20g and 10c registration fee.

V. UPU Europe Use: Airmail Letter Rate

Decree 10 of January 22, 1930 established airmail to the US at 20c per 15g with an additional surface mail fees to Europe. In 1943 transatlantic service to Europe from Panama was established at 45c per 15g as published in the 1943 Postal Circular. The option to use airmail to the US and surface to Europe remained a lower cost option.



Panama City to Paris, France
December 11, 1934. Arrived
December 27, 1934.

20c airmail paying up to 15g
airmail rate to and through the
US. 5c blue paying surface mail
rate from US to France .

Panama did not offer
Transatlantic service until 1943.
Decree 10 of January 22, 1930



Panama City to Croisy-sur-
Andelle, France September 2,
1946.

10c purple x4 with 5c blue paying
up to 15g trans-atlantic airmail
rate to Europe. Additional 1c
postal tax stamp.

Postal Circular 1943



Panama City to Edinburgh, Scotland February 15, 1947.

10c purple x2 paying 10g+ up to 15g airmail rate to the US, 5c blue paying surface rate to Europe. 1/2c orange Arms issue overprinted for use as postal tax stamp. Postal Circular 1943

Note the TRANSATLANTIC is stricken and an auxiliary marking of AIRMAIL TO NEW YORK ONLY added. Transatlantic service was available at a cost of 45c.



Panama City to Berne, Switzerland September 20, 1941.

15c blue x3 paying up to 15g transatlantic airmail rate to Europe (Postal Circular 1943).
Additional 1c postal tax stamp.

V. UPU Europe Use: Airmail Letter Rate with Registration



Colon to Haarlem, Netherlands July 2, 1933.
 10c purple paying registration fee.
 Additional 40c airmail paying rate 15g+ up to 30g airmail to Europe via US.
 Underpaid the surface letter rate of 5c (up to 20g) or 8c (20g+ up to 40g).

Decree 150 of August 11, 1931



Panama City to Pforzheim, Germany January 4, 1937. Arrived January 18, 1937.

5c blue x3 paying 10c registration rate and 5c surface mail rate to Europe. Additional 20c airmail paying airmail rate to US.



Panama City to Prague, Czechoslovakia October 30, 1946. Arrived November 12, 1946.
 15c blue x3 paying up to 15g airmail rate to Europe with additional 1c postal tax stamp.
 Cover includes diplomatic auxiliary marking that provides free registration.



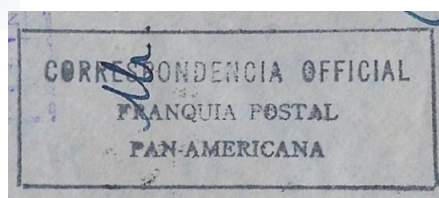
LATE USE

Nata to Gerolfingen, Switzerland June 25, 1954.

10c purple x3 plus additional 6c postage paying new 13c registration rate for UPU members and up to 5g airmail rate to Europe.

Decree 350 of October 10, 1953.

Nata cancel previously listed with only a June 3, 1957 example.



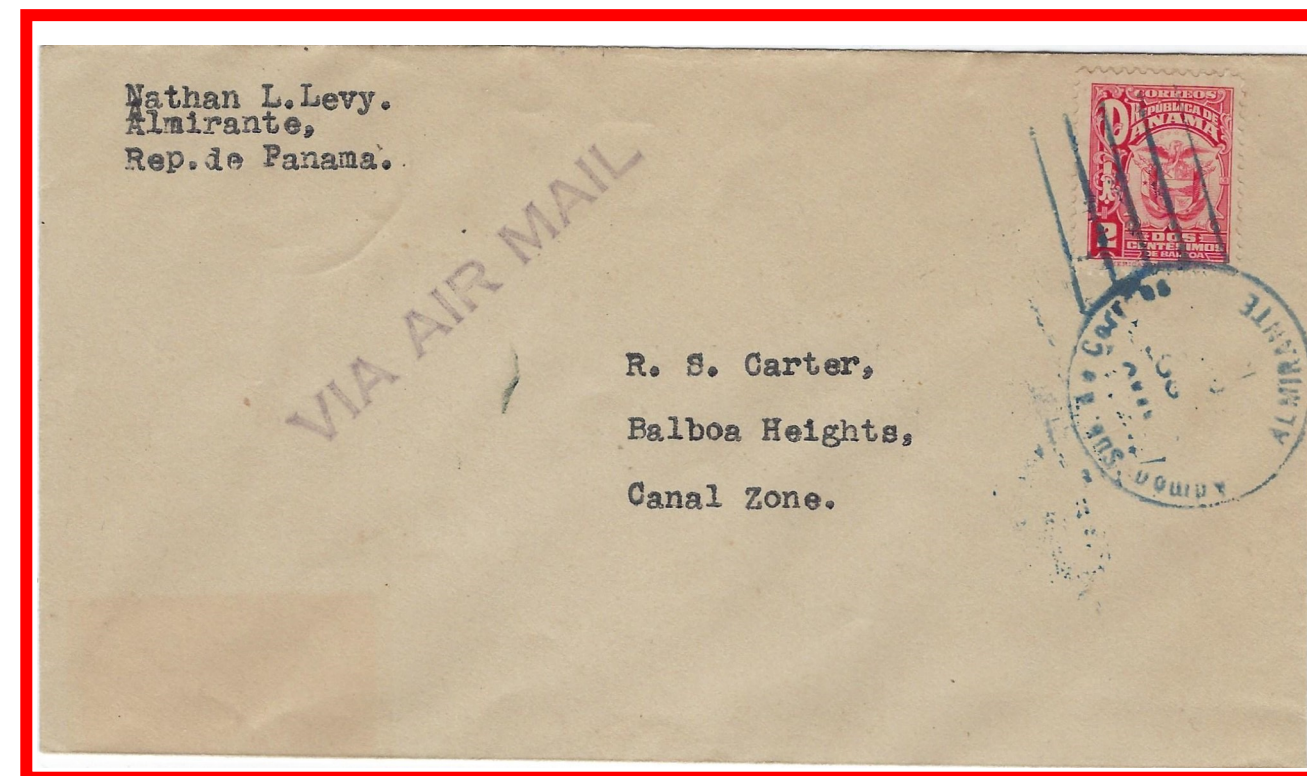
VI. Flight Covers



On May 24, 1926 France Field, Canal Zone—Almirante

An official Army Air Corps flight was sent from France Field, Canal Zone to Almirante, Panama on May 24, 1926. Dealer Nathan Levy arranged for 20 covers bearing variety of postage stamps to be sent with the flight.

Of the 20 covers prepared, 3 included Panama Arms issues posted at the 2c letter rate.



May 29, 1926 Almirante, Panama—Balboa, Canal Zone

2c carmine paying 2c PUASP letter rate to the Canal Zone.

All covers except for 3 were confiscated upon arrival in the Canal Zone by postal officials due to unauthorized use of the "Via Air Mail" marking.

VI. Flight Covers

Major Herbert A Dargue left San Antonio, Texas December 21, 1926 with a squadron of 5 Loening amphibian airplanes for a goodwill flight. The flight visited Mexico, Central and South America Republics and US, British, French and Dutch possessions in the Caribbean. Covers were cancelled at all 29 stops. Two pilots died in crashes in Buenos Aires.



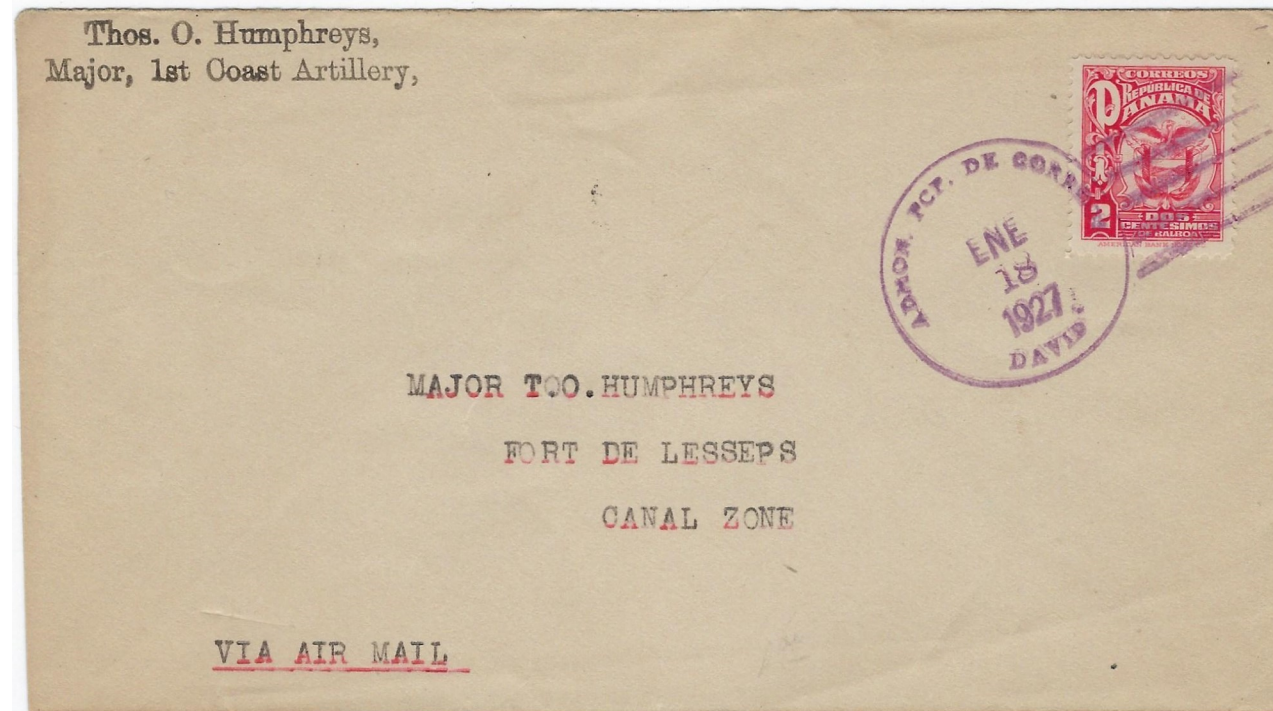
1/2c yellow on Dargue Pan American Goodwill Flight cover cancelled January 19, 1927. Example opened to back to view Major Herbert A. Dargue's certification and signature along with signatures of other surviving pilots.

Excerpt from front of cover with 1/2c yellow issue.

VI. Flight Covers



1c green on Dargue Pan American Goodwill Flight cover cancelled January 19, 1927



January 18, 1927 David Panama to Fort De Lesseps, Canal Zone
United States Pan American Goodwill Flight
 2c carmine paying the 2c letter rate to the Canal Zone.
 A limited number of covers were mailed from David to Fort De Lesseps on January 18, 1927 arriving the same day as part of the General Herbert A. Dargue goodwill mission.



December 29, 1928 Panama City to San Jose, Costa Rica
 Flight to check navigation and weather conditions along with state of landing field in San Jose
 1/2c yellow x4 paying 2c PUASP letter rate to Costa Rica.
 Total of **6 covers** reported cancelled in Panama City on December 27th or Ancon on December 28th. All are backstamped San Jose on December 29th.



VI. Flight Covers



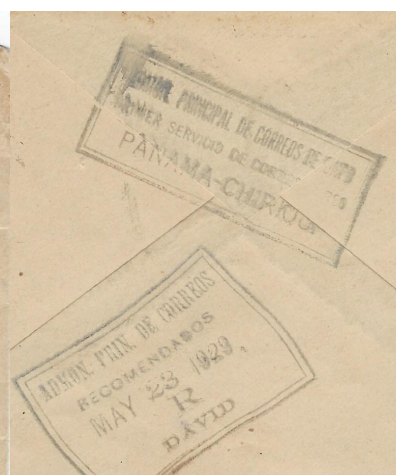
May 22, 1929 Colon to Managua, Nicaragua First Flight
Backstamped Managu May 23, 1929



Managua receiving mark
found on both covers.



May 22, 1929 Colon to Managua, Nicaragua Registered First Flight.
Backtamped Managu May 23, 1929



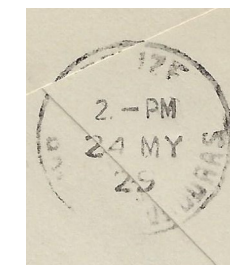
Back cropped, reduced 25%

May 22, 1929 Panama City to
David, Panama
Backstamped David, Panama
May 23, 1929.

2c carmine for local letter
rate, 10c purple for
registration rate and first day
of issue 10c airmail.



May 22, 1929 Panama City to Belize
Backstamped British Honduras May 24, 1929.
2c carmine pays PUASP local rate with first day of
issue 15c airmail



VI. Flight Covers



May 22, 1929 Panama City to David, Panama

2c carmin pays local rate with first day of issue 10c and 15c airmail.



May 22, 1929 Panama City to San Jose, Costa Rica

2c carmine pays PUASP local rate with first day of issue 25c airmail.



May 22, 1929 Panama City to Havana, Cuba

Backstamped Havana, Cuba May 25, 1929.

2c Arms pays PUASP local rate with added 25c airmail on first day of issue.

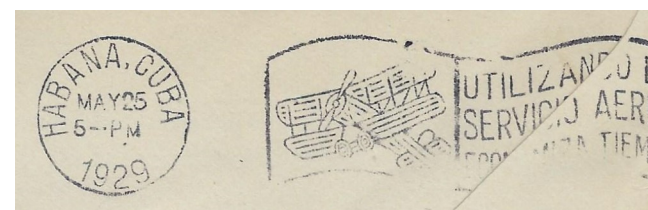


July 8, 1929 Panama City to Curacao

Backstamped Curacao July 10, 1929

While the flight cover from Colon is common, there were less than 20 covers from Panama City.

1c and 2c Arms uprate stationary to 5c foreign rate with added 15c airmail rate.



VI. Flight Covers



January 30, 1930 Colon to Brownsville, Texas

Backstamped Brownsville, Texas July January 24, 1930

10c Arms pays 10c registration; First day of issue for fifth airmail issue.



March 10, 1930 Panama to San Jose, Costa Rica

Backstamped San Jose March 11, 1930

Arms issues pay 10c registration fee with the added 10c airmail



Panama City to Maracaibo, Venezuela First Flight May 6, 1930.

Cristobal, Canal Zone May 7, 1930 arrival backstamp

5c blue pays full 5c foreign rate instead of 2c PUAS rate. Correct 15c airmail rate to Venezuela paid with airmail issues.



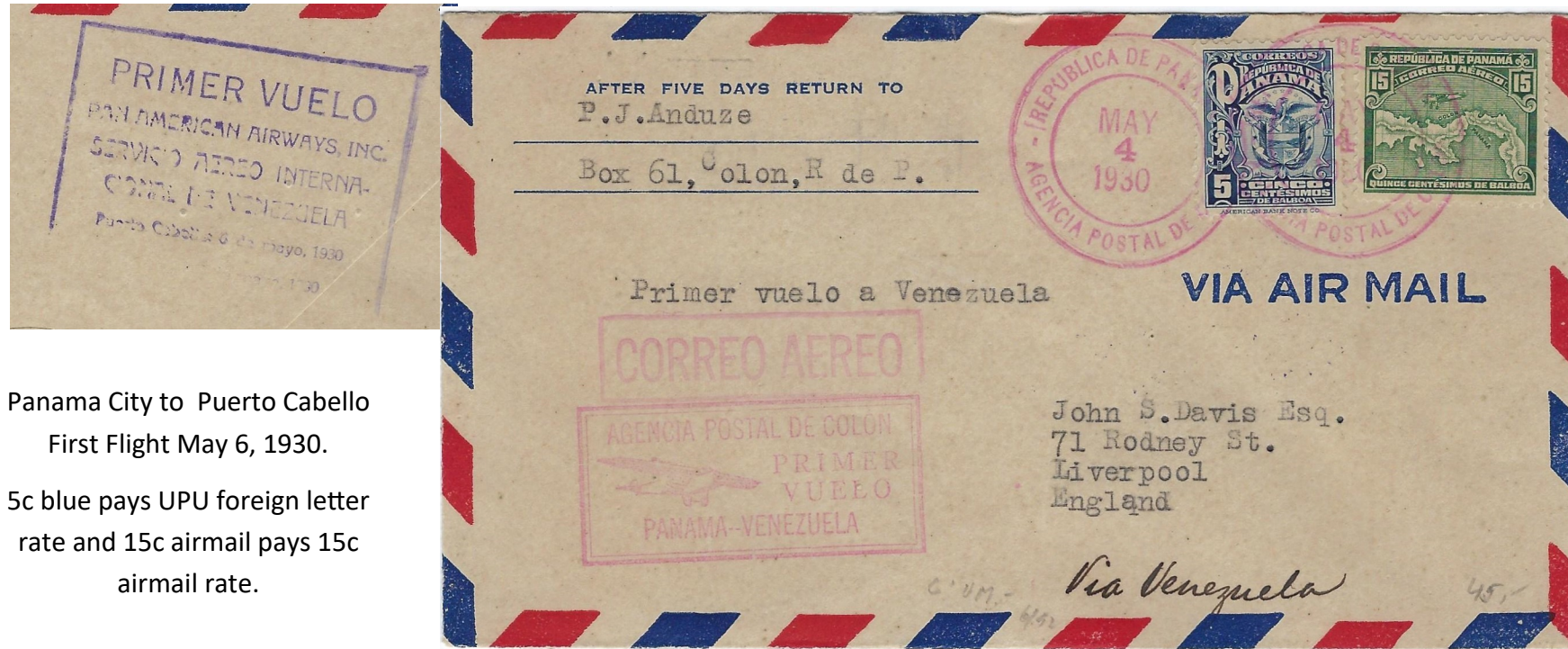
Back cropped, reduced 25%



Panama City to Merida First Flight May 6, 1930.

5c blue pays full 5c foreign rate instead of 2c PUAS rate. Correct 15c airmail rate to Venezuela paid with airmail issue.

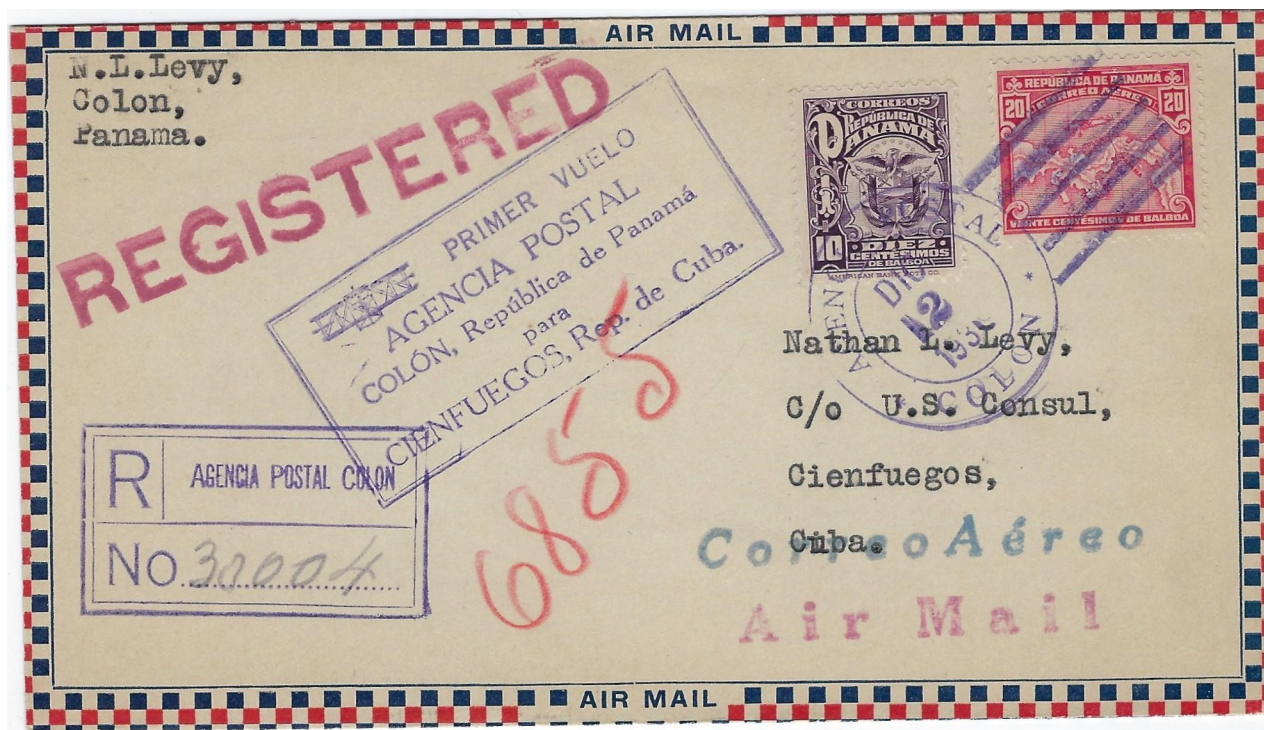
VI. Flight Covers



Panama City to Puerto Cabello
First Flight May 6, 1930.
5c blue pays UPU foreign letter rate and 15c airmail pays 15c airmail rate.



Panama City to Caracas First Flight May 6, 1930.
5c blue pays full 5c foreign rate instead of 2c PUAS rate. Correct 15c airmail rate to Venezuela paid with airmail issue.



Colon to La Paz, Bolivia First Flight May 24, 1932.
10c purple pay registration fee.



Back reduced 25%



Colon to Cienfuegos, Cuba First Flight December 3, 1930.
10c purple pays registration fee. 20c airmail rate to Cuba paid by 20c airmail issue.



Cover was addressed to send care of the Postmaster. On August 16, 1933 the cover finally returned to sender after nearly 15 months.

VI. Flight Covers



June 21, 1941 Panama City to Pittsfield, Massachusetts.

Inter-American Escadrille

1941 Civic Air Mission to Latin America to promote air travel within Central America.

5c blue + 10c purple paying the 15c airmail rate (up to 10 grams) to the United States with 1939 1c postal tax stamp.



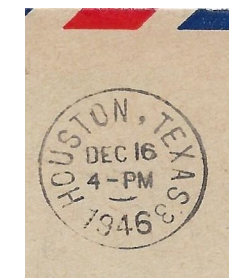
Panama City to Corpus Christi, Texas Flight December 14, 1946.

Arrived in Corpus Christi December 16, 1946.

5c blue and 1c green overprinted for postal tax



The System of the Flying Clippers
 When You Think of Air Travel Think of
PAN AMERICAN WORLD AIRWAYS

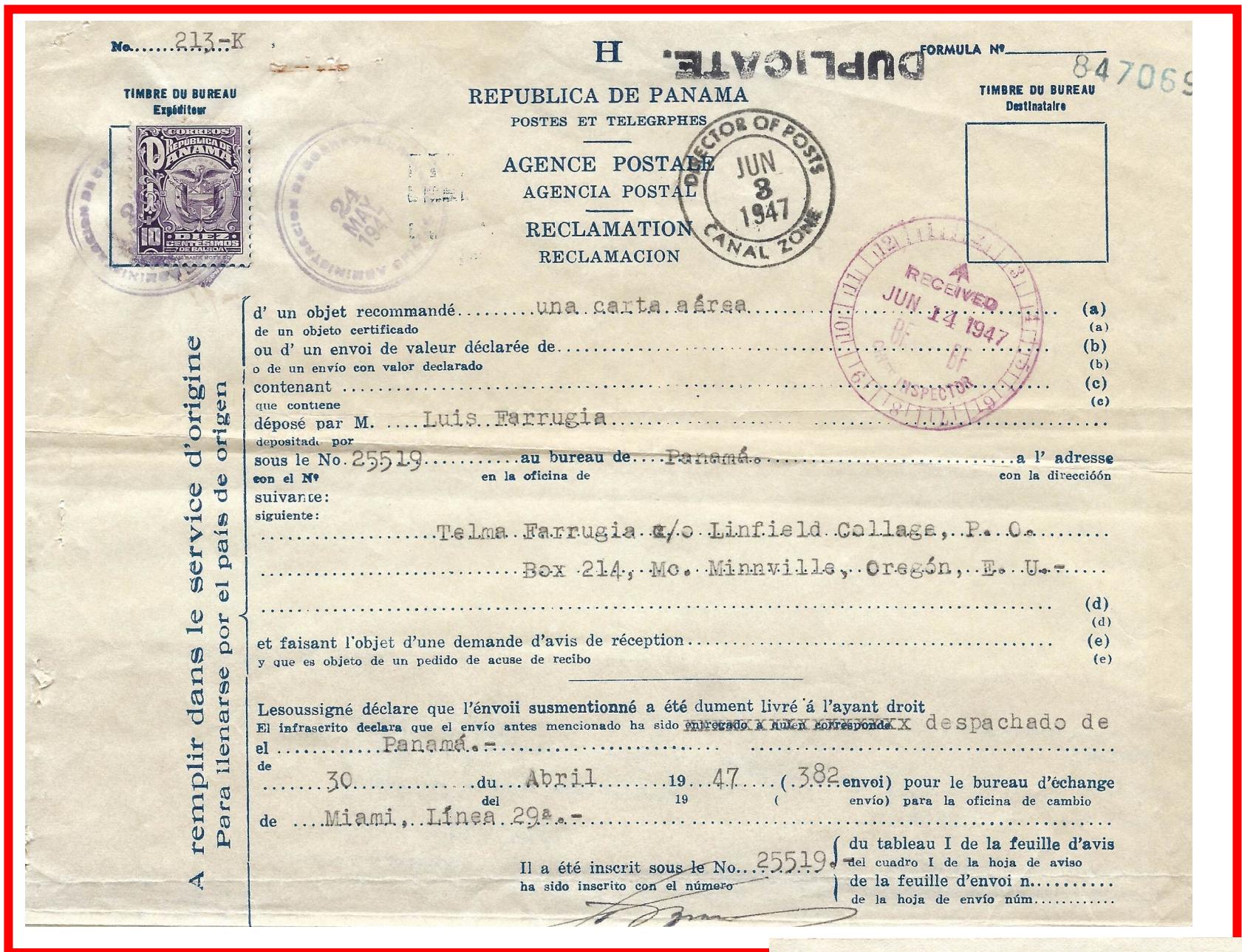


Panama City to Houston, Texas Flight December 14, 1946.

Arrived in Houston December 16, 1946.

5c blue and 1/2c yellow surcharged for postal tax

VII: Transactional Use



June 3, 1947

Official inquire on status of registered item.

10c purple Arms paying postal fee for investigation of foreign item established in Legislacion Postal Panamena of 1947. Required to be paid in postage.

No other remaining examples known to author.

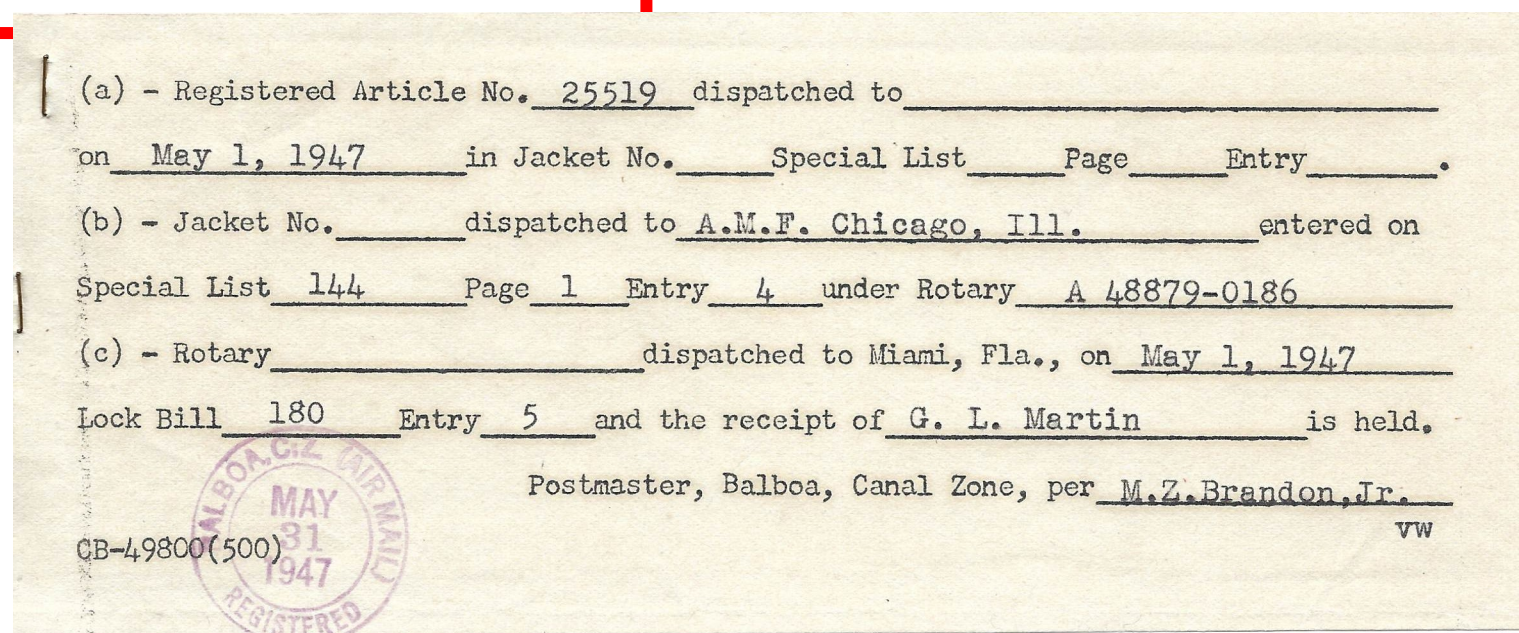


September 19, 1930

1c green used on document with 1c green revenue of 1925 as a revenue.

Document for receipt of 50 pesos in rent for a home.

No other remaining examples known to author.



(a) - Registered Article No. 25519 dispatched to Miami, Fla. on May 1, 1947 in Jacket No. 180 Special List 144 Page 1 Entry 4.
 (b) - Jacket No. 144 dispatched to A.M.F. Chicago, Ill. entered on Special List 144 Page 1 Entry 4 under Rotary A 48879-0186
 (c) - Rotary 180 dispatched to Miami, Fla., on May 1, 1947 Lock Bill 180 Entry 5 and the receipt of G. L. Martin is held. Postmaster, Balboa, Canal Zone, per M.Z. Brandon, Jr.

CB-49800(500)

VW

VII. High Denomination Use: 24 centesimos

Displayed are 3 of 4 known copies of the 24 yellow-brown centesimos Panama Arms issue recorded on cover. Two covers are a valid use and the remaining two appear philatelic inspired.



One of two known non-philatelic uses of 24 centesimos

Colon to Buenos Aires, Argentina
April 29, 1942. Transit Balboa,
Canal Zone April 30 and May 2,
1942 with Balboa censor #13114
noted.

1c + 24c paying 15c airmail letter
rate (up to 5grams) and 10c
registration rate with 1939 1c
postal tax stamp.



Back at 75%

Panama City to Balboa, Canal Zone July 6, 1925. Transit Ancon,
Canal Zone and Balboa, Canal Zone July 7, 1925 (backstamps).

24c overpays the PUASP 2c letter rate plus 10c registration rate.



Panama City to Netstal, Switzerland December 12, 1924.
Arrived in Netstal January 6, 1925

24c + 1/2c overpays the UPU 5c letter rate plus 10c registration rate.

Red Star Line Cruise Ship Stationary.



VII. High Denomination Use: 50 centesimos

Displayed are 5 of the 6 recorded copies of the 50 centesimos orange Panama Arms issue recorded on cover. There are two postal uses, one first flight and three philatelic use covers known.



Appropriate postal use of 50 centesimos.

Panama City to Berlin March 3, 1933.

50c and 5c plus 1932 regular issues pay UPU rate of 5c first 20grams + 3c each additional 20grams (total paid up to 360grms) and registration fee of 10c.

Label and script text bottom left: May be opened by customs, sent from person within the German Legation in Panama

Label upper left: Customs due. Label lower right: Customs work complete with handstamp seal.



Newly discovered appropriate postal use of 50 centesimos.

Panama City to London, England January 4, 1940. Arrived in London January 15, 1940.

50c + 12c x3 plus 1939 Allengory commemorative pay the 90c double airmail letter rate, and 1c pays postal tax.



Colon to France Field, Canal Zone June 6, 1942. Transit Cristobal, Canal Zone June 6, 1942 (backstamps). Arrive France Field June 8, 1942.

50c plus 1941 8c airmail overpays the 2c letter rate, 5c A.R., 10c registration rate, and 1c pays postal tax.

VII. High Denomination Use: 50 centesimos and 1 balboa



Panama City to Netstal, Switzerland December 12, 1924.
Arrived in Netstal January 6, 1925.

50c + 15c overpays the 5c UPU letter rate plus 10c registration rate.
Red Star Line Cruise Ship Stationary.

Displayed are 2 of
the 4 recorded
copies of the
1 Balboa Panama
Arms issue on cover.

Known covers
include 3 philatelic
covers and 1 first
flight.



Panama City to Netstal, Switzerland December 12, 1924. Arrived in Netstal January 6, 1925.

1 Balboa + 2c overpays the 5c UPU letter rate plus 10c registration rate.
Red Star Line Cruise Ship Stationary.



Panama City
unaddressed cover
March 10, 1939
Philatelic hand back
cover.



VIII. Farewell to Arms an Epilogue

During the period of general use of the Arms definitives, the issue was overprinted for commemorative purposes in limited quantities. Most printings were less than 60,000 issues. The issues was also used for functional purposes such as revaluing 24c brown to 50c or overprints for postal tax issues. It was not solely to use excess stock as additional print orders of the basic stamp continued until 1945. Overprints on the 50c and 1 Balboa were likely to use excess stock as they were only ordered during the original ABNCo order of 1923.

1936 Arosemena Commemorative Issue Celebrating the 100th Anniversary of the birth of Pablo Arosemena, President of Panama 1910-1912.



Decree 198 TER of September 14, 1936 called for the 24c brown and 50c orange to be surcharged in Arosemena's honor. Stamps were to be sold for 30 days (September 24—October 24, 1936).

2c on 24c brown: 60,000 printed

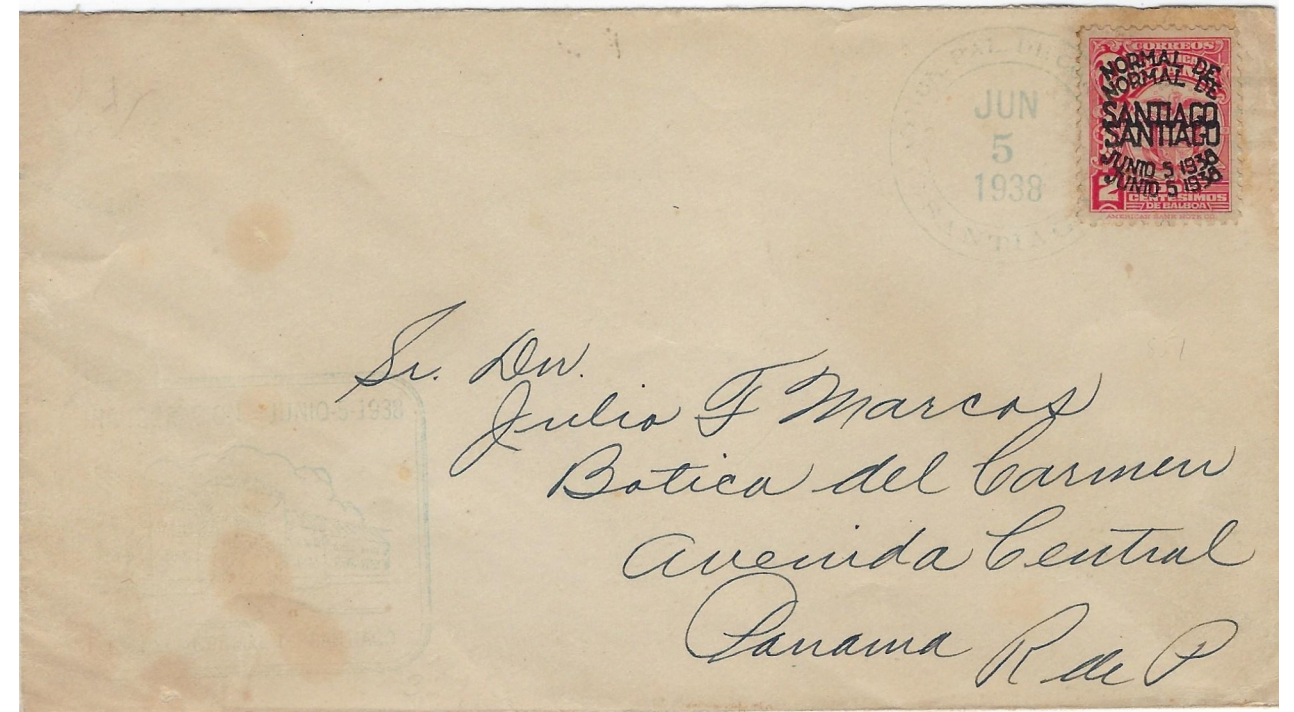
5c airmail on 50c orange: 34,700 printed



In error 3 sheets of 1/2c orange were surcharged with the 50c orange.

The earliest known use of the stamp was **October 8, 1936.**

5c airmail on 1/2c orange: 300 printed



Opening of the Normal School at Santiago, Varaguas Province, June 5, 1938.

First Day Cover with unlisted double overprint

Decree 42 of May 23, 1938 called for the 2c carmine to be overprinted to honor the opening of the Normal School at Santiago. Issued June 5, 1938.

Print Quantity: 30,000



New Panama Constitution Effective January 2, 1941



Decree 154 of December 20, 1940 called for the arm issue to be overprinted to honor the new constitution of January 2, 1941. All values except for the 12c olive were used.

1/2c, 1c: 50,000 printed 2c: 150,000 printed
5c: 30,000 printed 10c, 15c: 15,000 printed
50c, 1b: 10,000 printed 5c airmail: 20,000 printed

Revalued for Use



Decree 180 of September 22, 1947 called for revalued the 24c brown to 50c. Issued October 29, 1947.

Printed Quantity: 20,000

Decree 35 of March 3, 1939 established a postal tax fee of 1c to all correspondence foreign and domestic effect June 1, 1939. The tax benefited victims of cancer until 1951.

Arms issues were overprinted three time for postal tax issues.



December 20, 1940
1c overprint on 1c green
200,000 issued



November 26, 1946
1c surcharge on 1/2 orange
1c overprint on 1c green
400,000 each issued



April 7, 1947
1c surcharge on 12c olive
100,000 issued
1c surcharge on 24c brown
70,000 issued