

# NETHERLANDS PHILATELY



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# ASN P



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## FROM THE STAND-BY EDITOR

We don't know, how much credibility we have left, if any at all, but the adventures in trying to publish our two publications seem to continue without relenting.

As promised, the September and December issues of the Journal were combined and sent to the printer. Where the process stopped, because the printer had to wait for the right kind of paper, which was on back order. If you can believe that. In any case, this delay set back the publication by some six weeks. It was well into February before Dennis Finegan had the copies in his home.

By that time, the January 15 Newsletter should have been out as well. Indeed, they were ready for pick up. And that is when Dennis found that the Newsletters had been put into Journal covers!!

Next story: Dennis indicated, that he would be away for the entire month of April. Which would cause new delays for the March Journal and the April Newsletter. Unless we could manage to produce these one month early, which is what we have been trying to do. As you may notice, yours truly is an incorrigible optimist.

When you receive this March Journal, the April 15 Newsletter should arrive right on its heels. It will be a rather abridged Newsletter, but it does contain the 25th Jubilee Auction.

F. R.

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## The Rising Sun Over Insulinde

by M. Hardjasudarma

During the Second World War, the Japanese overran and conquered almost all of the vast Netherlands East Indies archipelago, a land known as Insulinde. This Latin word was then frequently used, often poetically as in "that profusion of islands which straddles the equator like a belt of emeralds." The equivalent Greek term was adopted by indigenous nationalist movements and is used to this day in the name of the country, the Republik Indonesia.

Following the consolidation of Japanese power, the archipelago was divided into three administrative regions: Sumatra under the 25th Army, Java under the 16th Army, and the remainder called Borneo and the Great East under the Navy. The Great East was comprised of Celebes, the Lesser Sunda Islands, the Moluccas, and West New Guinea.<sup>1</sup>

The only things Postal the Japanese invaders brought with them were a few meager supplies of postage stamps then current in the mother country. The use of these stamps was common in Sumatra (especially the East Coast Province), less common in Borneo and the Great East, and unknown on Java.

Existing Dutch East Indies supplies also were used, with or without overprint. Most of the overprints bear the three characters for *Dai Nippon* or Great Japan, after which this philatelic area has been named. Later specially designed stamps were printed for the individual occupation zones.

Three different calendars were used:

1. Christian (Gregorian): Sumatra until October 1942, some offices in Borneo and the Great East in 1942 and 1943, some offices in the Lesser Sunda Islands during the entire occupation.

2. Sumera: based on the founding of the imperial dynasty in 660 B.C. Thus 2602 (abbreviated 02 or just 2) is 1942 A.D.

Java — the entire period.

Sumatra — variations exist between provinces.

Borneo — West Borneo

3. Showa: based on the ascent of Emperor Hirohito to the throne in 1926. Thus 17 is 1942 A.D.

Whereas the sequence in the Christian and Sumera dates is day-month-year, in the Showa system it is the exact opposite. Therefore, 19.4.27 is April 27, 1944.

The Showa calendar was the most commonly used one in Sumatra, Borneo (except West Borneo), and the Great East.

### Java

Upon restarting postal services on this most populous island of the East Indies, the Japanese made things easy for themselves by decreeing that all available stamps and stationery were valid for use (Figure 1), with one exception. No stamps bearing the portrait of Queen Wilhelmina were allowed.

Three different sets of postage stamps were produced locally at the Kolff printing works in Jakarta. One set of pictorials issued in March 1943 commemorated the first anniversary of the occupation of Java. The second set, eight

definitives, was issued between 1943-45 (Figure 2), and the third, consisting of two propaganda stamps for postal savings, was issued in 1944. Initially Dutch East Indies stationery was used, especially the 3 1/2-cent "water buffalo" postal card. In September 1942 a modified version was printed with *Dai Nippon* replacing *Ned. Indië*, but, strangely enough, leaving other Dutch indicia intact. This was rectified in January 1943 when all Dutch words were dropped except for "cent." Subsequently, an altered rectangular design was used (Figure 2), to be reprinted in 1944 on stocks of military postal cards. Censorship was the rule and many different censor markings were applied in the form of rubber stamps, personal chops, signatures, and initials in a variety of colors and in ink and pencil. Many covers and cards, however, bear no censor markings at all. With very few exceptions, Dutch East Indies cancels were used throughout the occupation period, but the Japanese did produce a number of propaganda postmarks. All in all, of the three occupation zones, Java was the simplest.

### Sumatra

In the beginning, stamps of the Japanese motherland were used, together with supplies of Malayan stamps, since Sumatra and Malaya initially formed one administrative unit (Figure 3). Where necessary, Netherlands Indies stamps were permitted provided they were overprinted. The overprints were applied in the individual provinces and, as a consequence, varied widely. Stamps that did not bear the queen's portrait could be used without overprint. Only the east coast region used no provincial overprints, probably because of the presence of adequate supplies of Japanese and Malayan stamps. However, the more southerly one went, the fewer "imported" stamps appeared to be available and the larger the number of regionally overprinted Dutch East Indies stamps. An attempt to create order by using *Dai Nippon* and *Dai Nippon Yubin* (Great Japan Postal Services) overprints for all of Sumatra was less than successful, since the overprints also were applied regionally, again resulting in numerous variations. In addition, they often were applied to stamps already bearing regional overprints, or even to Japanese and Malayan stamps in error. After Sumatra became an independent administrative unit in April 1943, separate from Malaya, truly uniform overprints were utilized for all of this large island, together with a series of twelve definitives printed by the Kolff factory in Jakarta. (The Sumatra-Malaya separation significantly affected the Riau [*Riouw*] province. Its "mainland" portion on the island of Sumatra had been enlarged by adding part of neighboring areas. The Japanese named this province *Rio* or *Rhio*. The insular portion of Riau, a number of small islands south and northeast of Singapore, remained with Malaya until the end of the war. Early reports state that overprinted Sarawak stamps were used on Natuna and Anambas, but this has not been substantiated.)

Of all these overprints, the regional or provincial ones are obviously the most fascinating, not only because anything that could go wrong with overprints did — misplace-

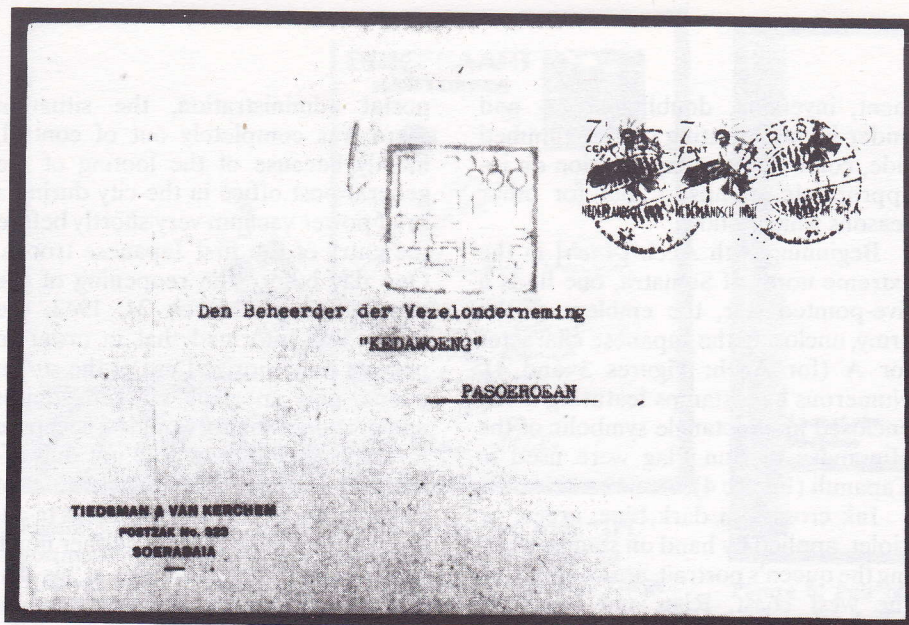


Figure 1. This square permission chop, reading "Mark of the Japanese Military Authority, Year 2602," enabled mailing of letters in envelopes during a period when the general public was allowed to send post cards only. Surabaya [Soerabaja] 18.11.02 or November 18, 1942.

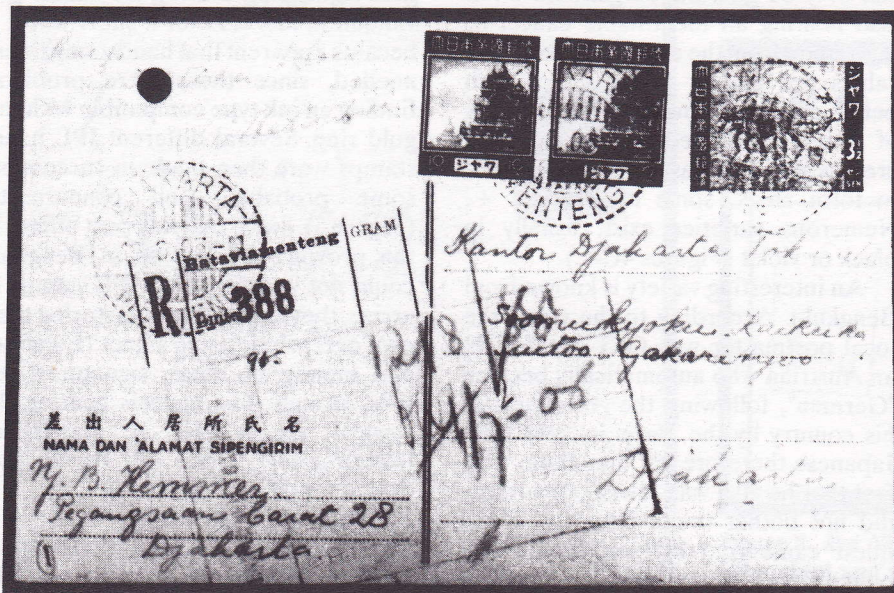
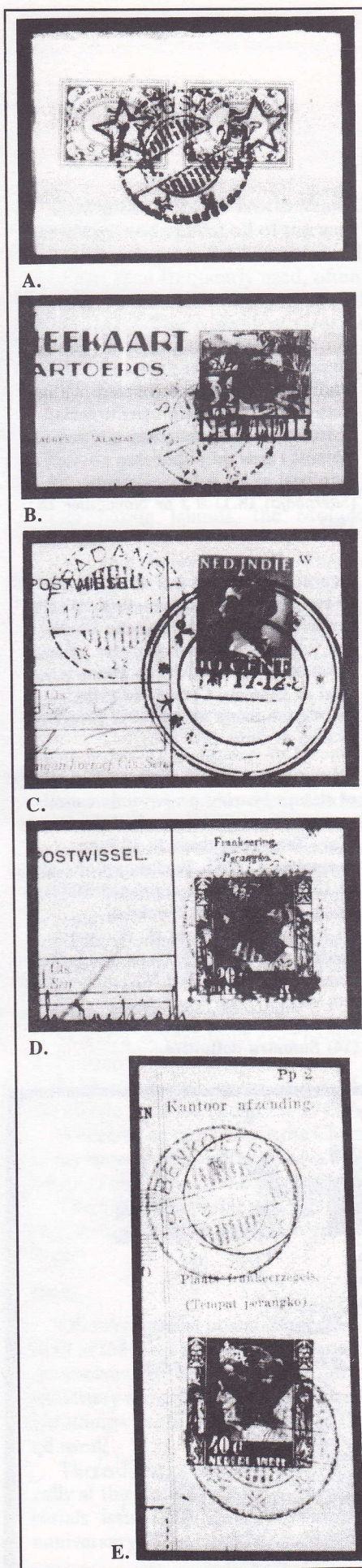


Figure 2. 3 1/2-sen postal card and pair of 10-sen definitives, all inscribed "Postal Service of the Great Japanese Empire" and "Java." The pair paid the 20-sen registration fee. Dutch era registration label of Batavia. Cancels bear the Indonesian name of Djakarta [Menteng] 19.6.05 or June 19, 1945.

Figure 3. Registered cover with potpourri of stamps bearing propaganda cancels commemorating two years of the Pacific War, Tebingtinggideli 18.12.9 or December 9, 1943. Backstamp of Galang 18.12.10. Includes overprinted Malayan stamps: (1, 3) Negri Sembilan, (2) Pahang, (4) Perak, (5, 6) Straits Settlements; (7-9, 12) Netherlands Indies stamps, some with *Dai Nippon* overprint; (10) Aceh's "star" overprint; (11, 13) stamps of Japan; and (14) Sumatra definitive.





ment, inversion, doubling, over- and under-inking, printing on the gummed side, color varieties, application on inappropriate stamps – but for other reasons which follow.

Beginning with Aceh [*Atieh*] in the extreme north of Sumatra, one finds a five-pointed star, the emblem of the army, enclosing the Japanese character for A (for Aceh: Figures 3 and 4). Numerous handstamps featuring a ball enclosed in a rectangle symbolic of the Hinomaru or Sun Flag were used in Tapanuli (Figure 4).

Ink crosses in dark blue, green, or violet, applied by hand on stamps bearing the queen's portrait, are known from the west coast, Riau and Bengkulu [*Benkoelen*]. Obviously, these stamps can only be guaranteed genuine when also bearing an identifiable cancel of this region from the correct period. Two values are known "overprinted" with pencil crosses. A much larger number of stamps received rubber-stamped crosses, and whereas most were applied to form an X, some looked like +. Numerous varieties exist, usually in black or violet (Figures 4C-E).

An interesting variety is known from Bengkulu. According to the story, the local postmaster was O.G. Heiderich, an Austrian who automatically became "German", following the *Anschluss* of his country by the Nazis in 1938. The Japanese therefore left him alone. The fact that he also was Jewish apparently did not bother them. One day a "request" came from the *Kempeitai* [secret police] demanding that the army symbol henceforth grace all Queen Wilhelmina stamps. A quick search resulted in the discovery of a Star of David handstamp in an office drawer (Heiderich's?). Use of this six- rather than five-pointed star did not seem to have mattered to the Japanese.

MA or Nippon MA overprints were applied in Jambi [*Djambi*], MA being the initials of "Military Administration" (English words, strangely enough, the only English overprint in all of the East Indies).

And then there was Palembang. Even by the then prevailing standard of

postal administration, the situation there was completely out of control, mainly because of the looting of the general post office in the city during a brief power vacuum very shortly before the entry of the first Japanese troops. One day before the reopening of the post office on March 24, 1942, the public was informed that in order to prevent unauthorized use of the stolen goods, only specially marked stamps and postal stationery would be accepted for mailing. This new rule not only affected the city but the entire province of Palembang, as well as a few areas in adjoining Bengkulu. Having neither much time nor sufficient facilities at his disposal, the postmaster of Palembang, In-aray Paul Lengkonng, decided to use the gold signet ring bearing his initials as a validation mark. After a short while, it became apparent that handstamps were needed, since there were problems finding an ink type compatible with this gold ring. Several different IPL handstamps were then made in succession, some probably used concurrently (Figure 5). Since outlying post offices in the province as well as in Bengkulu could not wait for these IPL stamps to arrive, they started manufacturing their own overprints, using signet (Figure 6) and monogram rings, signatures, initials, straight line cancels bearing the town's name, and in Kayuagung [*Kajoeagoeng*], DEC-, the month portion of a rubber date stamp.

When IPL (an overprint that had in effect gained provincial status) supplies finally arrived in the smaller towns, the unsold but already locally overprinted stocks were sent to the Palembang GPO, where they received the IPL marking and were subsequently redistributed. In Lampung [*Lampung*], a two-line overprint bearing the province's name in Roman characters at the bottom was used. The top row of Japanese characters stands for *Dai Nippon Yuken*, reading from right to left. An additional round, red wax overprint was sometimes present as well. One of these Lampung overprints holds the record for number of color varieties – five.

Figure 4. A. Aceh "Star" overprint, Langsa 17.9.2 or September 2, 1942. B. Tapanuli "Hinomaru" [Sun Flag] overprint, Sipirok 18.6.24 or June 24, 1943. Three X overprints: C. Padang 17.12.8 or December 8, 1942; propaganda cancel "1 Year Pacific War," D. Padang 17.12.10 or December 10, 1942; this 20-cent stamp has both provincial (X) and semi-general (*Dai Nippon Yubin*, at bottom) overprints, and E. Bengkulu [*Benkoelen*] 18.9.16 or September 16, 1943.



Figure 5. Dutch East Indies 3½-cent postal card with “IPL” postmaster’s overprint, revalued to two cents to adjust to Malayan rate. Palembang 5.11.2 or November 5, 1942. Large *Ken etzu zumi* [censored] marking.

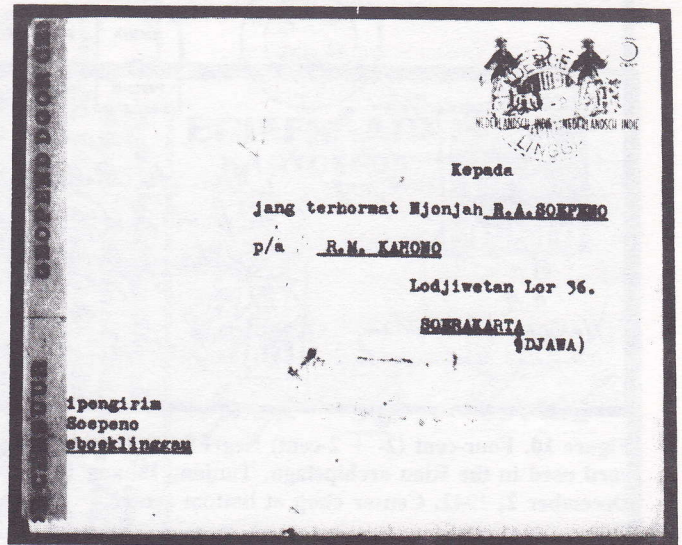


Figure 6. Pair of Dutch East Indies stamps overprinted with postmaster Arifin’s signet ring. Lubuk Linggau 20.11.2 or November 20, 1942. Backstamp of Palembang 21.11.2.



Figure 7. 5-sen Admiral Togo stamp of Japan used in Aceh. Provisional straight-line cancel of Lammeulo 18.12.1 or December 1, 1943. This Dutch East Indies money order is overprinted with a framed *Dai Nippon* (at top, center).

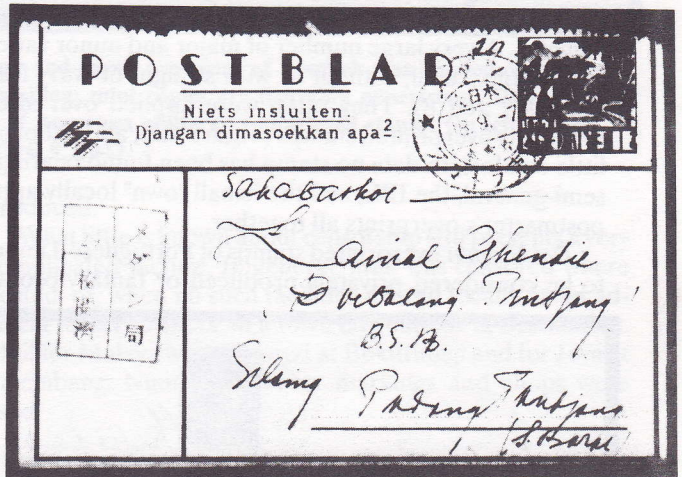


Figure 8. *Dai Nippon* handstamped on *Ned. Indie* of this postal letter sheet and as part of cancel of Medan 18.9.7 or September 7, 1943. At left: rectangular censor chop, also of Medan.

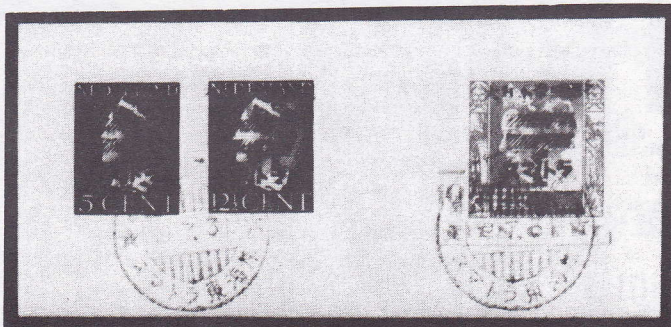


Figure 9. Above: Sumatra general “Bar T” overprints handstamped on postal stationery envelope and on 5- and 12½-cent stamps of the Netherlands. Right: Machine-applied “Bar T” overprints on Queen Wilhelmina stamps. The Medan cancels no longer contain *Dai Nippon*. Canceled 19.7.26 or July 26, 1944.





Figure 10. Four-cent (2- + 2-cent) Negri Sembilan Malaya postal card used in the Riau archipelago. Tanjong Pinang 12.2.2602 or December 2, 1942. Censor chop at bottom center.

Bangka and Belitung [*Billiton*] used a square chop containing Japanese characters meaning "Stamp of the Military Administration Department."

As mentioned before, the semi-general *Dai Nippon* or *Dai Nippon Yubin* overprints were then instituted for all of Sumatra. A very large number of major and minor varieties exist (large, small, without or with straight or wavy frame; Figures 7 and 8). They often were applied over already regionally overprinted stamps (Figure 4D), and although of little comfort, to date no stamp has been found bearing the semi-general, the IPL, and the "small town" locally applied postmaster's overprints all together.

*Dai Nippon* overprinted stamps of Portuguese Timor are to be considered privately produced or fantasy products.

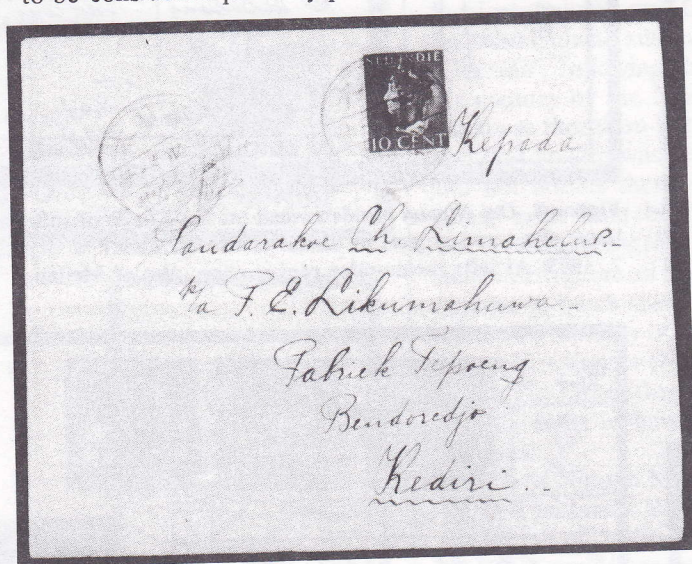


Figure 12. "Endeh [Flores] anchor" on 10-cent stamp used in the Moluccas. Dateless, misspelled Japanese katakana cancel [*Sabarua*] struck twice, on the left to validate handwritten censor marking, where it was corrected, again by hand, to *Saparua*.

Figure 13. Form bearing two of the Borneo and Great East definitives, plus a twice overprinted 2½-cent stamp, in black with *Dai Nippon* and anchor and in red with seven guilders and Japanese characters for "telegraphic money order." This Singaraja [Bali] cancel was used only on telegraphic money orders. Dated by hand 20.9.5 (September 5, 1945).

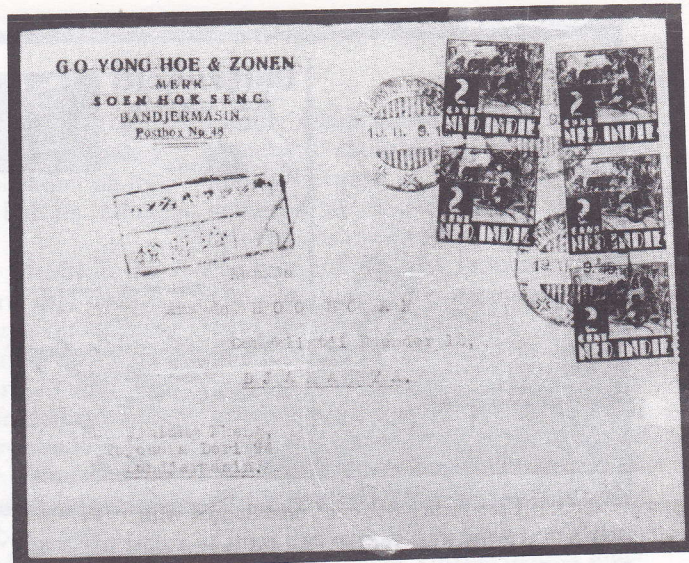


Figure 11. "Makassar anchors" on stamps used in South Borneo. *Dai Nippon* in the overprint reads from left to right. Banjarmasin [*Bandjermasin*] 19.11.9.15 or November 9, 1944, 3 pm. The single letter rate was ten cents.



The semi-general overprints were succeeded by the general at the end of 1943 to early 1944. These featured the letter T under a horizontal bar, the Japanese symbol for post office. Added to that were characters reading "Postal Service of the Great Japanese Empire" and "Sumatra." Of these, hand-stamped and machine-applied overprints exist (Figure 9). And finally, the twelve definitives arrived from Jakarta (Figure 3).

Dutch East Indies Postal stationery experienced an overprinting pattern similar to that of the stamps but was more limited in number and variety. Some types are known with the IPL marking but only one with a local postmaster's overprint — Arifin's, of Lubuk Linggau. The incorporation with and separation from Malaya caused the creation of a number of revaluation overprints on postal cards and letter sheets, first to adjust to Malayan rates, then later back to the old rates after administrative autonomy was achieved.

Malayan postal cards, stamps, and cancels continued to be used on insular Riau (Figure 10). Many of the old Dutch East Indies cancels were employed initially but gradually were replaced by Japanese. The latter included the three characters for *Dai Nippon*. Toward the end of 1943 to early 1944, these in turn were replaced by others without the *Dai Nippon* indicia. Many offices experienced a hiatus during this transition, which forced them to temporarily use oval or straight-line markings ordinarily reserved for administrative (nonstamp canceling) purposes. A large number of propaganda cancels, many of them pictorial, also were

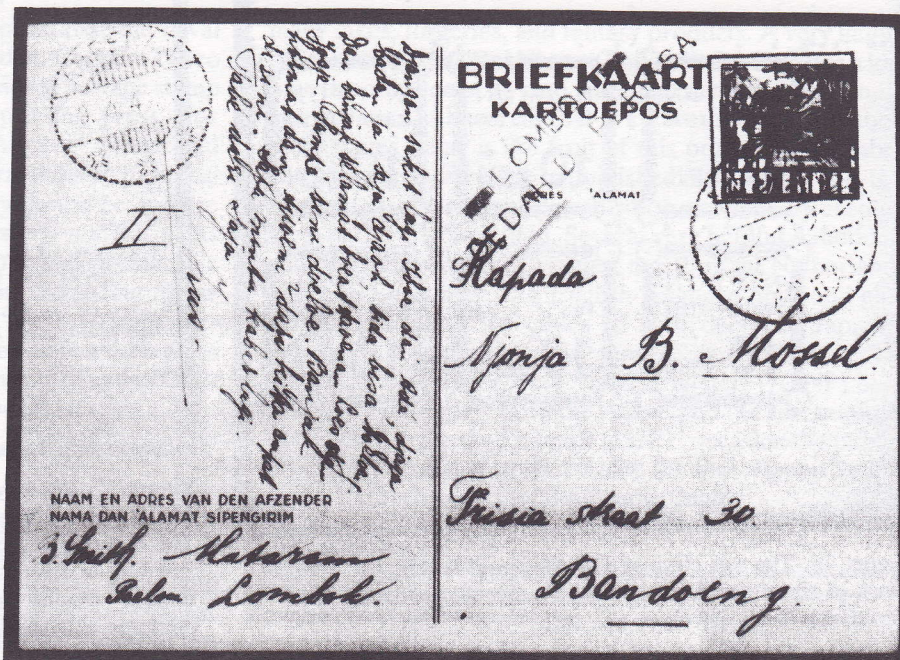


Figure 14. The square "sun and rays" overprint of Lombok was applied only when the epistle was ready for mailing; mint copies are therefore nonexistent. Dateless Japanese katakana cancel of Ampenan obliterates imprinted stamp. On left, Dutch type cancel of 9.4.43 or April 9, 1943.

produced.

What little is known about censorship still presents a very complicated picture. In general, mail was censored where posted, or, when no such facilities existed locally, in an adjacent larger town, or in a town en route or at destination. Mail for Malaya was censored at Bukittinggi and for Java at Palembang. Numerous censor markings and chops were used.

#### Borneo and the Great East

Until mid-1942 Dutch East Indies stamps were valid. Overprints were applied later, and since this was the navy's backyard, it stands to reason it chose the anchor design. While this certainly cut down the number of major overprints drastically, numerous varieties are found, nonetheless, since the overprinting was done in several locations far removed from one another and each entirely on its own (Figures 11 and 12). Bona fide anchor overprinted stamps are known only of Borneo and the Great East. Stamps bearing these overprints from Australian New Guinea and the British Solomon Islands are fantasy products.

A few stamps were revalued to frank telegraphic money orders; some of these bore anchors as well (Figure 13). In North Celebes red

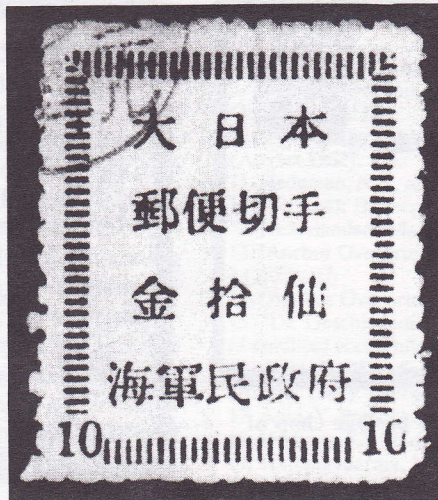


Figure 15. The two Banjarmasin provisionals: Each block of four bears one control mark — a chop reading "Postmaster of Banjarmasin."



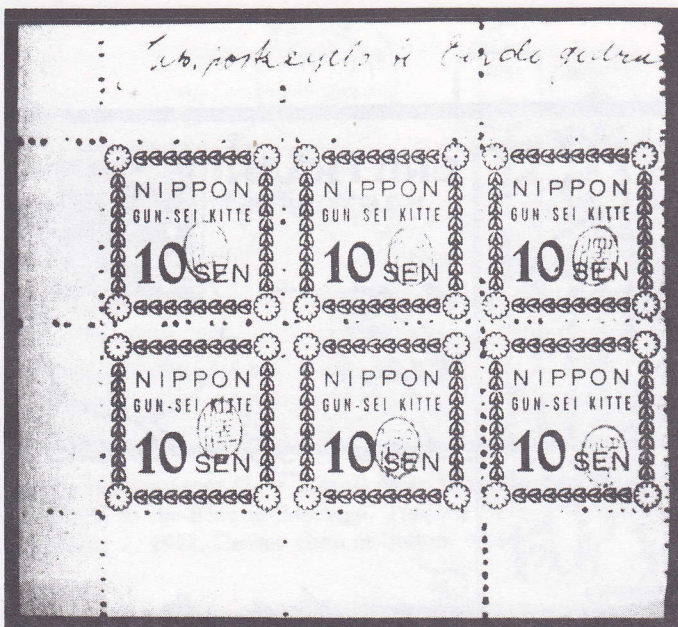


Figure 16. The top piece of *Dai Nippon* philately, the unique block of six of the Sawa issue of Flores. (Reproduced with permission from reference no. 20.)

or orange balls and black bars, the latter obscuring *Ned. Indië*, were used, again often with an additional anchor. An emergency overprint was used on Lombok for just a few months in 1943. It was applied on the stamp after it was affixed (Figure 14).

In mid-1944 the Protestant mission in Kuala Kapuas (Borneo) was visited by a Japanese postal official inquiring about stocks of printing paper. Although available, the Swiss mission leader refused to sell it to him. A few months later the Japanese returned and simply requisitioned the paper and the press, paying for both with worthless occupation money. The paper then was used to print two different postage stamps, the so-called "Bandjarmasin [*Bandjermasin*] provisionals" (Figure 15). Some time later the Swiss had to buy some stamps at the post office, where he im-

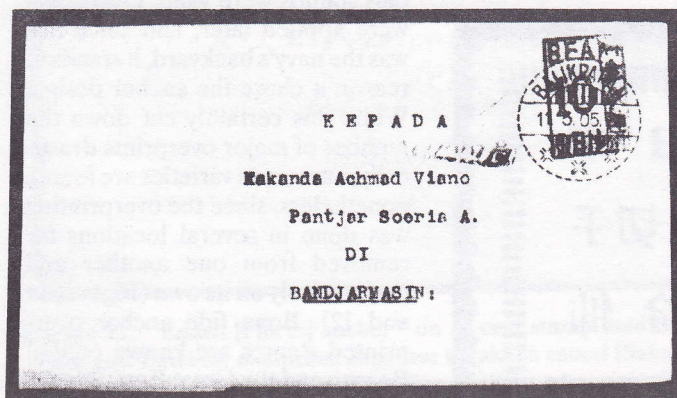


Figure 18. Possibly unique cover with 10-sen postage chop of Balikpapan 11.5.05 or May 11, 1945.



Figure 17. Possibly unique postal card from Manokwari [West New Guinea], May 5, 1943. Rectangular censor chop at left top. The large square chop next to it is probably a validation marking and reads "Naval military authority of Great Japan, Seram." Round personal chop of Mr. Yokooji (middle); compare with rather worn imprint (right) taken in 1989.

mediately recognized his own paper. A clerk who had been educated at the mission kindly let him have a few sheets, although sales of stamps to whites other than for their personal use was strictly forbidden.

When the Japanese invaded Flores, the Catholic mission fell on hard times because many of the white clergy were interned. Five native Catholic rajahs then petitioned the Japanese commander for the release of four of the internees. This was denied, but the Japanese, anxious to maintain good relations with the Florinese, issued an appeal in their motherland for priests to serve on Flores. Four volunteers arrived, were well received on Flores, and proved to be excellent and diligent workers. Three of them were from Hiroshima or Nagasaki, so the departure from their home bases quite likely saved them from nuclear devastation two

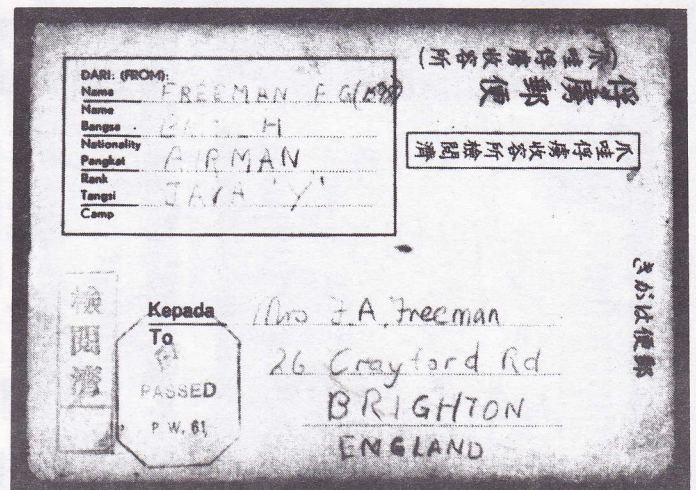


Figure 19. Java prisoner-of-war, postage-free card from a British airman to England. Japanese and British censor markings appear at bottom left.

years later. It was against this background that the naval commander of the 6th Garrison at Endeh, Captain Takeo Sawa, gave instructions to print a provisional postage stamp and a postal card at the mission's printing press. For decades these items were known as "Adjutor" stamps and postal cards after a Swiss priest who turned out to have had little or nothing to do with either. They should be and are now more properly called the Sawa issues (Figure 16). His personal chop was applied to the stamps and postals as a control mark. Some key information regarding these provisionals only recently came to light, thanks to some persistent research done in Japan. A set of eleven definitives printed on watermarked paper in Japan was issued in 1943. The stamps have two designs, one of them portraying a dove — a bird that symbolizes war rather than peace to the Japanese (Figure 13).

Of West New Guinea extremely little is extant. Apart from some incoming letters, a few outgoing military postal cards, and stamps on piece, there are just two known letters. The postal card in Figure 17 may be unique. The same Japanese researcher who studied the Sawa issues of Flores also recently succeeded in tracking down the owner of the round chop on this postal. He still has the device, now a tad worn, in his possession.

Most cancels used on Borneo were Dutch East Indies (Figure 11), or more or less similar to those, albeit manufactured during the occupation. Some of them bear the Indonesian words for "Post Office." In the Great East, Japanese character cancels were used. Initially the central part of these contained the town's name in Roman characters; later this, too, was changed to Japanese (Figures 12 and 14). Often, Japanese and Dutch East Indies cancels were used simultaneously; the former, which was dateless, obliterated the stamps, while the latter, struck away from the stamps, bore the date (Figure 14). Special handstamps used in place of postage stamps were common in the naval zone (Figure 18) as opposed to Sumatra (uncommon) and Java (rare). Very few propaganda cancels were used in the naval occupation zone. Just as on Java and Sumatra, numerous types of censor markings were used here.

### Prisoner of War and Civilian Internee Mail

If the Japanese attitude toward public postal services was appalling, this was even more so in respect to prisoners of war and internees. Not all of them got mail privileges. Those that did received them rarely and at unpredictable intervals.

Mail, both incoming and outgoing, was exceedingly slow and often did not arrive or was not delivered. Messages were restricted severely in scope and had to be in Japanese or Indonesian (or English for foreign destinations). Incoming mail often was held back by the Japanese as punishment. No special stamps were printed, but several types of prisoner-of-war postal cards are known for Java (Figure 19) and one for Celebes. Prisoners in Sumatra used special Malayan postal cards. When allowed to write, internees often used 3 1/2-cent postal cards of the "water buffalo" type. All mail was censored, and incoming foreign letters usually went via a central office in Jakarta.

### Collecting Dai Nippon

This is an exciting but complex collecting area, replete with unknowns, imprecisions, and debatables, as well as

many fakes, forgeries, and fantasy products. A very helpful organization is the Dai Nippon Philatelic Society,<sup>2</sup> for a long time the only one of its kind, although there is now a similar one in Japan. Almost all that is known in the world about these issues today is the fruit of this organization's labor. Until recently, Dai Nippon published information sheets in English. It also offers expertization service, an absolute must in this perilous field. Several very helpful handbooks and catalogues have been issued, mostly in the Netherlands, either in English or with English-language hints and glossaries. Some also list tables to help decipher Japanese characters found on stamps, cancels, and stationery. The American Society for Netherlands Philately (ASNP) has a well-stocked library. Both the ASNP and the International Society for Japanese Philately (ISJP)<sup>3</sup> occasionally publish articles about *Dai Nippon*. Joining the Dai Nippon Society in the Netherlands<sup>2</sup> is recommended highly

### Acknowledgments

My heartfelt thanks to Dr. F. Rummens (Canada), H. Ramkema and R. Boekema (The Netherlands), and Y. Aoki (Japan) for their help in the preparation of this manuscript.

### Endnotes

1. Current Indonesian names for these islands are Kalimantan (for Borneo), Sulawesi (Celebes), Nusa Tenggara (Lesser Sunda Islands), Maluku (Moluccas), and Irian Jaya (West New Guinea). Current Indonesian spelling only is used where this caused a slight change. Where the change is more substantial, the then prevailing Dutch version also is given, between brackets and in italics.
2. Dai Nippon Philatelic Society Secretary, L.B. Vosse, Vinkenbaan 3, 1851 TB Heiloo, The Netherlands.
3. ISJP Secretary, Kenneth Kamholz, Box 1283, Haddonfield, NJ 08033

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# The Omzet Belasting Revenues (Value Added Tax Revenues)

by Hanspaul Hager



The law establishing the Omzet Belasting, literally translated to mean Turn-over-Tax, but better translated as "Value Added Tax", was passed in the Netherlands on October 25, 1933 (Staatsblad No. 546).

This was the final version of a proposal that had been under discussion for quite a few years, ever since Germany instituted a VAT and the revenue it generated for the treasury far surpassed the estimates.

An earlier draft of this bill, debated in the Tweede Kamer der Staten Generaal (roughly equivalent to the House of Representatives) during February 1933, would have levied a tax of 1% every time goods passed from one stage of the manufacturing process to another. This was changed in the final version to a 4% tax at the final delivery stage and added a tax of 10% on luxury items. This final version was adopted,

no doubt helped by estimates of fl. 60 million in revenue at the 1% rate in the early proposal versus a revenue of fl. 85 million at the 4% and 10% rate.

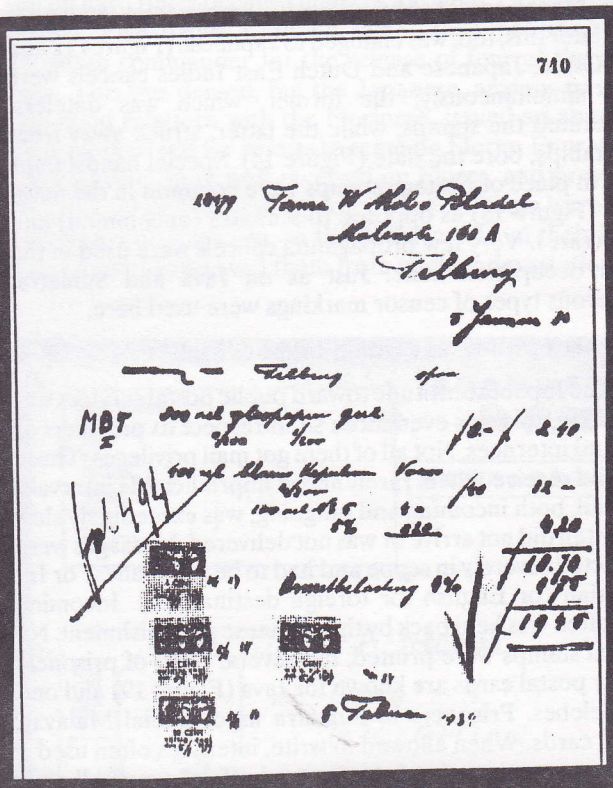
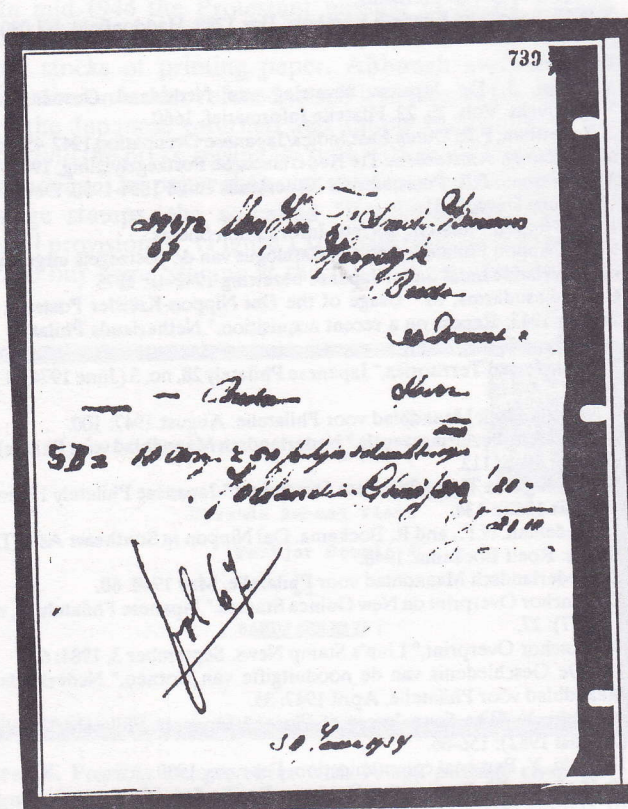
The law took effect on February 1, 1934 and after undergoing many metamorphoses is still with us.

Until December 31, 1940 the most common way to pay this tax was by pasting revenue stamps to the original and duplicate invoice. Other means of paying the VAT are discussed at the end of this article.

A total of 4 series of revenues were issued. They were printed at Joh. Enschedé and Sons at Haarlem, which firm has printed and still prints all other Dutch revenues with the exception of the municipals. The designer was the Enschedé staff designer André van der Vossen.



The stamp consists of two parts and measures 72mm wide by 28mm high. The right hand part is 48mm wide and



Consecutively numbered duplicate invoices

#739 January 30, 1934 - not taxed

#740 February 5, 1934 - taxed

the left part is 24mm wide. The perforation is a 11 1/2 x 11 comb perforation. The two parts of the stamp are divided by a perforation 10. The paper used in Series A has red and blue fibers in it.

The manufacturers were to paste the right part of the stamp to the original invoice and the left part of the stamp to a sequentially numbered duplicate invoice. This duplicate invoice was to be retained in order to enable the Treasury agents to verify that all applicable taxes had been paid as required by law.

The Treasury Department had the authority to allow the substitution of compilation lists for the actual copies of invoices, in which case the OB stamps had to be pasted to the lists.

The stamp has a three part design, each design printed in a different print run and each design using a different printing method, i.e. offset, engraving and litho.



The background is gray, printed in offset, made up out of a repeating oval letter pattern. The top part of the oval reads OMZETBELASTING and the lower part reads NEDERLAND. In the middle of the oval is a monogram made up out of a capital N crossed by a capital O. The letter O has been turned 90 degrees from its normal position and crosses the N midway. Viewed from the side it is about as wide as the N, but it is almost twice as tall as it is wide in that orientation.

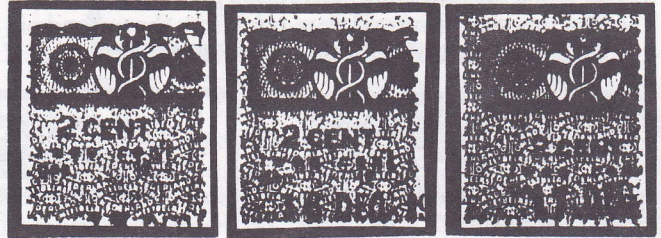
The quality of this background printing is very uneven, from an extremely faint to a very dark gray. Stamps can also be found with inking variations that show lighter and darker areas or no background printing at all on the same stamp. Some stamps were printed on sheets with a damaged background and/or missing parts.

The second print run applied a band of guilloché rosettes, with at

left the staff of Mercury and at right the emblem of the Netherlands and a Mercury head with a winged helmet. Under this head is printed the inscription "Omzetbelasting", "Nederland" in two lines.

This second printing is done in different colors for different ranges of values and well in black for the values of 1 cent through 1 guilder, in blue for the values of fl 1.20 through fl 10.-, green for the values of fl 20.- through fl 100.- and red for the values of fl 110.- through fl 250.-.

The position of the band of rosettes on the stamp varies. Laterally it moves from left justified to 3mm into the stamp.



The third printing run applied the value indicators in a red color. It consists of three lines that are identical for the left and right hand side. The top line shows the value in numerals and the monetary unit in letters. The second line repeats this with the numeral value spelled out in words. The third line, the date line, shows the word "den" and the year "19".

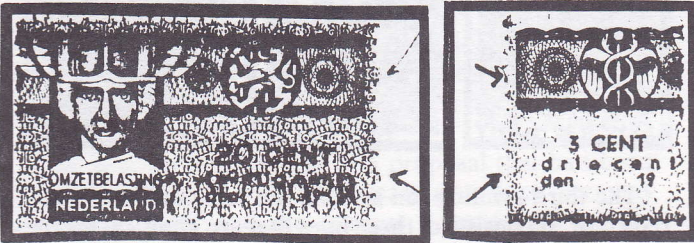
The position of these words on the stamp also varies. They move laterally from flush left to so far right, that the last letter of the word cent or of the word gulden on the left hand portion of the stamp is sometimes lost or printed on the dividing perforation. Therefore you can occasionally find a "t" or an "n" printed on the extreme left of the right hand part of the stamp.



The value indicators also vary in the vertical position on the stamp.



Series A was issued on December 1, 1933 and consisted of 87 denominations from 1 cent to fl 250.-. All values up to 40 cent are represented. After this we go up in ten cent increments (40, 50, 60, 70, 80, 90, and 1 guilder. Then fl 1.20, 1.40, 1.60, 1.80, 2.00, 2.40, 2.50, 2.80, 3.20, 3.60, 4.00, 5.00, 6.00, 7.00, 8.00, 9.00, 10.00 and after that in 10 guilder increments with fl 250.00 being the last stamp in the series. The stamps were printed in sheets of 5 columns by 10 rows and delivered to the sales offices folded over. In order to prevent tearing along the fold some perforation pins were taken out. The pins that were removed were pin 4 from the top and pin 4 from the bottom. Therefore one-sided syncopated perf



varieties exist of all the values. This series alone offers quite a challenge to the collector who strives for completeness.

The people that used these stamps in their business transactions had to have a supply at hand. You certainly did not want to go out and buy the stamps you needed every time you wrote an invoice. Just to buy one of each value involved an investment of fl 2828.75 and not many entrepreneurs were willing, let alone capable to tie up that much cash.

Most people stocked up on some basic values, which they combined on the invoices to reach the amounts necessary. When their stock ran out they just replenished. This required less cash-up-front outlay.

For this reason the cent values 11, 12, 13, 14, 16, 17, 18, 19, 21, 22, 23, 24, 26, 27, 28, 29, 31, 32, 33, 34, 36, 37, 38, 39, and the guilder values 1.20, 1.40, 1.80, 2.40, 2.80, 3.20, 3.60, 9.00, and all the values over fl 10.00 were withdrawn on October 1, 1934. These values were only in use between January 1934 and October 1934, only 10 months, not a long period of time. Some of these values were not much used even then. So collecting any of these values is quite a challenge. We find some of these withdrawn values used after October 1, especially some of the lower in-between values, because people were allowed to use up any of the withdrawn values they had in stock.

Series B was issued on an ad hoc basis. Whenever the government ran out of stock of certain values of Series A stamps, Series B stamps would be issued.

The easiest way to distinguish between Series A and Series B stamps is to compare the size of the value numerals. In series A the numerals are 2mm high and in series B they are 3mm high. There is also a size difference in the letters of the value indicators.



*Kedua 0.11*

	Per stuk	Bedrag
160 <i>skusshandjan</i>	16	150 =
<i>multipilament 6 B f' 224 =</i>		
<i>Machi 0 =</i>		
<i>216.00 f' 0,31</i>		
<i>Anders disponen wij na 147800</i>		
<i>350 kuan</i>		
<i>200 Fran 1/B</i>		
<i>200 Fran ten</i>		
<i>150 Alrijshin</i>		
<i>500 Andhwin</i>		
<i>1600</i>		

*Anders disponen wij na 147800*

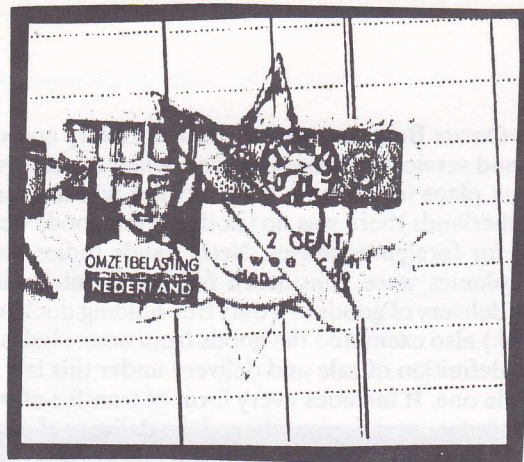
*1600*

A new value i.e. fl 3.00 was added. The complete series consisted of the following values: 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 15, 20, 25, 30, 35, 40, 50, 60, 70, 80, 90 cents, and 1, 2, 2.50, 3, 4, 5, 6, 7, and 10 guilders. The Series B value fl 7.00 was issued in February, 1940 when stock of series A in that value had been used up. Considering that the stamps were withdrawn for use on December 31, 1940 you can see that this is again a scarce stamp since it was only valid for an eleven month period.

Series C consists only of the values 6, 9, 60, 90 cents and fl 6.00.

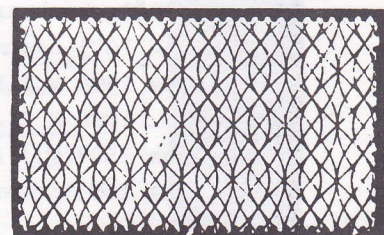
It was issued in the years 1937 and 1938 in response to complaints about the design of the above mentioned values in the preceding series. The upper and lower legs of the numerals 6 and 9 were very curved in the first design and people mistook them for an 8. In series C these numerals have legs that are straightened out. Note that the fl 9.00 only exists in Series A.

In 1940 Series D is issued. This is the last series of these stamps. A major problem with the stamps had been their re-use. The law stipulated that the stamp had to be invalidated by writing the date on the stamp. This was to be done manually using ink or aniline pencil or by date stamping using indelible ink. Some firms however canceled the stamps with designs, pictorials or company names. In addition, it is not unusual, when going through old original or duplicate invoices, to find uncanceled stamps.



In order to deter the re-use of the Omzetbelasting stamps, the 1940 Series D issue, had a red-brown guilloche printed on the back, on top of the gum, which would stick to the paper when soaked off.

Besides the guilloche we find another difference between this issue and the earlier ones. As mentioned before there is an intertwined monogram of the capital letters "N" and "O" in the background design of Series A, B and C. In Series D the "O" has been eliminated from one of the monograms on each half of the stamp.



On the left part this is the first monogram on the left immediately under the rosette and on the right half of the stamp it is the monogram immediately to the right of the Mercury head and below the rosette.

This Series consists of the following values: 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 15, 20, 21, 30, 40, 50, 60, 70, 80, 90 cents, and 1, 2, 2.40, 2.50, 4, 5, 6, 7, 8 and 10 guilders.



The Omzet Belasting applied to the delivery and sale of goods and services by manufacturers when this delivery or sale took place in Holland. If the invoice was delivered in the Netherlands there was no tax due if the goods were intended for foreign countries. Netherlands Indies and the other colonies were considered foreign countries in this regard. delivery of goods to a duty free holding dock (entrepot dock) also exempted the goods from omzet belasting.

The definition of sale and delivery under this law was a very wide one. It includes every form of transfer of ownership, including rental property and the delivery of goods to one's own family. The same applied to the definition of manufacturer. This was interpreted to include growers of

fruit, vegetables and grains. Artisans also came under this heading.

There were of course items and services that were not taxable, e.g.:

- Real Estate
- Delivery outside the country, as seen above
- tickets and transport of self or goods
- basic necessities e.g. bacon, fat, peat, bread, potatoes and margarine
- basic materials e.g. leather, cotton, raw wool and copra
- services of professionals i.e. doctors. Undertakers were also placed in this category.

2	klokken 1525	26.50	15.00	30.00	jan
1	klok (donkerbrons) 1603	24.80	14.09	14.09	glas
1	klok 1603 brons met goud	24.80	14.09	14.09	
	klok 1508 M 1 B	24.50	13.90	13.90	glen
1	klok 1508 M 1 A (z.glas)	24.50	13.90	13.90	
1	klok 1508 M 1 A (m.glas)	26.10	14.81	14.81	ydoo
1	klok 1603 groen	24.80	14.09	14.09	
				156.58	
Omzetbelasting 10%				15.66	
				f.172.24	
				68g	

Indien bovengenoemd bedrag niet binnen 30 dagen na dato factuur door U gegreerd is, zullen wij zoo vrij van wissel, verhoor toeren, op U of te geven.

Reclames kunnen slechts aangenomen worden, indien deze niet later dan 14 dagen na ontvangst oer goederen zijn ingekomen. Breuk is niet voor ons risico.

The basic rate was 4% and luxury items were taxed at the 10% rate. Luxury items were among others: jewelry, fur, gold watches and caviar, but record-players, radios, cameras, sport-ing goods, safes, parquetry (hardwood) floors and central heating were also considered luxury goods.

Since this tax was intended to be levied at the final stage of the manufacturing process, manufacturers that delivered goods to other manufacturers did not have to pay tax on those items. They did however have to get a permit from the tax inspector and had to transmit the permit number with every order.

In the case that too much omzet belasting had been paid it was possible to petition for reimbursement of these moneys.

488

10 Augustus 8.

Fa. Geka Fatentmeubelen.  
Amsterdam.

10 stel schuifmechanieken a fl 0.55per stel	Fl. 5.50.
10 sets onderdeelen. " " 3,50 " stel	" 35.--.
	-----
	" 40.50.
	-----

vrijstelling 1808. d.d. 20.7.1939.

Although the omzet belasting was a tax intended to be paid by the manufacturer it was in most cases charged through to the clients. Sometimes wholesale dealers did deliver on the retail level. In this case they not only had to pay the omzet belasting, but had to affix the documentary stamp required on receipts as well. Those stamps fall into another category and could deserve a chapter of their own.

**H. J. MULLER & ZONEN**      Stoppeleduk. 16 Oktober 1936.

**TIMMERFABRIEK STOPPELEDUK.**      Den Heer J. de Waal

Roelheke, Bissac- en Buitenduren, enz.      Annemera te Kuntawit Debet

Alle voortaannd lijdwerk.      aan H. J. MULLER & ZONEN.

Ciro 184143.      Telf. No. 5.      Wegens gedane werkzaamheden en leverantien:

	1936	okt 22		
Februari	5		1 eiken deursel 6 1/2 x 20 x 1,00 elb kort	1 65
	25		1 plattestuk 15 x 75 m/m 1 46 elb	0 27
	26		plattestukken 15 x 75 m/m 10/365 10/460 9/520 sam 129,30 elb a 5,80 per 100 elb etc	7 50
			plafondlijst 15 x 55 m/m 13/455 14,38 14,00 13,70	
			Samen 103,20 elb a 7,38 per 100 elb etc	3 97
27			2 stukke buiken deuren als gewoon a 10 per stuk	20 00
			Samen 33,39 a 4% omzetbelasting 1,34 elb.	1 34
28			2 rollen 1,178 x 1,175 } Compleet met taalbeleg	
			2 " 0,55 x 1,75 } samen 6,85 elb a 3,85 per 100	
			1 " 1,25 x 1,75 } franco inclusief 62 elb.	26 37
			23 platen elen triplex dsv 4 m/m 152 x 152	
			is spren 53,49 elb a 40 cent per elb. franco	21 40
			nietruud 0,7 elb no afrech van verpooen is er 0,8	
			te betalen van 164,89 a 4% 1,78 in vermen	
28			voor sluisdeur 131,00 meter plattestuk 15 x 75	7 60
			50 meter plafondlijst 15 x 55 m/m 4,38 per 100	1 93
			1 reusen binnen-deur 330 met triplex paneel	3 30
			hiervan 4% omzet belasting na afrech van 13,32	0 49
			14 platen elen triplex 152 1/2 x 152 - 260 elb	10 42
15			2 rollen 0,55 x 1,70 } met taalbeleg	
			1 " 1,23 x 1,70 } samen 6,74 elb a 3,85	
			2 " 0,78 x 1,75 } per elb franco inclusief 102	25 95 45
			af voor verpooen 35 elb blijft 13,62 hierin is de 0,8	
			wood dan 134,65 a 4% 5,39 a 35 samen 136,37	36 37
			Samen 132 19	
			14	
			132 29	

76 132 29

132 29

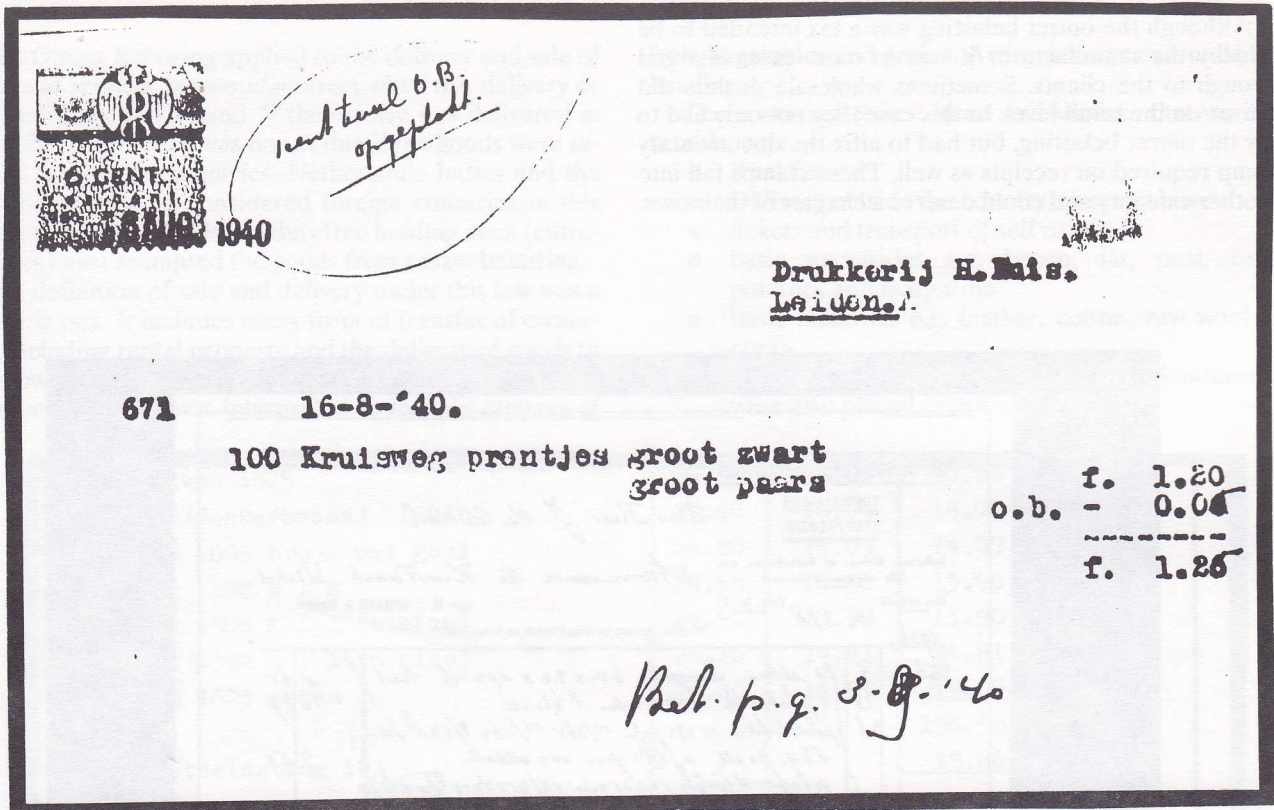
132 29

76 132 29

132 29

132 29





Of course a fair amount of mistakes were being made in the calculation of the 4% omzet belasting due. This was after all B.C. The age Before hand held Calculators. Below is an example of a simple math error i.e.  $4 \times 1.2 = 5$  cent not 6 cent.



Payment of the VAT due was possible not only by affixing stamps, but also by paying the tax in advance by purchasing fl 1000.- value cards from the government.

Large manufacturers could also pay the tax monthly, or with a franking machine.

Inland shippers had to pay the omzet belasting by affixing binnen-scheepvaart (transit-shipping) stamps. These stamps were part tax payment, part government royalties.

Faults:

A misperf exists of the fl 2.00 value, where the perforation separating the two parts of the stamp is to the right side of the Mercury head.

Perfins:

In order to combat theft of these stamps. the treasury department allowed manufacturers to perforate the stamps with their initials or other markings. This was allowed as long as the value on the stamp stayed clearly visible.



THE STATIONERY COLUMN

by Frans H.A. Rummens

From that carnation a large number of multi colored leaves and/or flowers emanate. On the left there is a text in green: "Prins Bernhard Fonds/Anjer fondsen. The "Anjer fondsen" are local chapters that incorporate under the "Nationale Prins Bernhard Fonds".



On the first of January, 1991, two kinds of postal stationery were discontinued. The postal letter, which was re-introduced in 1976, was one of the victims. Although the letter sheet meant a saving of 15 cents, it was never popular, not even with the people on Social Welfare. For years the main sales were to philatelists.

The Cassette Mail was introduced in 1985. It consisted of a lined soft bag, with a radio cassette inside. Also inside were the forms required for the return voyage. The pre-paid price was Dfl 5,-. There are three types of these bags, with minor differences in text and graphics. Part of the problem was that the Geuzendam catalogue does not list this postal stationery piece; hence very few philatelists would collect them.

Fig 1. 55 ct "Anjer Fonds" commemorative post card.

On August 10, 1990, a commemorative post card of 55 ct was issued. Prince Bernhard's "Anjer Fonds" was 50 years old and that was sufficient reason for a special post card. (Note that the Prince himself has been portrayed on several stamps already!). In the top right of the design there is a white carnation, the Prince's favorite flower (see figure 1).

Somewhere during 1991 a new "coupon-réponse internationale" was issued in the denomination of 95 cents (see figure 2).

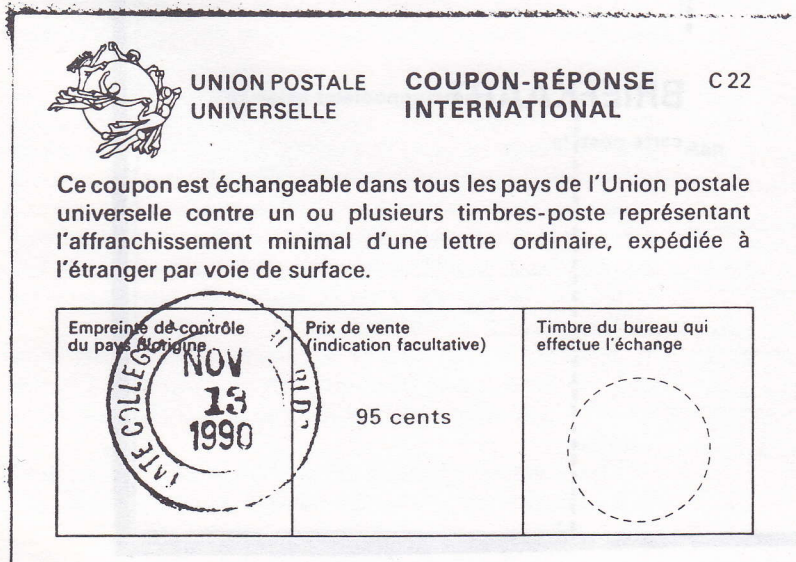


Fig 2. 95 ct International Reply Coupon

On June 25 1991, three new postal stationery pieces were issued, with the new rates changing as per July 1. The aerogramme is identical to the old "1 gld" aerogramme except for the new "1.10 G" denomination (see figure 3).

The 55 ct post card was replaced by a 60 ct card (see figure 4). Along with this a number of other changes were incorporated. The old 55 ct card showed Queen Beatrix, whereas now the design is that of the Crowel numerals. The heavy stripes that were used for the separation of the front side were replaced by lines, consisting of very fine dots. The blue of the 55 ct card was replaced by the lemon yellow for the Crowel imprint, but the text and the dotted lines of the 60

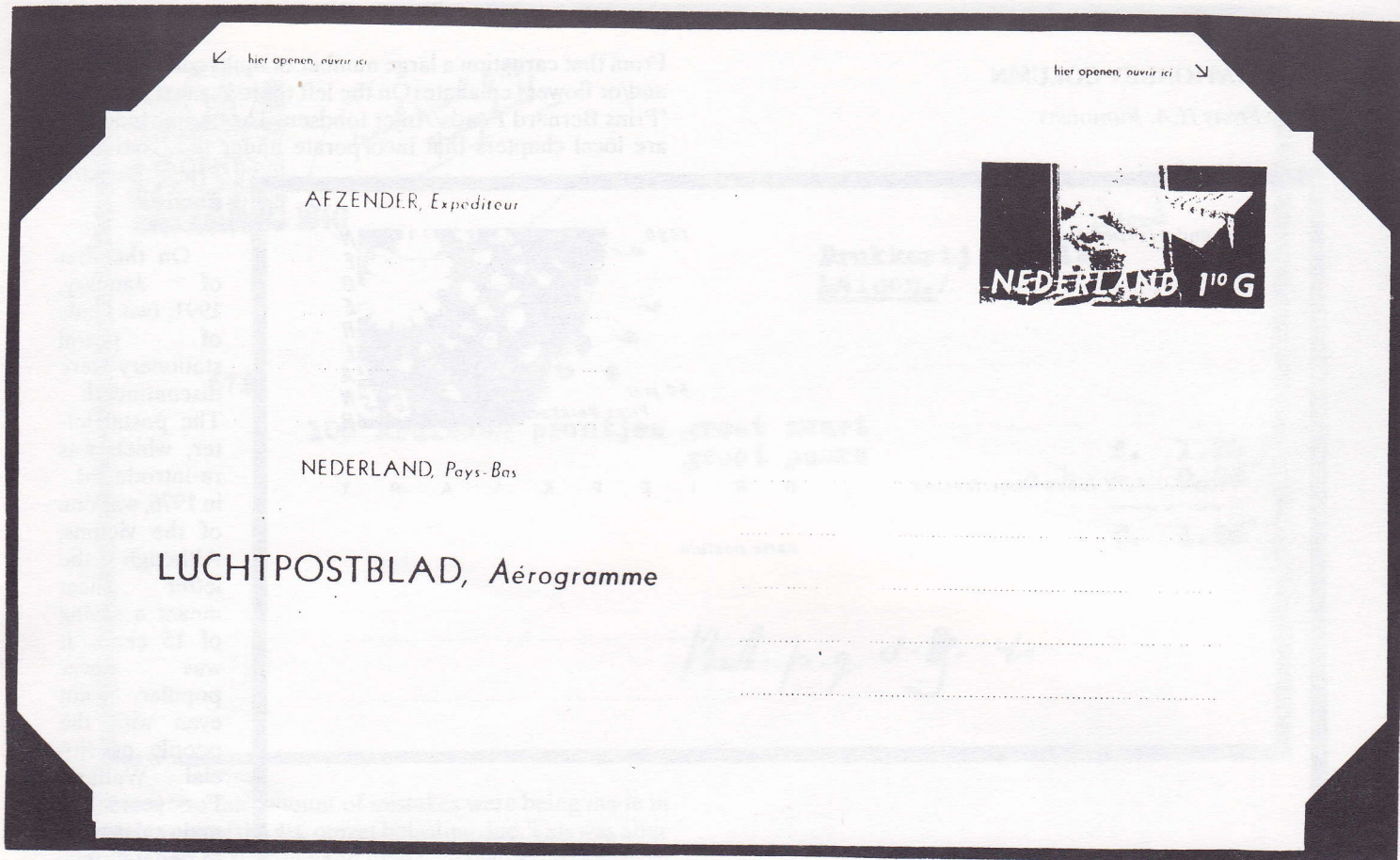


Fig 3. Dfl. 1,10 Aerogramme



Fig 4. 60 ct Post Card.

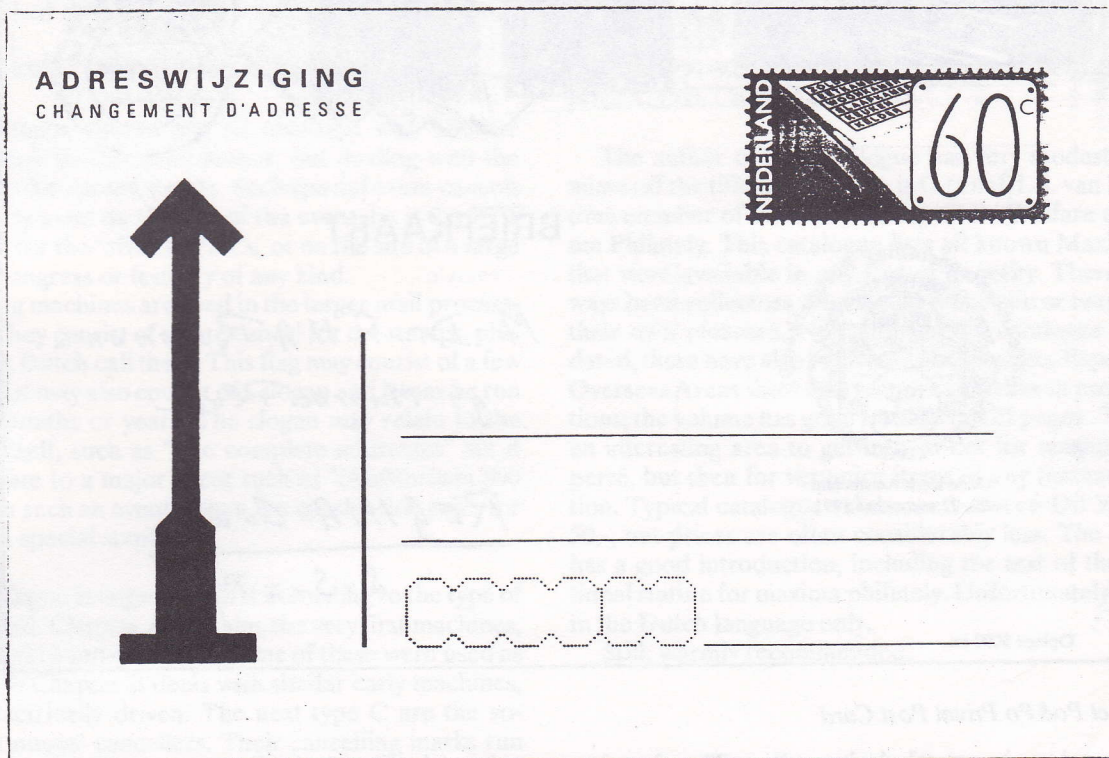


Fig 5. 60 ct Change of Address Card

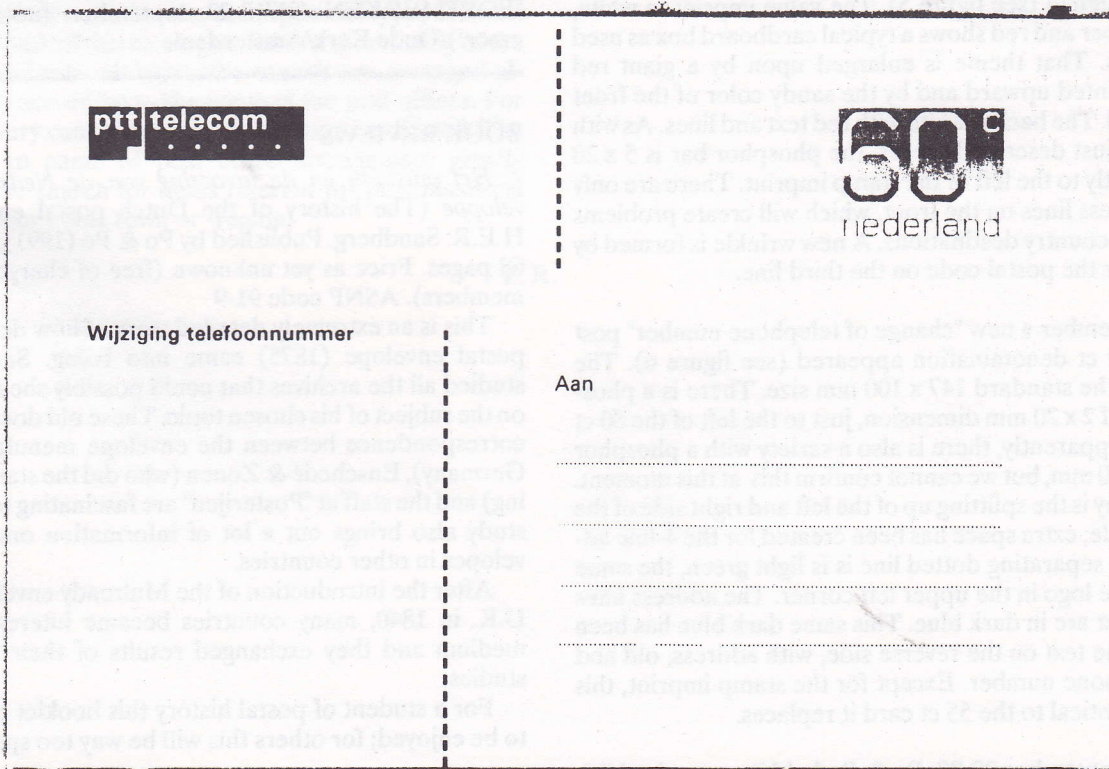


Fig 6. 60 ct Change of Telephone Card

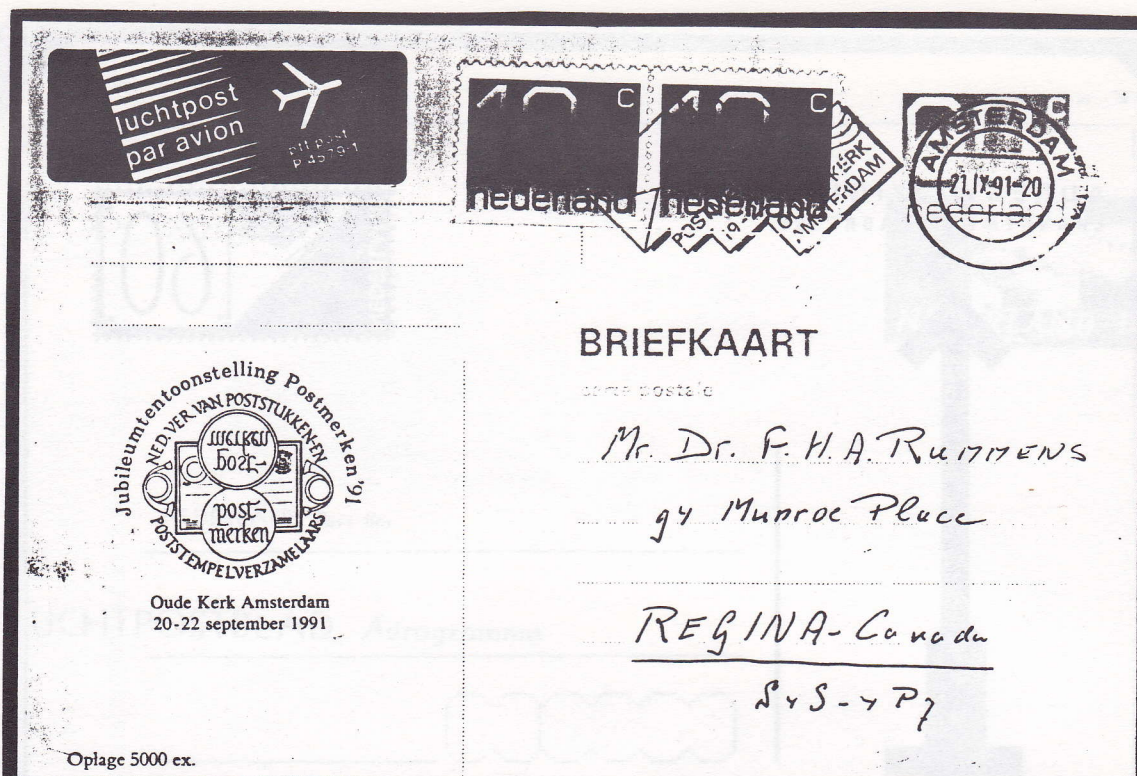


Fig 7. 60 ct Po&Po Privat Post Card

ct card were done in a much darker yellow. The phosphor bar stayed the same; 5 x 20 mm, directly to the left of the value imprint.

The "verhuiskaart", the change of address card, was totally redesigned (see figure 5). The value imprint in white, black, amber and red shows a typical cardboard box as used by movers. That theme is enlarged upon by a giant red arrow, pointed upward and by the sandy color of the front of the card. The back is white with red text and lines. As with the other just described pieces, the phosphor bar is 5 x 20 mm, directly to the left of the stamp imprint. There are only 2 1/2 address lines on the front, which will create problems for out-of-country destinations. A new wrinkle is formed by the box for the postal code on the third line.

In September a new "change of telephone number" post card of 60 ct denomination appeared (see figure 6). The card is of the standard 147 x 100 mm size. There is a phosphor bar of 2 x 20 mm dimension, just to the left of the 60 ct imprint. Apparently, there is also a variety with a phosphor bar of 5 x 20 mm, but we cannot confirm this at this moment. Noteworthy is the splitting up of the left and right side of the address side; extra space has been created for the 4-line address. The separating dotted line is light green, the same color as the logo in the upper left corner. The address lines and the text are in dark blue. This same dark blue has been used for the text on the reverse side, with address, old and new telephone number. Except for the stamp imprint, this card is identical to the 55 ct card it replaces.

From September 20-22, Po & Po held its annual exhibition under the name of "Postmerken '91". To commemorate this event, 5000 copies of the 60 ct post card were over-

printed by Enschedé & Zonen, with a special logo (see figure 7). This overprint is in the same brownish yellow of the words "BRIEFKAART/ carte postale". The card of figure 7 also shows the special slogan cancel. The zig zag figure portrays four overlapping mail pieces, with the words "POSTMERKEN '91/19-22 september (note the date error!)/Oude Kerk/Amsterdam".

## BOOK REVIEWS

*Het ontstaan en de invoering van de Nederlandse enveloppe* (The history of the Dutch postal envelope) by H.E.R. Sandberg. Published by Po & Po (1991), illustrated, 68 pages. Price as yet unknown (free of charge to Po&Po members). ASN code 91-9

This is an extremely detailed story of how the first Dutch postal envelope (1875) came into being. Sandberg has studied all the archives that could possibly shed some light on the subject of his chosen topic. These old documents and correspondence between the envelope manufacturer (in Germany), Enschedé & Zonen (who did the stamp imprinting) and the staff at "Posterijen" are fascinating to read. This study also brings out a lot of information on postal envelopes in other countries.

After the introduction of the Mulready envelopes in the U.K. in 1840, many countries became interested in this medium and they exchanged results of their feasibility studies.

For a student of postal history this booklet offers much to be enjoyed; for others this will be way too specialized.

F. R.

*Machinestempels* (Machine cancels) by F.W. van der Wart. Published by Po & Po, 6th edition, 214 pp, ill., soft cover, (1991).

Code No 91-10. ASNP price not yet available.

This catalogue should not be confused with another reference book by the same author, but dealing with the fancy cancels for special events. Such special event cancels are exclusively used on the site of the event, be it the PTT Head Office for the 'official' FDCs, or on the site of a large exhibition, congress or festivity of any kind.

Cancelling machines are used in the larger mail processing plants. They consist of a date cancel for the stamps, plus a 'flag' as the Dutch call them. This flag may consist of a few (wavy) lines; it may also consist of a slogan and it may be run for weeks, months or years. The slogan may relate to the processing itself, such as "Use complete addresses" but it may also relate to a major event such as "Amsterdam 800 years". Often such an event slogan is a consolation prize for not getting a special stamp.

This catalogue is organized first according to the type of machines used. Chapter A contains the very first machines, which were still hand-powered. Some of these were used as early as 1877. Chapter B deals with similar early machines, but then electrically driven. The next type C are the so-called 'continuous' cancellers. Their cancelling marks run over the entire width of the piece of mail. These were used as early as 1908. Most others were utilized in the 20s and 30s; the PTT giro system, however, kept using them until the early 60s.

The next type (D) is formed by the non-continuous cancels. Fact is, however, that the description of types D forms 95 % of the bulk of this catalogue. After a short listing of the sub types and sub-sub types, the cancels are arranged alphabetically according to the name of the post offices. For each and every cancel the years of usage are indicated. The alphabetic to name of post office arrangement greatly facilitates the search for items relevant for post historical studies of your home town or -region.

F. R.

*Speciale Catalogus van de Maximumkaarten van Nederland en Overzeese Gebiedsdelen.* (special catalogue of maximum cards of the Netherlands and Overseas Areas). Third edition 1991-92, illustrated, 125 pages paperback, ASNP price \$11.00. Code 91-9.

The author of this catalogue has very modestly left his name off the title page, but he is O.(Olaf)L.J. van Dijk, long time member of the Study Group Child Welfare and Maxima Philately. This catalogue lists all known Maxima cards that were available in any sort of quantity. There have always been collectors, who would make one or two cards for their own pleasure. Not only has the catalogue been updated, there have also been many expansions. Especially the Overseas Areas show many more cards than in previous editions; the volume has gone from 56 to 125 pages. This is still an interesting area to get into. If not for maximum cards persé, but then for very nice items in any thematic collection. Typical catalogue values are between Dfl 5,- and Dfl 50,-; net prices are often considerably less. The catalogue has a good introduction, including the text of the international statute for maxima philately. Unfortunately, this is all in the Dutch language only.

Still; warmly recommended.

F. R.